



**THE LUTHERAN WORLD FEDERATION
DEPARTMENT FOR WORLD SERVICE –
UGANDA PROGRAM**

FINANCIAL STATEMENTS

31 DECEMBER 2017

**THE LUTHERAN WORLD FEDERATION
DEPARTMENT FOR WORLD SERVICE - UGANDA PROGRAMME**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**THE LUTHERAN WORLD FEDERATION
DEPARTMENT FOR WORLD SERVICE - UGANDA PROGRAMME**

OFFICERS AND PROFESSIONAL ADVISORS

MANAGEMENT

Mr. Jesse Kamastra
Mr. Paul Orikushaba
Mrs. Margaret Kagumba
Mr. Pius Kikomeko

Country Representative
Programme Coordinator
Senior Finance Manager
Monitoring & Evaluation Manager

FIELD CO-ORDINATORS

Mr. Rosent Akubo
Mr. Paul Onyait
Mr. Onen William
Mr. Henry Mukibi
Mrs. Naomi Acara
Mr. Arweny Okello

Sub Programme Luuka
Sub Programme manager Rwamwanja
Sub Programme Lamwo
Sub Programme Kitgum
Sub Program Pader
Senior Internal Auditor

AUDITOR

Deloitte & Touche,
Certified Public Accountant of Uganda
1 Lumumba Avenue, 3rd Floor, Rwenzori House
P O Box 10314
Kampala, Uganda

BANKERS

Barclays Bank Uganda Limited
16 Kampala Road
P.O. Box 7101
Kampala

Stanbic Bank Uganda Limited
Plot 45 Kampala Road
Kampala

Standard Chartered Bank Uganda Limited
5 Speke Road
P.O.Box 7111
Kampala

**THE LUTHERAN WORLD FEDERATION
DEPARTMENT FOR WORLD SERVICE- UGANDA PROGRAMME**

STATEMENT OF MANAGEMENT'S RESPONSIBILITIES

Management of the Lutheran World Federation – Department of World Service, Uganda Program (the Program) is responsible for preparing the financial statements for the Program. It is also management's responsibility to ensure that the Program keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Program. Management is also responsible for safeguarding the assets of the Program.

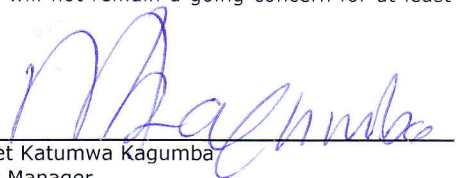
Management accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with the basis of preparation set out in Note 2. Management is of the opinion that the financial statements are prepared, in all material respects, in accordance with Program requirements and the significant accounting policies set out in the notes to the financial statements. Management further accepts responsibility for maintenance of accounting records that may be relied upon in preparation of the financial statements, as well as designing, implementing and monitoring internal controls relevant to the preparation of the financial statements that are free from material misstatements.

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



Jesse Kamstra
Country Representative
Lutheran World Federation
Department of World Service, Uganda Program

Date: 21-03-2018



Margaret Katumwa Kagumba
Finance Manager
Lutheran World Federation
Department of World Service, Uganda Program

Date: 21-03-2018

INDEPENDENT AUDITORS' REPORT TO THE MANAGEMENT OF LUTHERAN WORLD FEDERATION - UGANDA PROGRAM

Opinion

We have audited the financial statements of LWF – World Service Department, LWF Uganda Program ("the Company"), set out on pages 6 to 22, which comprise the statement of financial position as at 31 December 2017, and the statement of profit or loss and other comprehensive income, 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 Company as at 31 December 2017 and of its financial performance and cash flows for the year then ended in accordance with the LWF-World Service Department accounting policies and the requirements of the Uganda Companies Act, 2012.

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 Company in accordance with the Institute of Certified 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 (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda. We have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting in line with which the financial statements are prepared. Our opinion is not modified in respect of this matter.

Other Information

The Directors are responsible for the other information, which comprises the information included in 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Management are responsible for the preparation of financial statements that give a true and fair view in accordance with LWF-World Service Department accounting policies, and in the manner required by the Uganda Companies Act, 2012 and for such internal control as the Management determine is 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 Management are responsible for assessing the Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organisation'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 International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's 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 Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

INDEPENDENT AUDITORS' REPORT
TO THE MANAGEMENT OF LUTHERAN WORLD FEDERATION - UGANDA PROGRAM
(CONTINUED)

Report on Other Legal Requirements

As required by the Ugandan Companies Act, 2012 we report to you, based on our audit expect for issues discussed in the basis of qualified opinion above, that:

- i) we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- ii) in our opinion, proper books of account have been kept by the Organisation, so far as appears from our examination of those books; and
- iii) the Organisation's statement of financial position (balance sheet) and statement of comprehensive income (profit and loss account) are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Norbert Kagoro - Practicing Number .0053

Deloitte & Touche

Certified Public Accountant of Uganda

Norbert Kagoro
Norbert Kagoro
Partner

28 March **2018**
Kampala

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

BALANCE SHEET as at 31 December 2017
(in Euro)

	Appendix	Notes	2,017	2016
ASSETS				
Current Assets				
Bank Accounts		3.1	4,273,851	1,066,672
Petty Cash		3.2	34	3
Advance Accounts		3.3	56,752	77,710
Project balances receivable		3.4	1,499,744	2,710,099
Other Receivables		3.5	4,980	5,650
Prepayments		3.6	385,342	117,109
Current Account - LWF Geneva	1		0	0
Total Current Assets			6,220,703	3,977,243
Non Current Assets				
Fixed Assets		3.8		
Vehicles			699,020	611,086
			699,020	611,086
Less: Accumulated Depreciation			(545,527)	(483,171)
			153,493	127,915
Deferred expenditure		3.7	58,237	5,294
Total Non Current Assets			211,730	133,209
TOTAL ASSETS			6,432,433	4,110,452
LIABILITIES AND RESERVES				
Current Liabilities				
Accounts Payable		3.9	324,629	250,226
Accrued Expenses		3.11	1,618,585	1,622,549
Contributions Received in Advance		3.10	2,876,392	664,445
Current Account - LWF Geneva	1		300,481	298,563
Total Current Liabilities			5,120,087	2,835,783
Long Term Liabilities				
Staff Provident Fund		3.12	595,821	456,967
Staff Termination Benefits		3.13	49,658	61,014
Total Long Term Liabilities			645,479	517,981
Total Liabilities			5,765,566	3,353,764
Reserves				
Operational Reserve		3.14	84,997	86,818
Vehicle Self Insurance Reserve		3.15	343,085	389,765
Asset Valuation Reserve		3.16	153,493	127,915
Exchange Gains and Losses Reserve		3.17	85,293	152,190
Total Reserves			666,868	756,688
TOTAL LIABILITIES AND RESERVES			6,432,433	4,110,452

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

INCOME AND EXPENDITURE STATEMENT for the period ended 31 Decemb Appendix

31 Dec 2017
EUR

31-Dec-16
EUR

INCOME

Statement of Needs Projects:

12-4226	Kitgum Pader Sustainable Livelihoods Initiative Project	3	139,170		
12-4227	The Urban Youth Empowerment Project	4	79,176		
				<hr/>	
				218,346	237,198

Emergency Projects:

12-4425	Influx of South Sudanese Refugees in Uganda- UGA 161 Project	5	333,678		
				<hr/>	
				333,678	422,799

Other Projects:

12-4714	KASTI - Kampala Tugende Project	6	67,870		
12-4716	Hope Alive Project	7	114,421		
12-4726	Protection of Human Dignity in Rwamwanja Refugee Settlement	8	308,388		
12-4731	EU Energy Facility Phase II	9	733,688		
12-4733	Rwamwanja Environmental Protection Project	10	114,480		
12-4740	Bread for the World - Adjumani	11	322,212		
12-4742	Bftw advocacy UPR proposal multi country	12	121,810		
12-4744	Multi-Sectoral Assistance in Adjumani settlements	13	61,525		
12-4748	Multi-Sectoral Assistance in Rwamwanja settlements	14	301		
12-4749	Multi-Sectoral Assistance in Rwamwanja settlements	15	249		
12-4751	Luuka Food Security Initiative	16	138,186		
12-4753	Luuka Community Malaria (LUCOMA) Project	17	68,787		
12-4754	Empowering Youth in Adjumani Project	18	417,186		
12-4755	Capacity Building Livelihood and HIV/SRH in Uganda	19	7,725		
12-4757	Protection of Human Dignity in Adjumani Refugee settlement	20	67,455		
12-4759	Resilience and Self-reliance of Congolese Refugees	21	1,159,533		
12-4760	Pader Agribusiness and Value Chain Development Project	22	100,000		
12-4761	PRM Protecting Lives& Building Livelihoods	23	1,263,612		
12-4762	PRM Protection&Sustainable Solutions for S.Sudanese&Congoles	24	615,189		
12-4765	MultiSectorial Assistance & Emerg. Support to South Sudan&Co	25	5,912,934		
12-4766	Multi Sectoral Activities in Rwamwanja Refugee Settlement	26	692,925		
12-4767	Protection of Human Dignity in Adjumani Refugee Settlement	27	263,686		
12-4768	UNHCR International Overhead	28	225,841		
12-4769	Emergency Response to South Sudanese Refugees in Lamwo ERELA	29	292,817		
12-4770	CLWR Supporting Vulnerable Refugee HH & Host comm. in N. Ug.	30	506,625		
12-4771	IOM Sanitation&Hygiene Promotion in Parolinya Project	31	165,283		
12-4772	Improved svc delivery&supp. for S. S. Refugees in Lamwo sett	25	1,833,720		
12-4773	ECHO Emerg. intervention to S. S.Refugees&Host comm. in W. N	32	415,176		
12-4774	PRM Protection & Sustainable Solutions for S. Sudanese& Cong	33	270,202		
12-4775	IOM Emergency Sanitation&Hygiene promotion Project for South	34	122,750		
12-4776	DFID Multi-sectorial Emerg Astto S.Sudanese Refugees in W.Ni	35	412,234		
12-4777	PRM IMPLAW (Improving Protection, Livelihood&WASH svcs in	36	133,976		
12-4778	Bore holes Project	37	5,009		
12-4779	Lamwo Integrated Emergency Project	38	268,359		
12-4780	PRM Protecting Lives & Building Livelihoods Year 2	39	282,297		
12-4781	CLWR Health and Protection of Refugees in Lamwo project	40	40,451		
12-4782	UNICEF Lamwo Refugee Emergency Water, Sanitation&Hygiene proj	41	1,590		
				<hr/>	
				17,528,492	13,660,470

Programme Operations:

12-4000	Programme Operations - Indirect Project Costs	43	5,241		
				<hr/>	
				5,241	0

Total Project Income

18,085,757 **14,320,467**

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

INCOME AND EXPENDITURE STATEMENT for the period ended 31 Decemb Appendix			31 Dec 2017	31-Dec-16
			EUR	EUR
Non- Implementing Projects				
12-9502	Adjumani Guest House Maintenance Project	45	404	
12-9503	Adjumani Compound Management Project	46	6,601	
12-9504	Rwamwanja Guest House Maintenance Project	47	2,059	
			9,064	26,954
Non Project Income (Unrestricted):				
12-4011	Operational Reserve		5,892	
12-4012	Self Insurance Reserve		105,413	
12-4014	Asset Valuation Reserve		142,497	
12-4015	Exchange Gains and Losses Reserve		568,731	622,418
TOTAL INCOME			18,917,354	14,969,839
EXPENDITURE				
Statement of Needs Projects:				
12-4226	Kitgum Pader Sustainable Livelihoods Initiative Project	3	139,170	
12-4227	The Urban Youth Empowerment Project	4	79,176	
			218,346	237,198
Emergency Projects:				
12-4425	Influx of South Sudanese Refugees in Uganda- UGA 161 Project	5	333,678	
			333,678	422,799
Other Projects:				
12-4714	KASTI - Kampaia Tugende Project	6	67,870	
12-4716	Hope Alive Project	7	114,421	
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12-4731	EU Energy Facility Phase II	9	733,688	
12-4733	Rwamwanja Environmental Protection Project	10	114,480	
12-4740	Bread for the World - Adjumani	11	322,212	
12-4742	Bftw advocacy UPR proposal multi country	12	121,810	
12-4744	Securing mental health rights through psychosocial support	13	61,525	
12-4748	Multi-Sectoral Assistance in Adjumani settlements	14	301	
12-4749	Multi-Sectoral Assistance in Rwamwanja settlements	15	249	
12-4751	Luuka Food Security Initiative	16	138,186	
12-4753	Luuka Community Malaria (LUCOMA) Project	17	68,787	
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12-4780	PRM Protecting Lives & Building Livelihoods Year 2	39	282,297	
12-4781	CLWR Health and Protection of Refugees in Lamwo project	40	40,451	
12-4782	UNICEF Lamwo Refugee Emergency Water, Sanitation&Hyglene proj	41	1,590	
			17,528,492	13,660,470

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

INCOME AND EXPENDITURE STATEMENT for the period ended 31 Decemb		Appendix	31 Dec 2017	31-Dec-16
			EUR	EUR
Programme Operations:				
12-4000	Programme Operations - Indirect Project Costs	43	5,241	
			<u>5,241</u>	<u>0</u>
Total Project Expenditure			18,085,757	14,320,467
Non-Implementing Projects				
12-9502	Adjumani Guest House Maintenance Project	45	404	
12-9503	Adjumani Compound Management Project	46	6,601	
12-9504	Rwamwanja Guest House Maintenance Project	47	2,059	
			<u>9,064</u>	<u>26,954</u>
Non Project Expenditure (Unrestricted):				
12-4011	Operational Reserve		7,714	
12-4012	Self Insurance Reserve		152,093	
12-4014	Asset Valuation Reserve		116,919	
12-4015	Exchange Gains and Losses Reserve		<u>635,628</u>	<u>590,784</u>
TOTAL EXPENDITURE			<u>19,007,175</u>	<u>14,938,205</u>
Increase/(decrease) in reserves for the year			(89,821)	31,634
Reserves - beginning of the year			756,688	725,054
Reserves - end of period/year			<u>666,868</u>	<u>756,688</u>

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

STATEMENT OF CASH FLOW (total of all funds) for the year ended 31 December
(in Euro)

	2017	2016
<u>Operating activities</u>		
Result for the year	(89,821)	31,634
Adjustments for:		
- Depreciation	116,919	107,740
- Asset valuation income	0	(66,289)
- Deferred expenditure	(52,943)	125
Operating surplus/(deficit) before changes in working capital	<u>(25,845)</u>	<u>73,210</u>
Changes in working capital		
- Advance accounts, other receivables and prepayments	(246,605)	(29,041)
- Current account with LWF Geneva	1,918	(50,711)
- Project balances receivable	1,210,355	(2,321,332)
- Contributions received in advance	2,211,947	(1,139,580)
- Termination/repatriation benefits	0	0
- Accounts payable and accrued expenses	70,439	1,662,146
- Staff Provident Fund	127,498	121,911
Net change in working capital	<u>3,375,552</u>	<u>(1,756,607)</u>
Net cash generated from/(used in) operating activities	3,349,708	(1,683,397)
<u>Investing activities</u>		
Fixed Assets		
- Purchases of fixed assets	(142,497)	(93,240)
- Disposals of fixed assets	0	75,894
Net change in fixed assets	<u>(142,497)</u>	<u>(17,346)</u>
Net cash generated from/(used in) investing activities	(142,497)	(17,346)
Net increase/(decrease) in cash and cash equivalents	3,207,210	(1,700,743)
Cash and cash equivalents at the beginning of the year	1,066,675	2,767,419
Cash and cash equivalents at the end of the year	<u><u>4,273,885</u></u>	<u><u>1,066,675</u></u>

**THE LUTHERAN WORLD FEDERATION
LWF WORLD SERVICE - UGANDA PROGRAMME**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017**

NOTE 1 - ACTIVITIES

The Lutheran World Federation (LWF) is a global communion of Christian churches in the Lutheran tradition, founded in 1947. The LWF Secretariat is located in the Ecumenical Centre in Geneva.

The LWF is a non-profit association incorporated and registered under Article 60 and following of the Swiss Civil Code.

The LWF's purpose is to:

- further the united witness to the Gospel of Jesus Christ and strengthen the member churches in carrying out the missionary command and in their efforts towards Christian unity worldwide;
- further worldwide among member churches diaconic action, alleviation of human need, promotion of peace and human rights, social and economic justice, care for God's creation and sharing of resources;
- further through cooperative study the self-understanding and the communion of member churches and help them to act jointly in common tasks.

The Uganda Country Programme is governed by the Lutheran World Federation (LWF) with its Secretariat in Geneva, Switzerland. The Committee for World Service, which makes recommendations to the Council (the representative body for the Assembly of the LWF) meets twice a year and gives approval of the strategy and right to fundraise for the programme.

In Uganda, LWF commenced the operations in 1979 in response to major humanitarian needs with the endorsement of the church of Uganda. It launched its own direct implementation in 1981 by implementing a European Union funded emergency programme in Karamoja. In the subsequent years, the program has continued to focus on humanitarian and emergency needs but also evolved to support longer-term sustainable development in its areas of operation. LWF Uganda provides emergency reliefs in Kamwenge southern Uganda, and implements community based projects in Luuka eastern Uganda.

In the north and north eastern, the LWF Uganda provides emergency relief as well as implementing support programs for the resettlement of returnees from camps. These activities are implemented in the districts of Kitgum, Pader, Adjumani and Moyo in Uganda.

The Representative for the Country Programme is responsible for the financial statements for the year ended 31 December 2017 which were examined and endorsed for issue by the Representative on 16 March 2018.

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 Lutheran World Federation. 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 Euro.

The financial statements have been prepared under the historical cost convention, except where otherwise stated in the accounting policies below. For those assets and liabilities measured at fair value, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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 purpose 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.

**THE LUTHERAN WORLD FEDERATION
LWF WORLD SERVICE - UGANDA PROGRAMME**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017 (CONTINUED)**

2.4 Foreign currency transactions

The presentation and functional currency of the Country programme is the Euro. The books of account are maintained in Euro. Assets and liabilities, excluding fixed assets, denominated in currencies other than the Euro have been translated at the 31 December 2016 rate of exchange per the European Commission "InforEuro" website. The local currency of the programme is UGS. The exchange rates used during the year between the local currency and Euro are as follows:

MONTH	EUR/UGS	EUR/USD	1 EUR= GBP
January	3,745.7900	1.0453	0.8530
February	3,864.5050	1.0630	0.8494
March	3,797.7250	1.0587	0.8528
April	3,881.2100	1.0737	0.8618
May	3,889.9150	1.0881	0.8442
June	4,043.9350	1.1173	0.8679
July	4,021.5100	1.1413	0.8799
August	4,190.5350	1.1729	0.8957
September	4,250.1050	1.1916	0.9225
October	4,312.5750	1.1778	0.8764
November	4,313.9250	1.1612	0.8798
December	4,279.3900	1.1827	0.8829

Exchange gains/losses resulting from the application of the accounting principles outlined above are credited/charged to the applicable project or programme operations. The 2017 figure has exceptionally been carried in the balance sheet as detailed in

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 recognised as income over the duration of the programme/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 recognised are included in Current Liabilities.

For projects beginning with 12-4224, the percentage of completion method has been applied in determining which donor the funds were received in advance from unless the donor has specified the time period for which the funds were meant. For projects beginning with 12-4423, the first-in, first-out method has been applied (as per ACT Alliance policies) in determining the US dollar expenditure exchange rates (matching rule) as well as from which donor the funds were received in advance. For projects beginning with 12-4714, if no donor requirement was known, then the percentage of completion method was used where applicable.

In some instances, in-kind contributions for projects are recognised in the financial statements and an equal amount of expenditure is recorded. In 2017, the amount included in revenue and expenditure related to in-kind contributions is EUR 0. In-kind contributions are recorded at the value noted in the accompanying shipping documents upon receipt.

In-kind contributions of fixed assets that are not restricted by the donor are accounted for using the same principles as used for purchased assets (see Note 2.9), with acquisition costs being determined on the basis of donor values.

2.6 Cash and cash equivalents

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

2.7 Accounts receivable

Receivables are stated at the original amount less provision made for impairment of these receivables.

A provision for impairment is made when there is objective evidence that the LWF will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the carrying amount and the recoverable amount.

2.8 Inventories

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

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

**NOTES TO THE FINANCIAL STATEMENTS
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2.9 Fixed assets

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 the LWF due to the short term nature of programme contracts where rights over residual programme assets are vested with the grantors. Assets purchased from Unrestricted use Funds are capitalised and amortised as detailed in Note 2.10. They are insured for EUR 611,085. Assets of a capital nature with a cost lower than USD 10,000 are not capitalised.

When the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its 'estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount and are recognised in the 'Income and Expenditure Statement.

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

Subsequent expenditure is capitalised only when it increases the probable future economic benefits of the asset.

b) Intangible assets

All intangible assets purchased that have values less than USD 10,000 are therefore expensed when purchased.

2.10 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:

	Useful life
Vehicles	4 years

2.11 Impairment

The carrying amount of the LWF's assets, other and inventories (see Note 2.8), are reviewed at each Balance Sheet date to determine whether there is any indication of impairment or, if earlier, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Recoverable 'amount is the higher of the asset's net selling price or its value in use. Impairment losses are recognised in the Income and 'Expenditure Statement.

An impairment loss is reversed if there is an upward revision of the recoverable amount. An impairment loss is only reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined net of 'depreciation or amortisation, if no impairment loss had been recognised.

2.12 Provisions

a) Employee termination benefits

These benefits are recognised proportionately as accrued over the employment period of personnel. They exist to meet any termination expenses under present contractual Country programme working conditions.

2.13 Reserves

Unrestricted reserves are earmarked as detailed below:

a) Vehicle Self Insurance Reserve

This reserve is used to self-insure the programme for vehicle accidents and theft. Projects are charged for vehicle insurance based on vehicle usage.

b) Fixed Asset Valuation Reserve

This reserve represents the valuation of the fixed assets that were purchased out of own funds and capitalised less the related depreciation on those assets.

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c) Operational Reserve

This reserve was created as the result of a sale of property. Proceeds have been used to purchase new office equipments needed for transition.

To use this reserve for any purpose other than stated in the policy, appropriate approvals must be given.

2.14 Employee benefit costs

a) Staff Provident Fund Scheme

Staff employed locally by the Uganda Program are beneficiaries of the Staff Provident Fund. Contributions are made of 15% of employees gross salary. This is charged to project expenditure under Salaries and Benefits. The amount is deposited in a separate bank account and is made available to staff on resignation or termination of employment. The staff provident fund balance as at 31 December 2017 represents funds transferred to the Provident Fund account. The fund has gone through an external audit process.

b) Termination benefits

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or contract completion date.

Termination benefits are recognised on the basis of a formal committed plan to terminate the employment of current employees as per Note 2.12.

2.15 Leases

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership.

a) Operating leases as lessee

Payments made under operating leases are recognised in the Income and Expenditure Statement on the straight-line basis over the period of the lease.

b) Operating leases as lessor

Lease income from operating leases is recognised in the Income and Expenditure Statement on a straight-line basis over the lease term.

The LWF had no leases of a material nature.

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**NOTES TO THE FINANCIAL STATEMENTS
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**NOTE 3 - DETAILS RELATING TO THE FINANCIAL STATEMENTS
(in Euro)**

This section provides a breakdown of the main items on the Balance Sheet, the Income and Expenditure Statement, the Cash Flow Statement and the Statement of Changes in Reserves.

3.1 Bank Accounts

	2017	2016
Barclays Kampala, LWF General EUR Account	59,478	7,635
Barclays Kampala, LWF USD Account	157,578	13,735
Barclays Kampala, LWF UGS Account	14,468	4,577
Standard Chartered Kampala, LWF General EUR Account	176,217	56,478
Standard Chartered Kampala, LWF General UGS Account	58,129	14,354
Standard Chartered Kampala, LWF USD Account	244,408	345
Stanbic Luuka LWF UGS Account	2,458	1,023
Stanbic Kitgum LWF UGS Account	25,179	5,229
Stanbic Pader LWF UGS Account	0	3,843
DFCU LWF Pader General UGS Account	1,328	0
Stanbic Fortportal, LWF - ACT APPEAL UGS Account	5,743	13,370
Stanbic Adjumani, LWF UGS Account.	46,715	23,862
Stanbic Moyo, LWF UGS-General Account	35,543	0
Barclays Kampala, LWF EU Project EUR Account	665,876	41,588
Barclays Kampala, LWF - Comic Relief GBP	43,952	144,000
Barclays Kampala, LWF BFTW UGS Account	0	5,302
Barclays Kampala, LWF - UNHCR USD Account	409	5,424
Standard Chartered Kampala, LWF - Comic Relief GBP	11,265	11,723
Standard Chartered Kampala, LWF - UNHCR UGS Account	644,089	6,083
Standard Chartered Kampala, LWF - BFTW Adjumani Account	139,596	2,320
Standard Chartered Kampala, LWF - BFTW Kamwenge Account	91,972	15,160
Standard Chartered Kampala, LWF - BFTW Luuka Account	72,387	32,981
Stanbic Bank Kampala, LWF - EU Tekowa LUAV Model Account	233	0
Standard Chartered Kampala, LWF - DFID UGS Account	4,971	0
Standard Chartered Kampala, LWF - DFID GBP Account	319,130	0
Stanbic Luuka, LWF BFTW UGS Account	3,389	1,569
Stanbic Kitgum, EU Project UGS Account	9,852	11,756
Stanbic Kitgum (Lamwo), DFID UGS Account	9,986	0
Stanbic Kitgum (Lamwo), LWF BPRM UGS Account	19,499	0
Stanbic Bank Moyo, LWF BPRM UGS Account	11,781	0
Stanbic Pader, EU Project UGS Account	0	4,153
DFCU EU-LWF Pader UGS Account	562	0
Stanbic Fortportal, LWF - UNHCR UGS Account	5,836	6,369
Stanbic Fortportal, LWF - PRM UGS Account	20,388	13,257
Stanbic Fortportal, LWF - BFTW UGS Account	8,097	5,486
Stanbic Adjumani, LWF UNHCR UGS Account.	806	18,552
Stanbic Adjumani, LWF PRM UGS Account.	1,320	33,146
Stanbic Adjumani, LWF UNICEF UGS Account.	0	366
Stanbic Adjumani, LWF BFTW UGS Account.	25,975	25,722
Stanbic Moyo, LWF UGS- UNHCR Account	35,534	987
Barclays Kampala, LWF - UNHCR UGS Account	3,243	9,693
Barclays Kampala, LWF - UNICEF UGS Account	189,288	157
Stanbic Kitgum, LWF UNHCR- Lamwo UGS Account.	27,165	0
Standard Chartered, LWF - Staff Provident Fund(untaxed)	143,321	31,172
Standard Chartered, LWF - PF Fixed Deposit(untaxed)	452,499	398,430
Barclays Kampala, LWF - Terminal benefits Account	53,914	61,825
Stanchart Kampala, LWF - M/Vehicle Replacement,EUR	430,272	35,000
	4,273,851	1,066,672

3.2 Cash Accounts

	2017	2016
Cash Kampala Office, USD	34	3
	34	3

3.3 Advance Accounts

	2017	2016
Advance - Staff Work	35,250	14,595
Advance - Staff Personal	892	(73)
Advance - Implementing Partners	20,610	63,188
	56,752	77,710

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3.4 Project Balances Receivable

		2017	2016
Evangelical Lutheran Church in America	12-4224	0	32,348
Bread For The World - Protestant Development Service	12-4740	0	82,566
Bureau of Population, Refugees, and Migration	12-4741	0	283,612
Bread For The World - Protestant Development Service	12-4742	62,188	27,616
United Nations High Commissioner for Refugees	12-4748	0	1,504,040
Evangelical Lutheran Church in America	12-4753	20,949	4,712
Canadian Lutheran World Relief	12-4754	0	134,062
European Commission - ECHO	12-4759	228,966	0
Bureau of Population, Refugees, and Migration	12-4761	0	323,066
Bureau of Population, Refugees, and Migration	12-4762	0	252,163
International Organization for Migration	12-4763	0	60,072
Food and Agriculture Organisation	12-4764	0	5,842
United Nations High Commissioner for Refugees	12-4765	104,685	0
United Nations High Commissioner for Refugees	12-4766	86,263	0
International Organization for Migration	12-4771	42,233	0
United Nations High Commissioner for Refugees	12-4772	361,663	0
Bureau of Population, Refugees, and Migration	12-4774	180,274	0
Bureau of Population, Refugees, and Migration	12-4777	132,757	0
Bureau of Population, Refugees, and Migration	12-4780	279,766	0
		<u>1,499,744</u>	<u>2,710,099</u>

3.5 Other Receivables

		2017	2016
LWF Sudan		4	392
LWF Burundi		45	632
LWF CAR		(45)	(45)
Diakonia-Sweden		-	(220)
Finance Hub - Uganda Office		(207)	1,808
Finance Hub - Uganda Office USD		756	1,728
Church of Swenden Aid		3,362	1,030
Icelandic Church Aid		(103)	-
Canadian Lutheran World Relief		1,168	-
WarChild-Canada		-	325
		<u>4,980</u>	<u>5,650</u>

3.6 Prepayments

		2017	2016
Prepayments - Rent		2,854	5,285
Prepayments - Internet connection		1,906	948
Prepayments - Refuse Collection		64	13
Prepayments - International Lifeline Fund		-	4,961
Prepayments - New Age Solar Technologies Ltd		17,080	8,027
Prepayments - Barefoot Power Uganda Ltd		258,714	-
Bronkar (U) ltd		154	154
Granit Group of Companies		2,657	1,091
Energy Explorerz International Ltd		-	11,626
Prepayments - Coach Africa		-	(212)
Prepayments - Sanlam Life Insurance Set 1		54,604	73,778
Prepayments - Fleet Monitoring Systems Ltd		474	543
Prepayments -Nice House of Plastics		-	4,189
Prepayments - Research Indepth Uganda Ltd		-	4,220
Prepayments - COM-TEC (U) Ltd		124	761
Prepayments -Esri Eastern Africa Ltd		-	227
Prepayments -Ebony-Hue Filmz Ltd		-	1,498
Prepayments -Oxfam Supply Centre		471	-
Prepayments-Isaac Kasamani		3	-
Prepayments-New Kabalagala Petrol Station		3,292	-
Prepayments - Fresh Graphics		1,991	-
Prepayments - Sanlam Life Insurance Set 2		1,652	-
Prepayments -Performance Furnishings (U) Ltd		216	-
Prepayments -Shenzhen Vicam Mechatronics Co Ltd		39	-
Prepayments - Sanlam Life Insurance Set 3		2,959	-
Prepayments - Awico Engineering Company Ltd		11,284	-
Prepayments - Dr.Gloria Seruwagi		3,951	-
Prepayments -Joel Musaasizi		1,779	-
Prepayments Euroflex Limited CM		19,074	-
		<u>385,342</u>	<u>117,109</u>

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3.7 Deferred expenditure

Expenses were incurred in these projects in prior years but no donor is committed to fund those expenditures. A plan is in place to recover the expenditures.

	2017	2016
Deferred Expenditure Kampala	58,237	924
Deferred Expenditure Kitgum	0	337
Deferred Expenditure Pader	0	352
Deferred Expenditure Adjumani	0	1,649
Deferred Expenditure Kamwenge	0	2,032
	<u>58,237</u>	<u>5,294</u>

3.8 Fixed Assets held by LWF (valued at original cost)

Fixed assets purchased from unrestricted use funds are recorded in the Balance Sheet as follows:

	Vehicles	Total
Cost		
Balance at 1st January 2016	593,740	593,740
Additions	93,240	93,240
Disposals	(75,894)	(75,894)
Balance at 31st December 2016	<u>611,086</u>	<u>611,086</u>
Balance at 1st January 2017	611,086	611,086
Additions	142,497	142,497
Disposals	(54,563)	(54,563)
Balance at 31st December 2017	<u>699,020</u>	<u>699,020</u>
Accumulated depreciation		
Balance at 1st January 2016	(441,720)	(441,720)
Disposals	66,289	66,289
Depreciation charge for the year	(107,740)	(107,740)
Balance at 31st December 2016	<u>(483,171)</u>	<u>(483,171)</u>
Balance at 1st January 2017	(483,171)	(483,171)
Disposals	54,563	54,563
Depreciation charge for the year	(116,919)	(116,919)
Balance at 31st December 2017	<u>(545,527)</u>	<u>(545,527)</u>
Net book value at 31st December 2016	<u>127,915</u>	<u>127,915</u>
Net book value at 31st December 2015	<u>152,020</u>	<u>152,020</u>
Net book value at 31st December 2017	<u>1,244,547</u>	<u>1,244,547</u>
Net book value at 31st December 2016	<u>1,094,257</u>	<u>1,094,257</u>

The Country programme maintains a register of all assets over EUR 500 including those that are for restricted use. The following figures reflect the assets held for restricted purposes at their original cost.

	Balance at 1/Jan/2017	Additions	Disposals	Balance at 31/Dec/2017
Land/Building	210,271	129,511	-	339,782
Vehicles	849,692	142,517	78,408	913,801
Motor Cycles	346,415	109,218	52,441	403,192
Office Furniture and Equipment	455,409	182,250	18,695	618,964
	<u>1,861,787</u>	<u>563,496</u>	<u>149,544</u>	<u>2,275,738</u>

3.9 Accounts Payable

	2017	2016
With holding Tax	55,604	55,985
Accounts payable - creditors	133,695	160,176
Accounts payable - payroll clearing	135,330	34,065
	<u>324,629</u>	<u>250,226</u>

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3.10 Contributions Received in Advance

	Project #	2017	2016
Bread for the World - Protestant Development Service	12-4733	-	14,161
	12-4740	14,265	-
	12-4751	15,574	76,108
	12-4783	55,000	-
		84,839	90,269
Canadian Lutheran World Relief	12-4770	91,399	0
	12-4781	256,220	0
		347,619	-
Church of Sweden	12-4731	847,204	20,686
	12-4757	0	67,455
		847,204	88,141
Comic Relief	12-4714	114,862	183,356
		114,862	183,356
DanChurchAid	12-4744	-	27,183
		-	27,183
Department for International Development (DFID)	12-4776	261,919	-
	12-4425	-	1,913
		261,919	1,913
European Commission- ECHO	12-4759	0	170,545
	12-4773	866,117	0
		866,117	170,545
Icelandic Church Aid	12-4425	-	88,683
		-	88,683
Lutheran World Relief	12-4425	-	4,389
		-	4,389
International Organisation for Migration	12-4775	110,497	-
		110,497	-
United Nations Children's Fund	12-4782	186,196	-
		186,196	-
	12-4749	-	8,053
	12-4768	57,139	-
		57,139	8,053
Wider Church Ministries	12-4425	-	1,913
		-	1,913
Total Contributions Received in Advance		2,876,392	664,445

3.11 Accrued Expenses

	2017	2016
Accrued expenses - Kampala	427	18,837
Accrued expenses - Katakwi	0	5,106
Accrued expenses - Kitgum	421	335
Accrued expenses - Pader	1,558	12,958
Accrued expenses - Kampala USD	6,840	18,215
Accrued expenses - Kampala EUR	5,030	1,075
Accrued expenses - Kamwenge	115,365	77,989
Accrued expenses - Adjumani	219,033	1,487,232
Accrued expenses - Luuka	0	802
Accrued expenses - Moyo	704,664	0
Accrued expenses - Lamwo	551,949	0
Accrued expenses - Moyo USD	5,681	0
Accrued expenses - Lamwo USD	7,617	0
	1,618,585	1,622,549

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3.12 Staff Endowment Scheme

	2017	2016
Opening Balance	456,967	332,301
Contributions by employer	275,143	334,501
Contributions by employees	-	(209,835)
Other costs	(136,289)	-
Closing Balance	<u>595,821</u>	<u>456,967</u>

3.13 Provision for Staff Benefits

	2017	2016
Opening Balance	61,014	63,769
Staff terminal benefits	(3,921)	(2,755)
Other costs	(7,435)	-
Closing Balance	<u>49,658</u>	<u>61,014</u>

3.14 Capital Reserve

This reserve was created as the result of a sale of property. Proceeds have been used to purchase land and buildings needed for

	2017	2016
Opening Balance	86,818	73,142
Sale of Furniture	21	1,167
Advertising Revenue	(35)	13
Other Income	2,748	7,904
Rent Income	-	1,179
Sale of Computers-Laptops	129	93
Sale of Office Equipment	-	712
Sale of Bicycles	3,029	8,349
Computers - Laptops	(797)	(4,005)
Other Office equipment	(452)	-
Photocopier	(1,037)	-
Other Costs	(5,427)	(1,736)
Closing Balance	<u>84,997</u>	<u>86,818</u>

3.15 Insurance Reserve

This reserve is used to self-insure the program for vehicle accidents and theft. Projects are charged for vehicle insurance based on vehicle usage.

	2017	2016
Opening Balance	389,765	332,489
Sale of old vehicles	14,477	34,454
Hire of vehicles	23,945	0
Self Insurance Contribution	66,445	78,751
Other Income	546	1,243
Motorvehicle/cycle use	0	2,402
Replacement of old vehicles	(140,418)	(59,314)
Motorvehicle Repairs, Running & Maintenance	(11,675)	(260)
Closing Balance	<u>343,085</u>	<u>389,765</u>

3.16 Fixed Asset Valuation Reserve

	2017	2016
Opening Balance	127,915	152,020
Additions - Vehicles	142,497	93,240
Depreciation on Disposal - Vehicles	-	66,289
Depreciation - Vehicles	(116,919)	(107,740)
Disposals - Vehicles	-	(75,894)
Closing Balance	<u>153,493</u>	<u>127,915</u>

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3.17 Exchange Gains/(Losses)

	2017	2016
Opening Balance	152,190	167,403
Exchange Gains on Revaluations	225,401	77,598
Exchange Gains on Local Currency Projects	203,641	225,567
Exchange Gains on Sale of Hard Currency	114,699	23,457
Transfers to Programme Operations	24,990	0
Exchange Losses on Revaluations	(233,722)	(192,002)
Exchange Losses on Local Currencies Projects	(300,916)	(103,589)
Exchange Losses on Sale of Hard Currency	(100,990)	(46,246)
Closing Balance	<u>85,293</u>	<u>152,190</u>

3.18 Allocation of Programme Operations Expenditure to Projects - see Appendix 43:

Project 12-4000 in Appendix 43 shows the cost of running the country headquarters. The project is called "Programme Operations". Expenditure is shown in two sections. One section shows the amounts paid for office costs and the second section shows the amounts paid for staff costs. Office costs are charged to projects at a flat rate per employee, and on chargeable project days Staff costs are charged to projects on the basis of time sheets.

	Share of Office Costs	Salaries and Benefits
12 -4000.		
12-4226 Kitgum Pader Sustainable Livelihoods Initiative Pro	11,411	1,537
12-4227 Urban Youth Empowerment Project	2,793	-
12-4425 UGA161South Sudanes Refugee Influx in Uganda	17,462	19,848
12-4714 KASTI - Kampala Tugende Project	39	750
12-4716 Hope Alive Project	8,382	1,456
12-4726 Protection of Human Dignity in Rwamwan Refugee Sett	19,989	4,131
12-4731 EU Energy Facility Project (Phase 2)	-	10,550
12-4740 Mental & physical Help among Refugees & Host Commun	5,278	11,517
12-4742 BfdW UPR East and Horn of Africa	485	6,215
12-4744 Securing mental heaith rights through psychosocial	-	7,623
12-4751 Luuka Food Security Initiative BFTW	2,748	8,316
12-4753 Luuka Community Malaria (LUCOMA) Project	7,132	528
12-4754 Empowering Youth In Adjurnani Project	9,313	32,563
12-4757 Protection of Human dignity in Adjumani Refugee Sett	4,029	12,492
12-4759 Resilience and Self reliance of Congolese Refugees	57,803	103,434
12-4760 Pader Agribusiness and Value Chain Development Proje	5,195	1,351
12-4761 PRM Protecting Lives & Building Livelihoods Project	35,120	60,830
12-4762 Protection & sustainable solutions for S Sudanese&Co	8,669	40,492
12-4765 Multi-Sectoral Assistance in Adjumani Settlement	107,201	126,635
12-4766 Multi-Sectoral Assistance in Rwamwanja Settlement	11,511	12,114
12-4767 Protection of Human dignity in Adjumani Refugee Sett	23,844	19,124
12-4768 UNHCR International Overhead	-	40,471
12-4769 Emergenct Response to South Sudanese Refugees Lamwo	6,502	9,220
12-4770 .Supporting Vulnerable Refugee Households & Host Com	6	13,083
12-4771 .Sanitation and Hygiene Promotion in Parolinya Settl	13,704	5,919
12-4773 .Emergency intervention to S. S. Refugees&Host comm.	4,120	11,832
12-4774 PRM Protection & Sustainable Solutions for S. Sudan	-	15,977
12-4775 Emergency Sanitation and Hygiene promotion Project	7,077	4,306
12-4776 Multi-sectorial Emerg Assist to S.Sudanese Refugee	3,609	41,926
12-4777 PRM IMPLAW(Improving Protection, Livelihood&WASH sv	4,697	17,422
12-4779 Lamwo Integrated Emergency Project	1,178	7,882
12-4780 PRM Protecting Lives & Building Livelihoods Year 2	-	7,198
	<u>379,296</u>	<u>656,740</u>

*Allocations from Programme Operations cannot be easily identified in the line items of these projects, because they are included within in various budget lines. For these projects, this method is in accordance with the budget and approved by the donor.

3.19 Taxes

The LWF is exempt from Federal income taxes.

**THE LUTHERAN WORLD FEDERATION
LWF WORLD SERVICE - UGANDA PROGRAMME**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017 (CONTINUED)**

3.20 Financial risk management

The LWF has minimal exposure to financial risk as detailed below.

a) Market risk-foreign currency risk

Foreign currency risk arises primarily when the Euro falls against the local currency. Bank accounts are kept in both local currency and Euro accounts to minimise this risk.

b) Credit risk

The LWF's principal receivables are with its related donor agencies, governmental and inter-governmental agencies where the credit risk is considered to be low. There is no significant concentration of credit risk.

c) Liquidity risk

As the LWF Country programme 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 on hand or on demand deposits and earn minimal interest.

3.21 Related parties

a) Identity of related parties

Related parties for LWF/DWS Country programme are the local church member, Church of Uganda, which is a member church of the Lutheran World Federation and those country programmes with associate status with the LWF, namely RDRS Bangladesh, ELDP Malawi, Diakonie Peru, LDS South Africa, TCRS Tanzania and LDS Zimbabwe.

b) Transactions with related parties

During the year, the Country programme received zero as reimbursement for payments made on behalf of the local member 'church, Church of Uganda. The programme also made payments on behalf of the associate programme, zero for which it was reimbursed. At 31 December 2017, the Country programme had outstanding receivables from these entities of zero. and payables to these entities of zero.

Other than compensation arising in the ordinary course of business, there were no transactions with key management personnel. No persons related to, or connected by business to them, have received any remuneration or other compensation from the LWF during the year.

3.22 Capital commitments

There were no capital expenditure commitments as at 31 December 2017.

THE LUTHERAN WORLD FEDERATION
 Department for World Service - Uganda Programme

Appendix 1

RECONCILIATION - GENEVA CURRENT ACCOUNT as at 31st December 2017

LWF Uganda BOOKS:	Euro	Euro
Opening Balance, 1 January 2017 - Account 1300-12 *		<u>(298,563)</u>
Add:		
Income received by Geneva from donors - for projects in Uganda	6,033,882	
Income received by Geneva from donors - for RACOBABO	35,878	
Inter country transactions - Geneva	77,997	
Inter country transactions - DRC	104	
Inter country transactions - Mauritania	380	
Inter country transactions - Burundi	7,893	
Inter country transactions - LWF Sudan	17,904	
Inter country transactions - Ethiopia	1,105	
Other (enter the details)	<u>0</u>	<u>6,175,145</u>
		5,876,583
Less:		
Transfers received from Geneva	5,028,000	
Salaries and benefits paid by LWF Geneva (includes life and disability)	406,064	
ALTO	4,781	
Other creditors paid by LWF Geneva	52,999	
Fees Membership	22,855	
Bank fees	766	
Fees - UNHCR	407,942	
ECHO 7%	106,403	
NICRA	<u>147,252</u>	<u>6,177,063</u>
Balance at end of month - Uganda Office - Account 1300-12		<u><u>(300,481)</u></u>

SUMMARY OF INCOME RECEIVED and INCOME RECOGNIZED IN 2017

(in Euro)

€

	2017 Income Received/ Re-imbursed	2017 Income Recognized	2017 Rcvbl	2017 Received In Advance	2017 Payable	2016 Received In Advance	2016 Rcvbl
CASH DONATIONS THROUGH GENEVA:							
Received in previous year							
1521 Lutheran World Relief	0	4,389	0	0	0	4,389	0
1401 Icelandic Church Aid	0	88,683	0	0	0	88,683	0
1493 Church of Sweden	0	67,455	0	0	0	67,455	0
1527 Disciples of Christ: Week of Compassion	0	1,913	0	0	0	1,913	0
1529 Wider Church Ministries	0	1,913	0	0	0	1,913	0
1563 European Commission - ECHO	0	170,545	0	0	0	170,545	0
Received and recognized in current year							
1363 Bread for the World - Protestant Development Servic	59,622	121,810	62,188	0	0	0	27,616
1363 Bread for the World - Protestant Development Servic	27,616	0	0	0	0	0	0
1321 Canadian Lutheran World Relief	134,062	0	0	0	0	0	0
1321 Canadian Lutheran World Relief	417,162	417,162	0	0	0	0	134,062
1599 Other Donors (International)	437	437	0	0	0	0	0
9001 LWF Staff	375	375	0	0	0	0	0
1364 Diakonie Katastrophenhilfe	200,877	200,877	0	0	0	0	0
1412 Nederlands Luthers Genootschap voor In- en Uitwer	105,000	105,000	0	0	0	0	0
1291 Australian Lutheran World Service	33,959	33,959	0	0	0	0	0
1535 Bureau of Population, Refugees, and Migration	850,925	0	0	0	0	0	0
1535 Bureau of Population, Refugees, and Migration	1,972,606	2,570,766	598,160	0	0	0	848,853
1493 Church of Sweden	1,384,645	1,384,645	0	0	0	0	0
1563 European Commission - ECHO	760,000	988,966	228,966	0	0	0	0
1525 Evangelical Lutheran Church in America	37,059	0	0	0	0	0	0
1525 Evangelical Lutheran Church in America	43,131	64,269	21,138	0	0	0	36,628
1650 Web Donors	6,406	6,406	0	0	0	0	0
Sub Total	6,033,882	6,229,570	910,452	0	0	334,898	1,047,159
FUNDS RECEIVED LOCALLY:							
Received in previous year							
1363 Bread for the World - Protestant Development Servic	0	90,269	0	0	0	90,269	0
1493 Church of Sweden	0	20,686	0	0	0	20,686	0
8218 Comic Relief	0	183,356	0	0	0	183,356	0
1333 DanChurchAid	0	27,183	0	0	0	27,183	0
1598 United Nations High Commissioner for Refugees	0	8,053	0	0	0	8,053	0
Received and recognized in current year							
4001 Bank Interest	4,784	4,784	0	0	0	0	0
1363 Bread for the World - Protestant Development Servic	82,566	0	0	0	0	0	0
1363 Bread for the World - Protestant Development Servic	568,054	483,216	0	84,838	0	0	82,566
1493 Church of Sweden	1,560,193	712,989	0	847,204	0	0	0
1401 Icelandic Church Aid	96,176	96,176	0	0	0	0	0
1321 Canadian Lutheran World Relief	894,695	547,076	0	347,619	0	0	0
8218 Comic Relief	0	(115,487)	0	115,487	0	0	0
1333 DanChurchAid	34,342	34,342	0	0	0	0	0
1341 Finn Church Aid	100,000	100,000	0	0	0	0	0
1384 Department for International Development (DFID)	675,577	412,234	0	263,343	0	0	0
1584 Food and Agriculture Organization	0	0	0	0	0	0	5,693
1588 International Organisation for Migration	73,509	0	0	0	0	0	0
1588 International Organisation for Migration	356,797	287,916	42,616	111,497	0	0	59,374
8205 Other Income	23,097	23,097	0	0	0	0	0
1563 European Commission - ECHO	1,163,362	297,246	0	866,117	0	0	0
1591 United Nations Children's Fund	188,428	1,590	0	186,837	0	0	0
1598 United Nations High Commissioner for Refugees	1,504,040	0	0	0	0	0	0
1598 United Nations High Commissioner for Refugees	8,163,098	8,659,956	554,514	57,656	0	0	1,465,514
4095 Transfers from Projects	4,758	4,758	0	0	0	0	0
8221 Rent Income	9,065	9,065	0	0	0	0	0
Sub Total	15,502,540	11,888,505	597,130	2,880,598	0	329,547	1,613,146
In Kind Contributions:							
Sub Total	0	0	0	0	0	0	0
Less: Funds to be Re-imbursed							
1535 Bureau of Population, Refugees, and Migration	(5,789)	(5,789)	0	0	0	0	0
1598 United Nations High Commissioner for Refugees	(17,466)	(17,465)	0	0	0	0	0
Sub Total	(23,255)	(23,254)	0	0	0	0	0
	21,513,167	18,094,821	1,507,582	2,880,598	0	664,445	2,660,305

Kitgum Pader Sustainable Livelihood Initiative
LWF Project No. 12-4226

	Working Budget 2017 Euro	Actual 2017 Euro
INCOME		
Received and recognized in current year		
Church of Sweden	144,200	135,129
Local Income -Other	0	4,037
Bank Interest	0	4
	<u>144,200</u>	<u>139,170</u>
Total Income	<u>144,200</u>	<u>139,170</u>
EXPENDITURE		
Objective 1: To enhance agricultural production for improved Food and nutrition security and income for 4,000 households by 2017		
Result 1.1 1.1: Adoption of value addition skills and practices in 1,140 farmers.		
Kitgum		
1.1.2: Train staff and 2,460 farmers in Value Chain, PHH, va	3,500	3,409
1.1.3: Facilitate linkages to research institutions like ZAR	1,000	313
1.1.4 Facilitate 4 exposure visits to successful value addit	5,000	4,998
1.1.5: Facilitate talk shows and media coverage on sustainab	1,750	1,571
1.1.6: Support farmer groups with value addition equipment a	6,000	4,976
1.1.7: Facilitate 2 exposure visits for 80 farmers	2,500	2,928
1.1.8: Support 4 review meetings to share experiences, chall	2,800	1,352
1.1.9: Facilitate 4 joint monitoring visits with stakeholder	500	548
1.1.10: M&E Activities (assessments and evaluation)	1,000	989
Pader		
1.1.2: Train staff and 2,460 farmers in Value Chain, PHH, va	4,400	4,636
1.1.3: Facilitate linkages to research institutions like ZAR	1,000	790
1.1.4 Facilitate 4 exposure visits to successful value addit	5,000	6,363
1.1.5: Facilitate talk shows and media coverage on sustainab	1,750	2,048
1.1.6: Support farmer groups with value addition equipment a	6,000	4,652
1.1.7: Facilitate 2 exposure visits for 80 farmers	2,500	1,616
1.1.8: Support 4 review meetings to share experiences, chall	2,800	2,619
1.1.9: Facilitate 4 joint monitoring visits with stakeholder	500	566
1.1.10: M&E Activities (assessments and evaluation)	1,000	1 063
Result 1.2 Capacity of FFS networks strengthened to support livelihoods and food security initiatives		
Kitgum		
1.2.2: Facilitate linkage of 8 FFS networks to microfinance	2,400	2,218
Pader		
1.2.2: Facilitate linkage of 8 FFS networks to microfinance	2,400	2,400
	0	0
Result 1.3 Increased household incomes		
Kitgum		
1.3.2 Facilitate linkage of 16 lead farmers to access credit	5,000	4,453
Pader		
1.3.2 Facilitate linkage of 16 lead farmers to access credit	5,000	4,940
Sub Total Activity Cost	<u>63,800</u>	<u>59,449</u>

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

Appendix 3

Kitgum Pader Sustainable Livelihood Initiative
LWF Project No. 12-4226

	Working Budget 2017	Actual 2017
Staff salaries and benefits		
Kitgum		
Field Extension Workers (4)	8,471	6,598
Project Officers(01)	3,882	3,729
Pader		
Field Extension Workers (4)	8,471	8,516
Project Officers(01)	3,882	3,831
Sub total	24,705	22,674
Other staff related costs		
Kitgum		
Staff Travel & Perdiems	1,500	1,517
Staff training & development	1,500	1,728
Pader		
Staff Travel & Perdiems	1,500	1,444
Staff training & development	1,800	1,864
Sub total	6,600	6,552
Direct Project Office Costs		
Kitgum		
Motorvehicle & Motorcycle fuel	621	725
Motorvehicle/cycle repairs & maintenance	3,600	2,892
Pader		
Motorvehicle & Motorcycle fuel	621	890
Motorvehicle/cycle repairs & maintenance	3,600	3,065
Sub total	8,441	7,572
Total program costs	103,547	96,246
Direct Project Office Costs		
Kitgum		
Bank Charges	600	239
Insurance Charges-vehicles & motorcycles	450	1,945
Insurance Charges 3rd party	100	0
Pader		
Bank Charges	600	92
Insurance Charges-vehicles & motorcycles	450	458
Insurance Charges 3rd party	100	38
Sub total	2,300	2,773
Staff salaries and benefits		
Kitgum		
Accounts Assistant(2)	1,200	1,235
-	0	0
Administrative Officer (2)	1,800	1,831
Driver(2)	2,029	1,983
Guard-Gardener(4)	2,100	2,147
Casual Labour	300	286
Sub programme Accountants (2)	2,100	1,780
Sub Programme Manager (2)	2,067	2,005
Pader		
Accounts Assistant(2)	1,200	1,522
-	0	0
Administrative Officer (2)	1,800	1,732
Driver(2)	2,029	2,367
Guard-Gardener(4)	2,100	2,452
Casual Labour	300	212
Sub programme Accountants (2)	2,100	2,547
Sub Programme Manager (2)	2,067	2,423
Sub total	23,192	24,522

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

Appendix 3

Kitgum Pader Sustainable Livelihood Initiative
LWF Project No. 12-4226

	Working Budget 2017	Actual 2017
Other staff related costs		
Kitgum		
Staff travel and per diem	600	646
Pader		
Staff travel and per diem	600	337
	<u>1,200</u>	<u>983</u>
Project Assets		
-	0	0
Sub total	<u>0</u>	<u>0</u>
Other operational costs		
Kitgum		
Office utilities and maintenance	510	395
Office stationery and consummables	900	886
Communication Costs	600	556
-	0	0
Insurance charges (Group personal Accident)	250	527
Pader		
Office utilities and maintenance	510	565
Office stationery and consummables	900	919
Communication Costs	600	643
-	0	0
Insurance charges (Group personal Accident)	250	248
Sub total	<u>4,520</u>	<u>4,738</u>
Total Direct Project Office Costs	<u>31,212</u>	<u>33,016</u>
Total Direct Project Implementation	<u>134,759</u>	<u>129,263</u>
Project Management and Coordination		
Head Office Shared Office Costs	2,950	1,937
Share of Head Office Staff Salaries	1,750	372
Head Office Shared Office Costs	2,950	7,598
Share of Head Office Staff Salaries	1,791	0
Sub-total	<u>9,441</u>	<u>9,907</u>
Total Expenditure	<u>144,200</u>	<u>139,170</u>
Closing Balance, 31 December 2017	<u>0</u>	<u>0</u>

THE LUTHERAN WORLD FEDERATION
Department for World Service - (UGANDA) Programme

Urban Youth Empowement Project
LWF Project Number 12-4227

Implementing Period: 1st January 2017 to 31st December 2017

	Approved Budget 2017 EUR	Actual 2017 EUR
INCOME:		
Received and recognised in the current year		
Icelandic Church Aid	84,237	79,176
Total Income	84,237	79,176
EXPENDITURE:		
Slum youth have access to employable and gainful employment		
Increased employable skills among slum youth		
Identification, assessment and enrollment of 1500 slum youth for vocational skills		
a) Identification, Assessment and Recruitment of Youth	1,950	2,016
b) Training materials for vocational skills training	3,100	4,085
c) Vocational Instructors' Allowance	4,130	6,389
Materials (Plumbing Building, welding, Knitting, motor bike)	2,800	3,075
1.1.2 Conduct Business skills training for 250 slum youth	2,676	1,276
1.1.3 Create partnerships with the private sector to link 80	150	143
1.1.4 Conduct Mentorship/Coaching and Career guidance session	960	693
1.1.5 Conduct 135 Follow up Visits for project beneficiaries	450	396
1.1.6 Mobilise 180 Slum youth for Music Dance and Drama Coaching	120	108
1.1.7 Provide training, Coaching and Mentorship to assessed	1,195	1,094
1.1.8 Mobilise 180 slum youth for Sporting Coaching and Mentorship	120	107
1.1.9 Provide training, Coaching and Mentorship to assessed	3,876	3,400
1.1.10 Support Music and Sports teams with Equipment and Coaching	3,827	3,555
1.1.11 Conduct Graduation and Certification ceremony for slum youth	6,110	5,433
Sub total Result Area 1.1	31,464	31,769
Increased access to Job opportunities		
1.2.1 Provide Start up kits to slum youth	3,475	3,093
1.2.2 Support the formation of saving groups and encourage	270	206
1.2.3 Create linkages and referral of slum youth for financial services	100	87
1.2.4 Create linkages and referral of 150 slum youth to the private sector	100	81
1.2.5 Conduct Mentorship and Coaching sessions for slum youth	1,609	1,481
Sub total Result Area 1.2	5,554	4,947
Increased access to credit and financial services		
1.3.1 Design and develop an operational framework for credit services	738	660
1.3.2 Identify potential business ideas and plans for provision	60	19
1.3.3 Conduct Mentorship and Coaching sessions for 150 slum youth	660	510
1.3.4 Contribution to Credit fund	2,700	2,103
1.3.5 Transport for Social Workers to Conduct Follow up to beneficiaries	600	533
1.3.6 Conduct Exchange and Exposure Learning Visits to accountants	360	294
Sub total Result Area 1.3	5,118	4,119
services and information		
SRHR services and information reach the slum youth		
2.1.1 Mobilisation and sensitisation of slum youth using theatre	545	495
2.1.2 Conduct a training of Peer Educators on SRHR (3 Days)	568	533
2.1.3 Facilitate Peer educators to conduct Peer led SRHR Group Sessions	820	757
2.1.4 Facilitate Peer -led SRHR Group Session	4,479	4,090
2.1.5 Procure and print SRHR Peer educators' Promotional Materials	120	113
2.1.6 Conduct Life skills and Street Smart Behavioural Change sessions	2,675	2,414
Sub total Result Area 2.1	9,207	8,401

THE LUTHERAN WORLD FEDERATION
 Department for World Service - (UGANDA) Programme

Urban Youth Empowement Project
 LWF Project Number 12-4227

Implementing Period:1st January 2017 to 31st December 2017

	Approved Budget	Actual
Increased access to SRHR services for the slum youth		
2.2.1 Conduct 90 SRHR service outreaches	2,250	2,078
2.2.2 Facilitate 9 exposure learning visits for slum youth	414	372
2.2.3 Purchase of 30 Condom banks and set up condom distri	1,230	1,143
2.2.4 Organise Annual SRHR Health fairs for slum youth and	895	795
2.2.5 Facilitate referrals of slum youths to youth friendly	200	181
Sub total Result Area 2.2	4,989	4,569
Monitoring and Evaluation		
Bi annual stakeholders review meetings	1,823	1,066
Project Inception and orientation workshop	100	414
SUBTOTAL Monitoring and Evaluation	1,923	1,480
Operational Costs		
a) Personnel Salaries		
Project Director (15%contibution)	2,160	1,998
Project Coordinator	2,160	1,998
Project Accountant	1,800	1,665
Project Monitoring and Evaluation officer	1,800	1,666
Project officer livelihood	1,800	1,776
Project social workers	5,400	4,886
Grants Manager-Lwf	1,200	0
Compliance Office-Lwf	1,200	2,332
Project Driver	960	838
NSSF (10% of employer)	1,848	1,472
Sub -Total Personnel	20,328	18,630
b) Office Supplies		
Bank charges	144	393
Office stationery	300	235
Contribution to maintenance of website/internet subscription	165	207
Equipement Maintenance	100	35
Computer/photocopier tonner	200	258
Fuel to facilitate project work	1,000	936
Servicing and maintenance costs the vehicle	89	18
Toiletries, sandries and cleaning services	177	207
Electricity and water utilities	90	51
Airtime/credit for office telephone for communication	90	122
Contribution to UYDEL Annual Audit	300	0
Sub -Total Office Supplies	2,655	2,461
SUBTOTAL Operational Costs	22,983	21,092
Kampala Head Office Costs	3,000	2,800
Total Expenditure	84,238	79,176
Closing Balance, 31 December 2017	0	0

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Appendix 5

ACT Appeal UGA161 Influx of South Sudanese Refugees in Uganda
 Project Implementation Period: 1st October 2016 to 30 September 2017
 LWF Project Number 12-4425

	Appeal Budget** USD	Actual 2016 USD	Actual 2017 USD	Actual Total USD	Actual 2017 EUR
INCOME:					
Received in the previous year					
Lutheran World Relief	0	0	4,588	4,588	4,389
Disciples of Christ: Week of Compassion:	0	0	2,000	2,000	1,913
Wider Church Ministries	0	0	2,000	2,000	1,913
Icelandic Church Aid	0	0	92,700	92,700	88,683
Received and recognised in the current year					
Through ACT Geneva					
Canadian Lutheran World relief	0	15,059	0	15,059	0
Disciples of Christ: Week of Compassion	0	2,000	0	2,000	0
Disciples of Christ: Week of Compassion see note 3.10	0	-2,000	0	-2,000	0
Icelandic Church Aid	0	92,700	0	92,700	0
Icelandic Church Aid	0	-92,700	0	-92,700	0
Lutheran World Relief	0	15,078	0	15,078	0
Lutheran World Relief	0	-4,588	0	-4,588	0
Primate's Relief Development Fund	0	23,216	0	23,216	0
Wider Church Ministries	0	2,000	0	2,000	0
Wider Church Ministries	0	-2,000	0	-2,000	0
Diakonie Katastrophenhilfe	0	0	224,440	224,440	200,877
Other International Donors	0	0	488	488	437
LWF Staff	0	0	419	419	375
Web Donor	0	0	1,234	1,234	1,105
Australian Lutheran World Service	0	0	39,830	39,830	33,959
Through LWF Uganda	0	0	0	0	0
Bank Interest	0	0	31	31	27
Total income	516,004	48,766	367,729	416,494	333,678

THE LUTHERAN WORLD FEDERATION

Department for World Service - (UGANDA) Programme

Appendix 5

ACT Appeal UGA161 influx of South Sudanese Refugees in Uganda
 Project Implementation Period: 1st October 2016 to 30 September 2017
 LWF Project Number 12-4425

	Appeal Budget* USD	Actual 2016 USD	Actual 2017 USD	Actual Total USD	Actual 2017 EUR
Outcome 1: Reception conditions improved for South Sudanese Refugees to enable them lead a dignified life (NF1's)					
Procure and distribute 1000 cartons boxes of soap& detergent	27,418	0	0	0	0
Procure and distribute 50 bails of clothes to the UAMS	16,667	0	4,433	4,433	3,968
Procure and distribute kitchen sets	45,455	0	5,741	5,741	5,139
Procure construction poles	10,909	0	12,671	12,671	11,346
Construct communal shelters	13,333	6,777	7,057	13,834	6,319
Sub Total	113,782	6,777	29,903	36,680	26,771
Outcome 2: Refugees are supported to access safe and sufficient water and hygiene and sanitation facilities					
Drill 8 boreholes in the new settlements	46,061	16,935	65,722	82,656	58,822
Train 8 water user committees	727	0	570	570	511
Renabilitate 8 boreholes in host communities in Adjumani&th	15,030	0	16,781	16,781	15,024
Establishment of 10 water storage tanks	12,439	0	8,102	8,102	7,254
Construction of temporary communal latrines&bath shelters at	15,152	0	12,763	12,763	11,428
Promote appropriate water & hygiene sensitisations.	3,939	0	21	21	19
Motorise 1 borehole at Pagirinya	26,970	438	19,711	20,149	17,644
Construct 250 latrines for PSN households (slabs, treated p	6,818	7,614	0	7,614	0
Procure and distribute latrine digging kits	9,394	0	7,009	7,009	6,273
Conduct monthly house to House hygiene & sanitation monitori	4,364	0	224	224	200
Construct permanent latrines at the holding centres	29,091	0	23,345	23,345	20,894
Sub Total	169,985	24,987	154,246	179,234	138,069
Outcome 3: Refugees in Adjumani are facilitated to scale up the social protection systems and referral pathways to restore diniy and social wellbeing of POCs					
Conduct dialogue meetings with traditional leaders&opinion l	909	0	905	905	810
Provision of material support to vulnerable children	9,091	0	3,524	3,524	3,155
Provide material support to foster families	9,091	0	0	0	0
Conduct regular community based awareness raising campaigns.	2,424	0	2,434	2,434	2,178
Support coordination meetings with district&partners on refe	758	0	499	499	447
Identification, training and Mentorship child protection pee	1,212	0	372	372	333
Establish and support community child protection committees.	1,818	0	1,440	1,440	1,289
Sub Total	25,303	0	9,175	9,175	8,213

THE LUTHERAN WORLD FEDERATION

Department for World Service - (UGANDA) Programme

Appendix 5

ACT Appeal UGA161 Influx of South Sudanese Refugees in Uganda
 Project Implementation Period: 1st October 2016 to 30 September 2017
 LWF Project Number 12-4425

	Appeal Budget* USD	Actual 2016 USD	Actual 2017 USD	Actual Total USD	Actual 2017 EUR
Outcome 4: Refugees in Adjumani are supported to strengthen mechanisms that enhance peaceful co-existence while build capacity of communities to mitigate					
Hold a monthly Feedback&Review meetings with community leade	909	0	1,945	1,945	1,741
Conduct Quarterly Advocacy&lobbying for the settlement of I	1,212	0	1,297	1,297	1,161
Train 20 community leaders, women&youth groups in conflict m	2,424	0	2,483	2,483	2,222
Conduct dialogue meetings in the settlements to enhance Conf	1,212	0	880	880	788
Support the police to conduct Orientation of community leade	2,424	0	2,273	2,273	2,034
Facilitate inter/intra community Games to promote unity&harm	6,061	0	5,711	5,711	5,111
Support the community leadership organize music, dance& dram	6,061	0	7,436	7,436	6,656
Training the community leadership in human rights, peaceful	2,121	0	1,786	1,786	1,598
Sub Total	22,424	0	23,811	23,811	21,312
Other Sector Related Direct Costs					
Project Officer (100%)	12,364	0	6,775	6,775	6,064
Emergency Program Officer(70%)	9,927	0	11,071	11,071	9,908
Field Extension workers (3)	15,273	0	8,574	8,574	7,674
Hygiene Promoters (20)	21,818	0	17,816	17,816	15,951
UJCC staff costs	14,545	0	13,165	13,165	11,783
Communication/visibility cost	1,212	523	2,812	3,335	2,518
Travel & Perdiems	2,576	464	3,398	3,863	3,042
-	0	0	0	0	0
Sub Total	77,715	987	63,610	64,597	56,940
TOTAL DIRECT ASSISTANCE	409,209	32,751	280,746	313,497	251,305
TRANSPORT, WAREHOUSING & HANDLING					
Compound and warehouse Security (2%) truck hire.	218	0	0	0	0
4WD running costs repair & maintenance	909	261	470	731	420
4WD and light truck cost recovery km charge out	5,455	414	4,856	5,270	4,347
Motorcycle running costs(2)	12,000	0	11,596	11,596	10,379
-	727	0	2,425	2,425	2,172
Sub Total	19,309	676	19,347	20,023	17,318
Capital Assets (over US\$500)					
Motor Cycle(2)	8,242	8,430	0	8,430	0
laptop computers	606	0	2,230	2,230	1,996
Sub Total	8,848	8,430	2,230	10,661	1,996
TOTAL DIRECT COST	437,366	41,857	302,323	344,180	270,619

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ACT Appeal UGA161 influx of South Sudanese Refugees in Uganda
Project Implementation Period: 1st October 2016 to 30 September 2017
LWF Project Number 12-4425

	Appeal Budget* USD	Actual 2016 USD	Actual 2017 USD	Actual Total USD	Actual 2017 EUR
INDIRECT COSTS: PERSONNEL, ADMINISTRATION & SUPPORT					
Staff Salaries (In-Country Coordination and Implementation)					
Representative (10%)	14,871	0	15,274	15,274	13,670
Kampala Finance Team (9%)	2,872	0	2,941	2,941	2,632
M&E program officer (21%)	2,109	0	2,484	2,484	2,223
Communications Fellow/Intern (100%)	3,636	0	1,478	1,478	1,323
Kampala shared office costs (9%)	15,273	0	13,232	13,232	11,843
Office Operations					
Office compound Improvement	18,182	1,071	16,491	17,561	14,766
Stationery	606	140	1,924	2,064	1,722
Office Consumables & utilities maintenance (30%)	303	89	1,107	1,196	991
Bank charges	303	33	60	93	54
LWF Emergency Regional Hub support/coordination	1,818	0	1,255	1,255	1,124
TOTAL INDIRECT COST: PERSONNEL, ADMIN. & SUPPORT	59,973	1,333	56,246	57,578	50,348
Audit, Monitoring & Evaluation					
Quarterly Project Monitoring and Evaluation by the Act Ugand	1,515	916	0	916	0
Continuous Performance Improvement sessions	1,515	0	1,258	1,258	1,126
Audit fees	606	0	0	0	0
TOTAL AUDIT, MONITORING & EVALUATION	3,636	916	1,258	2,174	1,126
Total Expenditure exclusive International Coordination Fee	500,975	44,106	359,827	403,932	322,093
International Coordination Fee (ICF) - 3%	15,029	4,660	7,902	12,562	7,072
International Coordination Fee - 3%					
Total Expenditure inclusive International Coordination Fee	516,004	48,766	367,729	416,494	329,165
Exchange Gain/Losses					4,513
Total Expenditure	516,004	48,766	367,729	416,494	333,678
Closing Balance 31/12/2017	0	0	0	0	0

Due to the requirement to report to ACT Alliance in USD, all other currency receipts have been translated to US dollars at the LWF rate on date of transaction and the USD expenditure figures have been arrived at by matching income to expenditure on a FIFO basis - income exchange rates applied on a first-in-first out basis. See note 2.4, Foreign Currency Transactions.

KASTI - Kampala Tugende Project
Project Implementation Period: 01st January 2014 to 31st December 2018
LWF Project Number 12-4714

	Budget 01.01.14 to 31.12.18 GBP	Actual 2017 and prior year GBP	Actual 2017 GBP	Actual Total 2017 GBP	Actual 2017 EUR
INCOME					
Received in the previous year					
Comic Relief	-	189,431	156,403	345,834	183,356
Received and recognized in the current year					
Bank Interest	-	302	-	302	-
Comic Relief	1,275,004	819,386	-	819,386	-
* Comic Relief see note 3.10	-	(345,834)	(101,963)	(447,797)	(115,487)
Total Income	1,275,004	663,285	54,440	717,725	67,870
EXPENDITURE:					
institutionalized spaces for participatory urban governance in all divisions of Kampala by 2018					
1.1 Municipal Urban Poor Forum	75,083	28,896	765	29,661	910
1.2 Kampala City Urban Poor Forum	5,678	2,569	0	2,569	0
1.3 National Urban Poor Forum	25,077	7,054	339	7,393	403
1.4 Peer-to-peer exchange (Topic: forums)	2,763	1,363	0	1,363	0
Enumerations	22,538	12,015	0	12,015	0
Total Outcome 1	131,139	51,898	1,104	53,001	1,312
2 - Comprehensive data on all slum settlements guides participatory planning in Kampala by 2018					
2.1 Profiling of all slums					
a. Introductory Meetings to Divisions/Municipalities	789	257	0	257	0
b. Training & Orientation of the Profiling Team	401	196	0	196	0
c. Settlement Profiling: Focus Group Discussion	6,817	3,329	0	3,329	0
d. Stationery Services	2,105	979	0	979	0
e. Report Dissemination	777	379	0	379	0
f. Mapping	4,225	2,068	0	2,068	0
Subtotal					
2.2 Pro-poor research and policy documents	16,513	6,818	0	6,818	0
2.3 Public Expenditure analysis	26,449	11,260	0	11,260	0
2.4 Database creation	4,075	3,912	0	3,912	0
2.5 Resource Tracking (4 trainings per forum)					
2.5 a. Resource tracking manual development	1,236	1,839	0	1,839	0
2.5 b. Resource tracking manual drafting	1,390	911	388	1,299	593
Subtotal					
2.6 Participatory Urban Planning Studio	19,691	9,278	764	10,042	909
Total Outcome 2	84,468	41,226	1,152	42,378	1,501

KASTI - Kampala Tugende Project
Project Implementation Period: 01st January 2014 to 31st December 2018
LWF Project Number 12-4714

	Budget 01.01.14 to 31.12.18 GBP	Actual 2017 and prior year GBP	Actual 2017 GBP	Actual Total 2017 GBP	Actual 2017 EUR
3 - Improved living conditions for at least 12,000 slum dweller families by 2018, through increased access to slum dweller constructed and managed water/sanitation					
3.1 Building urban poor sanitation fund systems	1,280	721	0	721	0
3.2 Develop sanitation prototypes	2,931	3,033	0	3,033	0
3.3 Construct small-scale sanitation projects	157,104	78,957	0	78,957	0
3.4 Project management training (PMT) and reflection					
Project management training (PMT) and reflecti	0	256	0	256	0
3.4 a. Project Manangement Training	1,714	464	0	464	0
3.4 b. Biannual meeting of loanholders	1,339	76	0	76	0
Subtotal					
3.5 Peer-to-peer exchange (Topic: sanitation pr	2,762	1,431	0	1,431	0
Total Outcome 3	167,129	84,938	0	84,938	0
4 - Improved livelihoods for at least 12,000 slum dwellers by 2018					
4.1 Building urban poor livelihood fund systems	2,213	1,481	0	1,481	0
4.2 Support livelihood projects	152,436	75,662	38	75,700	45
4.3 Project management training (PMT) and reflection					
a. Annual meeting of loanholders	695	135	0	135	0
Project management training (PMT) and reflecti	1,614	1,245	0	1,245	0
4.4 Peer-to-peer exchange (Topic: livelihood pr	2,762	1,633	0	1,633	0
Total Outcome 4	159,720	80,156	38	80,194	45
5 - Slum dwellers federation local support- NGO is fully capacitated to efficiently and accountably manage country-wide programs					
5.1 Develop organizational systems (Structure,	6,194	5,593	0	5,593	0
5.2 Human resource capacity development	7,770	7,245	0	7,245	0
5.3b Staff development for continous performan	5,471	2,452	0	2,452	0
Total Outcome 5	19,436	15,290	0	15,290	0

KASTI - Kampala Tugende Project
Project Implementation Period: 01st January 2014 to 31st December 2018
LWF Project Number 12-4714

	Budget 01.01.14 to 31.12.18 GBP	Actual 2017 and prior year GBP	Actual 2017 GBP	Actual Total 2017 GBP	Actual 2017 EUR
6.1 Situation analysis	269	262	0	262	0
6.2 Formulation M&E system/ plan/tools for the	2,435	3,795	0	3,795	0
6.3 Reviews/learning (quaterly)	2,336	3,461	0	3,461	0
6.4 Reviews/learning (annually)	10,908	3,662	241	3,903	279
6.5 Baseline and Mid- term evalaution(an exter	27,998	17,478	1,390	18,868	1,665
6.7 Documentation and dissemination of annual	2,038	659	0	659	0
6.8 Joint field visits / monitoring by stakeholders	4,250	2,237	0	2,237	0
6.9 Monitoring coordination costs	8,498	4,405	889	5,294	1,049
Total Outcome 6	58,731	35,958	2,519	38,477	2,994
Administrative costs					
Staff Costs					
Grants Manager (LWF) (100%)	59,280	43,116	8,052	51,168	9,341
Grant compliance and accountability officer (LV	36,420	25,261	5,704	30,964	6,602
Country Program coordinator (10%)	13,601	8,944	0	8,944	0
M&E Manager (20%)	13,602	7,372	250	7,622	299
Procurement management accountant (30%)	15,301	8,537	383	8,920	450
Driver (50%)	9,266	5,358	0	5,358	3
Sub total (grant holder)	147,470	98,588	14,388	112,976	16,695
Fringe benefits					
Group personnel insurance (2% of wages)	2,973	0	0	0	0
Medical insurance	15,868	8,411	1,281	9,692	1,490
	18,841	8,411	1,281	9,692	1,490
Other costs					
Bank charges	993	482	161	643	179
Communication costs (Internet, phone)	5,900	2,877	215	3,092	248
equipment repair and maintaince	5,101	1,031	2	1,033	3
General Audit fees	3,399	2,305	0	2,305	0
Motorvehicle running costs (fuel, rubricants and	12,751	3,896	31	3,927	38
Motorvehicle maintenance (repairs)	6,801	2,117	11	2,128	13
Office consumables	5,101	1,671	4	1,675	5
Motorvehicle insurance	3,399	3,729	0	3,729	0
Travel Per diems	8,500	1,210	0	1,210	0
	51,945	19,317	426	19,743	486

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 Department for World Service - (UGANDA) Programme

Appendix 6

KASTI - Kampala Tugende Project
 Project Implementation Period: 01st January 2014 to 31st December 2018
 LWF Project Number 12-4714

	Budget 01.01.14 to 31.12.18 GBP	Actual 2017 and prior year GBP	Actual 2017 GBP	Actual Total 2017 GBP	Actual 2017 EUR
Implementing Partners' staff costs					
Community support officer (5 at 100% in yr 3&4)	59,954	34,327	2,598	36,925	3,089
Program Coordinator (Kampala)	33,086	16,610	1,360	17,970	1,617
LWF World Service - UGANDA Programme	17,523	11,043	696	11,739	827
Urban Poor Fund officer	35,678	16,528	2,093	18,621	2,489
Director (at 50% cost share)	22,672	9,098	3,560	12,658	4,233
Accountant	32,643	17,916	2,794	20,710	3,322
Accounts assistant	11,991	4,781	1,139	5,920	1,354
Driver	6,930	4,388	662	5,050	787
Office assistant	4,533	2,138	718	2,856	854
Subtotal (lps)	225,010	116,828	15,620	132,449	18,571
Office Equipment Insurance premiums	708	122	0	122	0
Medical insurance	30,602	15,871	2,958	18,829	3,517
Workman's compensation	691	827	0	827	0
Cash in Transit	691	714	0	714	0
Office rent	16,617	6,348	2,495	8,844	2,967
Federation office rent and expenses.	13,603	7,157	2,562	9,719	3,046
National working group facilitation costs	10,200	4,689	601	5,290	714
Regional Resource center	8,500	3,681	1,519	5,199	1,805
Utilities (water, electricity)	6,801	2,909	0	2,909	0
Office premises security	8,500	3,637	241	3,878	286
Office supplies	3,399	1,656	356	2,012	423
Office maintenance costs	3,399	1,604	67	1,671	79
Communication costs (Internet phone)	16,576	8,257	2,163	10,420	2,572
Office stationery and consumables	695	337	157	494	187
Office Equipment repairs and maintenance	4,983	2,179	695	2,874	826
Audit fees	2,126	748	557	1,305	662
Accounting package costs (pastel)	2,125	690	0	690	0
Bank charges	2,210	1,031	2	1,033	3
Vehicle Maintenance	8,500	4,819	0	4,819	0
Vehicle and generator fuel costs	8,500	4,068	116	4,184	138
Sub total other expenses (altogether)	149,427	71,346	14,488	85,834	17,226

KASTI - Kampala Tugende Project
 Project Implementation Period: 01st January 2014 to 31st December 2018
 LWF Project Number 12-4714

	Budget 01.01.14 to 31.12.18 GBP	Actual 2017 and prior year GBP	Actual 2017 GBP	Actual Total 2017 GBP	Actual 2017 EUR
Capital assets					
light vehicle	10,000	9,766	0	9,766	0
laptop computers and accessories	2,000	1,786	0	1,786	0
Sub total other expenses (acttogether)	12,000	11,552	0	11,552	0
DRT admin support	49,689	27,778	3,424	31,201	5,236
Exchange Gain/Losses					2,313
Total Expenditure	1,275,004	663,285	54,440	717,725	67,870
Closing Balance, 31 December 2017	0	0	0	0	0

The GBP expenditure figures ,have been arrived at by matching income to expenditure on a FIFO basis. The Partners conversion exchange rates for GBP to UGS has been applied to the expenditure on a first-in-first out basis.

* This amount has been transferred to the balance sheet as a contribution received in advance for activity implementation in 2018 as per donor agreement.

*

Actual exchange rates used for conversion of UGS accountabilities from Partners to GBP in 2017 were as follows;

ACT Together	UGS	GBP	RATE
Balances 2016	244,362,106	54,440	4,489

Hope Alive Project
Project Implementation Period: 01st January 2017 to 31st December 2017
LWF Project Number 12-4716

	Approved Budget 2017 EUR	Actual 2017 EUR
INCOME		
Received and recognised in the current year		
Church of Sweden	118,076	114,340
Bank Interest	1	24
Local Income -Other	57	57
Total Income	118,134	114,421
EXPENDITURE		
Objective 1: To increase access to Health care services (SRH & HIV/AIDS) for 4,000 households by 2017.		
Result 1.1: Improved access & uptake of health services; including psychosocial support.		
Kitgum		
1.1.1: Support 4 health centres to carry out Outreaches on;	2,824	2,064
1.1.2: Facilitate 24 VHTs to carry out home visits in 360 HH	706	497
1.1.3: Facilitate 04 quarterly Joint follow-up & Monitoring	529	239
1.1.4: Facilitate 02 quarterly review meetings with health w	400	305
Pader		
1.1.1: Support 8 health centres to carry out Outreaches on;	2,824	2,769
1.1.2: Facilitate 24 VHTs to carry out home visits in 360 HH	706	807
1.1.3: Facilitate 04 quarterly Joint follow-up & Monitoring	529	528
1.1.4: Facilitate 02 quarterly review meetings with health w	400	328
Objective 2: To mitigate underlying social culture gender and other factors that drive the HIV epidemic		
Result 2.1: Improved participation of religious and cultural leaders in sensitization and advocacy on HIV and AIDS, and SRHR issues		
Kitgum		
2.1.1: Building the capacity of Civic, Cultural and Religio	2,554	3,057
2.1.2: Support Cultural and Religious leaders to convene 100	2,012	2,097
2.1.4: Support civic, Cultural and Religious leaders to part	2,800	3,060
Pader		
2.1.1: Building the capacity of Civic, Cultural and Religio	2,554	2,525
2.1.2: Support Cultural and Religious leaders to convene 100	2,012	1,979
2.1.4: Support civic, Cultural and Religious leaders to part	2,800	2,431
Result 2.2: Communities have adequate knowledge on and participation in decision making on issues relating to HIV and AIDS, and SRHR		
Kitgum		
2.2.1 Facilitate 12 PLWA groups to carry out 264 community s	2,912	2,944
Pader		
2.2.1 Facilitate 12 PLWA groups to carry out 264 community s	2,912	2,765
Result 2.3: Improved environment for youths to interact freely on HIV/AIDS and SRH.		
Kitgum		
2.3.1 Train 20 youth groups on SRH and HIV &AIDS	1,500	1,685
2.3.2: Support Cultural and Religious galas to disseminate	5,147	4,791
2.3.3: Facilitate formation and functioning of School Young	500	531
2.3.4: Facilitate Youth groups on HIV/AIDS & SRH talk-shows.	1,400	1,359
2.3.5: Facilitate Participation in Local, National and Inter	1,029	938
Pader		
2.3.1 Train 20 youth groups on SRH and HIV &AIDS	1,500	1,554
2.3.2: Support Cultural and Religious galas to disseminate	5,147	5,187
2.3.3: Facilitate formation and functioning of School Young	500	429
2.3.4: Facilitate Youth groups on HIV/AIDS & SRH talk-shows.	1,400	1,380
2.3.5: Facilitate Participation in Local, National and Inter	1,029	999
Sub total	48,625	47,248

Hope Alive Project
 Project Implementation Period: 01st January 2017 to 31st December 2017
 LWF Project Number 12-4716

	Approved Budget 2017 EUR	Actual 2017 EUR
Staff salaries and benefits		
Kitgum		
Field Extension Workers (4)(100%)	8,471	4,857
Project Officers(01) (100%)	3,882	2,964
Pader		
Field Extension Workers (4)(100%)	8,471	7,870
Project Officers(01) (100%)	3,882	3,837
Other staff related costs		
Kitgum		
Staff Travel & Perdiems	600	607
Staff training & development	750	751
Pader		
Staff Travel & Perdiems	600	503
Staff training & development	750	952
Sub total	27,406	22,341
Other operational costs		
Kitgum		
Motorvehicle & Motorcycle fuel	1,200	1,194
Motorvehicle/cycle repairs & maintenance	1,800	855
Pader		
Motorvehicle & Motorcycle fuel	1,200	1,255
Motorvehicle/cycle repairs & maintenance	1,800	2,049
Sub total	6,000	5,354
Direct Project Office Costs		
Fees (Audit,bank,insurance)		
Kitgum		
Audit fees	250	0
Bank Charges	300	169
Pader		
Audit fees	250	0
Bank Charges	300	204
Sub total	1,100	373