

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

**FINANCIAL STATEMENTS**

**31 DECEMBER 2019**

# RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOB AO)

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### GLOSSARY OF TERMS

AIDS	Acquired Immuno-Deficiency Syndrome
CBOs	Community Based Organisations
CDO	Community District Officer
CHH	Child Headed House Hold
CPA	Certified Public Accountant
CPR	Communication for Performance Review
DOVCC	District Orphans and Vulnerable Children Committee
EQUI	The Education Quality Enhancement Initiative
EU	European Union
FCA	FinnChurch AID
FuG	Pharmacists without Borders
GMC	Grants Management Collaborative
HIV	Human Immune Deficiency Virus
ICA	Icelandic Church Aid
ICPAU	Institute of Certified Public Accountants of Uganda
IEC	Information, Education and Communication
ISA	International Standard on Auditing
LWF	Lutheran World Federation
M&E	Monitoring and Evaluation
MCH/FP	Maternal Child Health and Family Planning
MOH	Ministry of Health
MOGLSD	Ministry of Gender, Labour and Social Development
NFIs	Non-Food Items
NSSF	National Social Security Fund
NGO	Non-Governmental Organisation
OVC	Orphans and Vulnerable Children
PATH	Program for Appropriate Technology in Health
PAYE	Pay As You Earn
PLHIV	People Living with HIV/AIDS
PHAs	Public Health Association
PTA	Physical Therapist Assistant
RACOB AO	Rural Action Community Based Organization
SACCOs	Savings and Credit Cooperative Organisation
SMC	Safe Male Circumcision
SOVCC	Sub county Orphans and Vulnerable Children Committee
UGX/Ushs	Uganda shillings
VHT	Village Health Teams
US\$/USD	United States Dollars
VIP	Ventilated Improved Pit Latrine
VSLA	Village Savings and Loans Association
WINGS	Women's income generating Support Project

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

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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## **RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBAO)**

### **DIRECTORS AND PROFESSIONAL ADVISORS**

DIRECTORS	Dr. Margaret Nakakeeto Ms. Jane Franc Nalubega Mr. Haq Makumbi Mr. Ambrose Tebyasa Mr. Fredrick Luzze Rev.Fr. Christopher Mutsinzi Ms. Ruth Nannyonga	Chairperson Vice Chairperson Executive Director Member Member Member Member
MANAGEMENT	Haq Makumbi Lillian Kasozi Vincent Mayega	Executive Director Head of Finance Head of Programs
REGISTERED OFFICE	P O Box 4 Lyantonde, Uganda	
AUDITORS	Deloitte & Touche Certified Public Accountant of Uganda 3rd Floor Rwenzori House 1 Lumumba Avenue P O Box 10314 Kampala, Uganda	
BANKERS	Stanbic Bank Limited P O Box 53 Lyantonde, Uganda  Centenary Bank Uganda Limited Lyantonde Branch P O Box 49 Lyantonde, Uganda	
ATTORNEYS	Mr. Tebyasa Ambrose Tebyasa and Company Advocates P O Box 26377 Kampala, Uganda	

# RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOB AO)

## REPORT OF DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2019

The Directors present their report together with the audited financial statements of the organisation for the year ended 31 December 2019

### 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 2019 UGX
Income	1,964,143,070
Expenditure	(1,968,860,251)
	<hr/>
Deficit for the year	(4,717,181)
	<hr/> <hr/>

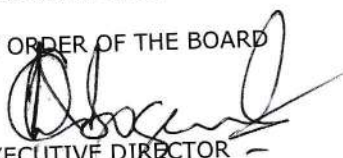
### DIRECTORS

The current members of the Board of Directors are shown on page 3.

### AUDITORS

Deloitte & Touche, Certified Public Accountant of Uganda, have expressed their willingness to continue in office.

BY ORDER OF THE BOARD

  
EXECUTIVE DIRECTOR  
Lyantonde

2020

14 February



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

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Directors have the responsibility of preparing financial statements for each financial year, which give a true and fair view of the state of affairs of the organisation for that year. They also have the responsibility to ensure 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.

The Directors are 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 Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.


The Directors accept 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. The Directors are 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. The Directors further accept 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 the Directors 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 the Board by;

  
Executive Director

14 February 2020

  
Director

2020

## **INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF RURAL ACTION COMMUNITY BASED ORGANISATION**

### **Opinion**

We have audited the accompanying financial statements of RACOB AO, set out on pages 9 to 18, which comprise the statement of financial position as at 31 December 2019, and the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at 31 December 2019 and of its financial performance and cash flows for the year then ended in accordance with the RACOB AO Accounting policies.

#### *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 to comply with the RACOB AO accounting policies and guidelines. 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.

### **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 Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Organization in accordance with the Institute of Certified Public Accountants of Uganda Code of ethics (ICPAU Code of Ethics), which is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants, together with other ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Information**

The Directors are responsible for the other information, which 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 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 on the other information that we obtained prior to the date of this auditor's report, 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.



## **INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF RURAL ACTION COMMUNITY BASED ORGANIZATION (CONTINUED)**

### **Responsibilities of the Directors for the Financial Statements**

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with RACOBEO Accounting Policies, and for such internal controls as the Directors determine are 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 Directors are responsible for assessing the Organization'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 Directors intend to cease operations, or have no realistic alternative but to do so. The Directors are responsible for overseeing the Organization's financial reporting process.

### **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 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 scepticism 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 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization'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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



**INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF RURAL ACTION  
COMMUNITY BASED ORGANIZATION (CONTINUED)**

We communicate with the Board 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.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Norbert Kagoro Practicing Certificate Number P0053.

*Deloitte & Touche*

**Certified Public Accountant of Uganda**

*14 February 2020*

**Kampala**

*Norbert Kagoro*

**Norbert Kagoro  
Partner**

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

**INCOME AND EXPENDITURE STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

*(in Uganda Shillings)*

		Appendix	
Income		2019 UGX	2018 UGX
	Projects:		
12-4665	ICA Rakai Watsan Project	524,067,750	187,187,008
12-4666	RACOBABO Local Donors	67,352,331	62,425,269
12-4669	HIV/Livelihood Project	134,595,793	
12-4676	RACOBABO General activities	59,348,013	212,612,469
12-4679	Advocacy for better health	-	44,325,180
12-4680	Enhancing the Quality of Primary Education	-	535,108,437
12-4681	HIV/AIDS Community Empowerment Project	83,943,897	121,990,645
12-4682	Women's income generating Support Project(WINGS)	567,000,453	329,935,800
12-4683	HIV Testing, Counselling & Adherence to treatment for Males	37,112,054	87,840,026
12-4684	Education Quality Enhancement Initiative Project	485,100,375	-
	<b>Total Project Income</b>	<b>1,958,520,666</b>	<b>1,712,212,914</b>
	Non-Project Income (Unrestricted)	5,622,404	1,035,736
	<b>Total Non-Project Income</b>	<b>5,622,404</b>	<b>1,035,736</b>
	<b>Total Income</b>	<b>1,964,143,070</b>	<b>1,713,248,650</b>
	<b>Expenditure</b>		
	Projects:		
12-4665	ICA Rakai Watsan Project	524,067,750	187,187,008
12-4666	RACOBABO Local Donors	67,352,331	62,425,269
12-4669	HIV/Livelihood Project	134,595,793	130,788,080
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	<b>Total Project Expenditure</b>	<b>1,958,520,666</b>	<b>1,712,212,914</b>

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

**INCOME AND EXPENDITURE STATEMENT**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

*(in Uganda Shillings)*

		<b>Appendix</b>	
<b>Income</b>	<b>Projects:</b>	<b>2019 UGX</b>	<b>2018 UGX</b>
Non-Project Expenditure(Unrestricted)		6,649,900	976,718
Depreciation		3,689,685	3,689,685
Write off of PATH receivable	9	-	3,651,100
<b>Total Expenditure for the year</b>		<b>1,968,860,251</b>	<b>1,720,530,417</b>
Decrease in reserves for the year		(4,717,181)	(7,281,767)
Reserves - beginning of year		86,540,037	93,821,804
<b>Reserves - end of year</b>		<b>81,822,856</b>	<b>86,540,037</b>

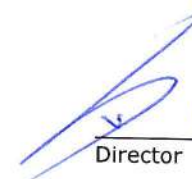
**RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBAO)**

**BALANCE SHEET  
AS AT 31 DECEMBER 2019  
(in Uganda Shillings)**

	Notes	2019	2018
		<b>UGX</b>	
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Buildings	4	<u>81,173,060</u>	<u>84,862,745</u>
<b>Current Assets</b>			
Cash and Bank	3.1	64,519,540	97,447,855
Income Receivable			-
Advance Accounts	3.2	<u>3,502,900</u>	<u>-</u>
<b>Total Current Assets</b>		<b><u>68,022,440</u></b>	<b><u>97,447,855</u></b>
<b>TOTAL ASSETS</b>		<b><u>149,195,500</u></b>	<b><u>182,310,600</u></b>
<b>LIABILITIES AND RESERVES</b>			
<b>Current Liabilities</b>			
Accounts Payable	3.3	20,951,033	26,609,414
Advance income	3.4	<u>46,421,611</u>	<u>69,161,149</u>
<b>Total Current Liabilities</b>		<b><u>67,372,644</u></b>	<b><u>95,770,563</u></b>
<b>Non-Current Liabilities</b>			
Deferred Income		<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<b><u>67,372,644</u></b>	<b><u>95,770,563</u></b>
<b>Reserves</b>			
Opening balance		86,540,037	93,821,804
Movement in reserves for the year		<u>(4,717,181)</u>	<u>(7,281,767)</u>
<b>Total Reserves</b>		<b><u>81,822,856</u></b>	<b><u>86,540,037</u></b>
<b>TOTAL LIABILITIES AND RESERVES</b>		<b><u>149,195,500</u></b>	<b><u>182,310,600</u></b>

The financial statements set out on pages 9 to 18 were approved by the Board on .....2020 and signed by:

  
Executive Director

  
Director

AMBANO TEBYAKO





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

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

#### **1 ACTIVITIES**

Rural Action Community Based Organization (RACOB AO) is an organization formed out of Lutheran World Federation (LWF). LWF has been in Rakai for the last 15 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 (RACOB AO)

RACOB AO is a national NGO with Projects in Lyantonde, Rakai, Sembabule, and Mityana districts. In Rakai district, it covers three sub counties of Lwamaggwa, Kacheera and Kagamba with a total population of 94,636 people. In Lyantonde, it covers the entire five Sub-counties of Kasagama, Kinuuka, Kaliiro, Mpumudde, and Lyantonde rural including Lyantonde town council with a population of 79,300 people. Similarly, in Sembabule district, it covers the entire district with a population of 262,686

RACOB AO is running a five-year strategic plan whose key strategic objectives include;

- 1) Vulnerable populations are empowered to demand for the recognition, respect, promotion and fulfilment of their rights and accountability for the provision of quality and adequate services
- 2) Improved access to justice for the most vulnerable people in the targeted districts.
- 3) Improve access to quality prevention, treatment and care services for PLHIV and most at risk populations

The main activities of the organization include

- HIV and AIDS
- Water and Sanitation activities
- Livelihood enhancement
- Capacity building
- Food security
- Education
- Advocacy for better health"

RACOB AO officially begun operations independently of LWF on 1 January 2008.

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

- Dr. Margaret Nakakeeto- Senior Consultant Paediatrician, Kibuli Hospital
- Ms. Jane Franc Nalubega- Psychologist, Mildmay Uganda
- Mr. Ambrose Tebyasa - Advocate - Tebyasa and Company Advocates
- Mr. Fredrick Luzze – Development Consultant, ULINZI Innovations Consult Ltd
- Rev. Fr. Christopher Mutsinzi – Parish Priest, Kyamulibwa Parish, Catholic Church
- Ms. Ruth Nannyonga- Development Consultant

Dr. Margaret Nakakeeto is the Board chair and Ms. Jane Franc Nalubega is the Vice chairperson.

The Executive Director for the Rural Action community Based Organization is responsible for the financial statements for the year ended 31 December 2019.

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

### **2 NOTES TO THE FINANCIAL STATEMENTS**

#### **2.1 Statement of compliance**

The financial statements have been prepared in accordance with and comply with the financial regulations and the accounting policies of the Rural Action community Based Organization.

#### **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 the Directors' 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**

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 have been presented in Uganda Shillings. Donor funds received in foreign currency are translated at the spot rate on the day of the transaction.

#### **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**

RACOB AO 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 RACOB AO 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.



## RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)

#### 2 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

##### 2.8 Fixed assets

Not all the fixed assets appearing in the RACOBABO schedule of assets are included in the statement of financial position by the end of the financial year. The items included in the statement of financial position 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) Donated Assets

Donated assets are 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.

##### 2.9 Fixed assets - depreciation

Depreciation is 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
Buildings	25 years

##### 2.10 Provisions

There were no provisions during the reporting period.

##### 2.11 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.

##### 2.11 Employee benefit costs

##### a) Staff Provident Scheme

The entity maintains a provident fund for all qualifying staff. This is computed as 15% of employee gross salary. This is 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 RACOBABO staff and is made available to staff on resignation or termination of employment.



## RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOB AO)

### 3 NOTES TO THE FINANCIAL STATEMENTS

	2019 UGX	2018 UGX
<b>Note 3.1 Bank and Cash balances</b>		
Stanbic Bank - Lyantonde LWF	13,673,968	42,344,634
Centenary Bank - Lyantonde IDF	-	2,900
Stanbic Bank RACOB AO-KNH, UGS	50,785,611	46,603,876
Stanbic Bank RACOB AO-FuG, UGS	59,961	8,496,445
	<b>64,519,540</b>	<b>97,447,855</b>
 <b>Note 3.2 Advance Amounts</b>		
Staff Advances	3,502,900	-
	<b>3,502,900</b>	-
 <b>Note 3.3 Accounts payable</b>		
Audit fees	20,951,033	26,609,414
	<b>20,951,033</b>	<b>26,609,414</b>
 <b>Note 3.4 Advance Income</b>		
EU Aid Volunteers	-	10,507,477
Kindernothilfe (KNH)	46,421,611	48,534,437
Rakai Health Science Program	-	5,741,431
FuG	-	4,377,804
	<b>46,421,611</b>	<b>69,161,149</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2019 (CONTINUED)**

**3 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**3.5 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 foreign currency raise or falls against the local currency. Currently RACOB AO receives funds from the Donors mainly in local currency and maintains local currency Bank accounts. Therefore, there is no significant risk of foreign exchange fluctuations.

**b) Credit risk**

RACOB AO has no material receivables and bank balances. Therefore, there is no significant credit risk.

**c) Liquidity risk**

RACOB AO has no significant payables that would create a liquidity mismatch; 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.

**3.6 Related parties**

RACOB AO has no transactions with related parties.

**3.7 Capital commitments**

There were no capital expenditure commitments at 31 December 2019

**RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOB AO)****4 NOTES TO THE FINANCIAL STATEMENTS****4.1 FIXED ASSETS**

	Buildings Ushs'000	Total Ushs'000
<b>COST</b>		
At 1 January 2018	92,242,115	92,242,115
Additions	-	-
At 31 December 2018	<u>92,242,115</u>	<u>92,242,115</u>
At 1 January 2019	92,242,115	92,242,115
Additions	-	-
At 31 December 2019	<u>92,242,115</u>	<u>92,242,115</u>
<b>DEPRECIATION</b>		
At 1 January 2018	3,686,685	3,689,685
Charge for the year	3,689,685	3,689,685
At 31 December 2018	<u>7,379,370</u>	<u>7,379,370</u>
At 1 January 2019	7,379,370	7,379,370
Charge for the year	3,689,685	3,689,685
At 31 December 2019	<u>11,069,055</u>	<u>11,069,055</u>
<b>NET BOOK VALUE</b>		
At 31 December 2018	<u>84,862,745</u>	<u>84,862,745</u>
At 31 December 2019	<u>81,173,060</u>	<u>81,173,060</u>

ICA RAKAI WATSAN PROJECT  
Project Number 12-4665

Implementation period: 1st January 2019 - 31st December 2021.

**INCOME**Received and recognized in current year  
LWF/Icelandic Church Aid

	Approved Budget UGS	Actual 2019 UGS
	1,480,301,000	524,067,750
	<b>1,480,301,000</b>	<b>524,067,750</b>
	<b>1,480,301,000</b>	<b>524,067,750</b>
<b>Total Income</b>		
<b>EXPENDITURE</b>		
<b>ACTIVITY COSTS</b>		
Construction of houses	190,176,000	63,391,608
Construction of Kitchens	74,664,000	24,593,752
Provision of NFI,s to vulnerable households	19,968,000	6,788,500
Provision of domestic utensils	5,472,000	1,600,000
Construction of VIP latrines	70,128,000	23,376,000
Installation Water Tanks	87,456,000	29,152,000
Community hygiene trainings	73,152,000	24,062,000
Hold 02 dialogue meetings with duty bearers to advocate for	19,872,000	6,236,000
Formation of 60 VSLA Groups	166,740,000	59,800,000
Establishment of Kitchen gardens	16,704,000	5,618,000
Local goats	98,100,000	48,043,900
Goat Management training	4,944,000	32,161,000
Kitchen gardening and Good Agriculture practice training	46,629,000	15,531,000
Quarterly Advocacy Meetings	29,100,000	10,397,000
1 Annual participatory Community Based Monitoring exercise	9,912,000	3,200,000
Conduct 4 Management meetings for RACOBAB	4,752,000	2,767,500
Training 60 Councilors	44,872,000	48,810,000
Refresher training for Councilors	119,416,000	-
Support Councilors with Income Generating Activities	81,600,000	-
<b>Sub Total</b>	<b>1,163,657,000</b>	<b>405,528,260</b>
<b>DIRECT STAFF COSTS</b>		
Project staff costs	233,032,000	67,336,000
Staff travel & perdiem	-	1,506,000
<b>Sub Total</b>	<b>233,032,000.00</b>	<b>68,842,000.00</b>
<b>PROJECT OFFICE OPERATIONS</b>		
Bank Charges	1,872,000	590,643
Communication Costs	9,768,000	5,273,100
Audit fees	16,400,000	14,316,559
Motor Vehicle & Motorcycle Running Costs	33,572,000	18,251,508
Office Stationery and Consumables	10,800,000	6,036,680
Office Utilities	7,200,000	1,229,000
Procure photocopier (100%)	4,000,000.00	4,000,000.00
<b>Sub Total</b>	<b>83,612,000.00</b>	<b>49,697,490.00</b>
<b>Grand Total</b>	<b>1,480,301,000</b>	<b>524,067,750</b>
<b>Closing Balance 31/12/2019</b>	-	-



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

**Appendix 2**

**RACOB AO Local Donors  
Project Number 12-4666**

**Actual 2019  
UGS**

**Implementation period: 1st January 2019 - 31st December 2019.**

**INCOME**

**Received and recognized in Previous year**

Rakai Health Science Program 5,741,431

**5,741,431**

**Received and recognized in current year**

Rakai Health Science Program 61,610,900

**61,610,900**

**Total Income**

**67,352,331**

**EXPENDITURE**

**ACTIVITY COSTS**

Income generating activities for OVCs 67,352,331

**Sub Total**

**67,352,331**

**Total Expenditure**

**67,352,331**

**Closing Balance 31/12/2019**

**-**

**LIVESTOCK PROJECT**

Implementation period: 1st January 2019 - 31st December 2021  
 Project Number 12-4669

	Approved Budget UGS	Actual 2019 UGS
<b>INCOME</b>		
<b>Received and recognized in previous year</b>		
LWF/Evangelical Lutheran Church Aid	-	-
<b>Received and recognized in current year</b>		
LWF/Evangelical Lutheran Church Aid	141,591,640	134,595,793
	<b>141,591,640</b>	<b>134,595,793</b>
<b>Total Income</b>	<b>141,591,640</b>	<b>134,595,793</b>
<b>EXPENDITURE</b>		
<b>PERSONNEL</b>		
Director	9,504,000	9,504,000
Head of Programs	6,526,200	6,526,200
Head of Finance	6,523,200	6,523,200
Livelihood Officer	4,752,000	4,752,000
<b>Sub Total</b>	<b>27,305,400</b>	27,305,400
<b>FRINGE BENEFITS</b>		
National Social Security fund contribution (10%)	2,721,600	2,721,600
Provident Fund Contribution (15%)	4,104,000	4,104,000
<b>Sub Total</b>	<b>6,825,600</b>	6,825,600
<b>CONSULTANTS</b>		
Goat Management training	1,080,000	1,000,000
Kitchen gardening & Good agricultural practices training	1,080,000	1,000,000
<b>Sub Total</b>	<b>2,160,000</b>	2,000,000
<b>TRAVEL AND TRANSPORTATION</b>		
Staff travel	2,160,000	2,993,000
Perdiem	267,840	330,000
Fuel	7,171,200	6,336,700
<b>Sub Total</b>	<b>9,599,040</b>	9,659,700
<b>OFFICE SUPPLIES</b>		
Internet	648,000	605,000
Telephone fixed line	432,000	-
Office Stationery	1,814,400	1,900,000
<b>Sub Total</b>	<b>2,894,400</b>	2,505,000
<b>ADDITIONAL PROGRAM/PROJECT COSTS</b>		
Distribute 280 local goats to vulnerable CHH & PHAs	56,448,000	56,448,000
Train 90 people in goat management for benefiting households	4,140,000	4,220,000
Train 90 vulnerable PHAs & CHH in kitchen gardening & agriculture	1,947,600	1,980,000
Establish demon. kitchen gardens for PHAs and CHH	5,940,000	5,650,000
Staff Learning visit and exchange	4,500,000	4,200,000
<b>Sub Total</b>	<b>72,975,600</b>	72,498,000
<b>OTHERS</b>		
Annual participatory monitoring & review exercise	1,803,600	1,800,000
Audit fees	9,000,000	2,322,093
Office/Residential rent & maintenance	9,028,000	9,680,000
<b>Sub Total</b>	<b>19,831,600</b>	13,802,093
<b>Total Expenditure</b>	<b>141,591,640</b>	<b>134,595,793</b>
<b>Closing Balance 31/12/2019</b>	-	-

RACOB AO General Activities  
Project Number 12-4676

Actual  
2019  
UGS

Implementation period: 1st January 2019 - 31st December 2019.

**INCOME****Received and recognized in Previous**

Children In Africa	-
Icelandic Church Aid	-
EU Aid Volunteer	10,507,477

**10,507,477**

**Received and recognized in current year**

Children In Africa	41,787,800
Icelandic Church Aid	7,052,736
EU Aid Volunteer	-
Open Door Project Uganda	-

**48,840,536**

**Total Income**

**59,348,013**

**EXPENDITURE****Sustainable Livelihood**

Purchase goats	-
School fees and Scholastic Materials	-
Diakonie Women Income Generating Support Project(WINGs)	-

**Sub Total****HIV/AIDS**

Children Camps	17,727,000
House Construction	24,024,713
EU Aid Volunteer Initiatives Deployment	9,598,300

**Sub Total**

**51,350,013**

**Office Running Costs****Sub Total**

**7,998,000**

**Grand Total**

**7,998,000**

**59,348,013**

**Closing Balance 31/12/2019**

**-**

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

Appendix 5

**HIV/AIDS COMMUNITY EMPOWERMENT PROJECT**  
KNH Project Ref. no.KN6637H  
Project Number 12-4681

Implementation period: 1st November 2016 - 31st October 2019.

**INCOME**

Received and recognized in Previous year  
Kindernothilfe(KINH)

Approved Budget UGS	Actual 2016 UGS	Actual 2017 UGS	Actual 2018 UGS	Actual 2019 UGS
420,000,000	57,749,895	137,482,979	11,334,554	48,534,437
<b>420,000,000</b>	<b>57,749,895</b>	<b>137,482,979</b>	<b>11,334,554</b>	<b>48,534,437</b>

Received and recognized in current year  
Kindernothilfe(KINH)

			110,656,091	35,409,460
			<b>110,656,091</b>	<b>35,409,460</b>
<b>420,000,000</b>	<b>57,749,895</b>	<b>137,482,979</b>	<b>121,990,645</b>	<b>83,943,897</b>

Total Income

**EXPENDITURE**

**OBJECTIVE 1**

To strengthen actions by duty bearers towards effective HIV service delivery and elimination of harmful practices that predispose children, youth to infection in Rakai and Lyantonde districts by 2019

- Evidence dossier Compiled & updated on HIV/AIDs protection ,care
- Train Religious and Cultural leaders in OVC protections
- Meeting to present the Evidence dossiers to engage decision
- Conduct dialogue meetings with Religious & Cultural leader to
- Attend district council meetings & district management meetings to present
- Lobby duty bearers for increased HIV Outreach services among
- Facilitate children, youth and their caregivers to participate
- Conduct periodic district & S/C budgetary analyses to lobby
- Train members of SOVCC,DOVCC to lobby for child friendly law
- Facilitate quarterly planning and review meeting of SOVCC,DO

16,097,000	8,001,000	-	2,113,500	1,726,000
11,960,000	1,495,000	-	-	-
8,040,000	-	4,340,000	-	-
4,815,000	-	930,000	-	-
4,890,000	-	3,352,000	-	-
6,000,000	-	2,235,000	1,670,000	-
5,711,000	2,855,500	4,200,000	-	-
14,012,000	1,117,200	3,231,000	4,084,000	7,724,167
<b>71,525,000</b>	<b>13,468,700</b>	<b>18,288,000</b>	<b>14,032,500</b>	<b>13,390,167</b>

Sub Total

**OBJECTIVE 2**

Rights holders, in particular children and youth empowered to claim for HIV prevention services and challenge harmful practices in Lyantonde and Rakai districts by 2017

- Mobilize caregivers of OVC into peer groups & train them in
- Form youth peer groups & train their leaders as behavior change
- Form school rights clubs to spearhead behavior change promotion
- Facilitate quarterly accountability meetings at S/C to interface
- Train rights holders as community based monitors of quality
- Facilitate community monitoring activities in the project are
- Rights holders meeting for community groups to develop action
- Advocacy forums to discuss HIV/AIDs protection, care,& treatment
- Facilitate the commemoration of the day of the African Child

8,700,000	8,680,000	-	-	-
12,350,000	-	4,260,000	-	-
4,080,000	1,020,000	-	-	-
6,150,000	-	2,050,000	5,600,000	-
8,080,500	2,065,000	-	-	-
1,116,000	70,000	472,000	-	-
-	-	-	2,560,000	3,191,917
-	-	-	600,000	3,757,897
-	-	-	5,229,000	3,750,000
-	-	-	-	-



RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

Appendix 5

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT  
KNH Project Ref. no.KN6637H  
Project Number 12-4681

Implementation period: 1st November 2016 - 31st October 2019.  
Follow up meetings by CBMEs

Approved Budget UGS	Actual 2016 UGS	Actual 2017 UGS	Actual 2018 UGS	Actual 2019 UGS
40,476,500	11,835,000	6,782,000	18,449,000	10,699,814

OBJECTIVE 3

Access to HIV/AIDS information; prevention, care and other support services increased among MARPS in particular children and youth in Rakai and Lyantonde districts by 2019

Produce & publish visibility & IEC materials on harmful cult	7,360,000	-	4,000,000	-
Conduct sports competition for behavioral change for school children	7,840,000	2,040,000	-	-
Sensitize children, youth & caregivers on existing laws & pol	1,760,000	2,800,000	-	-
Conduct pediatric ART education sessions	1,500,000	-	842,000	760,000
Facilitate community ART, PMTCT & HCT outreaches in hard to rea	5,200,000	2,030,000	-	-
Children youth & their caregivers participate in learning &	4,895,000	-	2,890,000	-
Conduct community awareness on abstinence & their safer sex	7,750,000	3,030,000	2,552,000	2,352,000
Support establishment of life skills programs in school	3,000,000	600,000	1,720,000	-
Orient youth peers as condom distributors	1,345,000	-	-	-
Establish Community condom distribution points	12,220,000	5,040,000	-	-
Facilitate School HCT programs	6,000,000	1,500,000	2,200,000	1,500,000
Tracking & Monitoring by Community groups HIV/AIDS protect, ca	-	-	2,880,000	2,880,000
Facilitate the formation of children parliaments to dialogue	-	-	1,140,000	-
<b>Sub Total</b>	<b>58,870,000</b>	<b>17,040,000</b>	<b>18,224,000</b>	<b>7,492,000</b>

MONITORING AND EVALUATION

Facilitate RACOBABO Board meetings  
Conduct annual general assembly  
Conduct Management meetings for RACOBABO  
Produce annual Reports  
Audit  
Annual participatory Community based monitoring exercise

<b>Sub Total</b>	<b>39,621,175</b>	<b>13,762,500</b>	<b>11,900,000</b>	<b>9,176,500</b>
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PERSONNEL

Staff Salary  
National Social Security Fund  
Workman Compensation  
Provident Fund  
Medical Insurance  
Travel & Transport on Official duties

134,220,000	13,200,000	52,800,000	29,601,247	30,020,144
13,422,000	1,320,000	5,280,000	3,880,929	2,990,097
2,013,300	198,000	792,000	890,000	917,041
20,133,000	1,980,000	7,920,000	6,342,594	4,489,759
15,255,000	675,000	100,000	5,400,000	2,400,000
<b>Sub Total</b>	<b>185,043,300</b>	<b>66,892,000</b>	<b>46,174,770</b>	<b>40,817,041</b>

OFFICE RUNNING COSTS

Consumable supplies  
Newspapers  
Internet, Postage, communication & airtime for office fixed li  
Utilities

6,807,500	1,795,000	1,015,000	234,000	174,000
666,900	-	348,000	348,000	339,000
1,282,500	513,000	398,300	297,000	320,000
1,026,000	200,000	450,000	348,000	320,000

RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

Appendix 5

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT  
KNH Project Ref. no.KN6637H  
Project Number 12-4681

Implementation period: 1st November 2016 - 31st October 2019.  
Follow up meetings by CBMEs

Approved Budget UGS	Actual 2016 UGS	Actual 2017 UGS	Actual 2018 UGS	Actual 2019 UGS
40,476,500	11,835,000	6,782,000	18,449,000	10,699,814

**OBJECTIVE 3**  
**Access to HIV/AIDS information; prevention, care and other support services increased among MARPS in particular children and youth in Rakai and Lyantonde districts by 2019**

Produce & publish visibility & IEC materials on harmful cult	7,360,000	-	4,000,000	-
Conduct sports competition for behavioral change for school children	7,840,000	2,040,000	-	-
Sensitize children, youth & caregivers on existing laws & pol	1,760,000	2,800,000	-	-
Conduct pediatric ART education sessions	1,500,000	-	842,000	760,000
Facilitate community ART, PMTCT & HCT outreaches in hard to rea	5,200,000	2,030,000	-	-
Children youth & their caregivers participate in learning &	4,895,000	-	2,890,000	-
Conduct community awareness on abstinence & their safer sex	7,750,000	3,030,000	2,552,000	2,352,000
Support establishment of life skills programs in school	3,000,000	600,000	1,720,000	-
Orient youth peers as condom distributors	1,345,000	-	-	-
Establish Community condom distribution points	12,220,000	5,040,000	-	-
Facilitate School HCT programs	6,000,000	1,500,000	2,200,000	1,500,000
Tracking & Monitoring by Community groups HIV/AIDS protect, ca	-	-	2,880,000	2,880,000
Facilitate the formation of children parliaments to dialogue	-	-	1,140,000	-
<b>Sub Total</b>	<b>58,870,000</b>	<b>17,040,000</b>	<b>18,224,000</b>	<b>7,492,000</b>

**MONITORING AND EVALUATION**

Facilitate RACOBABO Board meetings	9,378,000	2,570,000	2,990,000	2,900,000
Conduct annual general assembly	3,900,000	1,730,000	1,300,000	900,000
Conduct Management meetings for RACOBABO	1,950,000	762,500	160,000	62,500
Produce annual Reports	3,000,000	1,000,000	1,000,000	700,000
Audit	15,693,175	3,693,175	5,000,000	3,864,000
Annual participatory Community based monitoring exercise	5,700,000	1,700,000	1,450,000	750,000
<b>Sub Total</b>	<b>39,621,175</b>	<b>13,762,500</b>	<b>11,900,000</b>	<b>9,176,500</b>

**PERSONNEL**

Staff Salary	134,220,000	52,800,000	29,601,247	30,020,144
National Social Security Fund	13,422,000	5,280,000	3,880,929	2,990,097
Workman Compensation	2,013,300	792,000	890,000	917,041
Provident Fund	20,133,000	7,920,000	6,342,594	4,489,759
Medical Insurance	15,255,000	675,000	5,400,000	2,400,000
Travel & Transport on Official duties	-	100,000	60,000	-
<b>Sub Total</b>	<b>185,043,300</b>	<b>66,892,000</b>	<b>46,174,770</b>	<b>40,817,041</b>

**OFFICE RUNNING COSTS**

Consumable supplies	6,807,500	1,795,000	1,015,000	-
Newspapers	666,900	-	234,000	174,000
Internet, Postage, communication & airtime for office fixed li	1,282,500	513,000	348,000	339,000
Utilities	1,026,000	398,300	297,000	320,000

RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT  
 KNH Project Ref. no.KN6637H  
 Project Number 12-4681

Implementation period: 1st November 2016 - 31st October 2019.

	Approved Budget UGS	Actual 2016		Actual 2017		Actual 2018		Actual 2019	
		UGS	UGS	UGS	UGS	UGS	UGS	UGS	UGS
Motorcycle fuel	2,565,000	112,500	900,000	2,000,000	1,200,000				
Travel & Transport on official duties	1,404,000	1,181,520	6,219,068	8,097,000	180,000				
Office Consumables	1,096,125	1,031,000	416,000	160,000	75,000				
Bank Charges	1,251,000	15,000	307,111	272,375	80,375				
Office Rent	2,565,000		900,000						
Furniture & Equipment	300,000			150,000					
Motorcycle repairs and maintenance	1,700,000	100,000	710,000	637,000					
Laptop	3,000,000		2,560,000						
Printer	800,000								
<b>Sub Total</b>	<b>24,464,025</b>	<b>3,090,020</b>	<b>14,718,479</b>	<b>13,210,375</b>	<b>2,368,375</b>				
<b>Grand Total</b>	<b>420,000,000</b>	<b>57,749,895</b>	<b>137,482,979</b>	<b>121,990,645</b>	<b>83,943,897</b>				
<b>Closing Balance 31/12/2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Appendix 5

RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

HIV/AIDS COMMUNITY EMPOWERMENT PROJECT  
 KNH Project Ref. no.KN6637H  
 Project Number 12-4681

Implementation period: 1st November 2016 - 31st October 2019.

	Approved Budget UGS	Actual 2016		Actual 2017		Actual 2018		Actual 2019	
		UGS	UGS	UGS	UGS	UGS	UGS	UGS	UGS
Motorcycle fuel	2,565,000	112,500	900,000	2,000,000	1,200,000				
Travel & Transport on official duties	1,404,000	1,181,520	6,219,068	8,097,000	180,000				
Office Consumables	1,096,125	1,031,000	416,000	160,000	75,000				
Bank Charges	1,251,000	15,000	307,111	272,375	80,375				
Office Rent	2,565,000		900,000						
Furniture & Equipment	300,000			150,000					
Motorcycle repairs and maintenance	1,700,000	100,000	710,000	637,000					
Laptop	3,000,000		2,560,000						
Printer	800,000								
<b>Sub Total</b>	<b>24,464,025</b>	<b>3,090,020</b>	<b>14,718,479</b>	<b>13,210,375</b>	<b>2,368,375</b>				
<b>Grand Total</b>	<b>420,000,000</b>	<b>57,749,895</b>	<b>137,482,979</b>	<b>121,990,645</b>	<b>83,943,897</b>				
<b>Closing Balance 31/12/2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				

Appendix 5



WOMEN'S INCOME GENERATING SUPPORT PROJECT(WINGS) FCA WINGS Project Ref. no. Project Number 12-4682	Approved Budget UGS	Actual 2017 UGS	Actual 2018 UGS	Actual 2019 UGS
<b>Implementation period: 1st January 2017 - 31st December 2019.</b>				
<b>INCOME</b>				
<b>Received and recognized in current year</b>				
Finn Church Aid(WINGS)	840,000,000	292,736,600	329,935,800	567,000,453
	<b>840,000,000</b>	<b>292,736,600</b>	<b>329,935,800</b>	<b>567,000,453</b>
<b>Total Income</b>	<b>840,000,000</b>	<b>292,736,600</b>	<b>329,935,800</b>	<b>567,000,453</b>
<b>EXPENDITURE</b>				
<b>OBJECTIVE 1</b>				
<b>4,800 VSLA Members have enhanced their capacities to accumulate savings</b>				
Sensitization of target communities and beneficiaries on the	3,940,000	900,000	2,410,000	16,856,000
Train 320 VSLAs members in leadership, conflict resolution	153,312,000	62,612,000	73,300,000	194,765,000
Facilitate 320 VSLA members to develop group constitutions	73,964,500	10,146,000	17,945,000	52,332,000
Establish linkages with mobile telephone money transfer	1,680,000	310,000	560,000	1,120,000
Support VSLA to form S/C networks in order to pool resources	2,760,000	1,710,000	500,000	6,100,000
<b>Sub Total</b>	<b>235,656,500</b>	<b>75,678,000</b>	<b>94,715,000</b>	<b>271,173,000</b>
<b>OBJECTIVE 2</b>				
<b>80% of the trained women and girls are utilizing the acquired skills in improved agriculture practices, business and entrepreneurship to meet their household basic needs</b>				
Train 320 VSLA members i business skills & entrepreneurship	33,037,500	18,448,000	22,435,000	8,928,000
Conduct 36 meetings for CBT to discuss performance of the gr	13,654,500	3,240,000	7,500,723	6,300,000
Train 320 VSLA members improved agricultural practices and kitchen	41,527,200	11,012,500	13,600,000	20,741,000
<b>Sub Total</b>	<b>88,219,200</b>	<b>32,700,500</b>	<b>43,535,723</b>	<b>35,969,000</b>
<b>OBJECTIVE 3</b>				
<b>The number of villages that have increased the participation of women and girls in decision making has increased by 100%</b>				
Train 320 VSLA members with advocacy skills to enable them d	35,230,500	11,688,000	13,868,500	20,033,000
Train 320 VSLA Women in leadership to bring vitality, creativity	45,655,000	10,988,000	13,207,500	20,367,000
Train 320 VSLA Women on economic justice and human rights	44,050,000	10,294,342	13,493,500	19,319,000
Conduct 1 district level & 9 S/C level introductory meetings	22,474,400	11,560,000	13,048,000	12,503,000
Hold monthly planning meetings for the established networks	11,136,000	3,000,000	6,500,000	4,413,000
Conduct meetings for the establishment of the rural network	6,093,700	3,300,000	3,250,000	
Advocacy meetings with the authorities for linking the VSLA t	22,274,400	2,480,000	2,750,000	
<b>Sub Total</b>	<b>186,914,000</b>	<b>53,310,342</b>	<b>66,117,500</b>	<b>76,635,000</b>
<b>PROGRAMME MANAGEMENT</b>				
Contribution to RACOBAB Board meetings	18,664,800	5,948,000	5,457,000	6,522,000
Conduct baseline survey to establish the Vulnerability	22,474,400	18,500,000	18,500,000	22,150,000
Conduct 4 S/C level meetings to disseminate baseline survey				7,250,000
Salaries	190,800,000	63,600,000	66,219,279	92,339,865
NSSF	19,080,000	7,097,148	7,854,345	9,360,000
<b>Sub Total</b>	<b>251,019,200</b>	<b>95,145,148</b>	<b>98,030,624</b>	<b>137,621,865</b>
<b>DIRECT COSTS</b>				
Perdiem and Transport	18,000,000	7,093,000	4,300,000	7,248,500
Office rent & maintenance	7,200,000	4,300,000	1,600,000	8,195,000

<b>WOMEN'S INCOME GENERATING SUPPORT PROJECT(WINGS) FCA WINGS Project Ref. no. Project Number 12-4682</b>	<b>Approved Budget UGS</b>	<b>Actual 2017 UGS</b>	<b>Actual 2018 UGS</b>	<b>Actual 2019 UGS</b>
<b>Implementation period: 1st January 2017 - 31st December 2019.</b>				
Office Utilities	3,600,000	2,026,000	1,454,500	1,449,800
Communication Costs	5,400,000	4,544,800	773,000	3,525,000
Office equipment repairs & maintenance	1,200,000	1,164,500	5,016,000	1,824,000
Office stationery & consumables	5,400,000	2,962,000	1,800,000	4,767,500
Motor vehicle & M/Cycle running costs	16,591,100	8,946,500	6,134,300	8,217,850
Bank Charges	1,800,000	865,810	679,455	666,136
Audit fees and legal fees	9,000,000	3,000,000	3,770,800	4,765,080
Vehicle insurance	7,000,000	-	510,898	492,722
Compound development	3,000,000	1,000,000	1,498,000	4,450,000
<b>Sub Total</b>	<b>78,191,100</b>	<b>35,902,610</b>	<b>27,536,953</b>	<b>45,601,588</b>
<b>Grand Total</b>	<b>840,000,000</b>	<b>292,736,600</b>	<b>329,935,800</b>	<b>567,000,453</b>
<b>Closing Balance 31/12/2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOB AO)

Appendix 7

**SATISFACTORY HIV TESTING, COUNSELLING AND ADHERENCE TO TREATMENT AND CARE FOR MALE IN LYANTONDE**

Project Number 12-4683

Approved Budget

Actual 2018 UGS

Actual 2019 UGS

UGS

Implementation period: 1st January 2018 - 31st December 2020.

**INCOME**

Received and recognized in current year

FuG

205,314,000

87,840,026

32,734,250

**205,314,000**

**87,840,026**

**32,734,250**

Received and recognized in Previous year

FuG

4,377,804

4,377,804

**Total Income**

**205,314,000**

**87,840,026**

**37,112,054**

**EXPENDITURE**

**OBJECTIVE 1**

**All Men in Lyantonde district have increased knowledge and awareness on HIV and AIDS**

Develop a communication strategy for men with tailored messages

3,200,000

3,000,000

Conduct training for the identified male champions in HIV and

13,660,000

14,500,000

Conduct Community health education sessions for Men focusing

7,200,000

2,320,000

Conduct Peer Education at household level using male Reproduce & distribute assorted HIV prevention & Care education

13,740,000

9,000,000

Facilitate children health clubs to protect male involvement

16,320,000

8,000,000

8,000,000

10,320,000

5,000,000

5,000,000

**Sub Total**

**64,440,000**

**41,820,000**

**13,000,000**

**OBJECTIVE 2**

**Improved behavior change among men in Lyantonde District**

Conduct dialogue meetings to develop appropriate Community a

8,190,000

2,490,000

Identify and train male champions as promoters of Behavior

31,560,000

11,000,000

10,900,000

Mobilize men to form peer groups and as behavior

14,400,000

4,800,000

0

Facilitate quarterly meetings of the peer groups

10,380,000

3,200,000

800,000

Facilitate quarterly planning & monitoring meeting HUM Committee

10,380,000

3,300,000

900,000

**Sub Total**

**74,910,000**

**24,790,000**

**12,600,000**

**OBJECTIVE 3**

**Men have Increased Accessibility to district health**

Lobby Health department to conduct HCT & ART camping Outreaches

5,040,000

600,000

600,000

Lobby ANC Clinics to include services for spouses STI

4,800,000

1,360,000

600,000

**Sub Total**

**9,840,000**

**1,960,000**

**1,200,000**

**STAFF COSTS**

Staff Costs

36,000,000

12,000,000

4,000,000

**Sub Total**

**36,000,000**

**12,000,000**

**4,000,000**

**OFFICE RUNNING COSTS**

Office running costs

20,124,000

7,270,026

6,312,054

**Sub Total**

**20,124,000**

**7,270,026**

**6,312,054**

**Grand Total**

**205,314,000**

**87,840,026**

**37,112,054**

Closing Balance 31/12/2019

-

-

-



## EDUCATION QUALITY ENHANCEMENT INITIATIVE (EQEI) PROJECT

Approved Budget

Actual

Project Number 12-4684

UGS

UGS

Implementation period: 1st January 2019 - 31st December 2021.

**INCOME**

Received and recognized in current year

FCA	1,512,000,000	485,100,375
<b>Total Income</b>	<b>1,512,000,000</b>	<b>485,100,375</b>

**EXPENDITURE****ACTIVITY 1****PROJECT START UP ACTIVITIES**

0.1 Hold Initial meeting with district Education & Political leaders to introduce the Project	168,000	160,000
0.2 Orientation of the Education district staff to the Project & selection of beneficially schools	1,206,000	1,137,000
0.3 Hold initial meetings of the selected schools head Teacher for orientation and Support	2,132,400	2,102,000
0.4 Conduct project baseline study	37,686,600	37,298,000
	<b>41,193,000</b>	<b>40,697,000</b>

**PILLAR 1****THE TEACHER CAPACITY PILLAR**

Output a) Primary teachers are empowered with appropriate skills and methodologies to effectively teach children in early grade reading and mathematics by 2022

1.1 Orient and train teachers on code of conduct and children code of behavior	6,397,200	1,928,000
1.2 Orient and train teachers in pedagogy and participatory learning skills	26,398,800	0
1.3 Training of TOT teachers in early grade reading and assessment skills	39,598,200	12,964,000
	<b>72,394,200</b>	<b>14,892,000</b>

Output b) Primary Teachers are empowered to ensure inclusive (gender sensitive) pedagogy to improve learners retention in targeted schools by 2021

1.4 Support training of teachers in inclusive/gender sensitive pedagogy techniques	26,398,800	-
1.5 Support teacher training in child protection and child safe guarding mechanism at school	3,844,800	-
	<b>30,243,600</b>	<b>-</b>

Output (c): Improved use of RTRR guidelines in addressing cases of SRGBV by 2022.

1.6 Establish school community SRGBV committees for case management		
1.7 Support orientation of SRGBV Committees	11,171,400	4,070,000
1.8 Identify 2 community change agents (CCA)		
1.9 Training for CCAs		
1.10 Organize sensitization workshops on parenting, positive disc	81,774,000	
1.11 Facilitate integration of SRGBV plans into school Improvement Plans		
1.12 Facilitate the review of existing SRGBV plans	26,208,000	8,080,000
1.13 Provide and train senior women and men teachers on reusable	10,424,400	
1.14 Organize for role model talks to school children	2,016,000	160,000
	<b>131,593,800</b>	<b>12,310,000</b>

**PILLAR 2****The Pupil Participation Pillar**

Output d) : Primary school children are able to improve their reading skills and culture through participating in Drop Everything and Read (DEAR) Days

2.1 Preparation and participation in the school DEAR DAYS	53,676,000	17,040,000
2.2 support guidance and counseling and motivational talks (role modeling)	54,180,000	18,170,000
2.3 Implement child education monitoring to track and report pupil absenteeism during parent -led DEAR days	40,320,000	12,800,000
2.4 Development of local reading materials by children	24,192,000	9,720,000
2.5 Support establishment children committees in schools to support advocacy, monitoring, and protection of children	22,176,000	6,900,000
<b>Sub Total</b>	<b>194,544,000</b>	<b>64,630,000</b>

**PILLAR 3****Pillar 3: The Management pillar**

Output e): All the School management committees at primary level in the 20 target schools are fully functional in respect of their roles and responsibilities.

3.1 Activity Conduct School assessment on presence and functional school management committees at primary level in the 20 target schools	14,742,000	3,600,000
3.2 Support Training of SMCs in their roles (school monitoring, community mobilization and accountability and CBME)	25,693,200	
3.3 Support exposure visits for peer learning	22,128,000	7,200,000
3.4 Conduct meetings to review and approve school improvement plans (SIP)	13,608,000	4,320,000
3.5 Conduct assessment of implementation of SIP actions	13,608,000	3,600,000
3.6 Support establishment of community mobilization committees (CMCs) and SMCs to identify needs for training and mobilization of community for education purposes.		
3.7 Support children to develop compound messages (Talking compound) to support children adjust and cope with current education challenges	19,152,000	6,000,000



## EDUCATION QUALITY ENHANCEMENT INITIATIVE (EQEI) PROJECT

	Approved Budget	Actual 2019
	UGS	UGS
<b>Project Number 12-4684</b>		
3.8 Support child led (children committees) initiatives in targeted schools	12,096,000	3,800,000
3.9 Train and support head teachers and their deputies to develop and implement SIP	6,136,200	2,040,000
	<b>127,163,400</b>	<b>30,560,000</b>

## PILLAR 4

## The community/parent Pillar

## Output f) : All parent/communities in the targeted schools are positively engaged in education of their children

4.1 Organize school open days for enabling parents to check on performance of their children	24,192,000	8,000,000
4.2 Support SRGBV committees to conduct community mobilization meetings	36,036,000	11,440,000
4.3 Conduct orientation of parents SMCs and PTAs on child safeguarding for child protection	165,076,800	81,900,000
4.4 Mobilize for self-initiative by parents to plant woodlots at school or around school for environmental protection	6,048,000	2,250,000
4.5 Conducting advocacy meeting at sub county and district levels on education issues	8,803,200	4,398,000
4.6 Participate in education sectoral or education NGO meeting at district levels		
4.7 Participate and share information in education network meetings at local or district levels.		
	<b>240,156,000</b>	<b>107,988,000</b>
<b>Activity Grand Total</b>	<b>837,288,000</b>	<b>271,077,000</b>

## STAFF COSTS

Staff Costs	250,992,000	73,126,691
NSSF	25,099,200	7,183,517
<b>Sub Total</b>	<b>276,091,200</b>	<b>80,310,208</b>

## OFFICE RUNNING COSTS

Perdiem and Transport (30%)	18,144,000	5,866,500
Teachers Without Borders (Subsistence, Accommodation, Meals, etc.) (100%)	88,200,000	29,396,000
Office rent & maintenance (30%)	13,003,200	7,351,000
Office Utilities (30%)	6,048,000	1,244,000
Communication Costs (25%)	8,618,400	3,015,000
Office Equipment repairs & maintenance (30%)	15,120,000	5,049,700
Office stationery & consumables (20%)	8,618,400	3,778,000
M/cycle running costs (50%)	24,192,000	9,598,200
Bank Charges (100%)	2,136,800	252,317
Audit Fees and legal fees (30%)	18,900,000	0
Insurance for Staff (70%)	86,466,400	30,955,579
Vehicle insurance (20%)	6,048,000	2,790,871
Compound development (25%)	21,621,600	8,341,000
Procure Photocopier (100%)	3,570,000	3,570,000
Procure Motorcycles (100%)	31,197,600	14,500,000
Procure computer (Laptop) (100%)	8,718,000	1,380,000
Motor vehicle Leasing		
Project Evaluation (100%)	24,360,000	-
Organize and hold annual project review meetings (100%)	13,658,400	6,625,000
<b>Sub Total</b>	<b>398,620,800</b>	<b>133,713,167</b>
<b>Grand Total</b>	<b>1,512,000,000</b>	<b>485,100,375</b>
<b>Closing Balance 31/12/2019</b>	-	-

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

**Appendix 9**

**Other RACOB AO Activities**  
**Project Number 12-4008**

**Actual**  
**2019**  
**UGS**

**Implementation period: 1st January 2019 - 31st December 2019.**

**INCOME**

**Received and recognized in current year**

Other Income

5,622,404

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**5,622,404**

**Total Income**

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**5,622,404**

**EXPENDITURE**

**Office Running Costs**

Other Expenses

6,649,900

**Total**

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**6,649,900**

**Closing Balance 31/12/2019**

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**(1,027,496)**

RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

Appendix 10

MATRIX OF INCOME BY DONORS TO EACH PROJECT  
SUMMARY OF INCOME  
RECOGNISED IN 2019  
(In Uganda Shillings)

Donor name	ICA Rakai WATSAN Project 12-4665	RACOBABO Local Donors 12-4666	RACOBABO General Activities 12-4676	HIV/AIDS Community Empowerme nt Project 12-4681	Women's Income Generating Support Project 12-4682	HIV Testing, Counselling & Adherence to treatment for Males 12-4683	Education Quality Enhancement Initiative 12-4684	Other RACOBABO Activities 12-4008	Total all projects
<b>Current Year Income</b>									
Children In Africa	-	-	41,787,800	-	-	-	-	-	41,787,800
Finn Church Aid	-	-	-	-	567,000,453	-	485,100,375	-	1,052,100,828
LWF/Icelandic Church Aid	524,067,750	-	-	-	-	-	-	-	524,067,750
Icelandic Church Aid	-	-	7,052,736	-	-	-	-	-	7,052,736
FUG	-	-	-	-	-	32,734,250	-	-	32,734,250
LWF/Evangelical Lutheran Church in America	-	134,595,793	-	-	-	-	-	-	134,595,793
Reserve income	-	-	-	-	-	-	-	5,622,404	5,622,404
Rakai Health Science Program	-	61,610,900	-	-	-	-	-	-	61,610,900
Kindemothilfe (KNH)	-	-	-	35,409,460	-	-	-	-	35,409,460
<b>Total</b>	<b>524,067,750</b>	<b>196,206,693</b>	<b>48,840,536</b>	<b>35,409,460</b>	<b>567,000,453</b>	<b>32,734,250</b>	<b>485,100,375</b>	<b>5,622,404</b>	<b>1,894,981,921</b>
<b>Advance Contributions Received in 2018</b>									
FUG	-	-	-	-	-	4,377,804	-	-	4,377,804
Rakai Health Science Program	-	5,741,431	-	-	-	-	-	-	5,741,431
EU Aid Volunteers	-	-	10,507,477	-	-	-	-	-	10,507,477
Kindemothilfe (KNH)	-	-	-	48,534,437	-	-	-	-	48,534,437
<b>Total</b>	<b>-</b>	<b>5,741,431</b>	<b>10,507,477</b>	<b>48,534,437</b>	<b>-</b>	<b>4,377,804</b>	<b>-</b>	<b>-</b>	<b>69,161,149</b>
<b>Less: Funds Reimbursed</b>									
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>524,067,750</b>	<b>201,948,124</b>	<b>59,348,013</b>	<b>83,943,897</b>	<b>567,000,453</b>	<b>37,112,054</b>	<b>485,100,375</b>	<b>5,622,404</b>	<b>1,964,143,070</b>

## RURAL ACTION COMMUNITY BASED ORGANIZATION (RACOBABO)

MATRIX OF INCOME BY DONORS TO EACH PROJECT  
SUMMARY OF INCOME RECEIVED IN 2019  
(in Uganda Shillings)

Donor name	Total all projects	ICA Rakai WATSAN Project 12-4665	RACOBABO Local Donors 12-4666	HIV/Liveli- hood Project 12-4669	RACOBABO General Activities 12-4676	HIV/AIDS Community Empowerme- nt Project 12-4681	Women's Income Generating Support Project 12-4682	HIV Testing, Counselling & Adherence to treatment for Males 12-4683	Education Quality Enhancemen- t Initiative 12-4684	Other RACOBABO Activities 12-4008	Total all projects
<b>Current Year Income</b>											
Children In Africa	41,787,800	-	-	-	41,787,800	-	-	-	-	-	41,787,800
Finn Church Aid	1,052,100,828	-	-	-	-	-	567,000,453	485,100,375	-	-	1,052,100,828
LWF/Icelandic Church Aid	524,067,750	524,067,750	-	-	-	-	-	-	-	-	524,067,750
Icelandic Church Aid	7,052,736	-	-	-	7,052,736	-	-	-	-	-	7,052,736
FUG	32,734,250	-	-	-	-	-	-	32,734,250	-	-	32,734,250
LWF/Evangelical Lutheran Church in America	134,595,793	-	-	134,595,793	-	-	-	-	-	-	134,595,793
Reserve income	5,622,404	-	-	-	-	-	-	-	5,622,404	-	5,622,404
Rakai Health Science Program	61,610,900	-	61,610,900	-	-	-	-	-	-	-	61,610,900
Kindernothilfe(KNH)	81,831,071	-	-	-	-	81,831,071	-	-	-	-	81,831,071
<b>Total</b>	<b>1,941,403,532</b>	<b>524,067,750</b>	<b>61,610,900</b>	<b>134,595,793</b>	<b>48,840,536</b>	<b>81,831,071</b>	<b>567,000,453</b>	<b>32,734,250</b>	<b>485,100,375</b>	<b>5,622,404</b>	<b>1,941,403,532</b>
<b>Advance Contributions Received in 2018</b>											
FUG	4,377,804	-	-	-	-	-	-	4,377,804	-	-	4,377,804
Rakai Health Science Program	5,741,431	-	5,741,431	-	-	-	-	-	-	-	5,741,431
EU Aid Volunteers	10,507,477	-	-	-	10,507,477	-	-	-	-	-	10,507,477
Marsha & Michael Kindernothilfe(KNH)	48,534,437	-	-	-	-	48,534,437	-	-	-	-	48,534,437
<b>Total</b>	<b>69,161,149</b>	<b>-</b>	<b>5,741,431</b>	<b>-</b>	<b>10,507,477</b>	<b>48,534,437</b>	<b>-</b>	<b>4,377,804</b>	<b>-</b>	<b>-</b>	<b>69,161,149</b>
<b>Less: Funds Reimbursed</b>											
<b>Total</b>											
<b>Total income</b>	<b>2,010,564,681</b>	<b>524,067,750</b>	<b>67,352,331</b>	<b>134,595,793</b>	<b>59,348,013</b>	<b>130,365,508</b>	<b>567,000,453</b>	<b>37,112,054</b>	<b>485,100,375</b>	<b>5,622,404</b>	<b>2,010,564,681</b>



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