

**WORLD ALLIANCE FOR LUNG AND INTENSIVE CARE  
MEDICINE IN UGANDA (WALIMU)  
ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**TABLE OF CONTENTS**

	<b>Page</b>
Abbreviations and acronyms	
Organisation information	4
Management's report	5
Statement of Board of Directors responsibilities	9
Independent Auditor's report	10
Statement of Income and Expenditure	13
Statement of Financial Position	14
Statement of Changes in Funds	15
Statement of Cashflows	16
Notes to the financial statements	17
Appendices	26

**ABBREVIATIONS / ACRONYMS**

ARCS	Africa Research Collaboration on Sepsis
IDI	Infectious Diseases Institute
TB	Tuberculosis
GCC	Grand Challenges Canada (GCC)
UBC	University of British Columbia (UBC)
UCSF	University of California San Francisco (UCSF)
UGCMB	Uganda Catholic Medical Bureau
UPMB	Uganda Protestant Medical Bureau
UTIRC	Uganda Tuberculosis Implementation Research Consortium
WALIMU	World Alliance for Lung and Intensive Care Medicine in Uganda
WHO	World Health Organisation

**ORGANISATION INFORMATION**

**Principal place of business** Plot 5-7,  
Coral Crescent, Kololo,  
P.O. Box 9924  
Kampala, Uganda

**Board of Directors**  
  
Davis J. Lucian (Luke)  
Shevin T. Jacob  
Achilles Katamba

**Senior Management Team.**

The names of directors who held office to the date of this report are as shown below:

Name	Title
Nathan Kenya Mugisha	Executive Director
Micheal Kaggwa	Ag. Finance and Administration Manager
Savio Mwaka	Program Development Quality and Assurance
Talemwa Nalugwa	Program Manager
Opar Benard. T.	Director Programs
Olive Kabajjasi	Program Manager
Catherine Kiggundu	Senior Accountant

**Bankers** Standard Chartered Bank (U) Ltd  
P.O. Box 7111, Speke Road  
Kampala, Uganda

**Independent Auditor** PKF Uganda  
Certified Public Accountants  
Plot 1B Kira Road  
P.O Box 24544  
Kampala, Uganda  
Tel: + 256 312 305800



**REPORT OF THE DIRECTORS**

The Board of Directors submit their report and audited financial statements for the year ending 31 December 2021, which disclose the state of the organization's affairs

**CORE ATTRIBUTES**

**Who we are;**

World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) is a Non-Government Organization (NGO) founded and led by physicians from Uganda and the United States that works to improve clinical care for severely ill patients in hospitals across Uganda. WALIMU's founders intended to solve a very specific challenge: improving care on the wards where they conduct research through charitable activities. The first intervention was provision of a vital signs kit to support intern students to detect Severe Illness and ably manage patients who were deteriorating on ward. It was incorporated in Uganda as an NGO in August 2013, with offices in Kampala. WALIMU's programming model is built around behavior change interventions that target the essential conditions for improving the quality of health care. WALIMU is a boutique organization with an established niche in Implementation Science, Clinical Technical Assistance, Continuous Quality Improvement (CQI), and Disease Surveillance. WALIMU's founding leadership is composed of seasoned medical professionals and health researchers from respectable medical schools across the globe including Makerere University, Yale, University of California San Francisco and Liverpool School of Tropical Medicine. The local leadership and management has wide experience in managing Uganda's health sector at the top level. WALIMU has deep intellectual and strategic assets that it leverages to transform clinical care and champion behavior change among health workers.

**What we do**

WALIMU uses implementation science to transform patient care through "A Health Workers First model". We believe in enhancing and not replacing or duplicating capacity. WALIMU empowers the health worker with the relevant knowledge, modern tools, and uplifting work environments. We use Continuous Quality Improvement (CQI) to achieve and sustain behavior change. WALIMU's philosophy is that the end point for research is not a publication but rather a change in policy and practice that improves a patient outcome.

**WALIMU currently works in four thematic areas;**

- Improving Child Survival: Reducing mortality of children presenting with Severe Infection through testing and implementing interventions to improve triage and post-discharge care.
- Global Health Security: Improving facility and community level capacity in quickly detecting and effectively responding to Sepsis and diseases of epidemic potential.
- Health Systems Strengthening through capacity building initiatives.
- Improving Tuberculosis Diagnostics using Implementation science to improve detection, diagnosis and management.

## **TECHNICAL CAPACITY AND PERFORMANCE**

### **Improving Child Survival**

WALIMU has leveraged its experience in a health systems strengthening to ensure survival of children who present with Sepsis/Severe Illness by building and sustaining integrated healthcare systems. WALIMU's effort is that once a child interacts with the health system, they should not be lost until they fully recover. Through our research work, we discovered that while in hospital mortality is 5% for Severe Illness, another 5% of the discharged die in the community.

WALIMU works in the five Regional Referral Hospitals of Jinja, Masaka, Mbarara and Gulu to ensure that Severely Ill children in their catchment populations of at least 12,000,000 people do not die. We have research and implementation teams that work alongside hospital staff in the hospitals and other partnering facilities especially in the Uganda Catholic Medical Bureau network. In line with policy, WALIMU leverages on the Village Health Teams (VHTs) network to follow up all discharged children at risk of mortality. In Gulu District for example, All Children presenting with Severe Illness at all Health Centre IIIs, IVs and the hospitals are followed up by VHTs who then report post discharge outcomes.

### **AT LEAST 18,120 CHILDREN TOUCHED**

#### **Global Health Security**

WALIMU's Global Health Security agenda is that Severe Illness is detected and effectively responded to immediately. With the accumulated experience in setting guidelines for detection of Severe Illness and Viral Haemorrhagic Fevers including Ebola Virus Disease and COVID 19, WALIMU is part of the Africa Research Collaboration on Sepsis (ARCS). Through ARCS, WALIMU has established a research hub at Hoima Regional Referral Hospital and Mulago National Referral Hospital. The research works focus on generating data on the epidemiology, detection and of Sepsis, stakeholder engagement and testing novel diagnostics. WALIMU has leveraged on this experience to provide technical support to the Ministry of Health in guidelines for case management of COVID 19 and IPC.

In emergency response, we have built adequate capacity in availing surge capacity to provide rapid response to diseases of Epidemic potential and Security concern. We identify the best talent, sharpen the skills set and deploy and monitor through the government structures. In averting deaths in the second COVID 19 wave, our case management team was deployed to support the Mulago Hospital High Dependency Unit and Intensive Care Unit teams. Our surge team for Polio surveillance is in an active case search for all Polio cases for immediate response countrywide.

56-member Surge team of Critical Care Nurses, Doctors including Physicians and Anesthesiologists that managed at least 1,982 moderate, severe and intensive COVID 19 cases



### **Health Systems Strengthening**

WALIMU works in resonance with the policy framework that Regional Referral Hospitals are the hubs for subject matter experts and regional mentoring and support. WALIMU works through a network of subject matter experts in the areas of Triage, Clinical Case Management, Infection Prevention and Control (IPC) and Integrated Disease Surveillance. We work through the Regional Referral Hospital structures to develop clinical guidelines in collaboration with the Ministry of Health and World Health Organization, build capacity of catchment area districts and develop communities of practice. Through this network WALIMU also leads peer mentoring where specialists from one region move to mentor others and also share best practice. This has strengthened triage systems in all 14 Regional referral Hospitals. WALIMU has also in partnership with The Non-Communicable Diseases Department in the Ministry of Health used this approach for Integrated Management of Non-Communicable diseases in Greater Masaka. WALIMU has leveraged on this to enhance Surveillance for the Expanded Programme on Immunization (EPI) countrywide where our countrywide EPI Surveillance teams are working through the Community Health Departments in all 14 Regional Referral Hospitals to identify all possible cases of Polio.

### **14 REGIONAL REFERRAL HOSPITALS SUPPORTED**

1284 Health workers Trained

A network of 6,146 VHTs trained

### **Improving Tuberculosis Diagnostics**

WALIMU's TB Programming is through the Uganda TB Implementation Research Consortium (U-TIRC), a collaboration of research scientists at Makerere University, the Uganda National TB and Leprosy Programme (NTLP) under the Ministry of Health and research scientists from the University of California San Francisco, Yale University, and Johns Hopkins University in the USA and the London School of Hygiene and Tropical Medicine in the UK. U-TIRC focuses on improving tuberculosis diagnosis and care by undertaking high-quality clinical, epidemiological and implementation science research that seeks to identify barriers to TB evaluation, to develop implementation strategies to address the barriers, and to evaluate the impact and effectiveness of these strategies at different health centers in Uganda.

### **Grants Management**

Our grants are managed by a dedicated Finance and Grant management team. Our Finances are managed in line with the Generally Agreed Accounting Principles (GAAP). We have recently adapted to the Good Financial Grant Practice (GFGP) standard which specifies standards in Human Resource Management, Finance, Procurement and Governance. WALIMU has engaged KPMG Kenya, a Certifying Body for the GFGP in the East Africa Region and has completed a compliance audit, a prerequisite for certification.

**Partnerships and Government Relations**

WALIMU has the Ministry of Health as its main partner. The clinical interventions are conducted under the direction of the Director Clinical Services at the Ministry of Health. He provides guidance on all policy engagements. All WALIMU operations are in resonance with the World Health Organization. WALIMU has built partnerships to achieve greater reach and impact including leveraging on the UCMB network.

**Donors and Partners**

WALIMU has attracted grants of at least USD 6,150,609 in the past three years. In line with the GAAP, the accounts have been audited by reputable Certified Public Accountants who have expressed un qualified opinions. These have also been filed with the National Bureau for Non-Governmental Organizations.

- Liverpool School of Tropical Medicine
- Grand Challenges Canada (GCC)
- World Health Organization
- University of British Columbia (UBC)
- McGill University
- University of California San Francisco (UCSF)
- Ministry of Health
- Africa Research Collaboration on Sepsis
- Infectious Diseases Institute
- Makerere University
- Uganda Catholic Medical Bureau
- Uganda Protestant Medical Bureau
- I-streams Uganda
- Uganda Tuberculosis Implementation Research Consortium
- Centre for International Child Health – University of British Columbia
- Malaria Consortium

**Independent Auditor**

PKF Uganda was appointed during the year and has expressed willingness to stay in office.

**BY ORDER OF THE BOARD**

  
.....

**Chairperson**

Kampala ..... May 30<sup>th</sup> ..... 2022

## STATEMENT OF BOARD OF DIRECTORS' RESPONSIBILITIES

It is the responsibility of board to prepare financial statements for each financial year which present in all material respects the financial position of World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) as at the end of the financial year ended 31 December 2021 and of the financial performance for that year. The board is required to ensure that the organization maintains proper accounting records that disclose, with reasonable accuracy, the financial affairs and is also responsible for safeguarding the assets of the organization.

The board accepts the responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. Management also accept responsibility for:

- i. designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii. selecting and applying appropriate accounting policies; and
- iii. making accounting estimates and judgements that are reasonable in the circumstance.

The board is of the opinion that the financial statements give a true and fair view of the financial position of World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) as at 31 December, 2021 and of the financial performance for the year then ended in accordance with the accounting policies set out on pages 17 to 19.

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

Approved by the board of World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) on May 30<sup>th</sup> 2022 signed on its behalf by:

.....  
Director

.....  
Director



**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF WORLD ALLIANCE FOR LUNG AND INTENSIVE CARE MEDICINE IN UGANDA (WALIMU)****Opinion**

We have audited the financial statements of World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) for the year ended 31 December 2021 set out on pages 13- 45 which comprise the Statement of Financial Position as at 31<sup>st</sup> December 2021, and the Statement of Income and Expenditure, Statement of Cashflows 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 World Alliance for Lung and Intensive Care Medicine in Uganda (WALIMU) as at 31 December 2021 and of its financial performance and cash flows for the year then ended in accordance with the accounting policies set out on pages 17 - 19.

**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 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, and 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.

**Emphasis of matter – Basis of preparation**

We draw attention to Note 1 to the financial statements, which describes the basis of preparation. The financial statements are prepared to assist the board to report on the organizations' financial performance and status. Our opinion is not qualified in this regard.

**Other information**

Management is responsible for the other information. The other information comprises the Management's report, performance highlights and management information but 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.

Kalamu House, Plot 1B, Kira Road, Kampala, Uganda, P.O. Box 24544  
T: +256 312 305800, E: [pkfkam@ug.pkfea.com](mailto:pkfkam@ug.pkfea.com), [www.pkfea.com](http://www.pkfea.com)

10

Partners: Charles Oguttu\*, Frederick Kibbedi \*, Alpesh Vadher\*\*, Piyush Shah\*\*, Gurmit Santokh\*\*, Sumesh D'Cruz\*\*, Ketan Shah\*\*\*, Shilpa Cheda\*\*\*  
(\*Ugandan, \*\* Kenyan, \*\*\* British)

PKF Uganda is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

PKF Uganda is licensed and regulated by the Institute of Certified Public Accountants of Uganda. (Firm Number: AF0014)

## **REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF WORLD ALLIANCE FOR LUNG AND INTENSIVE CARE MEDICINE IN UGANDA (WALIMU) (CONTINUED)**

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

### **Responsibilities of the board for the financial statements**

The board is responsible for the preparation of the financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles, accounting policies described in note 1 and the requirements of the financing agreements, and for such internal control as 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, board is 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 Management either intend to liquidate the organization or to cease operations, or has no realistic alternative but to do so. Management is also 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 organization 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.

# REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBER OF WORLD ALLIANCE FOR LUNG AND INTENSIVE CARE MEDICINE IN UGANDA (WALIMU) (CONTINUED)

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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists 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.

The engagement partner responsible for the audit resulting to this report of the independent auditor is:

  
CPA Charles Oguttu (P0141)  
Engagement partner



Certified Public Accountants  
Kampala

Date   
Ref: CO/W038/136/2022





STATEMENT OF INCOME AND EXPENDITURE

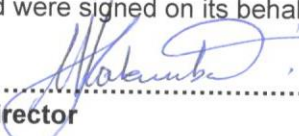
	Notes	2021 USD	2020 USD
		Restricted	
<b>Income</b>			
Grant Income	2	2,411,504	1,379,179
Other Income	2.1	19,177	169
		<u>2,430,681</u>	<u>1,379,348</u>
<b>Expenditure</b>			
Project expenses	3	2,310,632	1,150,808
Administrative Expenses	4	120,049	228,540
<b>Total Expenditure</b>		<u>2,430,681</u>	<u>1,379,348</u>
<b>Surplus for the year</b>		<u>-</u>	<u>-</u>

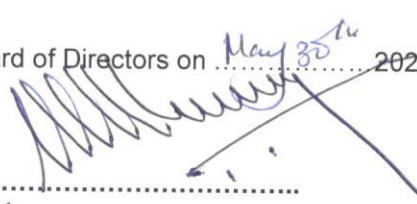
The notes set out on pages 17 to 45 form an integral part of the Financial Statements.  
 Report of the Independent Auditor is on pages 10 to 12

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2021**

<b>ASSETS</b>	<b>Notes</b>	<b>2021 USD</b>	<b>2020 USD</b>
<b>Non-current Assets</b>			
Property and equipment	8	<u>28,776</u>	<u>-</u>
<b>Current Assets</b>			
Cash and cash equivalents	5	427,880	329,105
Receivables	6	<u>25,290</u>	<u>32,683</u>
		<b>453,170</b>	<b>361,788</b>
<b>Total Assets</b>		<u><b>481,946</b></u>	<u><b>361,788</b></u>
<b>FUNDS &amp; LIABILITIES</b>			
<b>Liabilities</b>			
Deferred income	9	214,578	303,525
Creditors and accruals	7	<u>35,172</u>	<u>21,576</u>
		<b>249,750</b>	<b>325,101</b>
<b>Funds</b>			
Unrestricted		203,420	35,176
Restricted		-	1,511
Capital		<u>28,776</u>	<u>-</u>
		<b>232,196</b>	<b>36,687</b>
<b>Total Funds and Liabilities</b>		<u><b>481,946</b></u>	<u><b>361,788</b></u>

The financial statements on pages 13 to 16 were approved by board of Directors on May 30<sup>th</sup> 2022  
and were signed on its behalf by:

  
.....  
**Director**

  
.....  
**Director**

The notes set out on pages 17 to 45 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 10 to 12

## STATEMENT OF CHANGES IN FUNDS

2021	Unrestricted Funds USD	Restricted Funds USD	Capital Fund USD	Total USD
Opening balance	35,177	1,511	-	36,688
Prior year adjustment	1,511	(1,511)	-	-
	<b>36,688</b>	<b>-</b>	<b>-</b>	<b>36,688</b>
Transfer of overhead balances from Core Deferred account	157,163	-	-	157,163
Transfer of unpaid balances from Core Deferred account	3,500	-	-	3,500
Additions of property & equipment	-	-	34,845	34,845
Depreciation charged	6,069	-	(6,069)	-
Surplus for the year	-	-	-	-
Closing balance	<b>203,420</b>	<b>-</b>	<b>28,776</b>	<b>232,196</b>

2020	Unrestricted Funds USD	Restricted Funds USD	Capital Fund USD	Total USD
Opening balance	(1,195)	1,511	-	(1,195)
Prior year adjustment	36,372	-	-	36,372
Surplus/(Deficit) for the year	-	-	-	-
Closing balance	<b>35,177</b>	<b>1,511</b>	<b>-</b>	<b>36,688</b>

The notes set out on pages 17 to 45 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 10 to 12

STATEMENT OF CASH FLOWS

	Note	2021 USD	2020 USD
<b>Cash flows from operating activities</b>			
Surplus / Deficit for the year		-	-
<b>Adjustment of non-cash items</b>			
Depreciation	9	6,069	-
Additions		34,845	
Prior year adjustment		1,970	
		<b>42,884</b>	-
<b>Working Capital changes</b>			
Decrease/(Increase) in receivables		7,394	(30,278)
Increase/(Decrease) in payables		(13,911)	2,987
Decrease/Increase in deferred income		(89,347)	194,686
Movements in Unrestricted Fund		168,243	-
Movements in Restricted Fund		1,511	36,371
<b>Net cash generated from operating activities</b>		<b>116,775</b>	<b>203,765</b>
<b>Cash flows from investing activities</b>			
Purchase of fixed assets		(18,000)	-
<b>Net cashflows from investing activities</b>		<b>(18,000)</b>	-
<b>Increase/ (Decrease) in cash and cash equivalents</b>		<b>98,775</b>	<b>203,765</b>
Cash and Cash equivalents at start of the year		329,105	125,340
Increase in cash and cash equivalents		98,775	203,765
<b>Cash and cash equivalents at 31 December</b>	6	<b>427,880</b>	<b>329,105</b>

The notes set out on pages 17 to 45 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 10 to 12

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements are set out below;

#### **a) Basis of preparation**

The financial statements have been prepared under the modified cash basis of accounting to accrue for outstanding payables and receivables at year end. They are prepared with and in accordance with the Generally Acceptable Accounting Principles.

#### **b) Accounting for Income**

- Grants and Donations are recorded in the Statement of Income and Expenditure. Donor income is recognized as received and unspent amounts carried forward as deferred income. Grants received are systematically recognized as income over the periods necessary to match them with the related costs which they are intended to compensate. Grants are accounted for using the income approach in which the income and matching costs are disclosed in their entirety.
- Membership fees are recognized as received.

#### **c) Expenditure**

Expenditure represents costs incurred during the year.

#### **d) Reporting currency**

The financial statements are presented in United States Dollars. Translations in other currencies during the year are converted into at rates ruling at the transaction dates. Assets and liabilities are translated at the rate ruling as at close of the year and the statement of Comprehensive Income items which are expressed in other currencies are translated into Uganda Shillings at rates ruling at that date. The resulting differences from conversions and translations are dealt with in the income and expenditure statement in the year.

#### **e) Cash and Cash equivalents**

Cash and cash equivalents are carried in the Statement of Financial Position at cost. For purposes of the cashflow statement, cash and cash equivalents comprise of cash on hand, deposits held at call with banks, net of bank overdrafts and other short-term liquid investments.



## **NOTES TO THE FINANCIAL STATEMENTS – CONT'D**

### **f) Funds**

- The funds of the organization are analyzed between restricted and unrestricted.
- Restricted funds are amounts received from the donors for a specific purpose and are accounted for separately. Amounts may not ordinarily be spent or transferred from funds without permission from donors.
- Unspent balances are carried forward.
- Designated funds are amounts set aside by management for a specific purpose but not subject to donor restrictions. The capital fund is classified as designated fund.
- Unrestricted funds represent own and membership funds not subject to donor restriction and are available to management to further the objectives of the organization.

### **g). Payables**

Trade payables are recognized at a fair value and subsequently measured at amortized cost using the effective interest rate method.

### **h). Use of significant estimates and Judgements**

The preparation of Financial Statements in conformity with the Generally Acceptable Accounting Principles requires the use of the judgments, estimates and assumptions that affect the application of policies and reported assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and reported amounts of revenues and expenses during the reported period. Although the estimates and associated assumptions are based on the Board of Directors best knowledge of current events, actions and historical experiences, actual results ultimately may differ from those estimates.

### **i) Taxation**

No taxation has been provided in these accounts, as the NGO is not subjected to corporation tax.

### **j) Comparatives**

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

**NOTES TO THE FINANCIAL STATEMENTS – CONT'D**

**k) Property and equipment (fixed assets)**

Property and equipment (fixed assets) are those assets which yield benefit to WALIMU for more than one accounting period. These assets are recorded in the books of accounts and depreciated over their useful economic lives. The depreciation charge on the assets is for purposes of recognizing how much of the asset is being used up to generate income for the entity.

Assets sold during the accounting period will not be depreciated for that particular period in which they are sold/ disposed off irrespective of how many months they were in use. Conversely, assets bought during the period will be depreciated over the period they have been in use calculated prorated/ evenly though they have not been owned throughout the reporting period.

Gains or losses realized on disposal of non-current assets are recognized in the Income and Expenditure Statement in the period it is incurred. All non- current assets including those funded by donor funds were not re-valued during the financial year.

All the Property and equipment below 1m are expensed when acquired as per the corresponding budget line and not depreciated.

Property and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis to write off the cost or value of fixed assets over their useful economic lives.

The annual depreciation rates used for this purpose are;

<b>Depreciation</b>	<b>Rate</b>
Furniture, Fittings and Office Equipment	20%
Office Equipment	20%
Motor vehicles	20%
Computers and accessories	40%

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

INCOME

Income is recognized by the organization based on actual expenditure incurred during the year, fully accounted for and therefore approved. Therefore, the donor receipts may not necessarily all be earned during the year.

	2021
	USD
2.1. OTHER INCOME	
Amazon	11
US Contributions	19,166
<b>Other Income</b>	<b>19,177</b>

	2021	2,020
	USD	USD
3. PROJECT COSTS		
Donated materials & supplies	2,800	31,436
Bank & Credit Card Fees	263	7,730
Rent, parking, other occupancy	48,286	-
IT/Communication	106,829	-
Corp Fees, Taxes and Licenses	26,022	-
Salaries and staff costs	1,115,461	401,367
Hotel accommodation	68	67,225
Travel /Transport costs	121,636	41,910
Vehicle hire/Fuel/Maintenance	60,763	20,591
Vehicle Insurance	1,675	34,990
Conferences and Meetings	42,620	21,548
Participant facilitation	21,522	168,162
Training costs	2,386	-
Temporary contactors/Facilitation/Consultancy	287,227	173,397
Program materials, supplies and printing	422,959	182,452
Project equipment	50,000	-
Advertising expenses	116	-
	<b>2,310,631</b>	<b>1,150,807</b>



**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**

	<b>2021</b>	<b>2020</b>
	<b>USD</b>	<b>USD</b>
<b>4. ADMINISTRATIVE COSTS</b>		
Communication Expenses	3,435	96,892
Office cleaning	1,865	1,804
Rent, parking, other occupancy	16,200	22,322
Utilities	283	904
Depreciation	5,602	-
Taxes and Licenses	4,126	8,612
Stationery and printing	10,573	-
Books, subscriptions, reference	2,375	-
Salaries and staff costs	52,989	-
Audit fees	5,565	2,065
Subscriptions	-	3,904
Hardware, Peripherals, webhosting	-	-
Other Expenses	-	5,785
Facilities & Equipments	568	75,783
Contract charges	-	6,555
Supplies	16,265	-
Building Repairs and maintenance	-	2,359
Bank charges	-	1,253
Postage & Shipping	203	303
	<b>120,049</b>	<b>228,540</b>
<b>5. Cash and Bank</b>		
<b>Standard Chartered Bank</b>		
UG UGX 01	88,558	103,371
UG UGX 02	17,596	-
UG UGX 03	100,000	-
	<b>206,155</b>	<b>103,371</b>
<b>USD Accounts</b>		
SCB UG USD 01	180,076	216,940
SCB UG USD 02	26,131	-
<b>Citibank USA</b>		
USD Account	15,518	8,795
	<b>221,725</b>	<b>225,735</b>
<b>Total Cash and Bank balances</b>	<b>427,880</b>	<b>329,105</b>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

8. PROPERTY AND EQUIPMENT

Year 2021	Motor vehicles	Furniture & Fittings	Total
	USD	USD	USD
<b>Cost / Valuation</b>			
At 1 January 2021	-	-	-
Additions	18,000	16,845	34,845
At 31 December 2021	18,000	16,845	34,845
<b>Depreciation</b>			
At 1 January 2021	-	-	-
Charge for the year	2,700	3,369	6,069
At 31 December 2021	2,700	3,369	6,609
<b>Net Book Value</b>			
At 31 December, 2021	15,300	13,476	28,776

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

9. DEFERRED ACCOUNT ANALYSIS

Donor Name	Project Name	Opening Balance USD	Income Receipts USD	Expenditure USD	Closing Balance USD
Liverpool School of Tropical Medicine	Revista	2,035	41,168	(67,918)	(24,715)
MC Grill University	Family Integrated Care	12,792	11,270	(20,492)	3,570
MC Grill University	SANE - Uganda study	(3,164)	5,089	(1,973)	(48)
Wellcome Trust	Smart Triage WT (PRST)	30,080	120,657	(143,230)	7,507
NCD	NCD Masaka 2	203	-	-	203
University of British Columbia	Thrasher	-	77,523	(31,732)	45,791
Swansea University	Charisma Fund	(805)	-	(2,132)	(2,937)
WHO Uganda	AFP HRH	-	-	(31)	(31)
Liverpool School of Tropical Medicine	ARCS Cohort	24,167	157,370	(218,534)	(36,997)
Grand Challenges Canada	Smart Discharges	139,681	155,030	(223,068)	71,643
Grand Challenges Canada	Smart Triage GCC	-	167,582	(70,117)	97,465
African Institute for Development (AFIDEP)	AFIDEP - SEPSIS Study	(400)	-	-	(400)
John Hopkins University	Turn-TB Study	-	387,850	(409,782)	(21,932)
John Hopkins University	Predict TB Study	-	17,335	(23,965)	(6,630)
Yale University	HCD-Cop Study	-	176,039	(205,715)	(29,676)
Yale University	Part TB Study	-	126,768	(140,077)	(13,309)
University of British Columbia	Smart Discharges/ BC Children's Hospital	43,348	75,879	(28,079)	91,148
WHO Uganda	EVD Funds	(3,214)	92,364	(89,150)	-
University of California San Francisco	R2D2 Study	-	208,870	(152,573)	56,297
Foundation For innovative New Diagn	Expel TB Study	-	85,546	(80,424)	5,122
University of California San Francisco	99 Dots	52,204	237,549	(310,667)	(20,914)
Infectious Diseases Institute		-	12,197	(12,197)	(24,715)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

9. DEFERRED ACCOUNT ANALYSIS - CONTINUED

Donor Name	Project Name	Opening Balance USD	Income Receipts USD	Expenditure USD	Closing Balance USD
Mass General Brigham Research Management	Apollo C Study	-	48,920	(54,430)	(5,510)
World Health Organisation	Covid HRH	-	273,316	(273,316)	-
German Government	Stairs project	-	-	(184)	(184)
CAR	CAR Project	-	196	(1,081)	(885)
Other Grants		6,598	-	(6,598)	-
		<b>303,525</b>	<b>2,478,518</b>	<b>(2,567,465)</b>	<b>214,578</b>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**

**10 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES**

There were no capital commitments and contingent liabilities as at 31 December 2021.

**11. CURRENCY**

These financial statements are presented in US Dollars.

## APPENDICES

### APPENDIX 1

#### USCF - 99 DOTS PROJECT INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Balance b/f</b>	438,901	52,204	
Grant Income received	310,667	237,549	
	<b>749,568</b>	<b>289,753</b>	
<b>Expenditure</b>			
Salaries (Achilles, Noah, Alex, Data entrant x 3)	90,417	42,831	53%
Benefits	11,754	4,283	64%
Desk space rental	16,926	12,334	27%
Site training (travel)	15,998	15,998	0%
Site M&E visits (travel)	28,899	28,518	1%
Other Expenses (training personnel, CHW stipends/calls/home visits, IRB, IT support stipend, printing, meeting launch)	328,781	140,917	57%
Data plan for smart phones & project staff	5,450	-	
Internet for project staff	12,000	-	
Everwell Health Solutions	159,031	32,500	80%
Indirect costs @ 12%	80,311	33,286	59%
<b>Total expenditure</b>	<b>749,568</b>	<b>310,667</b>	
<b>Fund Balance</b>	<b>-</b>	<b>(20,914)</b>	
<b>Represented by</b>			
Activity advances		5	
Payable - Unrestricted Fund		(20,919)	
<b>Total</b>		<b>(20,914)</b>	

APPENDIX II

MASS GENERAL BIRMINGHAM - APOLLO-C STUDY PROJECT  
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Grant Income</b>	<b>100,700</b>	<b>48,920</b>	
<b>Expenditure</b>			
Local PI (Worodria)	14,490	9,298	36%
Research Study Nurse	12,918	7,507	42%
Project Manager	10,149	6,350	37%
Field workers (Total budget for 2 field workers)	16,325	6,966	57%
IRB Submission costs	1,382	1,182	14%
UNCST fees	300	300	0%
Transportation for participants	2,599	673	74%
Transportation for study staff	4,884	3,807	22%
Participant stipends	5,794	1,213	79%
Fuel cost	9,306	4,369	53%
Airtime for calls to participants	1,400	441	68%
Personal Protective Equipment & Supplies	3,500	3,253	7%
Exposure Monitoring Equipment and Services	520	-	
Clinical Equipment & Field Expenses	350	-	
Indirect Costs	16,783	9,072	46%
<b>Total expenditure</b>	<b>100,700</b>	<b>54,430</b>	
<b>Fund balance</b>	<b>-</b>	<b>(5,510)</b>	
<b>Represented by</b>			
Activity advances		884	
Payable - Unrestricted Fund		(6,394)	
<b>Total</b>		<b>(5,510)</b>	



APPENDIX III

UCSF - EXPEL TB STUDY PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Grant Income	85,586	85,546	
<b>Expenditure</b>			
Study coordinator	23,678	23,800	-1%
Data Officer 1	7,439	16,502	-122%
Data Officer 2	7,439	11,198	-51%
Stationery	2,800	2,251	20%
Mobile phones	832	696	16%
Office inverter back up batteries	4,650	-	
Office chairs	1,400	-	
Office supplies	2,500	2,227	11%
Site visits-Study staff per diem	5,829	-	100%
Vehicle expenses	5,000	1,258	75%
IRB Fees	500	-	
Internet/Mobile data	1,085	-	
Office rent	9,000	12,000	-33%
Airtime	2,270	-	
Indirect Costs 15%	11,163	10,490	6%
<b>Total expenditure</b>	<b>85,586</b>	<b>80,424</b>	
<b>Fund balance c/f as at 31/12/2021</b>	<b>-</b>	<b>5,122</b>	
<b>Represented by</b>			
Bank Balance		<b>5,122</b>	



APPENDIX IV

YALE UNIVERSITY - HCD-COP STUDY PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Grant Income</b>	<b>275,172</b>	<b>176,039</b>	
<b>Expenditure</b>			
Achilles Katamba (key)	22,220	17,583	21%
Noah Kiwanuka (key)	5,720	5,593	2%
Daniel Okello Ayen	-	3,669	
Raymond Byaruhanga	4,000	-	100%
Patricia Turimumaharo	27,720	27,456	1%
Emma Ochom	13,420	15,017	-12%
Joseph Ggita	8,470	9,536	-13%
Leah Nanziri	8,932	7,643	14%
Community Health Worker Supervisors	7,467	4,292	43%
Moses Etiang	1,962	6,581	-235%
Richard Senvewo	2,860	3,012	-5%
Michael Kaggwa	1,980	2,055	-4%
Office Supplies	3,100	2,786	10%
Travel to sites for supervision	15,000	3,046	80%
Participant incentives for qualitative work	2,000	-	100%
Office Rent	6,000	6,000	-
Airtime for Staff Communication	6,000	5,399	10%
Internet	3,600	242	93%
IRB	500	832	-66%
Community of Practice Meetings	4,800	344	93%
Professional Transcription	2,000	-	
Site Expenses	107,038	69,391	35%
Indirect @ 8% minus patient care costs	20,383	15,238	25%
<b>Total expenditure</b>	<b>275,172</b>	<b>205,715</b>	
<b>Fund Balance</b>	<b>-</b>	<b>(29,676)</b>	
<b>Represented by</b>			
Advances		1,760	
Payable - Unrestricted		(29,676)	
<b>Total</b>		<b>(27,916)</b>	

**APPENDIX V**

**YALE UNIVERSITY - PART TB STUDY PROJECT  
INCOME & EXPENDITURE STATEMENT**

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Grant Income</b>	<b>162,459</b>	<b>126,768</b>	
<b>Expenditure</b>			
Achilles Katamba	14,935	13,516	10%
Richard Senvewo	5,377	5,024	7%
Michael Kaggwa	1,792	1,668	7%
Prof Tumwine	7,468	6,760	9%
Aggrey Semeere	7,468	8,688	-16%
Anne Katahoire	7,468	8,688	-16%
Trainee 28 - Diana Babiye - UMI PM Certificate - 2021	2,100	400	81%
Trainee 40 - Barnabas Bakamatumahoh - Master's Student - 2022	8,400	7,700	8%
Trainee 45 - Peter Wambi - Distance MPH - 2022	9,600	7,700	20%
Trainee 46 - Bashir Ssuna - Pre-doctoral fellow - 2022	9,600	9,350	3%
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2022	8,400	7,700	8%
Trainee 49 - David Asiimwe - Masters in Health Informatics - MakSPH - 2021	7,700	7,700	0%
Trainee 50 - Martha Nakaye, MS - Pre-doctoral Fellowship - 2021	6,400	6,800	-6%
Trainee 51 - Talemwa Nalugwa - Liverpool School of Tropical Medicine - MSc Global Health - 2021	7,700	3,752	51%
Trainee 52 - Masters Student - 2023	-	4,250	(100)%
Trainee 53 - Predoctoral Fellow - 2022	7,200	3,000	58%
Trainee 28 - Diana Babiye - UMI PM Certificate - 2021	1,500	1,510	-1%
Trainee 40 - Barnabas Bakamatumahoh - Master's Student - 2022	2,000	1,811	9%
Trainee 45 - Peter Wambi - Distance MPH - 2022	2,000	944	53%
Trainee 46 - Bashir Ssuna - Pre-doctoral fellow - 2022	12,500	12,500	0%
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2022	2,000	889	56%
Trainee 49 - David Asiimwe - Masters in Health Informatics - MakSPH - 2021	2,000	889	10%
Trainee 51 - Talemwa Nalugwa - Liverpool School of Tropical Medicine - MSc Global Health - 2021	10,960	7,715	7%
Trainee 53 - Predoctoral Fellow - 2022	-	800	7%
Trainee 54 - PhD Student - 2023	-	395	9%
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2022	1,500	-	-16%

APPENDIX V - CONTINUED

YALE UNIVERSITY - CONTINUED

Trainee 49 - David Asiimwe - Masters in Health Informatics - MakSPH - 2021	1,500	-	56%
Trainee 50 - Martha Nakaye, MS - Pre-doctoral Fellowship - 2021	1,500	-	30%
Trainee 52 - Masters Student - 2023	800	1,205	-51%
Ethics Review Fees	2,000	-	-
Communications	300	200	100%
Stationery	500	-	
Transportation	200	176	100%
Consortium / contractual costs 18% - Not including fees	9,593	8,346	-51%
<b>Total expenditure</b>	<b>162,459</b>	<b>140,077</b>	
<b>Fund Balance</b>	<b>-</b>	<b>(13,310)</b>	

Represented by:

Activity Advances	670
Payables - Unrestricted fund	(13,310)
<b>Total</b>	<b>(12,640)</b>

APPENDIX VI

JOHN HOPKINS UNIVERSITY - PREDICT TB STUDY PROJECT  
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Grant Income</b>	<u>88,315</u>	<u>17,335</u>	
<b>Expenditure</b>			
Achilles Katamba	3,780	898	76%
Study Coordinator	11,880	6,222	48%
TBN	2,592	-	
TBN	2,592	-	
Field staff	25,056	6,117	76%
Administrative Assistant	1,283	1,023	20%
Laptop	1,000	-	100%
Tablets	1,600	2,143	-34%
Fuel/maintenance cars	5,000	765	85%
Other	-	371	100%
Communications	2,000	-	24%
Printing/stationary	500	382	100%
Airtime @\$10/mo/ field worker	240	-	
Ethics submission	2,500	801	100%
TB culture	18,750	-	
Participant incentives (\$2per)	3,000	3,468	-16%
8% Indirect	6,542	1,775	27%
<b>Total expenditure</b>	<u>88,315</u>	<u>23,965</u>	
<b>Fund Balance</b>	<u>-</u>	<u>(6,630)</u>	
<b>Represented by:</b>			
Activity Advances		415	
Unrestricted funds payable		(6,630)	
<b>Total</b>		<u>(6,215)</u>	

APPENDIX VII

INFECTIOUS DISEASE INSTITUTE - ARCS HOSPITAL COSTING -DRUM PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Grant Income	12,667	12,197	
<b>Expenditure</b>			
Charlotte & team	7,000	7,380	-5%
Savio Mwaka	2,342	2,243	4%
Hannah Banura	2,082	1,998	4%
Tablets	1,243	1,030	17%
Foreign exchange rate difference	-	(454)	100%
<b>Total expenditure</b>	12,667	12,197	
<b>Fund balance c/f as at 31/12/2021</b>	-	-	

APPENDIX VIII

UNIVERSITY OF BRITISH COLUMBIA – THRASHER PROJECT  
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Balance b/f	41,802	-	
Grant Income	91,378	77,523	
	<b>133,181</b>	<b>77,523</b>	
<b>Expenditure</b>			
Executive Director	10,957	1,699	84%
Research stipends	31,045	7,371	76%
Fuel/maintenance/ Insurance	25,355	3,723	85%
Office supplies, field motorcycle	10,395	3,600	65%
Lab tests, discharge kits	25,188	9,167	64%
Field office costs / rent	21,528	4,099	81%
Thrasher Overhead (7%)	8,713	2,074	76%
<b>Total expenditure</b>	<b>133,181</b>	<b>31,732</b>	
<b>Fund balance c/f as at 31/12/2021</b>	<b>-</b>	<b>45,791</b>	
<b>Represented by:</b>			
Bank balance		<b>45,791</b>	



APPENDIX IX

LIVERPOOL SCHOOL OF TROPICAL MEDICINE – REVISTA STUDY PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Balance b/f	5,173	2,035	
Grant Income	67,918	41,168	
	<u>73,091</u>	<u>43,203</u>	
<b>Expenditure</b>			
Anne Katahoire, Social Scientist, Advisor	4,915	-	100%
Olive Kabajaasi, Social Scientist (4 months)	2,008	2,008	0%
Priscilla Haguma, Study Coordinator	22,217	22,641	-2%
Study Medical Doctor TBD	8,512	6,692	21%
Accountant (12 months)	2,687	2,670	1%
Local travel (Hoima and Kampala)	2,672	3,208	-20%
International Travel (Shipping)	-	1,650	100%
Thiamine testing (Lancet labs)	10,243	11,932	-16%
Community engagement activities	9,833	7,289	26%
Software (Nvivo) for qualitative analysis	508	461	9%
Hardware (tablets for data collection)	635	137	78%
Overhead costs (20%)	8,862	9,232	-4%
<b>Total expenditure</b>	<u>73,091</u>	<u>67,918</u>	
<b>Fund balance</b>	<u>-</u>	<u>(24,716)</u>	
<b>Represented by:</b>			
Payable - Unrestricted fund		<u>(24,716)</u>	

APPENDIX X

WORLD HEALTH ORGANISATION - AFP HRH PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
Income			
Grant Income	5,187	-	
Expenditure			
Advertisements	282	28	90%
Airtime	113	-	
Hall Hire	141	-	
Perdiems	634	-	
Prehiring (development of TOR and conducting interviews)	1,761	-	
Project management costs @10%	472	3	99%
Refreshments	1,127	-	
Stationery	479	-	
Transport refund	180	-	
Total expenditure	5,187	31	
Fund balance	-	(31)	
Represented by:			
Payable - Unrestricted funds		(31)	
		(31)	



APPENDIX XI

WORLD HEALTH ORGANISATION - EVD HSS PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Balance b/f	-	(3,214)	
Grant Income	424,400	92,364	
	<b>424,400</b>	<b>89,150</b>	
<b>Expenditure</b>			
Personnel	11,042	-	
Supplies	67,268	808	99%
Perdiem	64,746	14,190	78%
Safari Day Allowance	4,845	6	100%
Transport allowance	33,380	4,228	87%
Hire of venue	10,197	-	
Vehicle hire	21,761	7,282	67%
Fuel	13,705	4,179	70%
Communication costs (Airtime and Data charges)	1,141	124	89%
Stationery	8,637	-	
Refreshments	65,246	2,790	96%
Printing costs	13,014	-	
Facility improvement	71,831	19,227	73%
Administration costs (at 10%)	37,586	36,315	3%
<b>Total expenditure</b>	<b>424,400</b>	<b>89,150</b>	
<b>Fund balance as at 31/12/2021</b>	<b>-</b>	<b>-</b>	

APPENDIX XII

GERMAN GOVERNMENT – STAIRS PROJECT  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Grant Income	34,642	-	
	<b>34,642</b>	<b>-</b>	
<b>Expenditure</b>			
Salary	11,976	-	
Salary	3,708	-	
Salary	3,254	-	
Salary	5,436	-	
Stakeholder engagement meeting	5,945	-	
Online/Regional partner meetings	1,019	-	
Consortium wide meeting	3,304	184	94%
<b>Total expenditure</b>	<b>34,642</b>	<b>184</b>	
<b>Fund balance</b>	<b>-</b>	<b>(184)</b>	
<b>Represented by:</b>			
Payable - Unrestricted funds payable		<b>(184)</b>	

APPENDIX XIII

WORLD HEALTH ORGANISATION – COVID HRH  
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
<b>Grant Income</b>	<u>274,679</u>	<u>273,316</u>	
<b>Expenditure</b>			
Allowances for pre-hiring meetings	1,761	678	62%
Advertisements	845	361	57%
Stationery costs	958	2,918	-205%
Coordination expenses	823	569	31%
Refreshments	2,141	7,469	-249%
Perdiem expenses	11,549	2,256	80%
Vehicle hire	986	1,982	-101%
Fuel costs	168	172	-2%
Hall hire	1,127	661	41%
Transport refund	338	3,181	-841%
Salary & deductions	229,014	228,235	0%
Project management costs	24,971	24,834	1%
<b>Total expenditure</b>	<u>274,679</u>	<u>273,316</u>	
<b>Fund balance as at 31/12/2021</b>	<u>-</u>	<u>-</u>	

APPENDIX XIV  
 BC CHILDREN'S HOSPITAL -UNIVERSITY OF BRITISH COLUMBIA – SMART DISCHARGES  
 PROJECT  
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Balance b/f	156,472	43,348	
Grant Income	28,079	75,879	
	<u>184,551</u>	<u>119,226</u>	
<b>Expenditure</b>			
All TTS2b/3 salary line items (see TTS salaries tab)	115,591	16,218	86%
Principle Investigator	358	-	
Local Staff Travel in Uganda	25,744	2,352	91%
Training and simulation equipment	1,346	-	
Stakeholder Workshops	1,369	477	65%
Facility Assessments and trainings for Uganda scaling	8,603	1,605	81%
Training of trainers	224	-	
Direct Field Office Expenses	30,097	7,045	77%
Meetings	1,218	-	
Publications	-	381	
<b>Total expenditure</b>	<u>184,551</u>	<u>28,079</u>	
<b>Fund balance c/f as at 31/12/2021</b>	<u>-</u>	<u>91,147</u>	
<b>Represented by:</b>			
Bank balance		<u>91,147</u>	

APPENDIX XV

GRAND CHALLENGES CANADA – SMART DISCHARGES PROJECT  
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
<b>Income</b>			
Balance b/f	124,180	139,681	
Grant Income	223,068	155,030	
	<b>347,248</b>	<b>294,712</b>	
<b>Expenditure</b>			
All TTS2b/3 salary line items (see TTS salaries tab)	140,086	111,265	21%
Principle Investigator	18,097	-	
Airfare/Travel	3,935	-	
Local Staff Travel in Uganda	14,742	15,521	-5%
Training manuals	1,778	964	46%
Training and simulation equipment	800	369	54%
Stakeholder Workshops	9,444	11,966	-27%
Facility Assessments and trainings for Uganda scaling	59,025	41,929	29%
Training of trainers	1,968	-	100%
Direct Field Office Expenses	29,827	28,980	3%
Meetings	5,906	3,795	36%
Publications	1,393	506	64%
Conferences	3,148	-	
Remuneration - organization's employees	9,738	-	
Remuneration - organization's employees	2,722	-	
Fees - Subcontractors	15,740	21	100%
Reimbursable Equipment Costs	3,279	2,640	19%
Reimbursable Project Administration Costs	10,471	5,112	51%
Reimbursable Project Administration Costs	7,557	-	
Reimbursable Goods and Supplies	5,229	-	
Reimbursable Travel Costs	2,361	-	
<b>Total expenditure</b>	<b>347,248</b>	<b>223,068</b>	
<b>Fund Balance</b>	<b>-</b>	<b>71,643</b>	
<b>Represented by:</b>			
Bank balance		71,686	
Activity Advances		43	
<b>Total</b>		<b>71,643</b>	



**APPENDIX XVI**  
**UNIVERSITY OF SANFRANCISCO CARLIFORNIA – R2D2 STUDY PROJECT**  
**INCOME & EXPENDITURE STATEMENT**

	Budget USD	Actual USD	% Var
<b>Income</b>			
Grant Income	<u>319,050</u>	<u>208,870</u>	
<b>Expenditure</b>			
William Worodria	19,060	13,200	71%
Wilson Mangeni	9,777	3,180	85%
Research Nurse	9,777	-	94%
Esther Kisakye	11,988	3,840	91%
Radiographer	10,475	-	
John Baptist Kato	4,888	1,640	24%
Yusufu Magezi	4,888	1,640	91%
Irene Nassuna	8,380	2,740	100%
Procurement Officer	8,147	-	
Accountant	8,962	-	
Administrator	6,844	-	
Office Manager	6,844	-	
TBN	2,365	32,753	100%
Supplies	113,839	62,265	100%
Local Travel	5,255	681	58%
Local Conferences	1,500	-	
International Conference	8,000	-	
Other Direct Cost	54,428	19,329	48%
Indirect Costs	<u>23,633</u>	<u>11,305</u>	100%
<b>Total expenditure</b>	<u>319,050</u>	<u>152,574</u>	
<b>Fund Balance</b>	<u>-</u>	<u>56,297</u>	
<b>Represented by:</b>			
Bank balance		49,601	
Activity Advances		<u>6,696</u>	
<b>Total</b>		<u>56,297</u>	

APPENDIX XVII

JOHN HOPKINS UNIVERSITY – TURN TB STUDY  
INCOME & EXPENDITURE STATEMENT

	Budget USD	Actual USD	% Var
<b>Income</b>			
Balance b/f	379,396	-	
Grant Income	409,782	387,850	
	<b>789,178</b>	<b>387,850</b>	
<b>Expenditure</b>			
Screeners/mobile staff (continuing after STOMP)	17,400	3,080	82%
Enrollment and follow up staff	105,860	60,383	43%
Lab coordinator	8,000	8,767	-10%
Study coordinator	22,000	28,937	-32%
Data manager	8,000	13,593	-70%
Accounts/procurement personnel	3,960	8,127	-105%
Dr. Joloba	3,500	3,264	7%
Dr. Katamba	14,000	13,861	1%
Clinical consultants (pulmonologist, radiologist, 3rd individual?)	30,000	15,635	48%
Transport, staff and radiology patients	5,000	3,962	21%
Operating costs (supplies, airtime, misc)	39,000	20,681	47%
Xpert Ultra	474,000	199,139	58%
Overheads 8%	58,458	30,354	48%
<b>Total expenditure</b>	<b>789,178</b>	<b>409,782</b>	
<b>Fund balance</b>	<b>-</b>	<b>(21,932)</b>	
<b>Represented by:</b>			
Payable - Unrestricted funds payable		(21,932)	
Activity Advances		5,292	
<b>Total</b>		<b>(16,640)</b>	

**MC GILL UNIVERSITY - SANE UGANDA STUDY PROJECT**  
**INCOME & EXPENDITURE STATEMENT**

	Budget	Actual	% Var
	Ushs	Ushs	
<b>Income</b>			
<b>Balance b/f</b>	-	3,164	
<b>Income</b>	<b>43,285</b>	<b>-</b>	
	<b>43,285</b>	<b>3,164</b>	
<b>Expenditure</b>			
Dr. Lorraine Oriokot	315	-	-
Study pediatricians (2)	393	-	-
Nurses (2)	157	-	-
Pharmacist	197	-	-
Research assistant/Study coordinator/ Data Manager (2 FTE) = 40h/week	700	-	-
Dr. Lorraine Oriokot	2,518	-	-
Study pediatricians (2)	3,148	-	-
Nurses (2)	1,259	-	-
Pharmacist	1,574	-	-
Research assistant/Study coordinator/ Data Manager (2 FTE) = 40h/week	5,603	-	-
Walimu Executive Director 9 2% 10000 1800	1,802	-	-
Walimu - Data support and logistics, ERB, payments, costs of translation, NDA etc 9 25.0% 1500 3375	5,950	1,973	67%
Vital signs monitor 1 100% 1115 2230	1,153	-	-
Office space	1,282	-	-
Lab (to be confirmed)	3,190	-	-
MRI	8,547	-	-
Neurodevelopmental assessment	-	-	-
Courier service to bring blood to the lab (to be confirmed)	-	-	-
Transport cost for research assistants to bring sildenafil dose to the families and check medication well taken (to be confirmed)	-	-	-
Airtime & Internet - 3 Walimu staff 18months 100% 25 675	501	-	-
Printing costs	451	-	-
Office supplies	451	-	-
Lockable filing cabinet for study materials 1 100% 300 300	429	-	-
Institutional related costs, including banking, accounting, legal, HR, rent/utilities, etc	3,664	-	-
<b>Grand Total</b>	<b>43,285</b>	<b>1,973</b>	<b>67%</b>
<b>Fund Balance</b>	<b>-</b>	<b>1,191</b>	
<b>Represented by:</b>			
Bank balance		1,191	

**AFIDEP SEPSIS - PROJECT  
INCOME & EXPENDITURE STATEMENT**

	Budget	Actual	% Var
	Ushs	Ushs	
<b>Income</b>			
Balance b/f	-	400	
Income	2,826	-	
	<u>2,826</u>	<u>400</u>	
<b>Expenditure</b>			
Research work	2,826	2,426	(14%)
<b>Grand Total</b>	<u>2,826</u>	<u>2,426</u>	
<b>Fund Balance</b>	<u>-</u>	<u>(2,026)</u>	
<b>Represented by</b>			
Unrestricted fund payable		<u>(2,026)</u>	

**CHARISMA PROJECT  
INCOME & EXPENDITURE STATEMENT**

	Budget	Actual	% Var
	Ushs	Ushs	
<b>Income</b>			
Balance b/f	-	805	
Grant Income received	2,132	-	
	<u>2,132</u>	<u>805</u>	
<b>Expenditure</b>			
Activity costs	2,132	2,132	100%
<b>Grand Total</b>	<u>2,132</u>	<u>2,132</u>	
<b>Fund Balance</b>	<u>-</u>	<u>(1,327)</u>	
<b>Represented by:</b>			
Unrestricted fund payable		<u>(1,327)</u>	