

RURAL ACTION COMMUNITY BASED  
ORGANIZATION

(RACOB AO)

Financial Statements

31 December 2011

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2011**

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**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)**

**MANAGEMENT AND PROFESSIONAL ADVISORS**

**MANAGEMENT**

Steven Ssenkima  
Lillian Kasozi  
Haq Makumbi

Director  
Head of Finance & Administration  
Head of Programme Monitoring & Evaluation

**REGISTERED OFFICE**

P.O. Box 4  
Lyantonde, Uganda

**AUDITORS**

Deloitte & Touche  
Certified Public Accountants (Uganda)  
3rd Floor Rwenzori House  
1 Lumumba Avenue  
P O Box 10314  
Kampala

**BANKERS**

Stanbic Bank Limited  
P.O. Box 53  
Lyantonde

Barclays Bank Limited  
Broad way street  
Masaka

**ATTORNEYS**

Mr. Tebyasa Ambrose  
Tebyasa and Company Advocates  
P.O.Box 26377  
Kampala

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)**

**REPORT OF MANAGEMENT**

Management present their report together with the audited financial statements of the organisation for the year ended 31 December 2011.

**ACTIVITIES**

Rural Action Community Based Organisation is a non profit making organisation dedicated to empowering communities affected by HIV/AIDS and those at risk to respond to the causes and consequences of the scourge.

	Results
	2011
	Ushs
Income	945,013,924
Expenditure	(951,816,145)
Deficit for the year	<u>(6,802,221)</u>

**MANAGEMENT**

The current management team are shown on page 2.

**AUDITORS**

Deloitte & Touche, having expressed their willingness, continue in office.

BY MANAGEMENT

DIRECTOR

Lyantonde

13/3/2012

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
STATEMENT OF MANAGEMENT'S RESPONSIBILITIES**

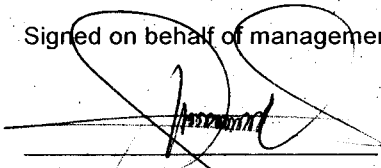
Management is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation for that year. It also requires that the organisation keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation. They are also responsible for safeguarding the assets of the organisation.

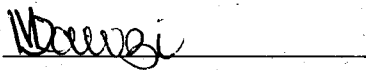
Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the RACOB AO accounting policies and for such internal controls as the management determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with RACOB AO policies and guidelines. Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation and of its operating results. Management further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of management to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.

Signed on behalf of management by:

  
\_\_\_\_\_  
13/3 | 2012

  
\_\_\_\_\_  
13/3 | 2012

## INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT OF RURAL ACTION COMMUNITY BASED ORGANIZATION

We have audited the financial statements of RACOB AO set out on pages 6 to 16, which comprise the balance sheet as at 31 December 2011, the income and expenditure statement and statement of cash flows for the year then ended 31 December 2011 together with the summary of significant accounting policies and other explanatory notes. The financial statements have been prepared by management based on the accounting policies of RACOB AO.

### *Management's responsibility for the Financial Statements*

The RACOB AO Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies of RACOB AO and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment and include an assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considered internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by directors, as well as evaluating the overall presentation of the financial statements.

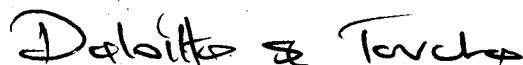
We believe that our audit provides a reasonable basis for our opinion.

### *Opinion*

In our opinion the accompanying financial statements give a true and fair view, in all material aspects, the financial position of RACOB AO at 31 December 2011 and of its deficit and cash flows for the year then ended in accordance with the accounting policies of Rural Action Community Based Organisation.

### *Basis of Accounting and Restriction on Distribution and Use*

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared on a modified cash basis to comply with the Guidelines of Rural Action Community Based Organisation. As a result, the financial statements may not be suitable for another purpose. Our report is intended for RACOB AO and its donors. However, upon release by RACOB AO, its distribution will be unlimited.



Certified Public Accountants, Kampala (Uganda)

13 March 2012

Kampala

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOBABO)**

**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2011**

(in Uganda Shillings)

Income	Appendix	2011 Ushs	2010 Ushs
<u>Projects:</u>			
12-4665 ICA Rakai Watsan Project	2	89,765,116	64,236,079
12-4667 DCA Child Sponsorship Project	3	87,490,361	-
12-4669 HIV/AIDS Project 3		-	77,812,600
12-4671 Lyantonde HIV/AIDS Partnership Project	4	478,215	169,518,130
12-4672 HIV/AIDS Community Empowerment Project	5	522,963,787	471,169,640
12-4673 Rural Farmers Mobilisation and Cooperative Formation Project		-	96,566,442
12-4674 FuG ART Adherence Project	6	26,309,515	96,594,015
12-4675 International Olympic Committee	7	79,686,000	-
12-4010 RACOBABO General activities	8	50,838,908	27,332,950
<b>Total Project Income</b>		<b>857,531,902</b>	<b>1,003,229,856</b>
Non-Project Income (Unrestricted)		56,128,461	1,425,100
Capital Donations	Note 3.8	31,353,561	13,125,721
<b>Total Non-Project Income</b>		<b>87,482,022</b>	<b>14,550,821</b>
<b>Total Income</b>		<b>945,013,924</b>	<b>1,017,780,677</b>
<u>Expenditure</u>			
<u>Projects:</u>			
12-4665 ICA Rakai Watsan Project	2	89,765,116	64,236,079
12-4667 DCA Child Sponsorship Project	3	87,490,361	-
12-4669 HIV/AIDS Project 3		-	77,812,600
12-4671 Lyantonde HIV/AIDS Partnership Project	4	478,215	169,518,130
12-4672 HIV/AIDS Community Empowerment Project	5	522,963,787	471,169,640
12-4673 Rural Farmers Mobilisation and Cooperative Formation Project		-	96,566,442
12-4674 FuG ART Adherence Project	6	26,309,515	96,594,015
12-4675 International Olympic Committee	7	79,686,000	-
12-4010 RACOBABO General activities	8	50,838,908	27,332,950
<b>Total Project Expenditure</b>		<b>857,531,902</b>	<b>1,003,229,856</b>
Non-Project Expenditure(Unrestricted)		94,284,243	41,415,863
<b>Total Expenditure for 2011</b>		<b>951,816,145</b>	<b>1,044,645,719</b>
Decrease in reserves for the year		(6,802,221)	(26,865,042)
Reserves - beginning of year		7,471,491	34,336,533
<b>Reserves - end of year</b>		<b>669,270</b>	<b>7,471,491</b>

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)**

**BALANCE SHEET AS AT 31 DECEMBER 2011**

*(in Uganda Shillings)*

	Notes	2011 Ushs	2010 Ushs
<b>ASSETS</b>			
<b>Non Current Assets</b>			
Fixed Assets	4	120,368,523	52,502,884
<b>Current Assets</b>			
Cash and Bank	3.1	11,296,934	89,901,839
Income Receivable	3.2	19,570,191	-
Advance Accounts	3.3	600,000	6,285,989
<b>Total Current Assets</b>		<b>31,467,125</b>	<b>96,187,828</b>
<b>TOTAL ASSETS</b>		<b>151,835,648</b>	<b>148,690,712</b>
<b>LIABILITIES AND RESERVES</b>			
<b>Current Liabilities</b>			
Advance income	3.5	-	34,378,381
Accounts Payable	3.4	30,797,855	16,235,500
Creditors	3.7	-	11,834,156
Accrued Expenses	3.8	-	26,268,300
<b>Total Current Liabilities</b>		<b>30,797,855</b>	<b>88,716,337</b>
<b>Non Current Liabilities</b>			
Deferred Income	3.9	120,368,523	52,502,884
<b>Total Liabilities</b>		<b>151,166,378</b>	<b>141,219,221</b>
<b>Reserves</b>			
Opening balance		7,471,491	34,336,533
Movement in reserves during the year	3.6	(6,802,221)	(26,865,042)
<b>Total Reserves</b>		<b>669,270</b>	<b>7,471,491</b>
<b>TOTAL LIABILITIES AND RESERVES</b>		<b>151,835,648</b>	<b>148,690,712</b>



**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOBAO**

**STATEMENT OF CASH FLOW (total of all funds) for the year ended 31 December 2011**  
*(in Uganda Shillings)*

	2011 Ushs	2010 Ushs
<b><u>Operating activities</u></b>		
Result for the year	(6,802,221)	(26,865,042)
Adjusted for		
Depreciation	31,353,561	13,125,721
Gain on Disposal of assets	(11,491,075)	-
Operating surplus/ (deficit) before changes in working capital	<u>13,060,265</u>	<u>(13,739,321)</u>
Changes in working capital		
- Advance accounts, other receivables & prepayments	5,685,989	(6,221,989)
- Contributions received in advance	(34,378,381)	(10,532,823)
- Accounts payable & accrued expenses	(23,540,101)	38,970,161
- Project Balance receivable	(19,570,191)	-
- Deferred Income	67,865,639	52,502,884
Net change in working capital	<u>(3,937,045)</u>	<u>74,718,233</u>
Net cash generated from operating activities	9,123,220	60,978,912
<b><u>Investing activities</u></b>		
Fixed Assets		
- Purchases of fixed assets	(131,539,200)	(65,628,605)
- Proceeds from sale of assets	43,811,075	-
Net cash generated used in investing activities	<u>(87,728,125)</u>	<u>(65,628,605)</u>
Net decrease in cash and cash equivalents	(78,604,905)	(4,649,693)
Cash & cash equivalents at the beginning of the year	89,901,839	94,551,532
Cash & cash equivalents at the end of the year	<u>11,296,934</u>	<u>89,901,839</u>
<b>Represented by:</b>		
Bank and cash balances	<u>11,296,934</u>	<u>89,901,839</u>

# RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2011

### NOTE 1 – ACTIVITIES

Rural Action Community Based Organization (RACOBABO) is a new organization formed out of Lutheran World Federation (LWF). LWF has been in Rakai for the last 14 years implementing an HIV/AIDS project (RACOBAP) whose overall goal was to reduce the incidence of HIV transmission and mitigate the adverse socio-economic impact of AIDS. Since its inception in 2008, the organization was called Rakai Community Based AIDS Organisation until 2011 when it changed name on the recommendation of the Annual General Assembly and the Board of Directors. The New name of the organization is Rural Action Community Based Organisation (RACOBABO)

RACOBABO covers Rakai and Lyantonde districts. In Rakai district, it covers three sub counties of Lwamaggwa, Kacheera and Kagamba with a total population of 77,137 people. In the newly created district of Lyantonde, it covers the entire five Sub-counties of Kasagama, Kinuuka, Kaliiro, Mpumudde, and Lyantonde rural including Lyantonde town council with a population of 66,175 people.

RACOBABO is running a five strategic plan 2008-2012 whose key strategic objectives include;

- 1) Responsible health behavior among youth and women at risk of HIV infection promoted.
- 2) Improved accessibility and adherence to ART and other related services.
- 3) Community based socio – economic initiatives for the affected people promoted.
- 4) Strengthened Institutional capacity of localized RACOBABO to sustainably achieve its mission.
- 5) Improved access to food throughout the year among the 250 infected and most affected families headed by children, PWAs and the elderly grand parents.

The main activities of the organization include,

- HIV and AIDS
- Water and Sanitation activities
- Livelihood enhancement
- Capacity building
- Food security

RACOBABO officially begun operations independently of LWF on 1<sup>st</sup> January 2008.

RACOBABO is managed by a board of Governors. The board is the decision making body of the organization and is mandated by the constitution to strategic plan and make policies for the organization. RACOBABO appointed a board of Directors comprising of Professionals and religious leaders from Rakai and Lyantonde districts. The present board members include:

- The Rt. Rev. Dr. Samuel Kefa Kanya Bishop, West Buganda Diocese, Church of Uganda
- Dr. Margaret Nakakeeto- Senior Consultant, Mulago Hospital, Ministry of Health, Uganda government
- Mr. Ambrose Tebyasa - Advocate - Tebyasa and Company Advocates
- Mr. Mujurizi Tephy –Laboratory Manager, The AIDS Information Center (AIC)
- Rev. Fr. Christopher Mutsinzi – Parish Priest, Kaliiro Parish, Catholic church of Uganda

Bishop Samuel Kanya is the Board chairman and Dr. Margaret is the Vice chairperson.

The Director for the Rural Action community Based Organization is responsible for the financial statements for the year ended 31 December 2011 which were examined and endorsed for issue by the Director on... 13 March 2012.

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES**

**2.1 Statement of compliance**

The financial statements have been prepared in accordance with and comply with the financial regulations and the accounting principles of the Rural Action community Based Aids Organization. The accounting policies have been based in part on the general principles of the International Financial Reporting Standards, as detailed in the International Accounting Standards Board Framework for the Preparation and Presentation of Financial Statements.

**2.2 Basis of preparation**

The financial statements are presented in Uganda Shillings.

The financial statements have been prepared under the historical cost convention.

Preparation of the financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates and the original estimates and assumptions will be modified as appropriate in the year in which the circumstances change.

**2.3 Restricted/unrestricted funds**

The financial statements distinguish between Restricted and Unrestricted use funds. Restricted use funds are those funds received from third parties who have imposed restrictions on the purposes for which they may be used. Unrestricted use funds are those funds where there are no externally imposed restrictions and include assets freely available or appropriated to reserves for internally designated purposes.

**2.4 Currency of transactions**

The presentation and functional currency of RACOB AO is Uganda Shillings. The books of account are maintained in Uganda Shillings. Assets and liabilities are denominated in Uganda Shillings. Income and expenditure has been presented in Uganda Shillings.

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOBABO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2.5 Revenue and expenditure recognition**

Restricted use funds are normally received as a result of a specific solicitation or with donor imposed restrictions and are recognized as income over the duration of the program/project in proportion to the achievement of the conditions attached to the contributions. Income for the year is therefore equal to expenditure. Expenditure in excess of funds received for projects or specific purposes are recorded in assets. Excess of expenditure is written off in the event that management determines that such over expenditure is unlikely to be recovered by additional funding. Contributions received but not yet recognized are included in Current Liabilities.

**2.6 Cash and cash equivalents**

RACOBABO considers cash on hand and amounts due from banks to be cash and cash equivalents.

**2.7 Inventories**

Inventories purchased from Restricted use Funds are expensed in the year of purchase. Rights over inventories would not generate future economic benefit to RACOBABO due to the short term nature of program contracts and the terms of contracts where rights over residual program assets are vested with the grantors.

There are no inventories of a material nature purchased from unrestricted use Funds.

**2.8 Fixed assets**

Not all the fixed assets appearing in the RACOBABO schedule of assets are included in the balance sheet by the end of the financial year. The items included in the balance sheet were donated to RACOBABO by Lutheran World Federation. RACOBABO maintains a register of all assets over 1,000,000 shillings including those that are for restricted use. The treatment for the assets in the names of RACOBABO, is as below:

**a) Tangible assets**

Fixed assets purchased from Restricted use Funds are expensed in the year of purchase. It is considered improbable that such expenditures will generate future economic benefit to RACOBABO due to the short term nature of program contracts and the terms of contracts where rights over residual program assets are vested with the grantors.

Repairs and maintenance costs are charged in the Income and Expenditure Statement during the financial period in which they are incurred.

**b) Intangible assets**

RACOBABO has no intangible assets.

**c) Donated Assets**

Donated assets will be recognised as Deferred income in the period they are received. Depreciation calculated on these assets will be an expense for the period charged against Deferred income in that period to recognise income over the period of the estimated useful life of the asset.

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2.9 Fixed assets - depreciation**

Depreciation will be calculated on the straight-line method to write off assets to their estimated residual values over their estimated useful lives as follows:

Vehicles	5 years
Office Equipment	5 years
Computers	4 years

**2.10 Provisions**

There were no provisions during the reporting period.

**2.13 Reserves**

These are funds received for non project activities. There are no externally imposed restrictions and these funds are appropriated to reserves for internally designated purposes.

**2.14 Employee benefit costs**

**a) Staff Endowment Scheme**

Staff employed by the RACOB AO receive provident fund. This is computed as 15% of employee gross salary. This has been charged to projects expenditure under Salaries and Benefits. The amount is deposited to a separate bank account, which is controlled by a committee chosen by RACOB AO staff and is made available to staff on resignation or termination of employment.

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS**

	2011 Ushs	2010 Ushs
<b>Note 3.1 Bank and Cash balances</b>		
Stanbic Bank - Lyantonde LWF	9,279,348	55,814,079
Stanbic Bank - Lyantonde CSF	-	12,958,451
Stanbic Bank - Lyantonde DCA	1,937,066	19,969,900
Stanbic Bank - Lyantonde LWR UGS	-	937,209
Stanbic Bank - Lyantonde LWR USD	54,620	-
Cash on hand	25,900	222,200
	<u><b>11,296,934</b></u>	<u><b>89,901,839</b></u>
<b>Note 3.2 Income Receivable</b>		
Income Receivable ICA	19,570,191	-
	<u><b>19,570,191</b></u>	<u><b>-</b></u>
<b>Note 3.3 Advance Accounts</b>		
National staff - travel advances	-	1,285,989
Prepayments	600,000	5,000,000
	<u><b>600,000</b></u>	<u><b>6,285,989</b></u>
<b>Note 3.4 Accounts payable</b>		
Audit fees	11,216,414	16,172,350
Other payables	-	63,150
LWF	19,570,191	0
Provident Fund	11,250	-
	<u><b>30,797,855</b></u>	<u><b>16,235,500</b></u>
<b>Note 3.5 Advance Income</b>		
Lutheran World Relief	-	5,000,000
ELCA	-	2,368,866
Civil Society Fund	-	27,009,515
	<u><b>-</b></u>	<u><b>34,378,381</b></u>

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS**

<b>Note 3.6</b>	<b>Reserve</b>		
		<b>2011</b>	<b>2010</b>
		<b>Ushs</b>	<b>Ushs</b>
	Non Project Income (unrestricted)	87,482,022	14,550,821
	Non Project expenditure (unrestricted)	(94,284,243)	(41,415,863)
		<hr/>	<hr/>
		<b>(6,802,221)</b>	<b>(26,865,042)</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Note 3.7</b>	<b>Other Creditors</b>	<b>2011</b>	<b>2010</b>
		<b>Ushs</b>	<b>Ushs</b>
	Open Door Project	-	11,834,156
		<hr/>	<hr/>
		-	<b>11,834,156</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Note 3.8</b>	<b>Accrued Expenses</b>	<b>2011</b>	<b>2010</b>
		<b>Ushs</b>	<b>Ushs</b>
	HCT activities	-	10,404,800
	Improved Agricultural training	-	4,940,000
	Sensitization in Nutrition	-	2,970,000
	Backyard Farming	-	2,000,000
	Purchase of goats	-	5,953,500
		<hr/>	<hr/>
		-	<b>26,268,300</b>
		<hr/> <hr/>	<hr/> <hr/>
<b>Note 3.9</b>	<b>Deffered Income</b>	<b>2011</b>	<b>2010</b>
		<b>Ushs</b>	<b>Ushs</b>
	Opening Balance	52,502,884	-
	Capital donations in the period	99,219,200	65,628,605
	Income realised in the period (depreciation)	(31,353,561)	(13,125,721)
		<hr/>	<hr/>
		<b>120,368,523</b>	<b>52,502,884</b>
		<hr/> <hr/>	<hr/> <hr/>

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**NOTE 3 – DETAILS RELATING TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3.4 Financial risk management**

The RACOB AO has minimal exposure to financial risks as detailed below.

**a) Market risk-Foreign currency risk**

Foreign currency risk arises primarily when the U.S. Dollar falls against the local currency. This risk is currently not applicable because in the financial year under review, the funds from Donors were received by RACOB AO in local currency. RACOB AO maintains a local currency Bank account. In case RACOB AO starts to receive funds in foreign currency, a foreign currency account will be opened and funds will move between these accounts as needs arise to minimize the risk of foreign exchange fluctuations.

**b) Credit risk**

In the financial statements RACOB AO has no material receivables. Therefore at the moment there is no credit risk.

**c) Liquidity risk**

RACOB AO has no investments in securities, there is no exposure to liquidity risk.

**d) Interest rate risk**

There is no significant short-term exposure to changes in interest rates as cash and cash equivalents are held as cash on hand or on-demand deposits and earn minimal interest.

**3.5 Related parties**

RACOB AO has no transactions with related parties.

**3.6 Capital commitments**

There were no capital expenditure commitments at 31 December 2011.



**RURAL ACTION COMMUNITY BASED ORGANIZATION  
(RACOB AO)  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2011 (CONTINUED)**

**4 FIXED ASSETS**

	Motor Vehicles	Motor cycles	Office Equipment	Total Ushs'000
<b>COST</b>				
At 1 January 2010	-	-	-	-
Additions	50,950,000	7,860,000	6,818,605	65,628,605
At 31 December 2010	50,950,000	7,860,000	6,818,605	65,628,605
At 1 January 2011	50,950,000	7,860,000	6,818,605	65,628,605
Additions	88,764,200	42,775,000	-	131,539,200
Disposals	(35,450,000)	(4,950,000)	-	(40,400,000)
At 31 December 2011	104,264,200	45,685,000	6,818,605	156,767,805
<b>DEPRECIATION</b>				
At 1 January 2010	-	-	-	-
Charge for the year	10,190,000	1,572,000	1,363,721	13,125,721
At 31 December 2010	10,190,000	1,572,000	1,363,721	13,125,721
At 1 January 2011	10,190,000	1,572,000	1,363,721	13,125,721
Charge for the year	20,852,840	9,137,000	1,363,721	31,353,561
Eliminated on disposal	(7,090,000)	(990,000)	-	(8,080,000)
At 31 December 2011	23,952,840	9,719,000	2,727,442	36,399,282
<b>NET BOOK VALUE</b>				
At 31 December 2011	80,311,360	35,966,000	4,091,163	120,368,523
At 31 December 2010	40,760,000	6,288,000	5,454,884	52,502,884

**Note.**

The assets shown are a capital donation to RACOB AO from LWF as the assets were transferred to RACOB AO

The total donation amount has been recognised as deferred income to be released to income over the life of the assets (through depreciation)

The current year depreciation released to income is 31,353,561, hence leaving a net book value of Ushs 120,368,523

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO**

Appendix 1

**SUMMARY OF INCOME RECEIVED and INCOME RECOGNIZED IN 2011**

(in Uganda Shillings)

	2011 Income Ushs	2011 Income Ushs	2011 accrued Ushs	2011 Received Ushs	2011 Payable Ushs
Received and recognized in current year:	Recognised	Received	Receivable	In Advance	
Children in Africa	17,658,000	17,658,000	-	-	-
DanChurchAid	522,963,787	522,963,787	-	-	-
International Olympic committee	79,686,000	79,686,000	-	-	-
LWF/Icelandic Church Aid	70,194,925	89,765,116	19,570,191	19,570,191	-
Icelandic Church Aid	4,923,465	4,923,465	-	-	-
Global Giving	3,707,407	3,707,407	-	-	-
LWF/Evangelical Lutheran Church in America	102,060,552	82,490,361	-	-	19,570,191
Open Door Project Uganda	11,834,156	11,834,156	-	-	-
Marsha and Michael	3,735,880	3,735,880	-	-	-
Sale of old assets	3,436,600	3,436,600	-	-	-
Sale of old vehicles	43,811,075	43,811,075	-	-	-
Vehicle hire income	1,770,000	1,770,000	-	-	-
Other income	7,110,786	7,110,786	-	-	-
UWEZO	8,980,000	8,980,000	-	-	-
<b>Total Received</b>	<b>881,872,633</b>	<b>881,872,633</b>	<b>19,570,191</b>	<b>19,570,191</b>	<b>19,570,191</b>
<b>Advance contribution received in 2010</b>					
Civil Society Fund	478,215	478,215	-	-	-
Pharmacists Without Borders (FUG)	26,309,515	26,309,515	-	-	-
LWF/Evangelical Lutheran Church in America	5,000,000	5,000,000	-	-	-
Other income	-	-	-	-	-
<b>Total</b>	<b>31,787,730</b>	<b>31,787,730</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less : Funds to be Re - imbursed</b>					
	-	-	-	-	-
<b>Total to be Reimbursed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>913,660,363</b>	<b>913,660,363</b>	<b>19,570,191</b>	<b>19,570,191</b>	<b>19,570,191</b>

**RAKAI COMMUNITY BASED AIDS ORGANIZATION  
RACOB AO**

Appendix 2

**ICA RAKAI WATSAN PROJECT**

Implementation period: 1 January 2011 - 31 December 2011.

Project Number 12-4665

Approved  
Budget 2011

Actual 2011

Ushs

Ushs

**INCOME**

Received and recognized in current year

LWF/Icelandic Church Aid

96,197,747

89,765,116

**Total Income**

**96,197,747**

**89,765,116**

**EXPENDITURE**

**ACTIVITY COSTS**

Construction of houses

31,115,000

31,115,000

Provision of NFI,s to vulnerable hh

954,570

980,000

Construction of Kitchens

8,365,500

8,365,500

Construction of VIP latrines

7,692,750

7,692,750

Provision of domestic utensils

763,650

580,000

Installation Water Tanks

9,233,250

9,233,250

Community hygiene trainings

501,150

500,000

**Sub Total**

**58,625,870**

**58,466,500**

**DIRECT STAFF COSTS**

Project staff costs

20,439,771

19,570,191

Staff travel & per diem

3,000,000

2,122,500

**Sub Total**

**23,439,771**

**21,692,691**

**PROJECT OFFICE OPERATIONS**

Bank Charges

476,014

201,400

Communication Costs

954,000

310,000

Audit fees

1,909,170

Motor Vehicle & Motorcycle Running Costs

5,868,312

4,174,025

Office Stationery and Consumables

3,960,500

3,960,500

Compound Development

964,110

960,000

**Sub Total**

**14,132,106**

**9,605,925**

**Total Expenditure**

**96,197,747**

**89,765,116**

**Closing Balance as at 31 December 2011**

**-**

**-**

**RAKAI COMMUNITY BASED AIDS ORGANIZATION  
(RACOB AO)**

Appendix 3

**DCA CHILD SPONSORSHIP PROJECT**

Implementation period: 1 January 2011 - 31 December 2011

Project Number 12-4667

Budget 2011

Ushs

Actual 2011

Ushs

**INCOME**

Received and recognized in current year

LWF/Evangelical Lutheran Church Aid

107,060,552

87,490,361

**Total Income**

**107,060,552**

**87,490,361**

**EXPENDITURE**

**of targeted house holds**

Purchase of 140 local goats for child headed households

17,600,000

17,500,000

Vet. Support and Drugs

4,572,800

4,600,000

training in goat management for benefiting households

11,884,800

11,828,000

Facilitating counsellors to monitor animals in beneficiaries

5,936,000

4,955,000

Sensitization on Nutrition for child headed households

3,427,200

3,390,000

training for 45 people in improved agricultural practices

4,627,200

5,123,000

Staff Salaries

34,904,205

14,334,014

**Sub Total**

**82,952,205**

**61,730,014**

**strategic objectives**

Conduct a study/Learning visit for staff

5,142,400

5,142,400

**Sub Total**

**5,142,400**

**5,142,400**

**Office Running Costs**

Office Utilities

1,254,400

88,000

Compound development

2,284,800

2,310,000

Vehicle repairs and maintenance

3,542,400

5,350,633

Communication costs

918,400

918,400

Office equipment repairs

582,400

-

Office stationery and consumables

227,200

34,500

Motor vehicle & Motorcycle running costs

1,159,547

2,000,000

Bank Charges

112,000

-

Audit fees

3,884,800

4,916,414

Office/Residential rent & maintenance

5,000,000

5,000,000

**Sub Total**

**18,965,947**

**20,617,947**

**Total Expenditure**

**107,060,552**

**87,490,361**

**Closing Balance as at 31 December 2011**

**-**

**-**

RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO

Appendix 4

LYANTONDE HIV&AIDS PARTNERSHIP PROJECT

Actual

Number of Project: CSF/074/2009

2011

Implementation Period 15 December 2008-31 June 2011

Ushs

Project Number 12-4671

INCOME

Received and recognized in current year

Civil Society Fund

478,215

Total Income

478,215

EXPENDITURE

OBJECTIVE 2 Subgrantee Admin costs(Widows and Orphans Project

85,905

Sub Total

85,905

OBJECTIVE 5 Subgrantee (CHAU) Admin Costs

143,909

Sub Total

143,909

LEAD ORGANISATION/Administration Costs

Bank Charges

248,401

Sub Total

248,401

Total Expenditure

478,215

Closing Balance as at 31 December 2011

-

RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT 2009-2011 Working Budget Actual  
DCA Project Ref. no.1010052-21 2011 2011  
DCA Programme Type and no.PT4 DCA Uganda HIV/AIDS Programme 28 Ushs Ushs  
Implementation period: 1 April 2009 - 31 December 2011.  
Project Number 12-4672

**INCOME**

Received and recognized in current year

DanChurchAid

522,963,787

522,963,787

**Total Income****522,963,787****522,963,787****EXPENDITURE****OBJECTIVE 1**

1.1 30 community dialogue meetings to develop CAPs	6,700,000	6,674,000
1.2 Identify and train 75 hotel managers, Boda - Boda associ	2,225,000	2,235,000
1.3 Identify and train 75 clan leaders as Behavioral change	3,535,000	3,285,000
1.4 Identify and train 90 leaders of beach management units	3,625,000	3,685,000
1.5 18 workshops for clan leaders & influential elites	3,060,000	2,980,000
1.6 District NGO forum for Conduct 6 inter agency meetings	1,930,000	1,920,000
1.7 Train 75 Community based Couple counselors for BCC	5,125,000	4,785,000
1.8 75 Community based couple counsellors home visits	3,900,000	3,750,000
1.9 Conduct 60 health outreaches in remote areas	2,700,000	2,690,000
1.10 Reproduce & disseminate 500 leaflet PIASCY messages	2,000,000	2,050,000
1.11 6 sports competitions for BCC for in - school youth	2,350,000	2,162,000
1.12 6 child centred talk shows on BCC and life skills	992,000	960,000
1.13 6 Low cost video & sch exchange programs for in sch you	2,450,000	2,400,000
1.14 6 BCC sports competitions for BCC for out of school you	2,350,000	2,310,000
1.15 6 video shows for BCC for out of school youth	1,402,000	1,400,000
HCT Campaign for Pastoralists	17,269,300	15,754,900
Motor vehicle running costs	6,000,000	6,584,504

**Sub Total****67,613,300****65,625,404****OBJECTIVE 2**

2.1 6 bi-annual stakeholders for local leaders and service	2,780,000	2,615,000
2.2 Refresher for 90 counselors psychosocial support/referral	3,915,000	3,915,000
2.3 18 sub county health management committee dialogue meeting	1,380,000	1,342,000
2.4 Train 150 PHA care givers as treatment helpers	11,100,000	10,996,000
2.5 Mobilize & form 15 PHA social groups for ART counseling	1,200,000	1,200,000
2.6.1 Buy & distribute 1500 litres cooking oil to PHA on AR	2,500,000	2,500,000
2.6.2 Buy & distribution of 6000 kgs of soy millet flour to	6,000,000	6,000,000
2.7 Conduct 12 treatment literacy education	3,260,000	3,057,000
2.8 Train 75 RELIGIOUS Leaders as spiritual counsellors	21,700,000	25,194,000
2.9 Train 75 leaders of SAC, PAC and VAC for lobby & advocacy	4,335,000	5,604,000
Motor vehicle running costs	6,000,000	8,000,000

**Sub Total****64,170,000****70,423,000**

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOBAO**

<b>HIV/AIDS COMMUNITY EMPOWERMENT PROJECT 2009-2011</b>	<b>Working Budget</b>	<b>Actual</b>
<b>DCA Project Ref. no.1010052-21</b>	<b>2011</b>	<b>2011</b>
<b>DCA Programme Type and no.PT4 DCA Uganda HIV/AIDS Programme 28</b>	<b>Ushs</b>	<b>Ushs</b>
<b>Implementation period: 1 April 2009 - 31 December 2011.</b>		
<b>Project Number 12-4672</b>		
<b>OBJECTIVE 3</b>		
3.1 Purchase and distribute goats to CHH and selected PLHIV	5,550,000	5,500,000
3.2 Provide Labour fees for PLHIV and CHH	4,000,000	4,020,000
3.3 OVC skills training	21,000,000	20,746,000
3.4 6 study tours for trainees	1,000,000	1,000,000
3.5 Post training support for 120 trainees	8,000,000	7,996,000
3.6 Sponsor 231 CHH at secondary and tertiary institutions	66,060,300	58,928,714
3.7 Career Guidance and Counseling sessions for students	1,586,000	1,454,000
3.8 CBAGS training in Lobbying and advocacy skills	1,170,000	1,170,000
3.9 Select and train 75 local council in-charge of children	3,364,000	2,800,000
3.10 Staff workshop to develop a media policy and action plan	10,390,000	10,136,000
3.11 Implement the developed media policy and action plan	0	1,860,000
3.12 Support Children rights clubs to conduct advocacy in sc	4,960,000	4,600,000
Motor running costs	6,000,000	6,000,000
<b>Sub Total</b>	<b>133,080,300</b>	<b>126,210,714</b>
<b>OBJECTIVE 4</b>		
Internal staff workshop	1,236,000	1,400,000
Develop a RACOB AO Website for fundraising	2,000,000	1,632,000
Staff training in website management	680,000	694,000
12 Board meetings	6,704,000	7,385,500
36 management meetings	1,728,000	2,061,500
3 Annual general assemblies	3,600,000	4,230,000
Formation and mobilisation of RACOB AO S/C mobilisation stru	630,000	0
3 Annual Community Based Monitoring For a	4,422,000	4,320,000
3 Annual impact assessment studies	3,400,000	3,400,000
Motor vehicle running costs	6,000,000	6,318,000
<b>Sub Total</b>	<b>30,400,000</b>	<b>31,441,000</b>
<b>INVESTMENTS</b>		
Video Camera	1,500,000	1,251,100
<b>Sub Total</b>	<b>1,500,000</b>	<b>1,251,100</b>
<b>STAFF SALARIES</b>		
Staff salaries	155,990,376	154,105,096
<b>Sub Total</b>	<b>155,990,376</b>	<b>154,105,096</b>

RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT 2009-2011	Working Budget	Actual
DCA Project Ref. no.1010052-21	2011	2011
DCA Programme Type and no.PT4 DCA Uganda HIV/AIDS Programme 28	Ushs	Ushs
Implementation period: 1 April 2009 - 31 December 2011.		
Project Number 12-4672		
<b>OFFICE RUNNING COSTS</b>		
Office rent and maintenance	2,400,000	3,571,400
Office utilities	3,600,000	3,102,550
Communication costs	7,200,000	9,381,340
Office equipment repairs & maintenance	9,709,824	9,573,224
Office stationery and consumables	2,999,991	2,911,100
Bank Charges	360,000	1,158,463
Motor vehicle/motorcycle running costs	2,139,996	2,139,996
<b>Sub Total</b>	<b>28,409,811</b>	<b>31,838,073</b>
<b>OTHER STAFF RELATED COSTS</b>		
Per diem	3,000,000	3,706,000
Transport costs	1,800,000	1,433,400
<b>Sub Total</b>	<b>4,800,000</b>	<b>5,139,400</b>
Evaluation (included in partner's budget)	30,000,000	29,930,000
Audit	7,000,000	7,000,000
<b>Sub Total</b>	<b>37,000,000</b>	<b>36,930,000</b>
<b>Total Expenditure</b>	<b>522,963,787</b>	<b>522,963,787</b>
<b>Closing Balance as at 31 December 2011</b>	<b>-</b>	<b>-</b>



**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO**

Appendix 6

**FuG ART ADHERENCE PROJECT**

**Contribution number:300005005**

**Implementation period: 1 January 2011 - 31 December 2011.**

**Project Number 12-4674**

**Working**

**Budget**

**2011**

**Ushs**

**Actual**

**2011**

**Ushs**

**INCOME**

Received and recognized in current year

Pharmacists Without Borders (PUG)

26,840,000

26,309,515

**Total Income**

**26,840,000**

**26,309,515**

**EXPENDITURE**

**Increased access to treatment support and other health services for people receiving ART**

Conduct a refresher training for 90 Volunteer Aids C'llors

12,000,000

11,200,000

Conduct a refresher training for 15 RACOB AO Staff

5,840,000

8,711,014

**Sub Total**

**17,840,000**

**19,911,014**

**Office Running Costs**

Communication costs

200,000

200,000

Motor vehicle & Motorcycle running costs

720,000

483,500

Bank Charges

80,000

565,700

Staff costs (Director, Accountant, M&E Officer) 20%

8,000,000

5,149,301

**Sub Total**

**9,000,000**

**6,398,501**

**Grand Total**

**26,840,000**

**26,309,515**

**Closing Balance as at 31 December 2011**

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**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOBAO**

Appendix 7

**INTERNATIONAL OLYMPIC COMMITTEE**

**Project Number 12-4675**

**Working  
Budget  
2011  
UGS**

**Actual  
2011  
UGS**

**Implementation period: 1 January 2011 - 31 December 2011.**

**INCOME**

**Received and recognized in current year  
International Olympic Committee**

79,686,000

79,686,000

**Total Income**

**79,686,000**

**79,686,000**

**EXPENDITURE**

**ACTIVITY COSTS**

Conduct 2 sports events for behavioral change for out of sch  
Identify & train 40 coaches as HIV and AIDS Educators  
Train CUAHA Members churches as TOT  
Identify & train team captains & youth leaders as peer educ  
Support 4 school health clubs with sports gear and balls  
Facilitate prominent sports personalities to conduct talks  
Conduct 2 sports competitions for fishing communities  
Org 4 sports competitions on World Aids day  
Coordination costs(UOC) M & E

5,101,308

4,135,000

8,044,549

7,172,189

7,584,595

8,631,900

6,899,310

6,762,300

12,079,600

11,440,000

4,065,250

3,820,000

2,803,861

2,234,850

11,141,108

11,418,000

8,722,865

8,995,300

**Sub Total**

**66,442,446**

**64,609,539**

**PROJECT OFFICE OPERATIONS**

Audit Fees  
Bank charges  
Office costs  
Staff costs

1,000,000

1,000,000

418,140

605,300

3,473,557

4,725,861

8,351,857

8,745,300

**Sub Total**

**13,243,554**

**15,076,461**

**Grand Total**

**79,686,000**

**79,686,000**

**Closing Balance as at 31 December 2011**

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**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOB AO**

Appendix 8

**RACOB AO General Activities**  
**Project Number 12-4676**

**Actual**  
**2011**  
**Ushs**

**Implementation period: 1 January 2011 - 31 December 2011.**

**INCOME**

**Received and recognized in current year**

Children In Africa	17,658,000
Icelandic Church Aid	4,923,465
UWEZO	8,980,000
Global Giving	3,707,407
Marsha & Michael	3,735,880
Open Door Project Uganda	11,834,156

**Total Income**

**50,838,908**

**EXPENDITURE**

**Sustainable Livelihood**

Purchase goats	11,834,156
School fees and Scholastic Materials	3,735,880
School fees and Scholastic Materials	4,923,465
UWEZO Children learning assessment	8,980,000

**Sub Total**

**29,473,501**

**HIV/AIDS**

Children Camps	17,658,000
Household Food Support	3,707,407

**Sub Total**

**21,365,407**

**Grand Total**

**50,838,908**

**Closing Balance as at 31 December 2011**

**-**

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOBAO**

Appendix 9

**MATRIX OF INCOME BY DONORS TO EACH PROJECT  
SUMMARY OF INCOME RECEIVED IN 2011  
(in Uganda Shillings)**

Donor name	Total all projects	ICA Rakai WATSAN Project 12-4665	HIV/Live Hood Project 12-4669	Lyantonde HIV&AIDS Partnership Project 12-4671	HIV/AIDS Community Empowerment Project 12-4672	Rural Farmer's Mobilization and cooperative Formation 12-4673	FuG ART Adherence Project 12-4674	International Olympic Committee(IO C) 12-4675	RACOBAO General activities 12-4676	Other RACOBAO Activities 12-4008	Total all projects
<b>Income received locally</b>											
Children In Africa	17,658,000	-	-	-	-	-	-	-	17,658,000	-	17,658,000
DanChurchAid	522,963,787	-	-	-	522,963,787	-	-	-	-	-	522,963,787
International Olympic committee	79,686,000	-	-	-	-	-	79,686,000	-	-	-	79,686,000
LWF/Icelandic Church Aid	70,194,925	70,194,925	-	-	-	-	-	-	-	-	70,194,925
Icelandic Church Aid	4,923,465	-	-	-	-	-	-	4,923,465	-	-	4,923,465
Global Giving	3,707,407	-	-	-	-	-	-	3,707,407	-	-	3,707,407
LWF/Evangelical Lutheran Church in America	102,060,552	-	102,060,552	-	-	-	-	-	-	-	102,060,552
Open Door Project Uganda	11,834,156	-	-	-	-	-	-	11,834,156	-	-	11,834,156
Marsha & Michael	3,735,880	-	-	-	-	-	-	3,735,880	-	-	3,735,880
Sale of old assets	3,436,600	-	-	-	-	-	-	-	3,436,600	-	3,436,600
Sale of old vehicles	43,811,075	-	-	-	-	-	-	-	43,811,075	-	43,811,075
Vehicle hire income	1,770,000	-	-	-	-	-	-	-	1,770,000	-	1,770,000
Reserve income	7,110,786	-	-	-	-	-	-	-	7,110,786	-	7,110,786
UWEZO	8,980,000	-	-	-	-	-	-	8,980,000	-	-	8,980,000
<b>Advance Contributions Received in 2010</b>											
Pharmacists Without Borders (FUG)	26,309,515	-	-	-	-	-	26,309,515	-	-	-	26,309,515
Civil Society Fund	478,215	-	-	478,215	-	-	-	-	-	-	478,215
LWF/Evangelical Lutheran Church in America	5,000,000	-	5,000,000	-	-	-	-	-	-	-	5,000,000
<b>Total income received locally</b>	<b>913,660,363</b>	<b>70,194,925</b>	<b>107,060,552</b>	<b>478,215</b>	<b>522,963,787</b>	<b>-</b>	<b>26,309,515</b>	<b>79,686,000</b>	<b>50,838,908</b>	<b>56,128,461</b>	<b>913,660,363</b>

**RURAL ACTION COMMUNITY BASED ORGANIZATION  
RACOBAO**

Appendix 10

**MATRIX OF INCOME BY DONORS TO EACH PROJECT  
SUMMARY OF INCOME RECOGNISED IN 2011  
(in Uganda Shillings)**

Donor name	Total all projects	ICA Rakai WATSAN Project 12-4665	HIV/Live Hood Project 12-4669	Lyantonde HIV&AIDS Partnership Project 12-4671	HIV/AIDS Community Empowerment Project 12-4672	Rural Farmer's Mobilization and cooperative 12-4673	FuG ART Adherence Project 12-4674	International Olympic Committee(IO C) 12-4675	RACOBAO General activities 12-4676	Other RACOBAO Activities 12-4008	Total all projects
<b>Income received locally</b>											
Children In Africa	17,658,000	-	-	-	-	-	-	-	17,658,000	-	17,658,000
DanChurchAid	522,963,787	-	-	-	522,963,787	-	-	-	-	-	522,963,787
International Olympic committee	79,686,000	-	-	-	-	-	79,686,000	-	-	-	79,686,000
LWF/Icelandic Church Aid	70,194,925	89,765,116	-	-	-	-	-	-	-	-	70,194,925
Icelandic Church Aid	4,923,465	-	-	-	-	-	-	4,923,465	-	-	4,923,465
Global Giving	3,707,407	-	-	-	-	-	-	3,707,407	-	-	3,707,407
LWF/Evangelical Lutheran Church in America	102,060,552	-	82,490,361	-	-	-	-	-	-	-	102,060,552
Open Door Project Uganda	11,834,156	-	-	-	-	-	-	11,834,156	-	-	11,834,156
Marsha & Michael	3,735,880	-	-	-	-	-	-	3,735,880	-	-	3,735,880
Sale of old assets	3,436,800	-	-	-	-	-	-	-	-	3,436,600	3,436,600
Sale of old vehicles	43,811,075	-	-	-	-	-	-	-	-	43,811,075	43,811,075
Vehicle hire income	1,770,000	-	-	-	-	-	-	-	-	1,770,000	1,770,000
Reserve income	7,110,786	-	-	-	-	-	-	-	-	7,110,786	7,110,786
UWEZO	8,980,000	-	-	-	-	-	-	8,980,000	-	-	8,980,000
<b>Advance Contributions Received in 2010</b>											
Pharmacists Without Borders (FUG)	26,309,515	-	-	-	-	-	26,309,515	-	-	-	26,309,515
Civil Society Fund	478,215	-	-	478,215	-	-	-	-	-	-	478,215
LWF/Evangelical Lutheran Church in America	5,000,000	-	5,000,000	-	-	-	-	-	-	-	5,000,000
<b>Total income received locally</b>	<b>913,660,363</b>	<b>89,765,116</b>	<b>87,490,361</b>	<b>478,215</b>	<b>522,963,787</b>	<b>-</b>	<b>26,309,515</b>	<b>79,686,000</b>	<b>50,838,908</b>	<b>56,128,461</b>	<b>913,660,363</b>