

THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE PHARM-BIOTECHNOLOGY AND TRADITIONAL MEDICINE (PHARMBIOTRAC)
CENTRE ACE II PROJECT FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE 2021

OFFICE OF THE AUDITOR GENERAL UGANDA

### Table of Contents

Tab	ole of Contents	2
	T OF ACRONYMS	
BIC	PORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE PHARM- OTECHNOLOGY AND TRADITIONAL MEDICINE (PHARMBIOTRAC) CENTRE ACE II PROJEC R THE FINANCIAL YEAR ENDED 30 <sup>TH</sup> JUNE, 2021	
Opi	nion	4
Bas	is for Opinion	4
Кеу	/ Audit Matter	4
	Implementation of the Approved Budget	5
Oth	ner matters	9
٠	Lack of Product Patents	9
Oth	ner Information	9
Mai	nagement Responsibilities for the Financial Statements	10
Auc	ditor's Responsibilities for the Audit of the Financial Statements	10
Oth	ner Reporting Responsibilities	11
Rep	port on the Audit of Compliance with Legislation	11
Ami	condiv 1: Status of implementation of planned activities	12

## LIST OF ACRONYMS

Acronym	Meaning	
GOU	Government of Uganda	
ICT	Information & Communication Technology	
IESBA	International Ethics Standards Board for Accountants	
INTOSAL	International Organization of Supreme Audit Institutions	
ISSAIs	International Standards of Supreme Audit Institutions	
LGs	Local Governments	
MDAs	Ministries, Departments and Agencies	
MOFPED	Ministry of Finance, Planning and Economic Development	
NTR.	Non-Tax Revenue	
OAG	Office of the Auditor General	
PDO	Project Development Objective	
PFMA	Public Finance Management Act, 2015	20-
PEMR	Public Finance Management Regulations, 2016	
PHAMBIOTRAC	Pharm-Biotechnology and Traditional Medicine	
PPDA	Public Procurement & Disposal of Public Assets	
PS/ST	Permanent Secretary/Secretary to the Treasury	
П	Treasury Instructions, 2017	
UCF	Uganda Consolidated Fund	
UGX	Uganda Shilling	
USD	United States Dollar	

# REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE PHARM-BIOTECHNOLOGY AND TRADITIONAL MEDICINE (PHARMBIOTRAC) CENTRE ACE II PROJECT FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE, 2021

#### THE RT. HON. SPEAKER OF PARLIAMENT

#### Opinion

I have audited the accompanying financial statements of the Pharm-Biotechnology And Traditional Medicine (Pharmbiotrac) Centre ACE II Project which comprise the Statement of Financial Position as at 30<sup>th</sup> June 2021, the Statement of Financial Performance, Statement of Cranges in Equity and Statement of Cash Flows together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

my opinion, the financial statements of the Pharm-Biotechnology and Traditional Medicine (Pharmbiotrac) Centre Ace II Project for the financial year ended 30<sup>th</sup> June 2021 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015 and the Financial Reporting Guide, 2018, the Financing agreement and the World Bank guidelines.

#### **Basis for Opinion**

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Project in accordance with the Constitution of the Republic of Uganda, 1995 (es amended), the National Audit Act, 2008, the International Organization of Supreme Audit Institutions (INTOSAI) (INTO

#### Key Audit Matter

Audit Matters are those matters that, in my professional judgment, were of most sometimes in my audit of the financial statements of the current period. These matters were accressed in the context of my audit of the financial statements as a whole, and in forming my comion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

#### Implementation of the Approved Budget

On the 24<sup>th</sup> of April 2020, Parliament approved the annual budget for MDAs and LGs that contained the specific resource envelope allocated to each vote to implement agreed on outputs. Subsequently, the PS/ST issued a Budget Execution Circular that communicated the budget strategy, policy, and administrative issues to guide the budget implementation for the financial year 2020/2021.

During my overall risk assessment exercise, I noted that MDAs and LGs are still experiencing challenges in implementing the budgets approved by parliament and policy guidance's issued by PS/ST, which has continued to affect the performance and credibility of the budget negatively. These challenges include; lack of strategic plans that are aligned to the National Development Plans, underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

I am aware that the Covid-19 Pandemic continues to significantly affect the implementation of several activities. Consequently, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic. It is against this background that the implementation of the budget was again considered a key audit area during the office-wide planning for the current audit year.

Based on the procedures performed, I noted that Pharmbiotrac aims to build a critical mass of specialized and skilled human resource that can advance traditional medicine and Pharm-Biotechnology for socio-economic development of Africa. The Project Development Objective (PDO) for the ACE II Project is to strengthen selected Eastern and Southern African higher education Institutions to deliver quality post-graduate education and build collaborative research capacity in the regional priority areas.

To achieve this objective, the Project planned to implement several recurrent and development deliverables under various programs. A review of the Project's budget revealed that the Project had an approved budget of USD1,191,846 of which USD1,506,515 was available for expenditure. The table below shows a summary of key deliverables of the Project for the financial year 2020/21.

sn	Key deliverables	Amount Spent USD	Cumulative percentage of Actual expenditure
1	Action Plan for Learning Excellence	775,927	70%
2	ACE Action Plan for Quality Assurance	1,597	70%
3	ACE Action Plan regarding Equity Dimensions	470	70%
4	ACE Action Plan for Attracting Academic Staff and Students from the Region	68,128	77%
5	ACE Action Plan for National and Regional Academic Partners	26,411	79%
6	ACE Action Plan for National and Regional Sector Partners	19,180	81%

7	ACE Action Plan for Collaboration with International Academic Partners	49,045	85%
8	ACE Action Plan for Management and Governance	102,143	94%
10	ACE Action Plan for Sustainable Financing	62,297	100%

The Project planned to achieve its deliverables through implementation of ten (10) outputs with a budget of USD.1,191,846. I reviewed all the ten (10) outputs worth USD.1,191,846, representing 100% of the total budget for review as summarised in the table below;

#### Table showing planned and sampled outputs

Total Number of Outputs	Number of outputs sampled	Total budget of the sampled outputs (USD)	Actual expenditure of the sampled output - (USD)	% budget allocation of sampled outputs in relation to net budget
10	12	1,19 Millions	1.19 Millions	100%

From the procedures undertaken, I noted the following;

SN	Observation	Recommendation
1.1	Shortfalls in achievement of Project Development Objectives  Section 8.4 of the African Center of Excellence (ACE) project operational manual requires the IUCEA/[RFU] to collect, analyse and submit status reports to the World Bank on the project performance. It further requires individual ACEs to collect and submit accurate data on the performance of each indicator in the agreed Results Framework to facilitate the RFU's.  A review of the Pharmbiotrac Monitoring and Evaluation (M&F) Results Framework 1 Tracking Table for the period ended 30th June 2021 revealed shortfalls in a number of key Project targets for the first 4 years.  The Partially achieved targets include; Establishment of Living gene bank (Garden) - BSU/GU Germplasm collection maintenance (BSU) Staff participation in international conference Details in Appendix 1.  The shortfalls detail project implementation progress and may limit timely achievement of the intended project objectives.  Management explained that establishment of the living gene Bank Germplasm collection maintenance (BSU/GL) and Staff participation in international conference were all affected by Covid-19 lockdown and restrictions.	I advised the Accounting Officer to ensure that all activities interrupted by the lockdown are re-embarked on and concluded to achieve the project intended objectives.
1.2	Pund Performance  During the review, I noted that the project is a 5 year project with total funding of USD,6million. I further noted that it started in June 2017. A review of the financial statements revealed that a sum of US.4,754,402 (88%) was disbursed in the 4 years period to 30° June 2021 against the planned cumulative expenditure of US \$ 5,404,514.	I advised the Accounting Officer to address the existing bottlenecks to be able to achieve full fund disbursements since they are results based.

The low disbursement rate implies that the project has not yet completed all the required Disbursed Linked Indicators required to release the balance of USD.550,112 (12%)

Management explained that the Low disbursement rate was due to disruption of the activities towards, International accreditation and Staff placement in laboratories/industries and exchanges and failure to sign MOUs with private investors to contribute to the project has been difficult to achieve because most expect money or free services from the university.

#### 1.3 Absorption of funds

Out of the total available financing for the financial year of USD. 1,506,515 only USD.1,105,054 was spent by the Project resulting into an unspent halance of USD.401,461 representing an absorption level of 73%.

The funds were meant for activities that were not fully implemented by the end of the financial year, and these include;

Facility upgrade.

Traditional Medicine Clinics setup and maintenance.

Facilitation for industry experts/practitioners (10 people)
 Management promised to have all the affected activities fast tracked in the subsequent year.

I advised the Accounting Officer to ensure that activities which were not performed due to disruptions by COVID-19 are fast tracked in the subsequent periods.

#### 1.4 Quantification of outputs/activities

Section 13 (15, b) of the PHMA 2015 states that a policy statement submitted by a vote shall contain the annual and three months' work plans, outputs, targets and performance indicators of the work plans. Regulation 11 (3) of the PFMR 2016 requires that a vote prepares a work plan that indicates the outputs of the vote for the financial year; the indicators to be used to gauge the performance of the outputs and funds allocated to each activity.

To assess the performance of an output, all activities supporting the output must be quantified.

I reviewed the extent of quantification of outputs and activities for a sample of ten (10) outputs with a total of eighty seven (87) activities and expenditure of USD.1,105,054 and noted that ten (10) outputs with a total of eighty seven (87) activities and expenditure of USD.1,105,054 were quantified that is, all the eighty seven (87) activities (100%) within these out-puts were clearly quantified to enable assessment of performance. Details in Appendix I

The Accounting Officer is commended for quantifying all the outputs.

#### 1.4 Implementation of Quantified outputs

I assessed the implementation of ten (10) outputs that were fully quantified with a total of eighty seven (87) activities worth USD, 1.1 million and noted the following:

 All the ten (10) outputs with a total of eighty seven (87) activities worth USD. 1.1million were partially implemented. I advised the Accounting Officer to fast track all unimplemented activities in the subsequent period. Out of cighty seven (87) activities, the entity fully implemented forty five (45) activities (52%), the entity partially implemented fifteen (15) activities (17%), while twenty seven (27) activities (31%) remained unimplemented.

Non-implementation of planned activities implies that the expected services to the beneficiary communities were not attained.

For example, the Project did not implement the following planned activities despite having received the required tunds:

1. Facility upgrade

Traditional Medicine Clinics setup and maintenance.

Facilitation for industry experts/practitioners (10 people).

The Accounting Officer explained that none implemented activities such as Traditional Medicine Clinics setup and maintenance was delayed due to initial process of MoU negotiations with partners as a basis for operationalization of the clinics. He further explained that Facilitation for industry experts/practitioners (10 people), was by and large interrupted by COVID-19 restrictions since continuing students were off campus and new cohort had not reported.

#### 1.5 Achievement of Intended services from implemented outputs

I undertook an assessment to establish if there has been service delivery from a sample of outputs that were implemented and noted the following:

Octput	Addytics	Audit Issues
Action Plan for Learning	Curriculum annieditación (East Track fees)	Set-evaluation is on going
Excellence	Traditional Medicine Clinics school and maintenance	Stilt on Going
	Stipend MSc (annually)	Target surpassed
	Travel (Rights) for Students (return Rights)	Target yet to be achieved
	Student presentation at national conferences	Target yet to be achieved
	Staff attachments to foreign aboratories WPF (USA)	Still on sking
	Staff attachments to foreign laboratories KLMRI (Konya)	Still an going
	Staff pertitipation in regional conference	Interrupted by travel restrictions
	Germ-plasm collection missions (MUST)	an going process.
	Iourna Publication fee (Open Access)	Tanget yet to be achieved lowever most of their journal articles for publications have been completed awaring publication.

The failure to achieve the intended services from the implemented outputs undermined the effective implementation of the project.

Management explained that Curriculum development, Journal Publication, Staff attachments to foreign laboratories and Student presentation at national conferences were all ori-going. I advised the Accounting Officer to follow up implementation of all on going activities to completion so as to achieve the intended project strategic objectives.

#### Other matter

In addition to the matters raised above, I consider it necessary to communicate the following matter other than those presented or disclosed in the financial statements.

#### Lack of Product Patents

The tasks for African Centre for Excellence (ACEs) as to build institutional capacity to addressing a key development to addressing a key development and staff training, fellowships activities with national and international partners, and participating in conferences, research equipment and materials and laboratory tent/rehabilitation, research dissemination, knowledge and technology transfer, and participating or other intellectual property rights related activities.

The time of concluding the Audit (Oct. 2021) the Project had not obtained Patent rights arious Products it had developed such as; 1. Essential oils Nutraceuticals and the second strong fish skin for use as antibiotics or food preservatives; 2. Linchy brand natural essential oils Natural based products for prostate hypertrophy/cancer & for the second based pain relieving medicine; and 3. Natural herbal based lotions shear butter palm kennel & ghee developed earlier.

Project to loss of rights to exclusively enjoy the benefits from production of the invented products such as revenue from sale of the products and royalties in the event that exclusive rights of production are given to another production.

Registration Services Bureau (URSB) for trademark application for PharmSan-Liquid (GB) whereas External Innovations/products' patents were owned by external

I advised the Accounting Officer to expedite the process of obtaining patent rights for in house innovations, sensitize external innovators about patenting of their developments and consider recruiting a patent specialist to work with innovators from inception of their esearch.

#### Other Information

Accounting Officer of the Project is responsible for the other information. The other comprises the statement of responsibilities of the Accounting Officer and the accounting by the Head of Accounts and the Accounting Officer, and other supplementary formation. The other information does not include the financial statements and my auditors' thereon. My opinion on the financial statements does not cover the other information and not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent

with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

## Management Responsibilities for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Paniament for the funds and resources of the Project.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act, 2015 and for such internal control as management determines 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, the Accounting Officer is responsible for assessing the Project'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 the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Project's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users, taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Project's internal control.

 Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Distribute 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 make a specific conditions that may cast significant doubt on the Project's ability to arrive as a cong concern. If I conclude that a material uncertainty exists, I am required that we have consistent my auditor's report to the related disclosures in the financial statements of the concern are inadequate, to modify my opinion. My conclusions are based on the concern are obtained up to the date of my auditor's report. However, future events or the project to cease to continue as a going concern.
- Exclusive the overall presentation, structure and content of the financial statements, must be disclosures, and whether the financial statements represent the underlying that accepts and events in a manner that achieves fair presentation.

The audit and significant audit findings, including any significant deficiencies in the audit and significant audit.

The process are Accounting Officer with a statement that I have complied with relevant ethical must repart in the process and independence, and to communicate with them all relationships and the matters that may reasonably be thought to bear on my independence, and where the related safeguards.

significance in the audit of the financial statements of the current period and are the key audit matters. I describe these matters in my auditor's report unless law or preduces public disclosure about the matter or when, in extremely rare the law and the matter should not be communicated in my report because the matter consequences of doing so would reasonably be expected to outweigh the public that a perefit of such communication.

#### Ether Reporting Responsibilities

And described on the audit of Financial Statements, that; except for the matters raised in statements with legislation section below, and whose effect has been considered in forming my common or financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material research in compliance with the authorities which govern them.

#### Report on the Audit of Compliance with Legislation

There were no material findings in respect of the compliance criteria for the applicable subject meters to be reported.

AUDITOR GENERAL

December, 2021

## Appendix 1: Status of implementation of planned activities

Output	Activities	Planned Target for the Financial year	Budgeted amount UGX ('000')	Amount Spent UGX ('000')	Financial year end @ annual performance	Variance
(A)	(B)	(C)	(D)	(E)	(F)	G=(F-C)
Action Plan for Learning	Installation of ICT systems for learning	1	3,000	*		(‡)
Excellence	Curriculum development (Short courses MSc & PHD )					i g ice
	Curriculum accreditation (Fast Track fees)	3	21,000	21,295		
	Students Hand Books (PHD 8; Masters) Course materials	1	340	1,321	1	
	Learning materials (lecturers reference materials, demonstration materials etc.)	3	19,608	9,815	1 22 1	
	Obgracing Learning Facilities Pharmacy (production unit)	L	47,854	54,143		
	Lecture room upgrade	2	6,178	6,436	1.00	
	Digital Library / ICT learning centre / video conferencing facilities/ computer workstations for students	1	41,721	41,521		
	Fuel and maintenance	1	5,550	4,750	4	
	Chair Learning Excellence coordination	6	445	445		(6)
	Facilitation for industry experts / practitioners (10 ppl)	13	4,000	-		i
	Tuition Fee PhD	20	58,120	112,214	16	(2)
	Tuit on Fee MSc	30	51,525	51,525	17	
	Traditional Medicine Cinics setup and maintenance	1	5,000	-		
	Stipend PhD (annually)	20	90,000	86,565	20	

resequand qualifyinte	T	Z=0'T	45	1		Ently Impremented
(TBUM) and	H.	920'61	E89'91	I	(2)	Partially Implemented
sorielend conference	-	-	(5+2)	1	t	рация јшражарар
aoua,ajuos ja,	1	91.72	Str'Z		(8)	becnemelon told
_SOM - (deptes) alded an	1	961766	985'61	1		Pully Emplemental
IRMEN satisficación re	1	259	<del>5</del> 75		(1)	behremekani tovi
(AZU) T9W ashicfehodel no	ı	906	906	1.	(1)	befremekimi tovi
1Y) phemopleveb flest	1	PZ6'Z	b26'2		00	bstranagni tota
TIM DIM 32/19	τ	2/1/2	2/1'1	1	*8	Eully Implemented
(4	τ	007/2	046,6	1	=	garawaylur, Ajny
(Gri9) whenhib		42,	1,812		•	Partially Unclemented
chments (Masters)	09	011/#1	011/61		(09)	рединическая Ангарад
aeonerino lenciteme:	5	006,1	MMI'r	4		propromodery April
sacuazajuco jeuciti	1	-				processing appl
Service part pany	1	100	1007		60:	telebrehold aut
Japanic jamany jian mana	1	3000.5	intes	1	337	paymentered may
						mesters.
						STREET, STREET,

	THE PARTY OF THE P						
	Product development laboratory, purchase, Installation, tear and wear	:	9,502	255		1	T
	Journal Publication fee (Open Access)	12	5,913	4,913		6	-
	Masters Seminars	2	1,000	-	7110000		ŀ
3 = 4	Doctoral Semnars	2	2,329	-		-	-
	Supervision fee (PhD)	10	908	1,003		2	
	Research support for MSc students	15	45,144	30,345		20	
	Research support for PhD students  Fuel and maintenance for Station wagon (4 wheel	20	184,926	189,294		13	
	drive)  Laboratory technician	1	8,472	6,973		1	
ACE Action Plan	Quality Assurance and M&E consultancy		6,549	6,501		1	
for Quality Assurance	Chair Learning and Research Quality Assurance	1	2,000	8/5		1	
ACE Action Plan		6	722	722			
regarding Equity Dimensions	Access audit				***************************************	-	
	Facility upgrade	1	470	470			
ACE Action Plan for Attracting Academic Staff	Language learning support			11.000.40			
and Students from the Region	Recruited staff salaries (2 senior feeture's)	2	67,195	68,128		2	
ACE Action Plan for National and Regional	Regional Visiting faculty members - Kenya	1	1,521	1,511			
Academic Partners	Regional Visiting faculty members - South Africa	1	2,991	2,991		-	
	Regional Visiting faculty members - Suden  Regional Visiting faculty members - Mozambique	1	10,385	9,533			
	resource restrict results triangless - researching	1	772	772			

	Ballorar Valley North Horses : Makeses	- 1	Hit	1,004	
	Latabilatelians of United Space Dark (Contest : #591/99)	y	16,000	5,000	
	Gernplasm collection mainturians (460)	2	5,000		
	Germplasm collection maintenance (Guiu University)	- 4		5,000	
ACE Action Plan or National and	Community training kits	3.	5,865	3.153	13
Regional Sector Partners	Training Centre (Traditional Medical Practitioners) BUMETHA	1	1,000		
	Training Centre (Traditional Medical Practitioners) THETA-Uganda	1	1,936	4,936	1
	Training Centre (Traditional Medical Practitioners) ANAMED	1	11,091	11,391	
ACE Action Plan or Collaboration	International Visiting faculty members (USA)	1	2,735	2,735	
with International Academic Partners	Sabbatical Place (6 months per year)	1	46,670	46,313	1
ACE Action Plan for Management	Meeting of Steering Committee .	2	5,564	642	2
and Governance	Meeting of Executive Committee	6	810	1,044	6
	Meeting of Finance & Administration committee	4	5,000	-	2
	Core Team Project review and planning meeting	3	9,093	6,093	
	PHARMBIOTRAC meetings with WB & LUCEA	2	517	517	2
	Bi-Annual Meeting by IUCEA	2	6,000	10,395	7
	PHARMEIOTRAC Administrator	1	5,999	5,999	
	PHARMBIQTRAC Administrative Assistant	1	6,503	6,501	F 1
	PHARMEJOT RAC Accountant	1	26,015	26,015	-1
	PHARMEJOTRAC Progurement Assistant / Secretary	1	6,503	6,501	1
	Driver	14	3,253	3,253	1
	Cleaner			2010.000	1

	1 1	1	2,595	2,593	
	Office supplies	1	14,269	13,232	1
	Capacity building	1	7,299	3,299	1
In land travels	1	7,514	7,555	1	
	Communication	1	4,297	4,297	I.
	Recruitment of staff	1	2,951	2,951	1
	Bank charges		1,144	1,256	1
ACE Action Plan or Sustainable	Chair Innovation & Business Management	12	32/167	32,481	12
inanding	Business cinic (furriture, computer, software)	1	5,951	2,053	1
	Product exhibitions (Regional)	1	163	163	
	Chair Innovation & Business Management Meetings	6	300		(V-1)
	Student handbooks (short course for TMPs)	1	2,738	2,708	-
	Business dinic coordination & branding	1	24,848	24,892	1
	Grand Total Uses of Funds			1,105,198	



#### **MEARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY**

IMPLEMENTING MBARARA UNIVERSITY OF SCIENCE AND

TECHNOLOGY

PHARM-BIOTECHNOLOGY AND PROJECT TRADITIONAL MEDICINE MAME:

CENTRE(PHARMBIOTRAC)

FINANCIAL REPORT YEAR ENDED REPORT:

30/06/2021

PERIOD 1ST JULY 2020 TO 30th JUNE 2021 PERIOD OF

REPORT:

REPORTING

UNITED STATES DOLLARS (USD) CURRENCY:





#### Contents

T.	STATEMENT OF RESPONSIBILITIES OF THE ACCOUNTING OFFICER	3
B	Ceneral Information About PHARMBIOTRAC Project	4
	Tita Project Development Objective	4
	Basky ound:	
	Otteches	
	The made areas of focus of PHARMBIOTRAC:	
	was academic programs supported by PHARMBIOTRAC	
	Ray achievements	6
Zi.	Commentary on the Financial Statements by the Finance Manager	7
Œ.	Statement of Sources and Uses of Funds	9
Ŧ.	Dates of Funds (Breakdown)	. 10
I.	Seatement of Reimbursable Eligible Expenditure Programs (EEPs)	. 14
2.	CLI - ACHIEVED AS AT 30th June 2021	. 15
1	POLICIES AND PROCEDURES	16



#### STATEMENT OF RESPONSIBILITIES OF THE ACCOUNTING OFFICER

The Eastern and Southern Africa Higher Education Centres of Excellence project (ACH II) Francing Agreement requires the recipient through MoES to maintain a financial management seem in accordance with the provisions of section 4.09 of the General conditions. The respent shall cause Mbarara University of science and Technology to have their financial presents audited in accordance with the provision of section 4.09(b) of the general conditions,

as no 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 Franced activities. Management also accepts the responsibility for safeguarding the assets of Its project against fraud and other irregularities. Management further accepts the responsibility. as the maintenance of accounting records which have been used in the preparation of the Francial statements as well as adequate systems of internal financial control,

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

has come to the attention of management to indicate that any breakdown in the these controls resulting in loss of project funds has occurred during the year,

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

PATRICK PATRICK

16 12 2021



#### 2. General Information About PHARMBIOTRAC Project

governments of eight participating countries - Ethiopia' Kenya, Malawi, Rwanda, Tanzania. Uganda and Zambia in strengthening the selected ACEs to post-graduate education and build collaborative research capacity in the regional materials. In Uganda, the project is implemented by the MoES through Makerere University was centers, Uganda Martyrs University (UMU) and Mbarara University of Science (MUST).

#### The Project Development Objective

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

#### Bassiground:

Biotechnology and Traditional Medicine Centre (PHARMBfOTRAC) is one of the 24 and Southern Africa Higher Education Centers of Excellence (ACE II) Program, and at MUST in 2017 with the financial support from the World bank to a tune of 6 with USC provided as a loan to the Government of Uganda and to MUST as "Non-Refundable and to MUST and to MUST as "Non-Refundable and to MUST as "Non-Refundable and to MUST and to MUS

Africa, i.e. low life expectancy and productivity compared to in other continents, majorly a night burden of both communicable and non-communicable diseases. The centre hopes this by use of Africa's rich biodiversity that forms the continent's natural wealth providing a regional platform for innovative drug development, including exploring the regional medicine in the region.

THE PHARMBIOTRAC provides support to selected highly motivated, research-focused and support and candidates to pursue their MSc and PhD study programmes aimed at achieving the centre through the existing academic structures within MUST and departments that THE PHARMBIOTRAC relevant programmes.

The goal of PHARMBIOTRAC is "to build a critical mass of specialized and skilled human resource that can advance traditional medicine and Pharm-Biotechnology for socio-economic sees coment of Africa".

Tailon is "to be a leading African Centre of Excellence for training and research in traditional medicine and pharm-biotechnology",

medicine and biotechnology products for use in pharmaceutical and nutraceuticals industries in the region through training, research and community services for sustainable development.

#### Colectives

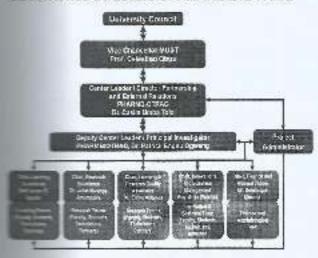
The main objective of PHARMBIOTRAC is to build a critical mass of specialized and skilled tumor resource that can advance traditional medicine and Pharm-Biotechnology for socioexpression development of Africa, and the specific objectives include to;

 strengthen capacity in the region to train highly skilled and specialized professionals in traditional medicine and Bio-pharmaceuticals.

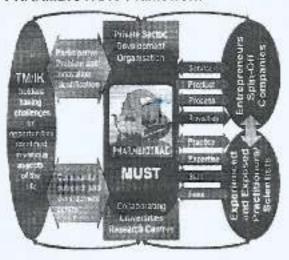


- strengthen capacity in the region to engage in cutting edge research in TM and systems biology for health products development.
- create capacity in collaboration with private sector industry for development, production and commercialization of TM, biopharmaceuticals and nutraceuticals from research outputs.
- advance the practices of TM/TMK and promote domestication and sustainable utilization of medicinal species.

#### Governance structure of PHARMBIOTRAC



#### PHARMBIOTRAC Framework



#### Thematic areas of focus of PHARMBIOTRAC:

- Understanding Traditional Medicine Philosophy of Health and Disease Prevention and Control
- Traditional/Herbal Medicine Quality and Safety Standards
- Herbal Medicine Production/Manufacturing and Quality Control Standards
- Traditional/Herbal Medicine Knowledge and Material Conservation and Propagation insitu, ex situ
- Traditional/Herbal Medicine/ Clinical Validation Protocols and Standards
- Pharmaco-Biotechnology-Application of Biotechnology to Drug Discovery, and Drug Production
- Pharmaceutical Business Management/Regulation

#### May academic programs supported by PHARMBIOTRAC

- PhD by Research (thematic areas above) Duration 3 years (31 students enrolled)
- Exercent Masters programs offered (by course work and research) Duration 2 years
- Charter of Science in Pharmacology (M.Pha)
- Desirer of Science in Pharmacy (Clinical Pharmacy) (M.Sc. Clinical, Pharm.)



Master of Science in Pharmacognosy and Natural Medicine Science (M.Sc. PNMS)

Master of Science in Pharmaceutical Analysis under accreditation by National Council for the Education (Awaiting Accreditation).

#### Key achievements

- Developed three (3) new masters programs and 2 were accredited by NCHE for National
  - Master of Science in Pharmacy (Clinical Pharmacy) (M.Sc. Clinical Pharm.)
     (currently 31 students enrolled),
  - Master of Science in Pharmacognosy and Natural Medicine Science (M.Sc. PNMS) (currently 18 students enrolled),
  - M Sc. in Pharmaceutical Analysis under accreditation by National Council for Higher Education (NCHE),

Enrolment on other programme supported by PHARMBIOTRAC:

- Master of Science in Pharmacology (currently 9 students enrolled)
- Attracted 5 scholarships every year for Clinical Pharmacy Masters Program from the Winistry of Health, Government of Uganda,
- PhD by research in PharmBiotechnology & Traditional Medicine (26 students enrolled),
- Short term course One (1) (Certificate in Traditional/herbal Medicine) was successfully developed (awaiting student recruitment)
- At least 30% of the enrolled students are regional students (outside Uganda)

#### Major procurements:

- 2 Project Vehicle procured (Bus and station wagon),
- Laboratory / Production equipment procured and installed.
- Laboratory / Biotechnology equipment procured and installed.
- ICT equipment procured and installed (Office and students).
- Office/student furniture procured (chairs, tables, cupboard),
- PHARMBIOTRAC Boardrooms furniture procured and installed,
- PHARMBIOTRAC Video Conferencing equipment procured and installed,
- PHARMBIOTRAC Living Gene Bank (Herbal Harden) secured and fencing of land-ongoing.

#### Water Publications of staff and students (Book Chapters and Journal Articles)

48 Journal article and 9 book chapters published



#### 1. Commentary on the Financial Statements by the Finance Manager

#### Fasentation currency

The reporting and presentation currency is the United States dollars (USD) in accordance to the contractions. Transactions in Uganda shillings have been converted to dollars using the researchion exchange rate at time of transfer. The Exchange rate as at 30th June 2021 was the researchion exchange rate at time of transfer.

#### Income

the verification done. Other sources of income were USD 3,262 from SNV, USD 77,105 from SSAP Project, USD 33,064 from HARISSA project and USD 25,000 from REFORUM. Balance forward to the period was USD 204,815 providing total financing of USD 2,266,413.

#### 2 Expenditure

Excenditure was USD 1,262,808 out of the total financing of USD 2,266,413 which was a performance of 55.7%. The performance was affected by suspension of activities due to DOVID19 pandemic.

major categories of expenditure were as follows:

#### 5.1 Action plan for learning excellence

Total expenditure on action plan for learning excellence was USD 474,660 mainly for outputs of stipend and Tuition for 31 PhD Students and 58 MSc students (USD 309,404), Equipment for ICT learning centre (41,521). Facility upgrade (USD 54,143),and Community/industrial attachments (14,110) for 60 MSc students.

#### 5.2 Action Plan for Research excellence

Total expenditure on this action plan was USD 301,266 in respect to Research support for 31 PhD and 58 MSc students USD199, 639, Journal Publications USD 4,913 staff participation in regional and international conferences USD 7,116, research Policy development USD 7,974, Establishment of the Living Gene Bank and Germplasm Collection Mission (MUST) USD 66,169.

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

Expenditure was USD 68,128 for salaries of two recruited Senior lecturers in Clinical Pharmacy

#### 5.6 Action plan for National and Regional academic partners

Expenditure was USD 26,411 in respect to 1 visiting faculty member and Establishment of the Living Gene Bank in Bishop Stuart University and Gulu University.

#### 5.8 Action plan for collaboration with international partners

Expenditure was USD 49,182 for on visiting professors who from USA to offer expertise in Clinical Pharmacy

#### 5.9 Action plan for management and Governance

Expenditure was USD 102,000 in respect to payment of salaries for 4 administrative staff, capacity building and meetings.

#### vii) 5.10 Action plan for sustainable financing



Expenditure was USO 62,296 in respect to payment of salary for the chair innovation and business management, Business Clinic coordination and Branding, products exhibitions and students hand books.

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

MAGHEZI TELIX AMANUJA Finance Manager [Names & Signature]

8 Page



#### 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 (PHARMBIOTRAC)

#### Statement of Sources and Uses of Funds

for the annual period ending 30th June 2021

Sources of Fund	Arrusi Period ending From 1st. Jul. 2020 to 30th June 2021	Commulative To Date 48 Months
Twening Cash Balance	ESELECTION OF THE SECOND	
Dominiant Funds		
Acres Sark IDA Funds	(53,716)	-
Boont Fees		
For wrang With SMV		
RF2d		
Chers His Study Project	13,979	
ATTHE Project	8	
NAME AND PROJECT	246-	
MCSA Incubation Centre	244,134	
REFOREM		
Tors Cash Balance	204,615	
• di Recopts	- 1012	
Description Funds		
Some Bank IDA Funds	1,923,367	4,754,401
Tracert Fees		1,908
Differs HIV Study Project		159.999
LCEA Incubation Centre	-	250,000
Fig. remaining Witth SNV	3,262	5,818
ATRIAP Project	77,105	146,190
HARISSA Project	33,084	38,100
#5-Fund		11,980
REFORM	25,000	25,000
Time Financing	2,266,413	8,403,397
ACE Exponditure as per Project Implementation Plan	#19779 H. 11450 C. S. S. S. S. S. S.	
Exerciture Classification 1 PHARMBIOTRAC	1,105,054	4,029,002
Exerciture Classificiation 2 (HIV Study)	10,057	166,051
Expenditure Classification 3 Incubation contro	53,064	58,900
Exemplure Classification 4 ATRAP Project	73,564	139,641
Expendium Classification 5 HARISSA Project	20,807	25,633
Expanditure Classification 6 SNV	3,282	5,840
Expendicre Classification 7 IFS		11,980
Total Uses of Funds by Components	1,262,808	4,437,078
Dissing Balances	1,003,605	966,319
Eark of Uganda A/C 003370088400000	821,625	821,625
Ealance as per Stanchart Ligx. A/C 0102808265800	5,141	5,141
Salance as per Stanchart USD A/C 8702808265800	175,838	176,838
Timal Closing Cash Balance	1,003.605	1,003,605

Pressred by	)	 
Finance and Administra	tion Director	
Reproved by	we the	 - 4
Accounting Officer	7	 ,,,,,,,,,



#### 1 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 arrival period ending 30th June 2021 (USD or FCFA)

EquendTur#					Commente Tables 10 Montes 15 August			Explanator of Varience	
-	Expenditure Classification I as per fragon in			7 ETHER IV.		SHIP ST	The state of	· · · · · · · · · · · · · · · · · · ·	198
-	Action Plan for Loursing Excellence	o market or or or	-17	-	V Telegraphic				
	archivering Velt Proof	0	- 1		31,766	21,760		Arthity Completed	
_	Senchmondag visits, South Africa)	- 0	0	1.5	24,088	\$1,088	0	Anti-ety Completed	1
	Buildmanding (Action ), (W)	0	- 11		38,720		0	Artisty Computed	
_	The state of the s	ď	0		4.197		rna	Act My Completed	
	Establishment of exming many installation of KC application's like sing	- c	8,300		-		11,385	Authory Completed	
50		-			11,000				
	Community development (Short courses Mile A. (HD)	-			22 758	27.755	- 2	Activity Completed	
-	The state of the State S	21,245	21,000		-	50,263	18,705	Authory Completed	
	Curriculum accreditation (Fort Trans (MAX)	1,321	540		710.75	1,700	975	Activity still on going.	
-	Students Hand Books (PHI) & Valdes (	1,000		- 201	1		- 2		
	Learning motertals (lectures relearnes multifals.	0,515	19,608	9.790	4 883	26,556	22,752	the process is still on going	
80	demonstration materials etc.) Linguistry Lewisia, People's Pharmacy (production)	2-13	12.000	0,280	1,000				
80		54,148	47,874	-628	54,145	70,000	15,667	Activity still on going	
		9,436	0,171	And the same of th				Actaly still on pring	
	active rear explicit	0,400	10/100	-	135000	13444			$\top$
	Digital Lib ary FICT fearning contre / vives							101 Ecoperant for students res	
	conference (Incition) computer workship one is:	41.50	41,723	200	82 198	98 012	6,010	beer frakeed	
38.1	atuder 5	COLUMN	93/12/	400	20.500		3,000	Activity was patient libit due to	$\neg$
						100		availability Of University	
40	Standly presents (purchase & instalkitor)	- 0						Conector	100
18	Fig. on the service	4750	6.69	500	1.478	2,775		Expenditure of longuing	
	Cherri seeming Expedience coordinator	445	64	1	445	1,105	660	Activity et it on going	
8	Americans of a south in of tainers from there				1		18.0		
	of other banks for all and contract and the more	- 0				2,000	2,000	Activity Completed	
	Artiset served in containing room them of students	-			200	1 1 1 1 1 1	- 100	AND DUTY	
17	ter Mile and PHD, and it write.	0			12,992	14,500	1,506	Activity Completed	
	For the or for industry deports (procedures will put		11,000	400			21,796	The activity is at range of	
in.	Inter Fee Fig.	112,214	45,120				60,250	Espenditure still on going	
20	Tutter Fee Nic	61,525	34,525	1	E6,187	172,000	106,533	Facencial e stat on going	
	True Bonal Victione Christians plans mai Amarite	a	5,000	-	5,500	81,993	76,522	Activity and on going.	
	Sipert Fro (array)	NO 1963	10,00				51,338	Esperature 9th or Goleg	
	Signer ( MSc (amount)	57 000	54,40				4.900	Expenditure still on going	
	Trave if lights, to Students (educat lights)	735	78		n 23.50		6.000	Expenditure will an giding	
	Estand scariner	123			0 3			Solivity Flanned for	
25	Particular common and largest and forms	-	6.00			1 7000		STOREUR GOVERN	7
20		2,038	9.09	1	0 44.783	74,741	20 98	Activity at 8 on going.	
26	genera massing	225	28		0 2.01	10000		Activity of it on point	
27	Student provinceton of national use large 6005	9	- 42		0 34			Activity at III on point	
20	Student presentation in regional conferences	2,546	5.43		-			Arthrie still on point	
29	Statest presentation at incomplianal conference	14,110	14.53		23,040			Activity and on going	3
30	Our naidy / industry stackments (Vedera)	1,512		. 81		1		Acquire will on going	
	Community / Industry adoptmenty (Phil)	q.		d	73,65	_		Asswin Completed	
32	35 Seap" Bit	2,270	7,20		-	_		Separature still on going	
83	But Jud and maintenance	1,172	2,17					s Excenditive still on point	
34	Modical emergency hand filling Aidful	-				1	1	British Committee Committe	
35	Students assemedation	d		0	3 12,04			g Expendition Classed	-
7337	Sart Total	474,000	467,82	Ten 100 6,83	3,512,70	7 2 098,33	836.69	Committee of the party of the p	



	No. of the last of	Arras Pence v			1	visualize Focu			MD Bee
	Expendium	2020 to S	On June 20	6	45 Mortin	William Poor	A PER C		rde
	The state of the state of	WANT 1988	J. Children		distant.	Farnes			ä
	The state of the s	2224-1-122		F-155	ALC: N	CAMBRADA	324159	451434434488777777761444	93
	STREET, STREET	WOV PW	rred ?	Var. 27500	ATTES	Pot 5 years 5	arment.	County and the second	111
	Succeditive Classofication 2 as per Project to	pterre credon Ph	MT	200	440	Manager	7-1-50 L	CLERKE STREET	999
5.2	Action Plainter Research Exactance		OVALCABLE.				32.17		
	Research Policy and Plan druit scholopment (**)	2000	232	1 33	7.02	7,974		Expenditure 80/1 thrighing	
1	development Yil raides (	7,174	7,614	- 0	7,975	1.27	-	Egg Chart Co. E. Good	
	Research Policy and their trials of the (Y)			3.5	- 9	1,075	1,628	Expenditure Still or going	
2	Sevelopment 14 molecul	900	908		16,766			Expenditure Still or gaze	
3	Steff effectives to be foreign apprecional WP1(USA)		300	-	1000				
	Suff attachments reference laborataries HST (man)	0	q	0	8,110	18,550	1,534	Expenditure (28 on going	
1	SWE attributes to large laboration NE WEI	7.5			2000	Contraction of		The second second second	
5	Ken,ti	5231	524		0.89	24 600	17,990	Expensions Still on poing	-
	Start is the community to foreign between codes Goding	- 30	1.1			1		POST CRACH SON DO CAMPA	
A	(Suberl-	t t	- 0		- 33	25,160	28,150	Equid tim Still or party	-
	EXCEPTION OF THE PROPERTY OF T	100000			-0.22	Can see	110 200	Expenditure Station group.	
7	Establishment mit iving gene bank (Genten) - WIST		34,148	14,610	29,98			Expenditure 3 d on going	
8	Staff research funds	0	0					Actions solven going	
ė.	Staff participation in opional nonference	7,116	7.118	7/8				Sections of the going	
10		-702	49,000	2,385	11000	The second second		Autivity at 6 on going	Ę
11	Gernplus v collection intratara (MUST)	48,853	14,540	4,00				Parchage of Lat: Equipment was	
	Phane Biolech scoreins equations perchase.	42	1,042	1.00	24,54	2 108,040	18,736	completed	
12	Product develops and lighter tony, purpose			131				Policierso of Lab Eculpment Alex-	
13		757.08	9,500	2.24	165,99	105,144	29,243	completed	-
	Analysis Laboratory, purchase mentioned, 921							Purchase of Lab Eco proofs was	
40	HE NO	0			0 787,35		5,35	complehed	
	Equation Circulation					35,681	45.50	Activity still on going	_
15	Doursal Publication Les (Open Access)	4.9/3	6,913	-				Activity still on going	
17	The state of the s		t			3 3,000		Azonty stat on going	
10	Masters Seminars	3	1,000					Activity still on going	
19			2,306			0 0		Activity still on going	
20	Supervision for (Visilers)	U	- 0	-	U				
	The same of the sa	1 003	908	5	5 6	p 1,548	- 99	Addition of the going	
21	Characteristics of the control of th	1				1,000		2 Adialty etili on going	
22		2			0 2.5	27 3.742		6 Activity still on going	-
23		- 0	- 1		0 63	71 64.757	_	gl Arrivity still on gorty	-
25		- 0	- (	1 0000		51 324		3 Activity still on going	-
25		35,346	45,14	14.78				7 Activity still on going	
27	Control of the contro	166,294	184 926	45,00				Til Activity will disigning	
21	The state of the s	0			D TES	85 75,500		CALLED Completed	
	Plust and manuscripe for Station wagon 'y wheel	24	1724	1 7/36		71 44.17	40.40	() Activity at 8 on going	
225	8 drivi)	6,673	3,47			the state of the s	1	1 Activity will no coing	
2.30	Uduntary Ethnic M	6.501	366,47	The second second second	_				1
	Sub Total	311,291		612	Age (%	124900	D-11111	COLUMN THE RESERVE	
	Experience Consultation 2 to per Project	mineroemston.	PMI			-			
	3 ACE Action Plantar Quality Assumance	875	2,00	0 1.0	25 2	77, 10,000	9.65	S Acting sill on going	
11	Quality Assurance and MES consultancy	722	72	-		22 72		CALLED AT MIGGING	
52		0		d	0 35			Activity all in going	-
2.3	Trans students	1 007	2,72	2 1,1	25 9.1	(8 21 TZ	20,34	S. C.	-
	Expenditure Carry floation of the per Project	THE OWNER OF THE OWNER OWNER OF THE OWNER OWNE	Plan	12000	The same	STATISTICS (S)	1000	CHANGE TO STREET BY	
8	4. ACE Action Plan regarding Equity Dimeral	offs		4			100	January	_
4.1		.0		0	0		0	6 Rependiture Put on York g Rependiture Put on York	
	Facility upperedie	470	47			70 47		A STATE OF THE PARTY OF THE PAR	-
П	Sup Total con-	4/0		n	0	170	-	2	17
ľ	Towns 18 co. of specificant on 5 or not Project	Implementation	Plan	THE STATE	1737 Erro	3,153	1000	STATE OF THE PARTY	ti
7	5.5 ACE Artion Plan for Attracting Academic	staff and Studen	to from the	Region			-		-
	Distant two put Hales of Policy in which		Contract of the			E 1	-	() Sepanditure (%), on hold	
51		- 3		D	9	-	1	The activity was droped. To be	
								implemented by the University for	
	S. W. Marie	1 1		a	0	D	0	Gial students	-
5	The state of the s	86,120	67.15		SS 748	ors 286,77	0 75,6	us Expensions will on going	
53	Recruited abril sulunds (2 serie) acturary	166,129			249.				10



Expenditure		arcing fro 30th zine 2 breed	1001	& Hortha	mulative Totalle Planned Curry bliver For Sweams War		Facurative of Our area	19
Expenditure Classification to as per project. In			AS ALCA DIS	G (SO)	TE DESCRIPTION	A104		
ACE Action Plan for Helloral and Regions! Ac			-	-				
Begord Vering leady margary - Kuryu	1,511	7.511	0	6.410	18,955	12,200	Activity set or going	4
Regard Visiting legally members - South Africa	2,001	2 221	0	6.041	20,025	17 504	Actinty still on going	
Reporte Visito (softy members - Sodian	2,533	10 385	862	36,168	47.770		Activity still on going	
Regard Valley (exitymentes - Nozaribble	772	772		7,037	7.681		Acting off or going	
Kelloral stating hear's marriers - BSU	0	- 0	0	0	220		Activity still or going	
hed and visiting late a marriage. Molecure	1,604	916	699	5 775	9,542		scriety still or galeg	
Rakanal Visiting faculty members - UT-4081	0	- 3	c	0	8,520		Activity still on going	
National Visiting faculty members - Sciulin weekly	q	- 1	0	ō	0.520		Activity af it on going	
International Control of the Control								
Soperi etechnici AhpenPatria - KBNR - Karya	9	ŏ	0	- 2	9,900	9,900	Actie ty self or going	
Surfert albertment African Fermar - Godes								
University - Sudan		- 2	9	0	U		Activity et 8 or going	
Estate of mont of Living gare bank (Sarten) -								
BSUKBU	5,000	10,000	5,000	3,000	18,000	21,000	Activity of 8 or going	
Germolasin collection maintenance (ESU)	- 0	8,000	8,000	. 0	20,300	20,300		lí E
Germateum collector ros danteurs (Culu-						-		
University.	5,000		+5,000	3,906	20,000		Activity of it or going	
Sub York	96.461	31,575		74,286	196,650	121,848		
Bosendhure Classification 7 as per Project in	nia merinitras P	for.	Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the	TAXABLE !	231211111	11-110-1	THE RESERVED IN	m.
ACE Action Plan for Hadional and Regional Se		7	1 1 1					
Community training life	3.152	3,555	2,012	11,838	31,600	18,901	Activity Cition going	
Training Jentre (Traditional Medical Fraction wor)	25.505	712.00	47.11	12.7				
SUPPLIE	- 0	1,000	1000	2,090	1 500	0,002	Activity Still on going	
Tourist Desire (Inerticual Associat Practitions)				-				
WCM	130	.0	0	0	41,890	11,500	Activity Still on going:	
Transpar Contro Tracilizad Verical Proditions (1)	-					-	ADDRESS CREATE FRANKS	
THETA-Usunka	4.835	4,805		7.109	75,600	9.791	Activity Still on going	
Training Centre (Fracilianal Medical Proofficers)	2000		- 1		13355			
4K4MED	+ 051	11 091	D	11.001	111900	529	Activity Still on going	
Tugining Centre (Fracility and Medical Practition and	1.41	11,148	1	3.0400	7,5002		2011 100 2011 (CAMOUS M.)	+
		a						4
MORE centre					4.4.0074	34 500		
8 at Total .  Especial tare dissertication as per Project in a GCF Article Pain for Collegements with trisin		22,892 Nan	5,712	33.477	11,600 85,500	58,063	Activity Still on going Activity Billi on going	
But: Total  Capend thre Classification 6 as per Project to  SIGE Article Plan for Colleboration with insen- biler retoral visiting to the members (1854)	plementation P strong Academ 2,735	22,802 Nan nc Partne 2 735	5,712	- 00 477 - 11 718	11,710	SK, RKS	Activity Billi on going Activity still on going	
But: Total  Capend tare Classerheiden is as per Project tr  SIGE Article Plan for Collectoration with mean biler retoral visiting to the members (1994) biler retoral visiting to the members (1994)	plementation P etimal Acaden 2,725 0	22,862 Rain nic Partner 2,735 C	5,712 0 0	11 7 S 4 5 S	11,719 7,450	58,083 G 13,132	Activity Billi on going Activity sitt on going Activity will on going	
Buts Total  Expenditure Classefication 6 as per Project to  6 ACE Article Pain for Collaboration with inten- intervioral history text, menhant (ASA) intervioral history to its menhant (Intel intervioral history to its menhant (Intel Sebhaded They (Smortia pri year)	plementation P schemal Academ 2,735 0 45,210	22, 802 Yang nic Partner 2, 735 0 40,670	3,712 5 0 0 300	33.477 H. 718 4.519 90.603	11,719 7,450 (43,645	58,083 G 13,132	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going	
Suits Total  Expensionare Consentration bias per Project for  6 ACE Article Plan for Collectoration with inten- internetional history to the members (ASA)  (Nemedianal Horse) for providing per  Sabbathanial Horse) (8 northings (ASA)  (Butternetional Horse) (8 northings)	plementation P strong Academ 2,735 0 45,340 45,040	22, 862 Rain nic, Partino. 2,735 0 49,470 49,498	3,712 5 0 0 300	11 7 S 4 5 S	11,719 7,450	58,083 G 13,132 44,760	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going	
Sub Total  Expenditure Classerhadon bias per Project for  6 ACF Artisis Plan for Chilehomiston with inten- international visting to the needland (LSA) international visting for the needland (India) Salahakan has (8 norths per year) Bush Total  Expenditure Classelhadon 9 as per Project in	plemental en P sakumal Academ 2,725 0 45,240 45,045 plemental los P	22, 862 Rain nic, Partino. 2,735 0 49,470 49,498	3,712 5 0 0 300	33.477 H. 718 4.519 90.603	11,719 7,450 (43,645	58,083 G 13,132 44,760	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going	
Buts Total  Expenditure Classefication 6 as per Project to  6 ACE Article Pain for Collaboration with inten- hier retoral highly buts, members (ICSA) hierostoral highly buts, members (ICSA) hierostoral highly buts, members (ICSA) Sebbasked Harv (Shortila per year)  Expenditure Classefication 9 as per Project to  6 ACE Article Plan for Management and Govern	plemental en P sakumal Academ 2,725 0 45,240 45,045 plemental los P	22, 862 Rain nic, Partino. 2,735 0 49,470 49,498	3,712 5 0 0 300	33.477 H. 718 4.519 90.603	11,719 7,450 (43,645	58,083 G 13,132 44,760	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going	
Sub Total  Expenditure Classerhadon bias per Project for  6 ACF Artisis Plan for Chilehomiston with inten- international visting to the needland (LSA) international visting for the needland (India) Salahakan has (8 norths per year) Bush Total  Expenditure Classelhadon 9 as per Project in	pilemental on P satismal Academ 2,725 9 45,240 49,045 pilemental ion P	22, 862 Rain nic, Partino. 2,735 0 49,470 49,498	5,742 5 0 0 200 200	03 £17 H 718 4 548 90 801 114 920	11,715 7,455 143,645 172,649	56,063 G (3,132 44,760 57,992	Activity Billion going  Activity will on going  Activity will on going  Activity will on going	
Buts Total  Expenditure Classefload on 8 as per Project for  8 ACE Article Plan for Collaboration with inten- international history to do, members (254)   International history for do, members (min) Salabatical floor (8 norths per year) Buts Total  Expenditure Classification 9 as per Project in  9 ACE Article Plan for Management and Gover  Establishment of PHAR VEIOTRAC secretaria.	plemental en P sakumal Academ 2,725 0 45,240 45,045 plemental los P	22, 862 Rain nic, Partino. 2 735 0 49, 670 49, 498	3,712 5 0 0 300	33.477 H. 718 4.519 90.603	11,719 7,450 (43,645	56,063 G (3,132 44,760 57,992	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going	
Buts Total  Expenditure Classerhadion 5 as per Project to 6 ACE Article Plan for Creishamilion with inten- later recent visiting for the members (LSA) hyber elected visiting for the members (India) Salahakad Novi (8 norths per year) 6 ace Total  Expenditure Classerhadion 9 as per Project to 6 ACE Action Plan for Management and Gover  Establishment of PhAR VEROTRAC secretaria installation of CT systems for finance 6	prementation P strength August 2, (25) 0 45, (36) 45, (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36) (36)	22, 862 Rain nic, Partino. 2 735 0 49, 670 49, 498	5,742 5 0 0 240 240	93.477 H 718 4 518 99.803 114.920	11,719 7,450 143,545 172,612	54,763 6 (3,132 44,760 57,962	Activity Billi on going  Activity will an going  Activity will an going  Activity will an going  Activity was instituted.	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Collaboration with union  hierarchical history to the members (1954)  hierarchical history to the members (1954)  Sebtesfeet had by the fire members (1954)  Sebtesfeet had (5 norths per year)  Expenditure Obsselfeet on 9 as per Project for  \$ 605 Action Plan for Management and Government  Extenditure of PLAS VENOTAGE services  Extellishment of PLAS VENOTAGE services  Installation of \$1 systems for themps \$6  settingularists on	prementation = satismas Academ   2,(25)   0   45,005   45,005   prementation P	22, 862 Rain nic, Partino. 2 735 0 49, 670 49, 498	5,712 5 0 0 30 360	93.477 H 718 4,518 98.843 114.920	1,715 7,455 143,545 172,849 24,739 3,375	6 (3,132 44,760 57,882	Activity Billi on going Activity oil on going Activity will on going Activity will on going Activity will on going Activity was healthed. Activity was Pealised.	
Buts Total  Expenditure Classefication 6 as per Project to  6 ACE Article Plan for Collaboration with inten- hier retoral highly but is member (note) hieractions had ny but is member (note) Sebhaded flow (3 sortile project) Buts Total  Expenditure Classefication 9 as per Project to  6 ACE Action Plan for Management and Gover  Establishment of PLAR VENOTE/A secretars  included of Classefication (and actions) architectures of Classefication (and actions) included of Classefication (and actions) included on the Classefication (and actions)  Included on the Classefication (and	plemental on F side on al Acadea  2 (25)  45,210  45,000  plement side of P nerve  0  0  0	22,902 Plan not Partinot 2,735 0 49,408 Plan	5,712 0 0 20 20 380	90.477 H 718 4.549 90.845 114.690 21.778 27.882	1,715 7,455 143,545 172,645 31,739 31,739 33,75 57,669	58,183 6 (3,132 44,760 57,992	Activity Billi on going  Activity still on going	
Buts Total  Expension of Classeffeet on the per Project for  \$ ACE Action Plan for Collectoration with intent  here stored highly body, mentions (ASA)  highers forced highly body, mentions (India)  Satisfactoral host (I see the per year)  Buts Total  Expensions Classeffeet on 9 as per Project for  \$ ACE Action Plan for Management and Gover  Establishment of PLAR MENTERS secretariate  installation of \$1 systems for transport  and mentional  installation from the period of a batters  highly and Steering Control to  highly and steering to  highly and the  highly and  hig	priorization of advantage of the second of t	22,802 Reg	5,712 0 0 20 300 0 0 0 0 4,823	90.477 H 718 4 559 30.603 114.000 21.779 2,779 2,700 2,700	1,715 1,7450 143,645 172,615 21,726 3,375 51,050 25,520	54,763 6,13,132 44,760 57,862	Activity Billi on going  Activity still on going  Activity was insilated.	
Buts Total  Expension of Classerhand on this per Project for  8 ACE Article Plan for Collaboration with inten- international had no total members (JSA)   International had by total members (India)   Substance They (3 northly per year)   Buts Total   Expension of Classerhand on the per Project for  9 ACE Article Plan for Management and Govern  Establishment of PHAR VEIOTRAC secretariat  Installation of Classerhands for themselves  Installation of Classerhands (India)   Installation of Classerhands (India)   Installation of Classerhands (India)   India)   India) of Classerhands (India)   India)	prementation = Factoria   Academ   2,725   9   45,740   45,060   10   10   10   10   10   10   10	22,802 Part	5,712 0 0 20 360 0 6 6 4,822 -222	90.477 H 718 4 559 39.603 114.920 31.779 27.889 3.403 4.738	11,715 7,450 143,545 972,642 24,729 3,375 57,669 25,350 6,750	54,763 6,13,132 44,760 57,869 0 0 91,802 917	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity exist in going  Activity was insilated.	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Collebration with inten- blem stored visiting to day mendion with inten- blem stored visiting to day mendion (India).  Sebtabled Plans (8 norths per year).  Buts Total	prementation = saturnal Academ	22,802 Pan nc Portner 2 736 40,970 40,970 40,980 0 0 0 0 6,554 610 2,000	5,712 5 0 0 300 360 0 6 6 4,800 4,000	90.477 H 798 4.599 90.603 114.920 97.728 2.729 2.720 4.738 (.430	8,530 11,715 7,455 143,545 172,819 31,729 3,375 57,559 25,530 6,770 18,430	54,183 (3,132 44,760 57,993 (3,132 44,760 57,993 (3,132	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity seal on going  Activity was insilized.  Activity sill on going  Activity Still on going  Activity Still on going	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Creishandion with inter- hier retoral history to the members (1654)  international history to the members (1654)  international history to the members (1654)  the project of the period o	plemental on 5 should be set on a 1 Austrian 2 (25) 0 45,240 45,065 plement sit sit on Protection P	22,802 Pan nc Portner 2 736 40,600 40,600  Co	5,712 0 0 30 30 0 6 6 6 4,833 -233 5,933 3,933	90.477 11.798 4.598 90.003 114.000 21.799 4.799 4.799 4.799 4.799 24.497	1,715 7,450 143,945 172,645 172,645 24,739 3,755 5,769 25,370 6,770 18,430 54,759	54, re3 G 13, 132 44,760 57,992 57,992 91,802 91,802 91,802 91,272	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity was finalised.  Activity was finalised.  Activity was finalised.  Activity was finalised.  Activity still on going	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Collebration with inten- blem stored visiting to day mendion with inten- blem stored visiting to day mendion (India).  Sebtabled Plans (8 norths per year).  Buts Total	Proceedings	22,802 Plan nic Portine 2 736 40,600 40,600  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 0 0 2no 380 0 0 4,933 -222 5,003 0	90.477 +1.7% 4.5% 30.643 114.920 21.7% 2.7% 4.7% 4.7% 4.7% 4.7% 4.7% 4.7% 4.7% 4.7% 4.7%	31,729 31,729 31,729 31,729 31,729 3,375 37,569 25,300 6,700 48,400 51,729 49,500	0 13,132 44,760 57,999 0 91,902 907 11,000 22,272 10,614	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity was Prailsed  Activity Still on going  Activity Still on going  Activity Still on going  Activity Still on going	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Creishandion with inter- hier retoral history to the members (1654)  international history to the members (1654)  international history to the members (1654)  the project of the period o	plemental on 5 should be set on a 1 Austrian 2 (25) 0 45,240 45,065 plement sit sit on Protection P	22,802 Pan nc Portner 2 736 40,600 40,600  Co	5,712 0 0 20 300 0 0 0 0 0 4,822 4,922 4,932 4,932 1,932	90.477 +1.718 4.519 30.602 114.920 21.729 2.729 2.729 4.728 (.450 2.417 3.416 61.600 61.600	1,715 7,450 143,545 972,612 21,729 3,375 57,569 25,530 6,750 18,450 54,759 19,550 101,513	0 (3,132 44,760 57,992 0 0 91,802 917 11,000 22,272 34,833	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity was insilized.  Activity still on going	
Buts Total  Expension of Classelland on thus per Project for  8 ACS Article Plan for Collaboration with inten- them stored highly touty members (1954)  higherschool highly touty members (1954)  higherschool highly touty members (1954)  Sebhaded flow (3 person per pout  Buts Total  Captured Total (2 person per pout  Botal Article Plan for Managament and Gover  Establishment of PLAR VENOTRAC secretars  betalation of Call systems for themps (2 person  betalation of Call systems (2 pe	Proceedings	22,802 Plan nic Portine 2 736 40,600 40,600  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 0 0 2no 380 0 0 4,933 -222 5,003 0	90.477 11.798 4.599 90.803 114.900 2.778 2.789 2.78	8,530 1,715 7,450 143,545 172,843 21,729 3,375 51,729 25,320 6,770 16,430 51,729 19,550 101,513 1,719	0 (3, 032 44,760 57,992 0 91,802 91,010 22,272 13,614 34,833 0	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity seal on going  Activity was insilized.  Activity was insilized.  Activity was insilized.  Activity was insilized.  Activity still on going	
Buts Total  Expension of Classelland on thus per Project for  8 ACE Action Plan for Collaboration with intent  Near retoral Fielding to day members (1954)  International Fielding to day members (1954)  International Fielding to day members (India)  Satisfactional Fielding to day members (India)  Satisfaction Fielding to the project for  8 ACE Action Plan For Management and Gover  Establishment of PLAR MEMOTO/C secretarion  Institution of G1 eyelens for transpara  Antifernation  International  Int	Proceedings	22,802 Plan nic Portine 2 736 40,600 40,600  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 6 0 9 300 300 0 6 6 4,800 4,800 2,212 4,000 0 4,000 0 4,000 0 4,000 0 4,000 0 4,000 0 1,000 0 0 1,000 0 1,000 0 1,000 0 1,000 0 1,000 0 1,000 0 0 1,000 0 1,000 0 1,000 0 1,000 0 1,000 0 1,000 0 1,000 0 0 0 0 0 0 0 0 0 0 0 0	91,739 91,739 92,739 93,739 97,739 97,739 97,739 97,739 97,739 97,739 1,740	34,739 34,739 34,739 35,750 36,700 48,400 54,729 49,500 19,500 10,513 1,719 72,022	0 (3, 052 44,760 57,992 0 0 9,31,802 9,77 11,0314 22,272 12,614 34,000 34,000	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity was Prailwad  Activity was Prailwad  Activity was Prailwad  Activity was Prailwad  Activity still on going	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Collebration with intent  hierarchical visiting foods, mentions (Add)  hierarchical visiting foods, mentions (Add)  hierarchical visiting foods, mentions (Add)  Sebtation Visiting foods on the project for  \$ 605 Action Plan for Management and Gover  Establishment of PLAR VENOTALC secretarial  installation of \$61 systems for themps \$6  action plan for Management and Gover  Establishment of PLAR VENOTALC secretarial  installation of \$61 systems for themps \$6  action plan for presenting of all caltions  hierarchical plan in greeding of all caltions  hierarchical plan in the plan in greeding  \$1,000,000  \$1,0	### (#################################	22,802 Ran nc Portner 2 736 40,400 40,400 C C C C C A 554 411 2,000 5,000 5,000 6,000 6,000	5,712 0 0 2no 380 0 0 4,922 -222 3,002 0 4,356 0 4,356 0 1,000	91,779 91,779 91,779 91,779 174,920	31,739 31,739 31,739 31,739 31,739 3,759 3,759 3,759 3,759 3,759 19,500 10,133 1,719 19,500 10,133 1,719 72,002	54,063 6 13,152 44,760 57,992 6 9 91,802 9107 110,514 34,333 9,011	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity sill on going  Activity was Finalized  Activity sill on going	
Buts Total  Expenditure dissembled on this per Project for  \$ 605 Action Plan for Creletonistics with inter- hier retoral visiting text, members (1654)  international visiting text, members (1654)  international visiting text, members (1654)  text total  Expenditure Classification 9 as per Project for  \$ 605 Action Plan For Management and Govern  Explosional of PhAR VEROTRAC secretars  installation of CT systems for training  installation of CT systems for training of  installation of CT systems for training of  installation of CT systems (1655)  installation (	Premental on F   State   Sta	22,802 Pan nc Portner 2 736 40 670 40 670 60	5,712 0 0 2na 380 0 6 6 6 4,833 -212 3,003 0 2,003 1,003	90.477 +1.7% 4.5% 30.843 114.920 21.7% 2.7% 2.7% 2.7% 4.7% (A.60) 1.718 28.437 4.7% (A.60) 1.718 28.437 28.43	31,719 31,729 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 34,729 34,729 34,729	54,183 G 13,132 44,760 57,869 9 91,802 907 11,001 22,272 12,614 34,233 0 34,000 36,001 36,000 36,000	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going  Activity was Prailwood  Activity was Prailwood  Activity still on going	
Buts Total  Expensional Consentional on this per Project for  8 ACS Article Plan for Collaboration with inter- 18 ACS Article Plan for Collaboration with inter- interviorsal Vioting to day members (ICAA) Interviorsal Vioting to day members (ICAA) Sabbashod Plans (Shortilla per year)  Expensional Vioting Plan For Managament and Govern  8 ACS Article Plan For Managament and Govern  Establishment of PLAR VEROTRUC secretars  Installation of CLE systems for transpara- installation of CLE systems for the CLE Systems for CLE	Presentation   Pres	22,802 Plan mic Portine 2 736 40,408 Plan  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 0 0 20 20 360 0 6 6 6 4,800 -233 4,000 0 4,000 0 4,000 0 1,000	91,779 91,779 91,779 91,779 174,920	31,739 31,739 31,739 31,739 31,739 3,759 3,759 3,759 3,759 3,759 19,500 10,133 1,719 19,500 10,133 1,719 72,002	0, 13, 152 44,760 57, 992 0 91,902 11,000 22,272 12,614 34,320 9,001 36,000 9,001	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sell on going  Activity sell on going  Activity seal on going  Activity seal on going  Activity seal on going  Activity Sill on going	
Buts Total  Expension of Classeshed on this per Project for  8 ACS Artion Plan for Collaboration with intent  Near Artion Plan for Collaboration with intent  Near Artion Plan for Collaboration (ASA)  International Noting to the members (India)  Sebbasical Plans (Short in perspect (India)  Sebbasical Plans (Short in project Into  ACS Artion Plans for Management and Gover  Establishment of PLAS MENOTRAC Ascentians  Included on OCI systems for treatment  Included OCI Systems (Included  Included OCI Systems (Included  Included OCI ACC Administrative Assistant  Industrial  Industr	### Title ### Ti	22,802 Plan nic Martines 2 736 40,970 40,970  0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 0 0 0 300 300 0 4,200 4,200 4,200 4,000 4	90.477 +1.7% 4.5% 30.843 114.920 21.7% 2.7% 2.7% 2.7% 4.7% (A.60) 1.718 28.437 4.7% (A.60) 1.718 28.437 28.43	31,719 31,729 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 32,840 34,729 34,729 34,729	0, 13, 152 44,760 57, 992 0 91,902 11,000 22,272 12,614 34,320 9,001 36,000 9,001	Activity Billi on going  Activity still on going  Activity still on going  Activity still on going  Activity still on going  Activity was Prailwood  Activity was Prailwood  Activity still on going	
Buts Total  Expenditure dissembled on this per Project for  8 ACS Action Plan for Collebration with inter- blem stored visiting to day mentions with inter- blem stored visiting to day mentions (ASA) intervisions visiting to day mentions (ASA) Substitute of the period of the project for  8 ACS Action Plan for Management and Govern Establishment of PLAR MEDITERS services in  betalishment of PLAR MEDITERS and  Betalis	priemental on E side on A cardon 2, 235 0 0 0 45, 240 0 45,046 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	22,802 Plan nic Portine 2 736 40,400 40,400  0 6 6 554 6 10 6 57 6 50 6 50 6 50 6 50 6 50 6 50 6 50 6 50	5,712 0 0 30 360 0 0 4,823 4,923 2,923 2,923 0 4,935 0 4,935 1,0	20.477 11.708 4.509 30.803 114.900 2.709 2.70	88,530 1,715 7,450 143,545 172,849 3,375 51,729 3,375 51,729 3,375 51,729 18,430 51,729 19,500 10,133 1,719 72,022 32,480 12,600 13,600 14,600 15	0 (3, 152 44,760 57,992 0 9,31,802 11,614 34,500 6,011 36,000 6,011 36,000 6,011 22,743	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sell on going  Activity sell on going  Activity seal on going  Activity seal on going  Activity seal on going  Activity Sill on going	
Buts Total  Expenditure dissembled on this per Project for  8 ACS Action Plan for Creletonistics with inter- 8 ACS Action Plan for Creletonistics with inter- intervational history to day members (1954).  Intervational history to day members (1954).  Intervational history (8 members (1954).  Substantial Plans (8 members (1954).  Expenditure Classification 9 as per Project for  9 ACS Action Plan For Management and Govern  Expenditure Classification 9 as per Project for  9 ACS Action Plan For Management and Govern  Extellishment of PLAR MEMOTRAC secretaria  Installation of CT systems for frames 3  settinguishment of PLAR MEMOTRAC secretaria  Installation of CT systems for frames 3  settinguishment plans in greating of all satisfic  Meeting of Stating Committee  Noting of Expenses Committee  Noting of Expenses Committee  Noting of Expenses Committee  Noting of Expenses Administration  DEAC Secretary  PLAR MEMOTRAC Administration  PLAR MEMOTRAC Production  PLAR PRODUCTION  PLAR MEMOTRAC PRODUction  PLAR MEMOTRAC PRODUction  PLAR MEMOTRAC PRODUction  PLAR MEMORITY  PLAR M	Comparison of the property o	22,802 Plan nic Portino 2 736 40 670 40 670 60 60 60 60 60 60 60 60 60 60 60 60 60	5,712 0 0 0 360 0 6 6 4,822 5,000 8,000 0 4,000 0 4,000 0 1,000	90.477 11.798 4.593 90.003 174.920 27.889 2,420 4,735 7,839 6,615 1,615 28,427 29,439 4,749 1,615 20,439 4,749 1,749	31,739 31,739 31,739 31,739 31,739 31,739 31,739 31,739 41	0 13,152 44,760 57,992 0 0 0,01 13,802 22,272 13,614 34,500 6,031 34,000 6,031 35,000 6,001 22,743 4,600	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity sill on going  Activity was insilized.  Activity was insilized.  Activity was insilized.  Activity sill on going	
Buts Total  Expenditure dissembled on this per Project in  Bucs Action Plan for Creletonistics with inter- hierostonal history to day members (1954)  international history to day members (1954)  international history to day members (1954)  international history (8 members (1954)  isotropial to the second of the project in  ACE Action Plan For Management and Govern  ACE Action Plan For Management and Govern  Establishment of PhAR VEROTTALS accordance  installation of CI systems for themselving  installation of CI systems for all particles  installation of CI systems and particles  installation of CI systems and particles  installation of CI systems and particles  installation of CI systems  in the CI sys	plemental on 5 strong Academ 2, 235 on 5 str	22,802 Plan	5,712 0 0 0 360 0 6 6 6 4,873 2,003 3,003 4,995 4,995 1,003 1,00	91,799 91,799 92,799 93,799 94,799 174,990 1,749 1,	8,530 1,715 7,450 143,545 172,645 172,645 24,739 3,375 3,759 3,375 3,759 19,500 19,500 19,500 101,513 1,718 72,022 32,460 126,001 31,663 12,765	0 13,152 44,760 57,992 0 91,802 91,802 22,272 10,814 34,500 9,211 36,000 9,00	Activity Billi on going  Activity oill on going  Activity will on going  Activity will on going  Activity was finalised.  Activity Silli on going  Activity Silli on going  Activity Sill on going	
Buts Total  Expenditure dissembled on this per Project to a Section Plan for Collectoration with international visit in text international visit in the discrete little of the section of the section of the Plan For Management and Government of Plan For Management and Government in the Section Plan For Management and Government in the Section of CF extension for the section of CF extension of the section of CF extension of the section of CF extension o	### Comparison of the property	22,802 Plan nic Portine 2 736 40,605 Plan 0 0 6 654 6 10 5,000 5 5,000 5 5,000 5 5,000 5 5,000 5 5,000 5 5,000 5 5,000 1 5,000	5,712 0 0 2na 380 0 0 4,932 -212 3,033 0 4,932 -3 1,032 1,	91,774 92,775 93,863 174,920 91,775 97,865 17,865 17,865 17,865 17,865 17,865 18,665 17,765 18,665 1	31,739 31,739 31,739 31,739 31,739 33,75 37,660 25,300 6,700 18,400 51,759 19,500 101,513 1,719 72,002 32,480 126,000 01,661 63,660 12,765 31,765	54,063  G 13,152 44,760 57,992  G 31,802 90,71 10,514 34,530 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500 9,511 36,500	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity sill on going  Activity was finalised.  Activity was finalised.  Activity sill on going  Activity Sill on going  Activity Sill on going  Activity of it on going  Activity of it on going  Activity of it on going  Activity Sill on going	
Buts Total  Expensional Consentional on this per Project for  8 ACS Article Plan for Collaboration with inten- 18 ACS Article Plan for Collaboration with inten- International Visiting to day members (ICAA)  International Visiting to day members (ICAA)  International Visiting to day members (ICAA)  Sabbashoal Plans (IS norths per ICAA)  Expensional College International and Government  (ACS Article Plan For Management and Government  (ICAA) Article Plan For Management and Government  (ICAA) Expensional College International  (ICAA) International	### Properties of the properti	22,802 Plan	5,712 0 0 2na 380 0 0 4,923 -222 3,933 0 4,955 0 4,955 0 1,557 1,537	90.477 11.7% 4.593 39.843 114.920 21.775 2.77	31,729 31,729 31,729 31,729 31,729 3,375 57,569 25,320 6,720 19,320 101,513 1,719 72,062 32,460 10,601 31,600 10,601 31,600 10,601 31,600 10,601 31,705	94,000 91,002 44,760 57,862 9 91,802 11,000 22,272 10,514 24,520 9,521 22,715 4,520 1,532 4,520 1,532 51,000 51,000	Activity Billi on going  Activity Sill on going  Activity will on going  Activity will on going  Activity was Prailword  Activity Will on going  Activity Sill on going	
Buts Total  Expenditure dissembled on a seper Project for  Sides Action Plan for Collectoration with inter- blem returns history to day mentions (state)  history force in the day mention (state)  history with the return project (state)  Sebhatical Hare (Sincetilla per year)  Buts Total  Benparatitus Classification 9 as par Project for  ACE Action Plan for Management and Gover  Establishment of PLAR MEDITOR exercises  installation of CC systems for transparation  installation (SC systems for transparation  installation (SC systems for transparation  installation (SC systems for Medicinal Installation  installation  installation (SC systems for Medicinal Installation  installation (SC systems	### Comparison of the property	22,802 Pan nc Portner 2 736 49,400 Pan 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 5 0 0 300 300 0 4,200 4,200 4,200 4,000 4	20.477 11.798 4.599 90.803 114.900 21.778 2.772 2.782 2.473 4.733 4.733 4.733 2.450 2.550 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 4.7	8,530 1,715 7,450 143,545 172,849 3,375 51,729 3,375 51,729 3,375 51,729 18,430 51,729 19,550 10,133 1,719 72,022 32,480 10,631 10,693 12,765 31,	54,063  (13,152  44,760  57,862  (1,010  31,802  10,010  34,500  9,011  22,743  4,500  9,011  22,743  4,500  10,000  10,000  10,000  10,000  10,000  10,000	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sell on going  Activity Sill on going	
Buts Total  Expenditure dissembled on this per Project for  8 ACS Action Plan for Creletonistics with inter- themstone' listing touls, mention global  intervious' listing touls, mention (mide)  sebtation Plan for particular  6 ACS Action Plan for Management and Govern  6 ACS Action Plan for Management and Govern  6 Action of Stating Committee  6 Action of Stating Committee  6 Action of Broade Stating and Management  6 Proposition Action with  6 Action Malachy by Mide  6 Action Malachy  6 Action  6 Action Malachy  6 Action  7 Action	### Comparison of the property	22,802 Pan nc Portner 2 736 40,400 40,400  0 0 5 554 517 5,500 5,500 5,500 10,5	5,712 6 0 0 300 300 0 4,823 4,823 4,823 2,923 2,923 2,923 2,923 3,923 3,923 3,923 4,923 4,923 4,923 4,923 5,923 6,933 6	00.477 11.798 4.599 90.803 114.930 21.798 2.7	8,530 1,715 7,450 143,545 172,849 3,375 57,559 25,550 6,770 18,430 51,759 19,500 10,513 1,719 72,062 52,460 10,661 63,240 16,663 12,763 13,764 143,645 15,769 15,769 16,770 18,430 17,769 18,430 18,769 18,430 1	54,063  (3,152  44,760  57,992  (0)  (1)  (1)  (1)  (1)  (1)  (1)  (1)	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity sill on going  Activity seal on going  Activity was insiliand  Activity was insiliand  Activity was insiliand  Activity sill on going	
Buts Total  Expenditure dissembled on a seper Project for  Sides Action Plan for Collectoration with inter- blem returns history to day mentions (state)  history force in the day mention (state)  history with the return project (state)  Sebhatical Hare (Sincetilla per year)  Buts Total  Benparatitus Classification 9 as par Project for  ACE Action Plan for Management and Gover  Establishment of PLAR MEDITOR exercises  installation of CC systems for transparation  installation (SC systems for transparation  installation (SC systems for transparation  installation (SC systems for Medicinal Installation  installation  installation (SC systems for Medicinal Installation  installation (SC systems	### Comparison of the property	22,802 Pan nc Portner 2 736 49,400 Pan 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,712 6 0 0 300 300 0 4,823 4,823 4,823 2,923 2,923 2,923 2,923 3,923 3,923 3,923 4,923 4,923 4,923 4,923 5,923 6,933 6	20.477 11.798 4.599 90.803 114.900 21.778 2.772 2.782 2.473 4.733 4.733 4.733 2.450 2.550 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 2.570 4.749 4.7	8,530 1,715 7,450 143,545 172,849 3,375 51,729 3,375 51,729 3,375 51,729 18,430 51,729 19,550 10,133 1,719 72,022 32,480 10,631 10,693 12,765 31,	54,063  (3,152  44,760  57,992  (0)  (1)  (1)  (1)  (1)  (1)  (1)  (1)	Activity Billi on going  Activity Sill on going  Activity sill on going  Activity sell on going  Activity Sill on going	
Buts Total  Expenditure dissembled on this per Project for  8 ACE Action Plan for Collectoration with intent  Name returns institute to the per project for  8 ACE Action Plan for Collectoration with intent  Network total by the dry members (Nation)  Network total by the dry members (Nation)  Substitute of the Substitute of Substitute of the Substitute of Substitute of the Substitute of S	### Comparison of the property	22,802 Pan nc Portner 2 736 40,400 40,400  0 0 5 554 517 5,500 5,500 5,500 10,5	5,712  0 0 0 300  0 4,820  4,820  4,930	00.477 11.798 4.599 90.803 114.930 21.798 2.7	8,530 1,715 7,450 143,545 172,849 3,375 57,559 25,550 6,770 18,430 51,759 19,500 10,513 1,719 72,062 52,460 10,661 63,240 16,663 12,763 13,764 143,645 15,769 15,769 16,770 18,430 17,769 18,430 18,769 18,430 1	54,063  (13,132  44,760  57,992  (13,132  4,760  (14,760	Activity Bill on going  Activity Sill on going  Activity sill on going  Activity sill on going  Activity sill on going  Activity was finalised.  Activity was finalised.  Activity was finalised.  Activity was finalised.  Activity sill on going	
Buts Total  Expenditure dissembled on this per Project in  Buts Action Plan for Creletonistics with union  hierostone' listing took, mention (ASA)  international listing took, mention (ASA)  hierostone' listing took, mention (ASA)  sebtested "took (5 mention per year)  Buts Total  Expenditure Classification 9 as per Project in  6 ACE Action Plan for Management and Govern  Explaints of Classification 9 as per Project in  6 ACE Action Plan for Management and Govern  Extellishment of PHAR MENOTANC secretary  installation of Classification to sometime  betafarinated plan ing meeting of all cattors  their rigid Stating Committee  Noting of Stating Committee  Noting of Broade Committee  Noting of Br	### Comparison of the property	22,802 Plan nic Portino 2 736 40,400 Co	5,712  0 0 0 300  0 4,820  4,9	90.477 11.798 4.593 90.003 174.930 2.775 2.785 2.745 4.785 2.440 4.785 1.785 2.440 4.785 2.440 1.785 2.440 1.785 2.440 2.477 2.479 2.47	8,530 1,715 7,450 143,545 172,549 3,375 57,559 25,530 6,770 18,430 51,759 19,500 101,513 1,719 72,062 52,460 106,61 93,240 16,693 12,763 31,763 31,763 31,763 31,763 31,764 32,664 32,664 33,664 34,765 3	54,063  (13,132  44,760  57,992  (13,132  4,160  22,272  13,614  34,200  6,011  36,000  11,007  51,009  12,2743  4,500  10,988  7,280  810  888	Activity Still on going  Activity was insiliand.  Activity was insiliand.  Activity was insiliand.  Activity was insiliand.  Activity still on going  Activity Still on going	



4	Spendar:	Annual Period enable From No 2020 to 00th auto 2024			45 Voslo	nriús) je Toda Planend		Sporter of Viteory	PAD) Life of Project
	Expenditure Classification to as per Projectife		erred Plan	Variatios.	Acres	Cumulative Fit Syears V	erior ce		
1.90	ACE Action Plan for Suedelinable Financing							a de transcription entrans	
5.10.1	One incusors tores Margaret.	32,481	92,487		100,588	164,884	46.000	Expanditure Odi on going	
17.2	Buthes cirk (turning conduct school)	2,065	6.951	0.000	7.422	12.820	4.416	Expenditure Still on polon	
12.5	Product schoriors (Nepone)	183	103					Activity is add on going	
200		- 20	385		- 6724	9.57	25/06		1
16.4	Product entry liers (Valued)	ė	. 4	- (	4,610	11/00	2,534	Activity is still at going	+
10.5	Chart snovabor 5 Suareox Venagament Modings	q	300	500	110	0.000	0.450	Activity is still or going	
10,6	Sustain handbooks (in service professionals short source)	0	0		420	5,000	6,580	Artivity is skill on going	
15.7	Student handbooks (short course for TAPs)	2708	2,704		2.70	9 532	5,581	Activity is self on going	-
10,8	Business clinic countriction 8 branding	26.882	34,548	-4	20.467	58,000	27,583	Activity is sell on young	
(10.9	Supersystem to Regional Industrial and orders og HUFCHUM	c				0,000	10,000	(Activity is still or going	
	Stath-formi	62,298	17,457	5,191	197,688	295,517	172,564	CHARLES SHOW	- D. C.L.
544	Expenditure Classification 11 as per Project to ACE Action Plan for Monitoring and Evaluation		Plan	E			W1100		
11.1		. 0	5			- 6	0	Activity Bill on going	
	Strenge planting salien	7.0	- 0		1,533	10.270	14,732	Aztrity Bill on going	
	With Mission (internal)	- 5	. 0		-			Artists Sill regoing	
	Suth Total	11151930	D		1,638		24,77.2		TAPAR.
	Grand Total Lines on Paritie	4.400.000	STATE STATE	20.00	A 50 PO 50 PO 50	0.000000000	4,630,30	Formal School School School School	10/10/1



### 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 annual period ending 30th June 2021

Eligible Expenditure Program (EEP)	Annual Period anding 30th June 2021	Cummulative Todate For 48 months
EEP 1: Salaries	10,261,590	82,092,716.29
EEP 2: Non Procurable Expenditure as defined in Financing Agreement	981,246	3,032,843.43
Total EEPa	11,242,838	85,125,560

Note:

Exchange rate used 3541,74

Prepared by .....

Finance and Administration Director

Approved by..... Accounting Officer



#### 7. DLI - ACHIEVED AS AT 30th June 2021

# MBARARA UNIVERSITY OF SCIENCE AND TECHNOLOGY PHARM-BIOTECHNOLOGY AND TRADITIONAL MEDICINE CENTRE RICA HIGHER EDUCATION CENTERS OF EXCELLENCE PROJECT (1289 DLI - ACHIEVED AS AT 30th June 2021

DISBURSEMENT LINKED TO INDICATORS	ACTIONS TO BE COMPLETED	AMOUNT :	AMOUNT DISBURSED	UN- DISBURSED BALANCE
DLH, Institutional	DLR 1.1: To meet Conditions for Effectiveness	600,000	600,000	
eadiness	DLR 1.2 Development of detailed implementation plans.	500,000	500,000	- 12
Ll 2. Excellence in	DLR 2.1. Timely annual implementation of the plans	-	+ 1	
education and basearch capacity and development impact	DLR 2.2. Newly enrolled students in the ACF of which at least 20% must be regional (African) students Short Course: Female Ugandans (national)	1,300,000	1,369,000	(69,000
	Short Course: Male Uganari students	200000000000000000000000000000000000000	2	
	Short Course: Female regional (African) students		V	
	Short Course; Male regional (African) students			18
	MSc: Female Uganan students			
	MSc. Male Uganan students		9	- 52
	MSc. Female regional (African) students		50	37
	MSc: Male regional (African) atudents			-
	PhD: Female Ugarran students		V= 1	-
	PhD: Male Uganan students			-
	PhD: Female regional (African) students		(A)	
	PhD: Male regional (African) students			
	OLR 2.3; Accreditation of quality of education programs (program internationally accredited)	600,000	300,000	300.00
	Program regionally accredited		200000000000000000000000000000000000000	- SWING.
	Program netionally accredited		3 2	
	Program for self-evaluation		2	-
	CHR 2.4: Collaboration and partnerships for applied research and training (MoU with public institutions/c.vii society)	200,000	100.000	100,00
	MoU with private sector/ industry			- 34
	DER 2.5: Peer reviewed journals papers of peer- reviewed conforcing papers (paper accepted by a peer	- STATES		
	reviewed journal): Accepted poer reviewed conference paper	500,000	500,000	
	DLR 2.6: Faculty and PhD student exchanges to promote regional research and teaching ("partics" within the country)	700.000	98,000	804,00
	Exchange "period" within the region			-
	Exchange "period" for international			2.0
	DLR 2.7: External revenue generation (National level) External revenue generation (International level)	930.000	899,400	60
	DLR 2.8: Institution participating in benchmarking exercise	100,000	150,000	
DLI 3: Timely, ransparent and	DLR 3.1. Threy Wilhdrawal Application supported by financial reporting on the ACE account for the second.	75,000	30,000	45,00
stitutionally reviewed nancial Management	DLR 3.2: Functioning Audit Committee under the university council	75,000	30,000	45,00
	DLR 3.3: Functioning internal audit unit for the university	75,000	30,000	45,00
	DLR 3.4: Transparency of financial management (audit reports, interim financial reports, budgets and annual work plan are all web accessible)	75,000	30,000	45,00
III 4 Timely and	DLR 4.1 Timely procurement audit report	150,000	BQ,QDQ	90,00
satised Procurament	DLR4.2: Timely and satisfactory procurement progress report.	150,000	80,000	90.00
Total in USD	I SP SI	8,000,000	4,704,400	1,295,60



## 8. POLICIES AND PROCEDURES

The Accounting policies and Procedures of Pharm-biotechnology and Traditional Medicine center (PHARMBIOTRAC) are in accordance with the following:

- International Financial Reporting Standards,
- The latest issue of the World Bank Financial Accounting Reporting and Audit Guidelines.

## 2. BASIS OF ACCOUNTING AND REPORTING

- i) The Accounting records and Financial Statements are prepared on a cash basis of accounting (in accordance with the International Public Sector Accounting Standards (IPSAS) issued by International Federation of Accountants (IFAC) and under the historical cost convention.
- Financial transactions are recognized and recorded on cash basis.
- iii) Revenue is recognized when cash is received at the Bank of Uganda (BOU) and Standard Chartered Bank.
- iv) Project expenditures are recognized and recorded when payments are made to beneficiaries and not when the liabilities are created.
- v) Assets are expensed in full in the year of purchase, consistent with the cash basis of Accounting.

#### 3. CURRENCIES

i) Foreign currency transactions

The functional currency for PHARMBIOTRAC is the United States Dollars (US\$), and as much as possible, the records of receipts and payments for the project shall be maintained in US Dollars (US\$), which is the currency of the Grant. In particular transactions on IDA Designated Accounts will be maintained in United States dollars with Bank of Uganda as the Main account. Transactions made from Bank of Uganda to Standard chartered operational accounts are maintained in UGX and US Dollar.

Since the Grant is received in USD dollar, all transactions translated in Ugx shall maintain a same rate at the time of executing the transaction until the funds are fully exhausted of that rate provided by Bank of Uganda.

Where the project recognizes that some of the transactions may be effectively conducted in the local currency i.e. Uganda Shillings, the transaction values shall be translated into Dollars at the respective BOU exchange rates prevailing on the dates of those transactions. The resulting differences from the conversion and translation will be dealt with in the Sources and Uses of funds statement in the year in which they arise.

iii) Exchange differences - gains and losses Whenever realized, exchange gains on the Designated Account will be the benefit of Government of Uganda, Similarly, Government of Uganda will meet any realized exchange losses.