



**UNIVERSAL NETWORK FOR KNOWLEDGE AND
EMPOWERMENT AGENCY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st DECEMBER 2018**



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**UNIVERSAL NETWORK FOR KNOWLEDGE AND EMPOWERMENT AGENCY
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31st DECEMBER 2018**

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these financial statements.**

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GLOSSARY OF TERMS

CAPH	Centre for Advance Public Health
CHF	Common Humanitarian Fund
DCA	Dan Church Aid
DFID	Department for International Development
FAO	Food and Agriculture Organization
FSL	Food, Security and Livelihood
IOM	International Organisation for Migration
LWF	Lutheran World Federation
NRC	Nuclear Regulatory Commission
OXFAM	Oxford Committee for Famine Relief
UNCHR	United Nation High Commission for Refugees
UNDP	United Nations Development Programme
UNICEF	United Nations Children’s Fund
UNKEA	Universal Network for Knowledge and Empowerment Agency
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
UNESCO	United Nations Organisation or Education, Science and Culture
USAID	United States Agency for International Development
USD	United State Dollar
WASH	Water, Hygiene and Sanitation
WFP	World Food Programme
WHO	World Health Organisation

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ORGANISATION INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Universal Network for Knowledge and Empowerment Agency
Hai-Thoura along Juba University Road adjacent to
Africa Hotel
P. O. Box 504
Juba, South Sudan

BANKERS

Equity Bank
Juba, South Sudan

Ecobank South Sudan Ltd.
Koita Complex Branch
Juba, South Sudan

AUDITORS

TMK & CO.
Certified Public Accountants
6th Floor, Workers' House
Plot 1, Pilkington Road
P.O. Box 72397
Kampala

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REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31st DECEMBER 2018.

The Directors present their report together with the audited financial statements for the year ended 31st December 2018, which disclose the state of affairs of Universal Network for Knowledge and Empowerment Agency (UNKEA), a Non-Governmental Organization.

BACKGROUND

Universal Network for Knowledge and Empowerment Agency (UNKEA) is a registered national organization operating in South Sudan. UNKEA was founded in 2002 by a group of concerned men and women of Upper Nile State to respond to the dire social, economic, livelihoods and health conditions experienced by South Sudanese. UNKEA's initial purpose was to design strategies and interventions to fight the deadly Kalaazar disease which is highly prevalent in Upper Nile State. With time, UNKEA's mandate expanded to include other livelihoods, water and sanitation; education; social development of youth and women; economic development; access to justice and peace building. UNKEA was set up with the main goal to help bring forth a peaceful and self-sustaining society in social-economic development and a mission to facilitate the improvement of the status of livelihoods in South Sudan through creation of relevant and sustainable community initiatives in participatory and interactive processes.

a) Partners:

UNKEA works in partnership with various local and international partners in our effort to achieve our social mandate. Among others UNKEA is working in close partnership and collaboration with UNICEF, WFP, FAO, UNOCHA, UNDP, IOM, DFID/GOAL, IMA, CBS, DCA, ICCO, Government of South Sudan, WHO, DANIDA, CAPH and USAID.

Vision and Mission Statements:

- b) Vision:** UNKEA envisions a God fearing, healthy, well-educated and economically advanced society enjoying a sustainable high standards of living in a secure environment.
- c) Mission:** UNKEA is committed to facilitate the improvement of the status of livelihoods in Southern Sudan through the creation of relevant and sustainable community initiatives in participatory and interactive processes.

Goal and Objectives:

- d) Goal:** UNKEA aims to help bring forth a peaceful and self-sustaining society in social-economic development
- e) Objectives:**
 - To improve and provide primary health care services to the rural children, women and communities to reduce the incidences and impact of such diseases as HIV/AIDs, Kalaazar and malaria in South Sudan.
 - To provide informal, formal education and vocational training to rural and urban communities.

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- To enhance communities' participation in democratic and constitutionalism processes to increase their awareness and enjoyment of civil liberties and in the promotion of peaceful and harmonious co-existence of communities through the design and implementation of community dialogue initiatives in South Sudan.
- To initiate and sustain fruitful relationship with the government, civil society organisation, donors, grassroots organisation and local communities in the realization of our goals.
- To improve and facilitate the improvement of livelihoods through enhancement of access to clean drinking water, modernization and expansion of agricultural initiatives and environmental conservation.

BOARD OF DIRECTORS

The following persons served as members of the Board of Directors during the year and up to the date of this report.

- | | |
|---------------------|-------------------|
| 1. James Kueth | Chairperson |
| 2. Simon Bhan | Secretary General |
| 3. Luk Bidong Nyuot | Treasurer |
| 4. Peter Pal Ruach | Member |
| 5. Peter Lul Nyak | Member |
| 6. Sophia Pal Gach | Member |
| 7. William Deng | Member |

PRINCIPAL ACTIVITIES

The principal activity of the organization is to respond to the dire social, economic, livelihoods and health conditions experienced by South Sudanese.

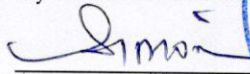
RESULTS

The results for the year are set out on page 11.

AUDITOR

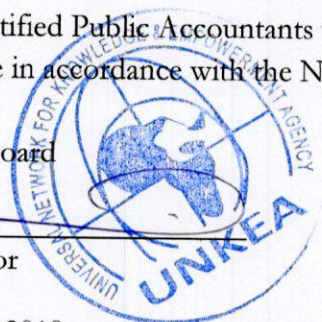
TMK & CO. Certified Public Accountants were appointed during the year and are willing to continue in office in accordance with the Non-Government Organisation Act.

By order of the Board



Executive Director

1/2.....2019



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STATEMENT OF MANAGEMENT RESPONSIBILITIES

Management is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the organization as at the end of the financial year and of the results of its operations for the year then ended. In preparing those financial statements management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the organization will continue in operation.

The organisation's management is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with Generally Accepted Accounting Principles.

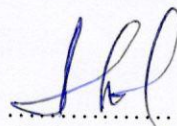
It is also responsible for safeguarding the assets of the organisation and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.


The organisation's management accepted responsibility for the annual financial statements set out on pages 11 to 31 which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments, and estimates, in conformity with Generally Accepted Accounting Principles.


The organisation's management are of the opinion that the accounts give a true and fair view of the state of financial affairs of Universal Network Knowledge and Empowerment Agency and of its operating results. The organisation's management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of accounts, as well as adequate systems of internal control.

Nothing has come to the attention of the organisation's management to indicate that Universal Network Knowledge and Empowerment Agency will not remain in operation for at least twelve months from the date of this statement.

Approved by the association's management on.....1/02/2019.....and signed on its behalf by:


.....
Chairperson


.....
Executive Director



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**REPORT OF THE INDEPENDENT AUDITORS TO THE DIRECTORS OF
UNIVERSAL NETWORK FOR KNOWLEDGE & EMPOWERMENT AGENCY**

Unqualified Opinion

We have audited the financial statements of Universal Network for Knowledge and Empowerment Agency set out on pages 11 to 31, which comprise the statement of financial position as at 31 December 2018 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements including significant accounting policies.

In our opinion the financial statements present fairly in all material respects, the financial position of Universal Network for Knowledge and Empowerment Agency as at 31 December 2018, and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards and the Non-Governmental Organisation Act.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of Financial Statements section of our report. We are independent of the organisation in accordance with the International Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) and other independent requirements applicable to performing audit of Universal Network for Knowledge and Empowerment Agency. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing the audit of Universal Network for Knowledge and Empowerment Agency. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Information

The management is responsible for the other information. The other information comprises the Report of the Directors. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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Responsibilities of the Management for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards and for such internal controls as management determines are necessary to enable the preparation and fair presentation of the organisation's financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our qualified 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 company's internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the management use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists

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related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Non-Government Organisation Act, 2003 revised 2016, we report to you based on our audit, that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, proper books of account have been kept by the Organisation so far as appears from our examination of those books; and
3. The Organisation's statement of financial position and statement of comprehensive income are in agreement with the books of account.

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The engagement partner on the audit resulting in this independent auditor's report is **CPA 211, Tom Mpagi**.

TMK & CO

Certified Public Accountants of Uganda
6th Floor Southern Wing, Workers House
Plot 1 Pilkington Road
P. O. Box 72397
Kampala, Uganda



REF: TMK/U002/124/19

Date: -----

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STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE

		2018	2017
		USD	USD
Income	Notes		
Donations	2	3,946,089.85	3,168,291.68
Other income		-	-
		3,946,089.85	3,168,291.68
Expenditure	3		
UNDP		343,063.92	896,457.77
UNICEF		1,186,769.99	670,517.23
DCA		530,692.26	638,357.35
CBS		476,289.00	325,987.00
USAID		261,183.30	-
IOM		-	75,070.00
IMA		-	197,646.00
GWEP		556,273.34	-
GOAL/RECOVERY		137,096.18	120,898.04
WHO		208,921.00	-
WFP		-	17,873.12
FAO		12,291.00	-
Total		3,712,579.99	2,942,806.50
Operating Surplus		233,509.86	225,485.32
Surplus		233,509.86	225,485.32
Foreign exchange (loss)/gain		15,020.82	906.64
Depreciation		(143,672.25)	(46,913.85)
Bank charges		(48,237.24)	(31,643.09)
		56,621.19	146,021.74

The accounting policies and notes to the financial statements on pages 15 to 27 form an integral part of these financial statements.


Report of Independent auditors is set out on page 7.

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STATEMENT OF FINANCIAL POSITION

	Notes	2018 USD	2017 USD
ASSETS			
Non-current assets			
Property, plant & equipment	4	<u>207,901.90</u>	<u>314,603.15</u>
		<u>207,901.90</u>	<u>314,603.15</u>
Current assets			
Receivables	5	255,497.84	298,491.57
Cash and bank balances	6	<u>797,745.06</u>	<u>904,457.78</u>
		<u>1,053,242.90</u>	<u>1,202,949.35</u>
Total assets		<u>1,261,144.80</u>	<u>1,517,552.50</u>
EQUITY AND LIABILITIES			
Fund balance		858,386.93	801,765.74
Deferred Revenue	8	<u>402,757.87</u>	<u>715,786.76</u>
		<u>1,261,144.80</u>	<u>1,517,552.50</u>
Total equity and liabilities		<u>1,261,144.80</u>	<u>1,517,552.50</u>

The financial statements set out on pages 11 to 31 were approved by the Board of Directors on 02/01/2019 and signed on its behalf by:


.....
Chairperson


.....
Executive Director



The accounting policies and notes to the financial statements on pages 15 to 27 form an integral part of these financial statements.

Report of Independent auditors is set out on page 7.

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STATEMENT OF CHANGES IN ACCUMULATED FUND.

	Accumulated Reserves 2018 USD	Accumulated Reserves 2017 USD
At start of the period	801,765.74	655,744.00
Surplus for the period	<u>56,621.19</u>	<u>146,021.74</u>
At end of the period	<u>858,386.93</u>	<u>801,765.74</u>

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STATEMENT OF CASH FLOWS.

	Notes	2018 USD	2017 USD
Cash flows from operating activities			
Surplus for the year		56,621.19	146,021.74
Adjustments for depreciation	4	143,672.25	46,913.85
(Decrease)/increase in deferred revenue	8	<u>(313,028.89)</u>	<u>715,786.76</u>
Adjusted (deficit)/surplus before changes in working capital		(112,735.45)	908,722.35
Changes in working capital			
Decrease/(Increase) in receivables	5	42,993.73	(246,550.57)
(Decrease)/Increase in payables	7	<u>-</u>	<u>(10,290.00)</u>
Net cash flows (used in)/generated from operating activities		(69,741.72)	651,881.78
Cash flows used in investing activities			
Purchase of assets during the period	4	<u>(36,971.00)</u>	<u>(65,926.00)</u>
Net cash flows used in investing activities		(36,971.00)	(65,926.00)
Movement in cash and cash equivalents			
Decrease in cash and cash equivalents		(106,712.72)	585,955.78
Cash and cash equivalents at start of the period		<u>904,457.78</u>	<u>318,502.00</u>
Cash and cash equivalents at end of the period	6	<u>797,745.06</u>	<u>904,457.78</u>
REPRESENTED BY:			
Cash at hand and bank	6	<u>797,745.06</u>	<u>904,457.78</u>

The accounting policies and notes to the financial statements on pages 15 to 27 form an integral part of these financial statements.

Report of Independent auditors is set out on page 7.

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1. SIGNIFICANT ACCOUNTING POLICIES

Accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of accounting

The financial statements are prepared in accordance with International Financial Reporting Standards under the historical cost convention. The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of estimates and assumptions. It also requires management to exercise its judgment in the process of applying the accounting policies adopted by the organization. Although such estimates and assumptions are based on the directors' best knowledge of the information available, actual results may differ from those estimates.

(b) Income

Revenue represents income from donors which are recognized when received.

(c) Receivables

Receivables are stated at their estimated realizable value. An estimate is made for bad and doubtful receivables based on review of all outstanding amounts at the year end. Bad debts are written off when all reasonable steps to recover them have proved fruitless.

(d) Payables

Payables are stated at the amounts expected to be paid.

(e) Cash and cash equivalents

For purposes of the cash flow statement, cash and cash equivalents comprise cash at hand and deposits held at call with banks.

(f) Reporting Currency

The financial statements have been prepared in United States Dollars (USD).

(g) Comparatives

Where necessary, comparative figures have been adjusted to conform changes in the presentation to the current year.

(h) Translation of foreign currencies

Translations in South Sudan Pounds during the year are converted into United States Dollars using the exchange rate prevailing at the transaction date. Monetary assets and liabilities at the Statement of Financial Position date denominated in South Sudan Pounds are translated in United States Dollars using the exchange rate prevailing as at that date. The resulting gains and losses from the settlement of such transactions are recognized on a net basis in the Statement of Comprehensive Income in the year in which they arise.

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1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(i) Property, plant and equipment

Fixed assets are initially recorded at cost and stated at historical cost less depreciation. Depreciation is calculated on a reducing balance basis to write down the cost of each asset to their residual values over their estimated useful lives, an adjustment for depreciation being made to the Capital Fund account. The annual rates used are;

Asset	Rate (%)
Motor vehicles	25.0
Furniture fittings and office equipment	12.5
Computers and accessories	30.0
Office equipment	12.5

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NOTES TO THE FINANCIAL STATEMENTS

	2018	2017
	USD	USD
2		
Income		
CHF/UNDP(Health, WASH, Nutrition and FSL)	384,890.00	704,622.45
UNICEF (Health, Nutrition)	1,186,769.99	822,986.62
DCA	657,548.52	787,716.21
CBS	451,332.00	541,112.27
USAID	275,124.00	-
GWEP	325,732.50	-
IOM	-	52,436.00
GOAL	221,081.00	109,552.00
IMA	146,235.40	115,292.00
WFP	11,436.44	34,574.13
FAO	17,355.00	-
WHO	268,585.00	-
Total	<u>3,946,089.85</u>	<u>3,168,291.68</u>
3.		
Expenditure		
UNDP	343,063.92	896,457.77
UNICEF	1,186,769.99	670,517.23
DCA	530,692.26	638,357.35
CBS	476,289.00	325,987.00
USAID	261,183.30	-
GWEP	556,273.34	-
GOAL/RECOVERY	137,096.18	120,898.04
WHO	208,921.00	-
IOM	-	75,070.00
IMA	-	197,646.00
WFP	-	17,873.12
FAO	12,291.00	-
	<u>3,712,579.99</u>	<u>2,942,806.50</u>

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4. (a) Property, plant and equipment

For the year ended 31st December 2018

	Buildings	Motor vehicle	Furniture & fittings	Computers & accessories	Other Assets	Totals
	USD	USD	USD	USD	USD	USD
Cost						
As at 1 Jan 2018	130,000.00	164,015.00	61,124.00	70,571.00	201,810.00	627,520.00
Additions	<u>-</u>	<u>23,000.00</u>	<u>-</u>	<u>13,971.00</u>	<u>3,600.00</u>	<u>36,971.00</u>
As at 31 Dec 2018	<u>130,000.00</u>	<u>187,015.00</u>	<u>61,124.00</u>	<u>84,542.00</u>	<u>205,410.00</u>	<u>664,491.00</u>
Depreciation						
As at 1 Jan 2018	-	103,474.25	37,268.00	39,034.60	133,140.00	312,916.85
Charge for the period	<u>-</u>	<u>46,753.75</u>	<u>12,224.80</u>	<u>16,908.40</u>	<u>67,785.30</u>	<u>143,672.25</u>
As at 31 Dec 2018	<u>-</u>	<u>150,228.00</u>	<u>49,492.80</u>	<u>55,943.00</u>	<u>200,925.30</u>	<u>456,589.10</u>
Net Book Value						
As at 31 Dec 2018	<u>130,000.00</u>	<u>36,787.00</u>	<u>11,631.20</u>	<u>28,599.00</u>	<u>4,484.70</u>	<u>207,901.90</u>

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(b) For the year ended 31st December 2017

	Buildings	Motor vehicle	Furniture	Computers & accessories	Other Assets	Totals
	USD	USD	USD	USD	USD	USD
Cost						
As at 1 Jan 2017	130,000.00	105,985.00	61,124.00	62,875.00	201,610.00	561,594.00
Additions	-	<u>58,030.00</u>	-	<u>7,696.00</u>	<u>200.00</u>	<u>65,926.00</u>
As at 31 Dec 2017	<u>130,000.00</u>	<u>164,015.00</u>	<u>61,124.00</u>	<u>70,571.00</u>	<u>201,810.00</u>	<u>627,520.00</u>
Depreciation						
As at 1 Jan 2017	-	83,294.00	33,860.00	25,519.00	123,330.00	266,003.00
Charge for the period	-	<u>20,180.25</u>	<u>3,408.00</u>	<u>13,515.60</u>	<u>9,810.00</u>	<u>46,913.85</u>
As at 31 Dec 2017	-	<u>103,474.25</u>	<u>37,268.00</u>	<u>39,034.60</u>	<u>133,140.00</u>	<u>312,916.85</u>
Net Book Value						
As at 31 Dec 2017	<u>130,000.00</u>	<u>60,540.75</u>	<u>23,856.00</u>	<u>31,536.40</u>	<u>68,670.00</u>	<u>314,603.15</u>

**UNIVERSAL NETWORK FOR KNOWLEDGE & EMPOWERMENT AGENCY
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	USD	USD
	2018	2017
5. Receivables		
UNDP	-	298,491.57
CBS	24,957.00	-
GWEP	<u>230,540.84</u>	<u>-</u>
	<u>255,497.84</u>	<u>298,491.57</u>
6. Cash and bank balances		
Cash balances	<u>11,265.90</u>	<u>6,412.03</u>
	<u>11,265.90</u>	<u>6,412.03</u>
Bank balances		
Eco bank -USD Account	747,932.45	747,960.92
KCB bank - USD Account	-	6,022.53
Equity bank - USD Account	<u>38,546.71</u>	<u>144,062.30</u>
	<u>786,479.16</u>	<u>898,045.75</u>
	<u>797,745.06</u>	<u>904,457.78</u>
7. Deferred Revenue		
UNDP	51,826.08	74,059.75
DCA	136,856.26	132,730.23
Diakonia	-	16,629.08
USAID	23,940.70	8,439.00
CBS	-	215,125.27
UNICEF	21,422.01	152,469.39
IOM	-	22,634.00
GOAL	93,984.82	11,346.04
IMA	-	82,354.00
FAO	5,064.00	-
WHO	<u>69,664.00</u>	<u>-</u>
	<u>402,757.87</u>	<u>715,786.76</u>

These are funds received in 2018 for services which will be implemented in 2019.

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DETAILED INCOME AND EXPENDITURE STATEMENTS.

CHF/UNDP HEALTH ROUND ONE

	2018	2017
	USD	USD
Income	179,950.00	174,500.00
Expenditure		
Staff costs	117,510.00	101,862.00
Supplies , Commodities, Materials	15,505.51	36,400.00
Equipment	3,403.61	-
Contractual Services	16,811.00	2,583.85
Travel	4,048.00	7,800.00
General Operating Costs	10,758.32	12,098.26
Program Support Costs	<u>11,963.56</u>	<u>13,755.89</u>
Total expenditure	<u>180,000.00</u>	<u>174,500.00</u>
Surplus for the period	<u>(50.00)</u>	<u>-</u>

CHF/UNDP HEALTH ROUND TWO

	USD	USD
	2018	2017
Income	99,980.00	204,967.23
Expenditure		
Staff costs	20,433.00	149,691.75
Supplies , Commodities, Materials	-	53,157.82
Equipment	5,024.00	10,424.06
Contractual Services	23,121.00	13,100.00
Travel	2,681.00	5,875.00
General Operating Costs	4,704.92	10,903.02
Program Support Costs	<u>2,100.00</u>	<u>19,650.00</u>
Total expenditure	<u>58,063.92</u>	<u>262,801.65</u>
Surplus for the period	<u>41,916.08</u>	<u>57,834.00</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

CHF/UNDP WASH ROUND ONE

	USD	USD
	2018	2017
Income	-	70,000.00
Expenditure		
Staff costs	-	42,370.80
Supplies , Commodities, Materials	-	14,653.47
Contractual Services	-	336.34
Travel	-	3,450.00
General Operating Costs	-	4,522.49
Program Support Costs	-	4,666.90
Total expenditure	<u>-</u>	<u>70,000.00</u>
Surplus for the period	<u>-</u>	<u>-</u>

CHF/UNDP WASH ROUND TWO

	USD	USD
	2018	2017
Income	-	74,185.22
Expenditure		
Staff costs	-	52,700.00
Supplies , Commodities, Materials	-	49,062.66
Equipment	-	850.00
Travel	-	5,780.93
General Operating Costs	-	10,088.63
Program Support Costs	-	9,100.00
Total expenditure	<u>-</u>	<u>127,582.22</u>
Surplus for the period	<u>-</u>	<u>53,397.00</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

CHF/UNDP NUTRITION ROUND TWO

	USD	USD
	2018	2017
Income	-	180,970.00
Expenditure		
Staff costs	-	112,066.00
Supplies , Commodities, Materials	-	55,524.00
Equipment	-	2,250.00
Contractual Services	-	12,220.42
Travel	-	7,850.00
General Operating Costs	-	13,841.78
Program Support Costs	-	<u>20,958.70</u>
Total expenditure	<u>-</u>	<u>224,712.50</u>
Surplus for the period	<u>-</u>	<u>(43,742.50)</u>

CHF/UNDP FSL ROUND ONE

	USD	USD
	2018	2017
Income	104,960.00	-
Expenditure		
Staff costs	29,868.00	-
Supplies , Commodities, Materials	35,600.00	-
Equipment	800.00	-
Contractual Services	13,643.00	-
Travel	3,930.00	-
General Operating Costs	16,142.00	-
Program Support Costs	<u>5,017.00</u>	<u>-</u>
Total expenditure	<u>105,000.00</u>	<u>-</u>
Surplus for the period	<u>(40.00)</u>	<u>-</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

DCA SINGLE GRANT ONE

	USD	USD
	2018	2017
Income	-	265,586.70
Expenditure		
Personnel	-	45,924.00
Food Security	-	187,100.00
Promotion of livelihood & production	-	12,400.00
Project Inception Activities/Cross cutting costs	-	2,335.00
Investments (Computers)	-	1,620.00
Administration	-	<u>16,277.70</u>
Total expenditure	<u>-</u>	<u>265,656.70</u>
Surplus for the period	<u>-</u>	<u>(70)</u>

DCA SINGLE GRANT TWO

	USD	USD
	2018	2017
Income	-	354,086.97
Expenditure		
Personnel	-	46,866.00
Food Security	-	112,587.26
Promotion of livelihood & production	-	35,371.33
Local market strengthening	-	2,104.64
Project Inception Activities/Cross cutting costs	-	3,649.07
Administration	-	<u>20,778.44</u>
Total expenditure	<u>-</u>	<u>221,356.74</u>
Surplus for the period	<u>-</u>	<u>132,730.23</u>

**UNIVERSAL NETWORK FOR KNOWLEDGE & EMPOWERMENT AGENCY
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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

DCA HUMANITARIAN FRAME

	USD	USD
	2018	2017
Income	354,197.51	-
Expenditure		
Personnel	37,970.71	-
Target households assisted with unrestricted cash	195,786.00	-
Target households received crop and vegetable seeds & tools	6,790.00	-
Target households have received fishing gears	21,030.00	-
Training of fishing groups	1,000.00	-
Village Savings and Loans Association Initiatives	11,354.00	-
Local market strengthening	1,900.00	-
Project Inception Activities/Cross cutting costs	49,440.00	-
Investments (Computers)	1,600.00	-
Administration	<u>25,422.80</u>	-
Total expenditure	<u>352,293.51</u>	-
Surplus for the period	<u>1,904.00</u>	-

DCA DIAKONIE

	USD	USD
	2018	2017
Income	303,351.01	168,042.54
Expenditure		
Personnel	17,769.03	13,955.00
Supplies	151,657.35	132,111.34
Travel	-	750.00
Other Project costs	<u>8,972.38</u>	<u>4,597.57</u>
Total expenditure	<u>178,398.75</u>	<u>151,413.91</u>
Surplus for the period	<u>124,952.26</u>	<u>16,628.63</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

CBS (Core Group)

	USD	USD
	2018	2017
Income	451,332.00	541,112.27
Expenditure		
Personnel	328,646.00	211,853.00
Travel	51,376.00	18,675.00
Training	9,862.00	32,204.00
Capacity building	-	-
Key Interventions	33,943.00	27,806.00
Monitoring and Evaluation	8,820.00	9,741.00
Supplies	5,118.00	7,321.00
Other Direct Costs	<u>38,524.00</u>	<u>18,387.00</u>
Total expenditure	<u>476,289.00</u>	<u>325,987.00</u>
Surplus for the period	<u>(24,957.00)</u>	<u>215,125.27</u>

**UNICEF HEALTH ROUND
ONE**

	USD	USD
	2018	2017
Income	343,512.00	-
Expenditure		
Improved capacity	261,340.00	-
Strengthen the system	45,560.00	-
In-country management and support	<u>36,622.00</u>	-
Total expenditure	<u>343,522.00</u>	<u>-</u>
Surplus for the period	<u>(10.00)</u>	<u>-</u>

**UNIVERSAL NETWORK FOR KNOWLEDGE & EMPOWERMENT AGENCY
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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

**UNICEF HEALTH ROUND
TWO**

	USD	USD
	2018	2017
Income	276,690.00	373,609.30
Expenditure		
Personnel	180,337.00	33,367.07
Immunization systems	45,966.00	36,062.39
Improved capacity	14,113.22	95,186.31
Strengthen the system	11,587.77	86,217.51
In-country management and support	<u>13,254.00</u>	<u>34,506.45</u>
Total expenditure	<u>265,257.99</u>	<u>285,339.73</u>
Surplus for the period	<u>11,432.01</u>	<u>88,269.57</u>

UNICEF NUTRITION

	USD	USD
	2018	2017
Income	577,990.00	449,377.32
Expenditure		
Personnel	378,849.81	216,157.50
Travel	17,030.00	13,870.00
Supplies	-	69,640.00
Increased demand for primary health	2,100.00	-
Effective & Efficient program	60,361.49	-
Delivery quality life saving	52,198.70	-
Increased access to integrated programme	67,450.00	-
Monitoring	-	1,927.00
Other Direct Costs	<u>-</u>	<u>83,583.00</u>
Total expenditure	<u>577,990.00</u>	<u>385,177.50</u>
Surplus for the period	<u>-</u>	<u>64,199.82</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

USAID

	USD	USD
	2018	2017
Income	275,124.00	-
Expenditure		
Personnel	125,887.30	-
Travel	28,674.00	-
Trainings	328.00	-
Equipment	5,200.00	-
Supplies	12,245.00	-
Capacity building	-	-
Monitoring and Evaluation	26,535.00	-
Key Interventions	39,192.00	-
Other direct costs	<u>23,122.00</u>	-
Total expenditure	<u>261,183.30</u>	-
Surplus for the period	<u>13,940.70</u>	-

IOM WASH

	USD	USD
	2018	2017
Income	-	52,436.00
Expenditure		
Personnel	-	42,633.00
Travel	-	4,400.00
Operation cost	<u>-</u>	<u>28,037.00</u>
Total expenditure	<u>-</u>	<u>75,070.00</u>
Surplus for the period	<u>-</u>	<u>22,634.00</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

GOAL/DFID

	USD	USD
	2018	2017
Income	221,081.00	109,552.00
Expenditure		
Personnel	80,336.00	57,277.00
Supplies	26,185.00	37,969.70
Travel	18,752.48	14,832.96
Other Direct costs	<u>11,822.70</u>	<u>10,820.38</u>
Total expenditure	<u>137,096.18</u>	<u>120,898.04</u>
Surplus for the period	<u>83,984.82</u>	<u>11,346.00</u>

WFP

	USD	USD
	2018	2017
Income	11,436.44	34,574.13
Expenditure		
Personnel	-	17,873.12
Travel	<u>-</u>	<u>-</u>
Total expenditure	<u>-</u>	<u>17,873.12</u>
Surplus for the period	<u>11,436.44</u>	<u>16,701.01</u>

WHO

	USD	USD
	2018	2017
Income	268,585.00	-
Expenditure		
Measles follow campaign	49,839.00	-
Phase Men Afrivac campaign	78,300.00	-
Routine Immunisation outreach	10,354.00	-
Polio 1st round NIDs	30,515.00	-
Summary of Polio 2nd round	<u>39,913.00</u>	<u>-</u>
Total expenditure	<u>208,921.00</u>	<u>-</u>
Surplus for the period	<u>59,664.00</u>	<u>-</u>

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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

GWEP

	USD	USD
	2018	2017
Income	325,732.50	-
Expenditure		
Personnel	183,571.85	-
Travel	69,452.64	-
Supplies	91,481.39	-
Capacity building	145,928.31	-
Key Interventions	25,625.00	-
Other Direct costs	<u>40,214.15</u>	<u>-</u>
Total expenditure	<u>556,273.34</u>	<u>-</u>
Surplus for the period	<u>(230,540.84)</u>	<u>-</u>

FAO

	USD	USD
	2018	2017
Income	17,355.00	-
Expenditure		
Personnel	3,971.00	-
Travel	1,520.00	-
Supplies	5,000.00	-
Other Direct costs	<u>1,800.00</u>	<u>-</u>
Total expenditure	<u>12,291.00</u>	<u>-</u>
Surplus for the period	<u>5,064.00</u>	<u>-</u>

IMA

	USD	USD
	2018	2017
Income	146,235.40	115,292.00
Expenditure		
Personnel	-	197,646.00
Travel	<u>-</u>	<u>-</u>
Total expenditure	<u>-</u>	<u>197,646.00</u>
Surplus for the period	<u>146,235.40</u>	<u>82,354.00</u>

**UNIVERSAL NETWORK FOR KNOWLEDGE & EMPOWERMENT AGENCY
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DETAILED INCOME AND EXPENDITURE STATEMENTS (CONTINUED).

WFP

	USD	USD
	2018	2017
Income	11,436.44	34,574.13
Expenditure		
Personnel	-	<u>28,793.12</u>
Total expenditure	-	<u>28,793.12</u>
Surplus for the period	<u>11,436.44</u>	<u>5,781.01</u>