



WORLD ALLIANCE FOR LUNG AND INTENSIVE CARE
MEDICINE IN UGANDA (WALIMU)

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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ABBREVIATIONS / ACRONYMS

ARCS	Africa Research Collaboration on Sepsis
CBDS	Community-Based Disease Surveillance
CCHF	Crimean Congo Haemorrhagic Fever
EMR	Electronic Medical Record
HICH	Holy Innocent's Children's Hospital
iStreams	Innovations Streams
IDI	Infectious Diseases Institute
SMS	Short Message Service
TB	Tuberculosis
UBC	University of British Columbia (UBC)
UCSF	University of California San Francisco (UCSF)
UCMB	Uganda Catholic Medical Bureau
UNEPI	Uganda National Expanded Program on Immunization
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
 Matthew O. Wiens
 William Worodria
 Elijah Goldberg
 Adithya Cattamanchi

Senior Management Team

Name

Nathan Kenya-Mugisha
 Opar Benard. T.
 Micheal Kaggwa
 Savio Mwaka
 Talemwa Nalugwa
 Olive Kabajaasi
 Catherine Kiggundu

Designation

Executive Director
 Director Programs
 Ag. Finance and Administration Manager
 Program Manager - Development and Quality Assurance
 Program Manager
 Program Manager
 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 ended 31 December 2022, which disclose the state of the organization's affairs.

OVERVIEW

Vision: To reduce mortality amongst severely ill patients in Ugandan health facilities.

Mission: WALIMU works to empower health workers to address local health problems in innovative ways in order to transform patient care and improve outcomes.

Core Values:

1. **Evidence** drives our work
2. **Excellency** in all we do
3. **Innovation** in addressing local health problems
4. **Integrity** in our dealings
5. **Partnership** for greater reach and impact

Our philosophy:

Implementation science: Research should not just end in a publication. Our research work provides evidence of what works to decision-makers, with the required fidelity and efficiency. As a result, our research drives improvements in patient outcomes at the systems level.

Policy: Effective policy translation requires a collaborative approach. We involve relevant stakeholders such as the Ministry of Health right from the conception of an idea, ensuring a smooth path to translating research findings into policy.

Practice: Ultimately, research must change practice to influence outcomes. We believe that by providing health workers with the right mix of capabilities, opportunities, and motivation, we can improve patient care in Uganda.

Our model: We implement our Health Worker First model throughout our research and programs. To achieve lasting results, health care providers must be engaged and empowered. Our program builds cultures of excellence at hospitals by enabling collaboration, transparency, and accountability.

WALIMU currently works across four thematic areas;

1. Health Systems Strengthening
2. Global Health Security
3. Care of the Hospitalized Patient
4. Tuberculosis Care and Prevention

WALIMU'S WORK IN 2022

Health Systems Strengthening and Global Health Security

Surge Capacity for Epidemiological Surveillance in the National Response to Ebola Virus Disease Epidemic in Uganda

197,473 patients reached and 5,353,551 others reached through Community Based Disease Surveillance in Kampala, Mukono, Wakiso, Kassanda and Mubende.

REPORT OF THE DIRECTORS (continued)

On 20th September 2022, the Ministry of Health declared an outbreak of Ebola Virus Disease in Uganda. As part of support from the World Health Organization to the Ministry of Health, WALIMU provided a surge force of 52 epidemiologists under the Surge Capacity for Epidemiological Surveillance in the National Response to Ebola Virus Disease Epidemic in Uganda. The purpose was to facilitate rapid detection and isolation of new cases in order to prevent onward transmission of the virus. WALIMU's role was to recruit, train, deploy and provide support supervision and mentoring to the team of epidemiologists, in consultation with the Ministry of Health.

The success of the program was assessed on the four key parameters of alert management, active case search, community-based disease surveillance (CBDS) and mortality surveillance. Across the various districts, the epidemiologists contributed to the verification of 15,505 alerts, actively searched for cases by reviewing 511,480 records and conducted community-based disease surveillance by visiting 1,604,221 households.

WALIMU's work contributed to the end of the outbreak and increased detection of other dangerous diseases. For example, through enhanced surveillance activities including alert management, active case search, and case investigation, our epidemiologists identified and confirmed cases Crimean Congo Haemorrhagic Fever (CCHF) virus. Although less virulent and transmissible than Ebola, the case fatality rate of CCHF can nevertheless be as high as 40%. Amidst heightened surveillance activities in the region, two CCHF cases were identified, enabling a rapid response and containment.

With the outbreak declared over on January 11, 2023, we shifted our focus to kick-starting the process to roll out WHO's next version of its Integrated Disease Surveillance and Response protocols, through training and post-training reinforcement in health facilities and catchment districts.

Strengthening Surveillance systems for Polio

10,702,278 children reached

As part of the national response effort to the confirmed polio outbreak in June 2021, WALIMU received funding from the World Health Organization to support the Ministry of Health's program — the Uganda National Expanded Program on Immunization (UNEPI) — by ensuring that the polio supplementary immunization activities were high quality and that other surveillance activities were in line with the global standards. To achieve this, we took the lead in refining the micro-plans for supplementary immunization activities, developed implementation plans, conducted facility mentoring and support supervision, monitored surveillance indicators and investigated acute flaccid paralysis (AFP) cases and other vaccine-derived poliovirus cases.

A comparison of the performance of round two, where we intervened, with round one showed that more children were vaccinated: 9,567,466 versus 8,410,641 children in round one, for a 14% increase in round two. The number of silent districts — i.e. districts that were not reporting cases of AFP — went down from 94 in January to 0. By December 2022, 1,012 AFP cases were investigated, compared to only 82 in January 2022. The non-polio acute flaccid paralysis rate (NPAFP) — a measure of surveillance quality — increased to 4.2 up from 3.8 in January. Improvements in polio surveillance and vaccination appeared across the board, with even the Ebola-affected districts of Kampala, Wakiso, Mukono, Kassanda and Mubende registering 14% average performance above target (1,019,361 versus 1,134,812).

REPORT OF THE DIRECTORS (continued)

During the previous supplementary immunization activities, several issues plagued implementation, such as insufficient numbers of trained health workers and failure to follow best practices. Through joint engagement and planning between WALIMU and district health leadership, the majority of districts were able to implement as guided. WALIMU filled in knowledge gaps, improved the use of data, increased the quality of planning and enabled better coordination and collaboration between groups.

These gains must be sustained. A tripartite performance review meeting was held by the Ministry of Health UNEPI, WALIMU and WHO to evaluate the contribution of Walimu's surge teams. At this meeting, the various officers were able to present their level of achievement as per their terms of reference of the deployment. In their strategic feedback, on the overall, the officers had achieved the targets of their deployment. In their conclusion, this success was mainly linked to capacity building of officers and the coordination between the officers, the districts and the program. This approach allows for focus on EPI activities providing for a solution to competing priorities at district and regional level.

Care of the Hospitalized Patient

Digital approaches to reducing time to treatment: The Smart Triage

30,167 children triaged and 600 health workers trained

Smart Triage is a set of digital innovations, including the Pediatric Rapid Sepsis Trigger Tool and an In-Hospital Radio Frequency Tracker, that aim to reduce time to treatment for children with sepsis or suspected infection. In 2022, we continued to roll out our digital triage tool, the Smart Spot, which tracks time-to-treatment at the patient level using a Bluetooth beacon worn by a caregiver, which is linked to dashboards at all service points in a hospital's out-patient department. Smart Triage was rolled out to four additional sites in Uganda: Gulu Regional Referral Hospital, Holy Innocents Children's Hospital (HICH), Uganda Martyrs Ibanda Hospital and St. Joseph's Kitovu Hospital.

At Gulu Regional Referral Hospital, Uganda Martyrs Ibanda Hospital and St. Joseph's Kitovu Hospital, we conducted baseline data collection to validate our patient risk prediction model and then implemented Smart Triage. Routine use of the Smart Triage platform is now ongoing at every site; 30,167 children have been triaged since March 2022.

In addition to directly improving patient outcomes, implementation at these four additional sites will improve the generalizability of our risk prediction algorithms, increase the customizability of reports and training materials and further validate the automated tracking system. The Uganda Catholic Medical Bureau — of which 33 hospitals are members — serves a wide range of populations across Uganda and is located in predominantly rural regions. Our partnership with UCMB will enable both ongoing work and the extension of this research to other hospitals in the UCMB network.

Sustaining impact beyond this research project will require acceptance and cooperation from caregivers and the family of children who present to health facilities, as well as the general public who may become participants within this new system. To support this work, we secured additional funding from Wellcome Trust's Research Enrichment and Public Engagement funding stream to conduct a sensitization campaign for Smart Triage that targets caregivers. The aim of this campaign is to enhance the public's acceptance of Smart Triage and willingness to participate in it. As a first step, we completed community consultations with five local chairpersons and 40 Village Health Team members in September 2022 and will use the results of those consultations to inform the messaging and delivery of our sensitization campaign.

REPORT OF THE DIRECTORS (continued)

In May 2022, we secured additional funding from Grand Challenges Canada to partner with Innovation Streams (iStreams), a Ugandan IT company whose electronic medical record (EMR) platform, Streamline, is being used at public and private facilities in Uganda. We have successfully integrated our Smart Triage algorithm and dashboard features directly into the Streamline platform at Kisiizi Hospital and have begun discussions on implementing the Smart Triage algorithm at additional hospitals that use Streamline as their EMR.

In June 2022, we secured funding from the Canadian Institutes of Health Research to support a stakeholder meeting in Fall 2023 that will be focused on integrating our clinical risk predictions algorithms into existing electronic medical devices (e.g., vital sign sensors, electronic medical record (EMR) platforms) used by health providers in East Africa. This meeting will promote policy that prioritizes quality improvement using data-driven risk prediction.

To date, over 350 staff members have been trained on the Smart Triage platform, of which 250 have also been trained in quality improvement. Senior staff members continue to mentor medical students and staff who rotate through care points and facilities. Through facility-driven quality improvement initiatives, staff have been able to improve the reach of Smart Triage by increasing triage hours into the afternoon and late evenings.

Additionally, we have recently developed an automated follow-up WhatsApp and Short Message Service (SMS) system to contact caregivers of children 7 days after their hospital visit. Caregivers are encouraged to respond with a set of standard responses. If the child has not improved, a follow-up call conducted by a health worker is triggered. These follow up calls enable us to capture data on post-visit outcomes. Using an automated system greatly reduces the workload compared to calling all caregivers, enabling further scaling.

In the last year, this work led to four conference presentations and four publications.

Improving the transition from the health facility to community care: Smart Discharges

Smart Discharges is an evidence-based approach to improving the pediatric discharge process and hence improving pediatric care in Uganda. This is an implementation science project testing intervention linking caregivers of children from the facilities to the community. In 2022, we commenced a partnership to validate our risk prediction algorithms for refugee settings. This work is funded by the Research for Health in Humanitarian Crises in collaboration with the Centre for International Child Health at the University of British Columbia and the International Rescue Committee.

Building upon previous work, this partnership will study post-discharge mortality among vulnerable refugee children and assess the applicability of the Smart Discharges risk stratification model in this setting. Our primary objective is to refine and improve our existing prediction models in a population of children from refugee settings who are admitted at health facilities. These refined models will be used to expand the Smart Discharges program to also include this additional vulnerable population, thus ensuring high quality, evidenced based care is increasingly accessible to all children residing in Uganda.

In the last year, this work led to eight conference presentations.

REPORT OF THE DIRECTORS (continued)

Tuberculosis Care and Prevention

WALIMU hosts the Uganda TB Implementation Research Consortium (UTIRC), which is composed of the National Tuberculosis and Leprosy Program and researchers at Makerere University, Yale, UCSF, New York University, John Hopkins University and the London School of Hygiene and Tropical Medicine. U-TIRC was formed with the aim of improving tuberculosis diagnosis and care by undertaking high-quality clinical, epidemiological and implementation science research that identifies barriers to TB evaluation, develops implementation strategies to address the barriers and evaluates the impact and effectiveness of these strategies at different health centers in Uganda.

WALIMU is implementing eight major research projects on tuberculosis, as well several sub-studies. In the last year, this work led to four conference presentations and 10 publications.

Certification of Excellence

WALIMU is certified for Good Financial Grant Practice at Silver Tier by the Global Grants Community of the Africa Academy of Sciences. The certification specifies standards for governance, finance, procurement and human resources.

Governance

In 2022, WALIMU more than doubled its Board of Directors, bringing on new leaders in their fields to broaden the board's areas of expertise and match the growing needs of the organization.

Walimu's board now includes seven directors:

Name	Field of Specialization
Achilles Katamba, PhD Chair	Clinical Epidemiologist
William Worodria, PhD	Physician
John Davis Lucian, MD, MAS	Pulmonologist
Adithya Cattamanchi, MD, MAS	Pulmonologist
Shevin T. Jacob, MD, MPH	Infectious Diseases Physician
Matthew O. Wiens, PhD	Epidemiologist
Elijah Goldberg, BA	Economics

Human Capital

As at December 31, 2022, WALIMU had 165 staff. WALIMU is led by a management team of six, who lead a team of project and study coordinators and a core support team.

REPORT OF THE DIRECTORS (continued)

Key staff include:

Name	Position	Qualifications
Management Team		
Nathan Kenya-Mugisha	Executive Director	MBChB, MMed, MPH
Bernard Opar	Director Programs	MBChB, MCEB
Micheal Kaggwa	Ag. Finance and Admin Manager	MBA, ACCA
Savio Mwaka	Program Manager	MSQE, PDME, BSQE
Olive Kabajaasi	Program Manager	MA Sociology, BACE, PGD PPM
Talemwa Nalugwa	Project Coordinator	MBA,
Project and Study Coordinators Team		
Alex Kityamuwesi	Study Coordinator	MBChB, MCEB
Nantale Natalie Mariam	Study Coordinator	BLT, MPH
Sharon Nyesiga	Study Coordinator	MBChB, MMed
Musoke Muhammad	Study Coordinator	MBChB
Kitonsa Peter James	Study Coordinator	MBChB, MPH
Senvewo Richard Jonathan	Administrator	BA, SS
Priscilla Haguma	Study Coordinator	MMED, MSC
Clare Komugisha	Senior Research Officer	BPH, MPH
Patricia Turimumahoro	Medical Officer	MBChB, MPH
Core Support Team		
Catherine Kiggundu	Senior Accountant	B. COM (Finance)
Amanya Lamec	Accountant	BBA Accounting
Alfred Latim	Procurement and Logistics Officer	BPLM, PGDFM, CIPS4
Marion Kenkwanzi	HR and Administrative Assistant	BA. Econ
Olga Nakasolya	Human Resources Officer	BIOP, MAME,
Dorothy Namagembe	Stores and Inventory Officer	B. Tourism, PGDHRM
Agnes Sanyu Nakate	Administrative Assistant	BA. Community Psychology
Lawrence Ndawula	Accounts Assistant	BSc. Accounting and Finance

Donors and Partners

WALIMU has attracted grants of **USD 6,150,609** in the past three years. In line with the Generally Accepted Accounting Principles, WALIMU's accounts have been audited by a reputable certified public accountancy firm, who have expressed an unqualified opinion on our financials. These financial statements have been filed with the National Bureau for Non-Governmental Organizations.

REPORT OF THE DIRECTORS (continued)

We are funded by the following organizations:

- BCCHF and Children's Global Care
- Bill & Melinda Gates Foundation
- Canadian Institutes of Health Research through Research Services Children's Hospital Research Institute, University of British Columbia
- Global Control of HPV Related Diseases Research Team, University of British Columbia
- McGill University Health Centre
- National Heart, Lung, and Blood Institute
- National Institute of Health
- National Institute of Allergy and Infectious Diseases
- Thrasher Research Foundation
- United Nations Office for Project Services (UNOPS)
- Wellcome Trust
- World Health Organisation

INDEPENDENT AUDITOR

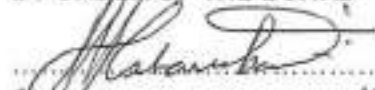
PKF Uganda has expressed willingness to stay in office.

PKF Uganda is a member firm of the PKF International Limited family of legally independent firms (393 independent accounting and consulting offices located in 150 countries, employing more than 15,000 partners and staff) 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)

PKF notes that its member firms share a commitment to providing clients with high-quality, partner-led services that are tailored to meet clients own specific requirements.

BY ORDER OF THE BOARD


.....
Chairperson
Kampala
May 29th 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

It is the responsibility of the Directors 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 2022 and of the financial performance for that year. The Directors are 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 Directors accept the responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. The Directors 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 Directors are 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, 2022 and of the financial performance for the year then ended in accordance with the accounting policies set out on pages 18 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 29 May 2023 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 2022 set out on pages 14 to 17 which comprise the Statement of Financial Position as at 31 December 2022, 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 2022 and of its financial performance and cash flows for the year then ended in accordance with the accounting policies set out on pages 18 to 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.

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

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

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 International Standards on Auditing 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 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.

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

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

29/5/2023

Ref: CO/W038/0118/2023



STATEMENT OF INCOME AND EXPENDITURE

	Notes	2022 USD Restricted	2022 USD Unrestricted	2022 USD Total	2021 USD Total
Income					
Grant Income	2	3,305,570	241,719	3,547,289	2,411,504
Other Income	2.1	-	11,886	11,886	19,177
		<u>3,305,570</u>	<u>253,605</u>	<u>3,559,175</u>	<u>2,430,681</u>
Expenditure					
Project expenses	3	3,305,570	-	3,305,570	2,038,569
Administrative Expenses	4	-	253,605	253,605	392,112
Total Expenditure		<u>3,305,570</u>	<u>253,605</u>	<u>3,559,175</u>	<u>2,430,681</u>
Surplus for the year		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The notes set out on pages 18 to 58 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 11 to 13.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2022

ASSETS	Notes	2022 USD	2021 USD
Non-current Assets			
Property and equipment	8	15,965	28,776
Current Assets			
Cash and cash equivalents	5	270,745	427,880
Receivables	6	45,661	25,290
Grant receivable	9	488,438	163,964
		804,844	617,134
Total Assets		820,809	645,910
FUNDS & LIABILITIES			
Liabilities			
Deferred income	9	353,392	378,542
Creditors and accruals	7	160,126	35,172
		513,518	413,714
Funds			
Unrestricted		291,326	203,420
Capital		15,965	28,776
		307,291	232,196
Total Funds and Liabilities		820,809	645,910

The financial statements on pages 14 to 17 were approved by board of Directors on May 29 2023
and were signed on its behalf by:

Director

Director

The notes set out on pages 18 to 68 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 11 to 13.

STATEMENT OF CHANGES IN FUNDS

6 2022	Unrestricted Funds USD	Capital Reserve USD	Total USD
Bal b/f	203,420	28,776	232,196
Transfer of overhead balances from Core Deferred account	1,300	-	1,300
Transfer of unpaid balances from Core Deferred account	86,605	-	86,605
Adjustments	-	(8,603)	(8,603)
Additions of property & equipment	-	17,200	17,200
Depreciation charged	-	(21,407)	(21,407)
Surplus/(Deficit) for the year	-	-	-
Closing balance	<u>291,325</u>	<u>15,965</u>	<u>307,290</u>

6 2021	Unrestricted Funds USD	Restricted Funds USD	Capital Fund USD	Total USD
Bal b/f	35,177	1,511	-	36,688
Opening balance adjustment	1,511	(1,511)	-	-
	<u>36,688</u>	<u>-</u>	<u>-</u>	<u>36,688</u>
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/(Deficit) for the year	-	-	-	-
Closing balance	<u>203,420</u>	<u>-</u>	<u>28,776</u>	<u>232,196</u>

The notes set out on pages 18 to 68 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 11 to 13.

STATEMENT OF CASH FLOWS

	Notes	2022 USD	2021 USD
Cash flows from operating activities			
Surplus / Deficit for the year		-	-
Adjustment of non-cash items			
Depreciation	8	21,407	6,069
Additions		17,200	34,845
Prior year adjustment		(8,596)	1,970
		<u>30,012</u>	<u>42,884</u>
Working Capital changes			
Decrease/(Increase) in receivables		(20,371)	7,394
Decrease/(Increase) in Grants receivable		(324,472)	-
Increase/(Decrease) in payables		124,954	(13,911)
Decrease/Increase in deferred income		(25,152)	(89,347)
Movements in Unrestricted Fund		87,905	168,243
Movements in Restricted Fund		(12,811)	1,511
Net cash generated from operating activities		<u>(139,935)</u>	<u>116,775</u>
Cash flows from investing activities			
Purchase of fixed assets		(17,200)	(18,000)
Net cashflows from investing activities		<u>(17,200)</u>	<u>(18,000)</u>
Increase/ (Decrease) in cash and cash equivalents		<u>(157,135)</u>	<u>98,775</u>
Cash and Cash equivalents at start of the year		427,880	329,105
Increase in cash and cash equivalents		(157,135)	98,775
Cash and cash equivalents at 31 December	6	<u>270,745</u>	<u>427,880</u>

The notes set out on pages 18 to 68 form an integral part of the Financial Statements.

Report of the Independent Auditor is on pages 11 to 13.

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 Accrual 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.

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.

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

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.

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 of 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 prorata/ 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:

Depreciation	Rate
Furniture, Fittings and Office Equipment	20%
Office Equipment	20%
Motor vehicles	20%
Computers and accessories	40%

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

2 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.

	2022 USD	2021 USD
2.1. OTHER INCOME		
Indirect costs contribution	-	258,101
Amazon	-	11
US Contributions	-	19,025
Individual /small bus. contributions	11,886	-
Other Income total	11,886	277,137

3. PROJECT EXPENSES

Donated materials & supplies	-	2,800
Bank & Credit Card Fees	13	263
Rent, parking, other occupancy	37,199	48,286
Company IT/Communication	105,452	106,829
Staff IT/ Communication	1,289	-
Corp Fees, Taxes and Licenses	-	26,022
Salaries and staff costs	1,539,191	1,115,461
Supplies	199	-
Business Expenses	1496	-
Hotel accommodation	-	68
Field Office Utilities	432	-
Travel /Transport costs	524,787	121,636
Vehicle hire/Fuel/ Maintenance	-	60,763
Office cleaning & Maintenance	267	-
Furniture and equipment	4	-
Vehicle Insurance	-	1,675
Conferences and Meetings	-	42,620
Participant facilitation	146,457	21,522
Training costs	77,618	2,386
Temporary contractors/Facilitation/Consultancy	61,457	287,226
Program materials, supplies and printing	661,524	422,959
In-country travel	24,122	-
Stationery, printing & copying	5,019	-
Money transfer fees	728	-
Project equipment	50,752	50,000
Advertising expenses	-	116
Contract service expenses	64,891	-
International Registration Bureau fees	2,673	-
	3,305,570	2,310,631

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

	2022	2021
	USD	USD
4. ADMINISTRATIVE COSTS		
Communication Expenses	15,396	46,150
Office cleaning	160	1,865
Rent, parking, other occupancy	9,193	64,486
Utilities	1,195	283
Depreciation	21,407	5,602
Prior year's depreciation adjustment	10,032	-
Taxes and Licenses	-	24,113
Fines, penalties, judgements	-	1,463
Vehicle Insurance	-	1,675
Training/Workshop costs	4,935	24,898
Audit fees / consultancy fees	15,744	5,565
Subscriptions, Books & reference	1,809	58,726
Hardware, Peripherals	-	6,115
Business Expenses	6,234	4,314
Facilities & Equipment	9,757	50,000
Contract service expenses	22,331	95,970
Advertising expenses	28	116
Building Repairs and maintenance	2,949	568
In-country travel costs	12,734	-
Travel costs	984	-
Postage & Shipping	-	203
Staff Costs	127,280	-
Bank & Credit Card Fees	1,874	-
Security	126	-
Exchange loss	7,086	-
Supplies	2,993	-
Stationery, printing & copying	4,827	-
Sub-total administrative costs	253,605	392,112
5. CASH AND BANK		
Standard Chartered Bank		
UGX Accounts		
UG UGX 01	2,118	88,558
UG UGX 02	895	17,596
UG UGX 03	143,485	100,000
	146,498	206,155
USD Accounts		
SCB UG USD 01	97,084	180,076
SCB UG USD 02	2,396	26,131
Citibank USA	24,767	15,518
	124,247	221,725
Total cash and Bank balances	270,745	427,880

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

	2022 USD	2021 USD
6 RECEIVABLES		
Activity Advances	44,361	23,334
Security Rental Deposit	1,300	1,300
Salary Advance	-	656
Total	45,661	25,290
7 PAYABLES		
Accounts payables	4,000	3,500
Payroll PAYE liabilities	101,261	757
Accrued payroll taxes	54,396	29,094
Accrued expenses WHT	469	1,821
	160,126	35,172

8. PROPERTY AND EQUIPMENT

Year 2022	Furniture & Fittings USD	Office equipment USD	Computers USD	Motor vehicles USD	Total USD
Cost					
At 1 January 2022	16,845	-	-	18,000	34,845
Opening balance adjustment	(13,661)	5,792	9,297	-	1,428
	3,185	5,792	9,297	18,000	36,273
Additions	847	6,291	10,062	-	17,200
At 31 December 2022	4,032	12,083	19,359	18,000	53,473
Depreciation					
At 1 January 2022	3,369	-	-	2,700	6,069
Adjustment	9,132	-	-	900	10,032
Opening bal. depreciation	(11,254)	3,347	7,907	-	-
Reclassification	1,247	3,347	7,907	3,600	16,101
Charge for the year	1,759	4,537	11,511	3,600	21,407
At 31 December 2022	3,007	7,884	19,418	7,200	37,508
Net Book Value					
At 31 December, 2022	1,025	4,199	(59)	10,800	15,965

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

PROPERTY AND EQUIPMENT - CONTINUED

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

9.1 DEFERRED INCOME	2022	2021
Donor	USD	USD
GCC Fund ledger	-	71,643
PRST Fund Ledger	-	7,507
University of British Columbia	116,464	136,938
University of British Columbia	54,103	-
University of California San Francisco	50,127	56,297
Grand Challenges Canada	-	97,465
Yale University	228	-
University of British Columbia- ST Public Engagement	38,284	-
University of British Colombia	34,873	-
STOP TB/UNOPS Geneva	32,074	-
University of British Columbia	8,984	-
University of British Columbia	6,418	-
WHO Uganda	4,957	-
McGill University	2,976	3,570
John Hopkins University	1,904	-
Global Health Labs Inc	724	-
University of California San Francisco	566	5,122
New York University	532	-
Wellcome Trust	177	-
Subtotal Deferred Income	<u>353,390</u>	<u>378,542</u>

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

9. DEFERRED INCOME - CONTINUED	2022 USD	2021 USD
9.2. GRANTS RECEIVABLE		
Donor		
Massachusetts General Hospital	(1,851)	-
John Hopkins University	(4,962)	(6,630)
Thoracic Medical Systems Inc.	(5,660)	(5,510)
WHO -Geneva	(6,437)	-
Yale University	(6,898)	(29,676)
McGill University	(7,478)	(48)
University of California San Francisco	(9,534)	-
Liverpool School of Tropical Medicine	(11,027)	-
Grand Challenges Canada	(13,345)	-
Grand Challenges Canada	(14,940)	-
John Hopkins University - BMGF Study	(26,903)	-
Liverpool School of Tropical Medicine	(32,272)	(36,996)
WHO Uganda	(44,251)	(31)
Global Health Labs Inc	(55,708)	-
John Hopkins University	(63,854)	-
WHO Uganda	(163,516)	-
STAIRS Funds Ledger	-	(184)
CAR Funds Ledger	-	(1,081)
Turn TB Funds ledger	-	(21,932)
REVISTA	-	(24,716)
Yale University	-	(13,309)
Charisma Fund Ledger	-	(2,936)
99 Scaleup Fund Ledger	-	(20,914)
Subtotal Grants receivable	(488,436)	(163,963)
Net (Grants receivable)/Deferred income	(135,046)	214,579

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED

9. DEFERRED ACCOUNT ANALYSIS

Donor	Project name	Opening balance USD	Actual Receipts USD	Expenditure USD	Closing balance USD
University of British Columbia	Smart Discharges -Mom & Baby	-	183,748	(67,284)	116,464
University of British Columbia	Smart Discharges -BCCHF	136,938	-	(102,065)	34,873
Liverpool School of Tropical Medicine	ARCS -Cohort Study	(36,996)	64,715	(59,991)	(32,272)
MC Gill University	Integrated Family Care	3,570	-	(594)	2,976
Wellcome Trust	PRST	7,507	36,489	(43,819)	177
Swansea University	Charisma	(2,937)	-	2,937	-
University of California San Francisco	99 Dots Scaleup	(20,914)	65,831	(44,917)	-
WHO Uganda	Polio Surge VPD	-	84,318	(79,361)	4,957
Liverpool School of Tropical Medicine	REVISTA Study	(24,715)	16,696	8,019	-
Grand Challenges Canada	Smart Discharges GCC	71,643	32,328	(117,316)	(13,345)
MCGill University	SANE Uganda Study	(48)	24,418	(31,848)	(7,478)
John Hopkins University	Turn TB Study	(21,932)	500,173	(476,337)	1,904
Yale University	HCD -CoP Study	(29,676)	320,370	(297,593)	(6,899)
Grand Challenges Canada	Smart Triage - GCC	97,465	84,691	(197,096)	(14,940)
University of California San Francisco	R2D2 Study	56,297	268,733	(274,903)	50,127
University of California San Francisco	XPEL FIND	5,122	-	(4,556)	566
Massachusetts General Hospital	Apollo C Study	(5,510)	44,274	(40,415)	(1,651)
Thoracic Medical Systems Inc.	Apollo C Study	-	16,801	(22,461)	(5,660)
Yale University	PART Programme	(13,309)	116,541	(103,004)	228
John Hopkins University	Predict TB Study	(6,630)	59,860	(58,194)	(4,962)
German Government	STAIRS	(184)	32,332	(32,148)	-
CAR	CAR	(1,081)	(1,852)	2,933	-
Subtotal		214,610	1,950,466	(2,040,013)	125,063

9. DEFERRED ACCOUNT ANALYSIS - CONTINUED

Donor	Project name	Opening balance USD	Actual Receipts USD	Expenditure USD	Closing balance USD
WHO Uganda	AFP- HRH	(31)	453,584	(497,804)	(44,251)
University of British Columbia	Smart Discharges BCCHF Sustainability	-	13,494	(4,510)	8,984
WHO Uganda	EP1-EVD	-	-	(183,516)	(183,516)
University of California San Francisco	Exact TB Study	-	-	(9,534)	(9,534)
University of British Columbia	Aspire Generations Study	-	13,390	(6,972)	6,418
University of British Columbia	Aspire Malongo Study	-	72,933	(18,830)	54,103
STOP TB/UNOPS Geneva	RTC Study	-	105,000	(72,926)	32,074
Global Health Labs Inc	COVID HCD Study	-	-	(55,708)	(55,708)
Global Health Labs Inc	Novel TB Study	-	15,843	(15,843)	-
Global Health Labs Inc	GHL PA 19 Study	-	337,000	(336,276)	724
New York University	Stigma -Yale University Study	-	11,967	(11,455)	532
Liverpool School of Tropical Medicine	ESCHID Study	-	49,998	(61,025)	(11,027)
John Hopkins University	Chase TB Study	-	154,769	(218,623)	(63,854)
WHO -Geneva	WHO-Covid2 Oxygen Study	-	34,428	(40,865)	(6,437)
Infectious Disease Institute	ETU Set Up	-	1,083	(1,083)	-
Liverpool School of Tropical Medicine	Bump it Forward	-	6,737	(6,737)	-
John Hopkins University	BMGF Study	-	-	(26,903)	(26,903)
University of British Columbia	Smart Triage Public Engagement	-	40,014	(1,730)	38,284
Subtotal		(31)	1,310,260	(1,570,340)	(260,112)
			(51,178)	51,178	-
		(31)	1,259,082	(1,519,162)	(260,112)
Total Deferred Income		214,579	3,209,548	(3,559,175)	(135,046)
Funds from Core a/c to Deferred a/c					

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

10 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments and contingent liabilities as at 31 December 2022.

11. CURRENCY

These financial statements are presented in US Dollars.

APPENDICES

APPENDIX 1

SMART TRIAGE WELLCOME TRUST PUBLI ENGAGEMENT UNIVERSITY OF BRITISH COLUMBIA INCOME & EXPENDITURE STATEMENT

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	-	-	
Grant Income received	58,343	40,014	
	<u>58,343</u>	<u>40,014</u>	
Expenditure			
Materials	1,437	-	100%
Other	1,156	-	100%
In-country travel	8,782	712	92%
Community Dialogues	13,866	-	100%
Salary	21,641	1,019	95%
Travel	1,541	-	100%
Equipment	770	-	100%
Ethics	1,541	-	100%
Overheads	7,610	-	100%
Grand Total	<u>58,343</u>	<u>1,730</u>	
Fund Balance	<u>-</u>	<u>38,284</u>	
Represented by			
Bank balance		<u>38,284</u>	

APPENDIX II

EPI_EVD/ WORLD HEALTH ORGANIZATION INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	831,097	-	
	<u>831,097</u>	<u>-</u>	
Expenditure			
Advertisement	542	-	-
Airtime	791	60	8%
Fuel	10,892	1	-
Hall hire	975	-	-
Per-diem	49,644	6,143	12%
Pre-hiring costs	2,439	1,845	76%
Refreshments	4,162	505	12%
Salaries	656,796	156,429	24%
Stationery	826	373	45%
Vehicle Hire	17,070	-	-
Zoom payments and data	11,404	1,475	13%
Project management costs	75,554	16,683	22%
Grand Total	<u>831,097</u>	<u>183,516</u>	22%
Fund Balance	<u>-</u>	<u>(183,516)</u>	
Represented by:			
Grant receivable		<u>183,516</u>	

APPENDIX III

**EXACT TB STUDY/ UNIVERSITY OF CARLIFORNIA SAN FRANCISCO
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	49,897	-	
	<u>49,897</u>	<u>-</u>	
Expenditure			
Human Resources	38,754	8,175	21%
Supplies	2,867	-	-
Travel costs	1,880	-	-
Other costs	2,700	652	-
Indirect @ <u>8</u> %	3,696	708	-
Grand Total	<u>49,897</u>	<u>9,534</u>	19%
Fund Balance	<u>-</u>	<u>(9,534)</u>	
Represented by			
Grant receivable	-	<u>9,534</u>	

APPENDIX IV

**ASPIRE GENERATIONS/ UNIVERSITY OF BRITISH COLUMBIA
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant income received	16,657	13,390	
	16,657	13,390	
Expenditure			
Stipends and salaries	9,918	5,078	51%
Data collection/analysis	2,086	409	20%
Travel	1,374	185	14%
Materials, Supplies and Other Expenditures	1,107	391	35%
Walimu Overhead Contribution (15%)	2,173	909	42%
Grand Total	16,657	6,972	
Fund Balance	-	6,418	
Represented by:			
Bank balance		6,418	

APPENDIX V

**ASPIRE MALONGO/ UNIVERSITY OF BRITISH COLUMBIA
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant income received	56,545	72,933	129%
	56,545	72,933	
Expenditure			
Honorariums/stipends	5,637	2,759	49%
Recruitment Costs	5,379	(987)	-18%
Outreach Screening - Equipment	21,118	6,872	33%
Outreach Screening - Staff Costs	5,288	866	16%
Materials, Supplies and Other Expenditures	7,631	2,916	38%
Training/Meetings	4,116	3,957	96%
Walimu Overhead Contribution (15%)	7,375	2,456	33%
Grand Total	56,545	18,830	
Fund Balance	-	54,103	
Represented by:			
Bank balance		54,103	

APPENDIX VI

RTC STUDY/ STOP TB-UNOPS INCOME & EXPENDITURE STATEMENT

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	-	-	
Grant Income received	150,000	105,000	
	150,000	105,000	
Expenditure			
Procurement	-	-	0%
Implementation Activities	31,500	14,219	45%
Data collection and M&E costs	1,200	1,648	137%
Results Dissemination	2,500	-	0%
Travel	12,050	8,867	74%
IT/Telecommunication	65,250	47,811	73%
Human Resources	22,500	-	0%
Indirect and overhead costs (max 10% of the total budget)	15,000	580	4%
Grand Total	150,000	72,925	49%
Fund Balance	-	32,075	
Represented by:			
Bank balance	-	32,075	

APPENDIX VII

**COVID HCD/ GLOBAL HEALTH LABS
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	55,711	-	
	55,711	-	
Expenditure			
IRB, Data collection and Analysis	10,102	9,881	98%
Research Assistants	12,000	13,898	116%
PI (Alex Kityamuwesi)	12,000	12,834	107%
Transportation Costs (Fuel and Car hire)	1,500	1,403	0%
Translation & transcription	6,000	6,088	0%
Prototyping and supplies	4,000	3,996	0%
Compensation for participants	342	342	100%
Publication and Conference costs	2,500	-	0%
Indirect costs	7,267	7,266	100%
Grand Total	55,711	55,708	100%
Fund Balance	-	(55,708)	
Represented by:			
Grant receivable	-	55,708	

APPENDIX VIII

NOVEL TB/GLOBAL HEALTH LABS INC INCOME & EXPENDITURE STATEMENT

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	-	-	
Grant Income received	15,843	15,843	
	<u>15,843</u>	<u>15,843</u>	
Expenditure			
Activity costs	13,767	13,767	100%
Indirect cost	2,075	2,075	100%
Grand Total	<u>15,843</u>	<u>15,843</u>	-
Fund Balance	<u>-</u>	<u>-</u>	
Represented by:			
Bank	<u>-</u>	<u>-</u>	

STIGMA/NEWYORK UNIVERSITY INCOME & EXPENDITURE STATEMENT

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	-	-	
Grant Income received	11,614	11,987	
	<u>11,614</u>	<u>11,987</u>	
Expenditure			
Salary for CHWs	8,823	8,823	100%
Airtime/Data	622	622	100%
Transport reimbursement	1,308	1,162	89%
Indirect cost	860	849	99%
Grand Total	<u>11,614</u>	<u>11,455</u>	99%
Fund Balance	<u>-</u>	<u>532</u>	
Represented by:			
Bank balance	<u>-</u>	<u>532</u>	

APPENDIX IX

**ESCHID/LIVERPOOL SCHOOL OF TROPICAL MEDICINE
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	148,875	49,998	
	<u>148,875</u>	<u>49,998</u>	
Expenditure			
Personnel costs	99,818	42,971	43%
Administrative costs	3,945	1,753	44%
Transcriptions and compensations	6,556	4,130	63%
Travel costs	16,538	3,725	23%
Office supplies	387	22	6%
Indirect Costs 17%	21,631	8,423	39%
Grand Total	<u>148,875</u>	<u>61,025</u>	41%
Fund Balance	<u>-</u>	<u>(11,027)</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>11,027</u>	

APPENDIX X

**CHASE TB/ JOHN HOPKINS UNIVERSITY
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	478,295	154,769	
	<u>478,295</u>	<u>154,769</u>	
Expenditure			
Salaries	253,219	114,545	45%
Travel	32,792	12,431	38%
Other Direct	156,854	75,701	48%
Indirect Cost	35,429	15,945	45%
Grand Total	<u>478,295</u>	<u>218,623</u>	46%
Fund Balance	<u>-</u>	<u>(63,854)</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>(63,854)</u>	

APPENDIX XI

**WHO COVID-OXYGYEN STUDY/ WORLD HEALTH ORGANISATION
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	68,875	34,428	
	<u>68,875</u>	<u>34,428</u>	
Expenditure			
Human resources	43,479	35,825	82%
Training	2,750	-	0%
Implementation	15,535	3,243	21%
Dissemination	850	-	0%
Overhead	6,261	1,797	29%
Grand Total	<u>68,875</u>	<u>40,865</u>	59%
Fund Balance	<u>-</u>	<u>(6,437)</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>6,437</u>	

APPENDIX XII

**INFECTIOUS DISEASE INSTITUTE-ETU SET UP
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	6,737	1,083	
	<u>6,737</u>	<u>1,083</u>	
Expenditure			
ETU set up	6,737	925	0%
Management costs	-	158	0%
Grand Total	<u>6,737</u>	<u>1,083</u>	0%
Fund Balance	<u>-</u>	<u>-</u>	
 Represented by:			
Grant receivable	<u>-</u>	<u>-</u>	

APPENDIX XIII

MOM & BABY/ UNIVERSITY OF BRITISH COLUMBIA
 INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	%
	USD	USD	Var
Income			
Balance b/f	-	-	
Grant Income received	179,399	183,748	
	179,399	183,748	
Expenditure			
Salary - remuneration	110,266	38,887	35%
Salary - sub-contractor	4,931	1,943	39%
Travel - local staff travel	15,449	9,031	58%
Goods & supplies - office supplies/maintenance	3,836	2,326	61%
Goods & supplies - patient care	20,084	7,553	38%
Equipment - field motorcycle	5,187	3,353	65%
Equipment - clinical	1,582	19	1%
Project administration costs - operations	18,065	4,173	23%
Grand Total	179,399	67,284	38%
Fund Balance	-	116,464	
Represented by:			
Bank balance	-	116,464	

APPENDIX XIV

BUMP IT FORWARD/LIVERPOOL SCHOOL OF TROPICAL MEDICINE INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	6,737	6,737	
	<u>6,737</u>	<u>6,737</u>	
Expenditure			
Activity costs	6,737	6,737	0%
Grand Total	<u>6,737</u>	<u>6,737</u>	
Fund Balance	<u>-</u>	<u>-</u>	
Represented by:			
Grant receivable		<u>-</u>	

APPENDIX XV

**CAR FUNDS LEDGER
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	(1,081)	
Grant Income received	-	(1,852)	
	<u>-</u>	<u>2,933</u>	
Expenditure			
Car maintenance	-	2,933	0%
Grand Total	<u>-</u>	<u>2,933</u>	0%
Fund Balance	<u>-</u>	<u>-</u>	
Represented by:			
Bank balance	<u>-</u>	<u>-</u>	

APPENDIX XVI

**SANE UGANDA STUDY/MC GILL UNIVERSITY
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	25,736	(48)	
Grant Income received	31,848	24,418	
	<u>57,584</u>	<u>24,370</u>	
Expenditure			
Direct Personnel costs	25,959	17,416	0%
Direct Personnel costs -Walimu	7,800	6,825	0%
Direct Study costs	16,465	3,409	0%
Indirect costs (15%)	7,360	4,198	0%
Grand Total	<u>57,584</u>	<u>31,848</u>	5%
Fund Balance	<u>-</u>	<u>(7,478)</u>	
Represented by:			
Grant receivable		<u>7,478</u>	

APPENDIX XVII

**CHARISMA/ SWANSEA UNIVERSITY
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	2,937	(2,937)	
Grant Income received	-	-	
	<u>2,937</u>	<u>(2,937)</u>	
Expenditure			
Bad debt written off	-	2,937	-
Activity costs	2,937	-	-
Grand Total	<u>2,937</u>	<u>2,937</u>	-
Fund Balance	<u>-</u>	<u>-</u>	
Represented by:			
Bank balance	<u>-</u>	<u>-</u>	

APPENDIX XVIII

**R2D2 STUDY/ UNIVERSITY OF SANFRANCISCO CARLIFORNIA
INCOME & EXPENDITURE STATEMENT**

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	72,256	56,297	
Grant Income received	<u>286,935</u>	<u>268,733</u>	
	359,191	325,030	
Expenditure			
William Worodria	17,960	6,600	37%
Talemwa Nalugwa	36,402	37,683	104%
Wilson Mangeni	12,957	18,786	145%
Research Nurse	9,777	3,740	38%
Esther Kisakye	15,828	1,926	12%
Radiographer	10,475	2,200	21%
John Baptist Kato	6,528	2,673	41%
Yusufu Magezi	6,528	3,433	53%
Irene Nassuna	11,120	1,360	12%
Irene Nekesa	3,259	906	28%
Catherine Namale	4,326	1,203	28%
Annet Nakaweesa	-	1,360	-
Procurement Officer	3,395	-	-
Accountant	6,273	1,929	31%
Administrator	6,844	2,172	32%
Office Manager	2,852	-	-
TBN	-	56,975	-
Supplies	93,339	62,759	67%
Local Travel	5,285	766	14%
Local Conferences	1,500	-	-
International Conference	8,000	5,982	75%
Other Direct Cost	72,782	42,774	59%
Indirect Costs	<u>23,760</u>	<u>19,676</u>	83%
Grand Total	359,191	274,903	77%
Fund Balance	-	50,127	
Represented by:			
Bank balance	-	50,127	

APPENDIX IX

GHIL PA 19/ GLOBAL HEALTH LABS USA INCOME & EXPENDITURE STATEMENT

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	-	-	
Grant Income received	345,314	337,000	
	345,314	337,000	
Expenditure			
Salaries	155,893	138,007	89%
Benefits	27,543	24,238	88%
Lab Supplies	65,836	67,408	102%
Laptop	5,000	2,877	58%
Transport between Mulago hospital and Kisenyi HC IV, 4 times per day	5,760	7,173	125%
Staff Training, certifications	5,000	6,710	134%
Kisenyi Rent (\$4740); Mulago Ward 5&6 Rent	10,740	8,953	83%
Pharmacology space sharing/rent	15,101	15,101	100%
BSL2 hood servicing	8,000	5,810	73%
Standby generator maintenance fee	1,400	1,484	106%
Biological Safety Hood and Shipment costs	-	16,850	0%
Walimu indirect costs 15%	45,041	41,664	93%
Grand Total	345,314	336,276	97%
Fund Balance	-	724	
Represented by:			
Bank balance	-	724	

APPENDIX X

**TURN-TB STUDY/ JOHN HOPKINS UNIVERSITY
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	656,265	(21,932)	
Grant Income received	476,337	500,173	
	1,132,601	478,241	
Expenditure			
Salaries	283,504	92,477	33%
Travel	7,320	1,586	22%
Other Direct	757,880	346,970	46%
Indirect Cost	83,896	35,303	42%
Grand Total	1,132,601	476,337	
Fund Balance	-	1,904	
 Represented by:			
Bank balance	-	1,904	

APPENDIX XI

SMART TRIAGE WT/ UNIVERSITY OF BRITISH COLUMBIA INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	242,571	7,507	
Grant Income received	43,819	36,489	
	286,390	43,996	
Expenditure			
Site Lead: Dr. Kenya	25,227	8,985	36%
Site Lead: Walimu Staff Support (Finance/Reporting)	18,626	2,727	15%
Site Lead: Walimu Staff Support (M&E/Quality Assurance/Project coordination)	80,654	4,431	5%
Walimu Office	9,174	795	9%
Nurses/Timekeeper	60,198	7,534	13%
Telecommunications/Airtime (Follow-up Calls, Nurses, Staff, data packages)	3,322	907	27%
Field Visits (Uganda)	19,516	7,557	39%
Printing and dissemination materials	7,544	-	-
Stationery and other miscellaneous office expenses	2,076	-	-
Ethics clearance	2,290	100	4%
Nurse training and refresher training	4,983	334	7%
Technology Support (IT)	10,521	5,142	49%
Jinja/Abner Office	20,251	-	-
Public Engagement	-	4,443	0%
Equipment and other supplies	22,007	863	4%
Grand Total	286,390	43,819	15%
Fund Balance	-	177	
Represented by:			
Bank balance	-	177	

APPENDIX XII

**SMART TRIAGE GCC/ GRAND CHALLENGES CANADA
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	45,243	97,465	
Grant Income received	197,096	84,691	
	242,339	182,156	
Expenditure			
Policy Stakeholder Engagement and UCMB Collaborators	22,273	4,348	20%
Facility Assessment & Trainers Contractor	8,077	-	-
Admin/Finance Coordinator	5,032	5,032	100%
Medical Director	4,318	4,318	100%
IT Support Contractors	2,018	2,018	100%
Research Nurse Supervisor	9,685	6,079	63%
Study Nurses/Time Keepers	115,264	123,111	107%
Stakeholder engagement workshop	1,903	-	-
Office rent - Study sites and Walimu	28,678	5,221	18%
Direct office expenses, equipment	17,526	17,187	98%
Local staff travel in Uganda	27,565	29,781	108%
Grand Total	242,339	197,096	81%
Fund Balance	-	(14,940)	
Represented by:			
Grant receivable	-	14,940	

APPENDIX XIII

**FAMILY INTERGRATED CARE/ MCGRILL UNIVERSITY
 INCOME & EXPENDITURE STATEMENT**

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	41,209	3,570	
Grant Income received	594	-	
	41,802	3,570	
Expenditure			
Salaries & Fringe Benefits	15,852	594	4%
Materials and Lab supplies	14,483	-	-
Office Supplies	5,000	-	-
Purchased Services	3,977	-	-
Animal Costs	211	-	-
Travel	469	-	-
Equipment	236	-	-
Indirect Costs	1,573	-	-
Grand Total	41,802	594	1%
Fund Balance	-	2,976	
Represented by:			
Bank balance	-	2,976	

APPENDIX XIV

**ARCS COHORT/ LIVERPOOL SCHOOL OF TROPICAL MEDICINE
 INCOME & EXPENDITURE STATEMENT**

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	594,365	(36,996)	
Grant Income received	59,991	64,715	
	<u>654,355</u>	<u>27,718</u>	
Expenditure			
Staff	332,217	35,231	11%
Travel	114,668	8,063	7%
Other Costs	128,587	9,696	8%
Indirect Costs	78,884	7,000	9%
Grand Total	<u>654,355</u>	<u>59,991</u>	9%
Fund Balance	<u>-</u>	<u>(32,272)</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>32,272</u>	

APPENDIX XV

**SMART DISCHARGES/ GRAND CHALLENGES CANADA
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	495,566	71,643	
Grant Income received	117,316	32,328	
	<u>612,882</u>	<u>103,972</u>	
Expenditure			
Remuneration - Funding Recipient's Employees	225,835	21,860	10%
Fees subcontractors	31,563	18,437	58%
Reimbursable Travel Costs	29,863	518	-
Reimbursable Goods and Supplies	4,137	-	-
Reimbursable Project Administration Costs	179,469	2,221	-
Sub-grants	141,996	74,280	52%
Grand Total	<u>612,882</u>	<u>117,316</u>	19%
Fund Balance	<u>-</u>	<u>(13,345)</u>	
Represented by:			
Grant receivable	-	<u>13,345</u>	

APPENDIX XVI

**SMART DISCHARGES BCCHF SUSTAINABILITY/ UNIVERSITY OF BRITISH COLUMBIA
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	36,968	13,494	
	<u>36,968</u>	<u>13,494</u>	
Expenditure			
QI Officer - Kalyango Daniel	3,547	524	15%
SDA, per diem, fuel, mileage (policy dependent)	12,436	1,444	12%
Transport refund	6,164	1,473	24%
Telecommunications	6,451	868	13%
Printing	2,237	-	-
Training	273	-	-
Meetings	1,442	201	14%
publication fee	4,420	-	-
Grand Total	<u>36,968</u>	<u>4,510</u>	12%
Fund Balance	<u>-</u>	<u>8,984</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>8,984</u>	

APPENDIX XVII

SMART DISCHARGES/ BC CHILDREN'S HOSPITAL -UNIVERSITY OF BRITISH COLUMBIA INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	548,748	136,938	
Grant Income received	30,566	-	
	<u>579,314</u>	<u>136,938</u>	
Expenditure			
Remuneration - Funding Recipient's Employees	187,001	74,353	2%
Fees subcontractors	54,298	22,995	42%
Reimbursable Travel Costs	-	2,101	-
Reimbursable Project Administration Costs	73,555	2,798	4%
Sub-grants	264,459	(182)	-
Grand Total	<u>579,314</u>	<u>102,065</u>	5%
Fund Balance	<u>-</u>	<u>34,873</u>	
Represented by:			
Bank balance	<u>-</u>	<u>34,873</u>	

The funds ledger combines both BCCHF and Thrasher from University of British Columbia but with different budgets.

APPENDIX XVIII

THRASHER/ UNIVERSITY OF BRITISH COLUMBIA
 INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	52,786	(45,791)	
Grant Income received	115,388	-	
	168,174	(45,791)	
Expenditure			
Executive Director	13,836	3,131	23%
Research stipends	39,202	12,294	31%
Fuel/maintenance/Insurance	32,017	10,372	32%
Office supplies, field motorcycle	13,126	1,180	9%
lab tests, discharge kits	31,806	6,791	21%
Field office costs / rent	27,185	835	3%
Thrasher Overhead (7%)	11,002	2,726	25%
Grand Total	168,174	37,330	22%
Fund Balance	-	(83,120)	
Represented by:			
Grant receivable	-	83,120	

The funds ledger combines both BCCHF and Thrasher from University of British Columbia but with different budgets.

APPENDIX XIX

**STAIRS/ GERMAN GOVERNMENT
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	(184)	
Grant Income received	34,642	32,332	
	34,642	32,148	
Expenditure			
Human Resource	24,374	22,923	94%
Stakeholder engagement meeting	5,945	1,731	29%
Online/Regional partner meetings	1,019	1,001	98%
Consortium wide meeting	3,304	6,493	196%
Grand Total	34,642	32,148	93%
Fund Balance	-	-	
Represented by:			
Grant receivable	-	-	

APPENDIX XX

AFP HRH/ WORLD HEALTH ORGANISATION
 INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	(31)	
Grant Income received	503,390	453,584	
	<u>503,390</u>	<u>453,553</u>	
Expenditure			
Advertisements	282	-	-
Airtime	113	-	-
Fuel	73,883	82,921	112%
Hall Hire	141	-	-
Per-diems	9,507	11,718	123%
Pre-hiring (development of TOR and conducting interviews)	1,761	6	-
Project management costs @10%	45,763	45,255	99%
Refreshments	1,127	-	-
Salaries	153,254	168,600	110%
Stationery	479	51	11%
Transport refund	180	-	-
Vehicle Hire	215,493	187,599	87%
Zoom payments	1,408	1,653	117%
Grand Total	<u>503,390</u>	<u>497,804</u>	99%
Fund Balance	<u>-</u>	<u>(44,251)</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>44,251</u>	

APPENDIX XXI

**POLIO SURGE VPD/ WORLD HEALTH ORGANISATION
 INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	173,956	84,318	
	173,956	84,318	
Expenditure			
Advertisements	-	-	-
Airtime	-	-	-
Fuel	28,249	4,545	16%
Per-diems	9,887	2,688	27%
Project management costs @10%	15,814	7,215	46%
Salaries	57,470	56,425	98%
Vehicle Hire	61,859	7,954	13%
Zoom payments	676	534	79%
Grand Total	173,956	79,361	46%
Fund Balance	-	4,957	
Represented by:			
Grant receivable	-	4,957	

The funds ledger is consolidated with Polio surge Human resource deployment and Vaccine Preventable Disease surveillance round 2. However, the budgets are not consolidated.

APPENDIX XXII

**REVISTA STUDY/ LIVERPOOL SCHOOL OF TROPICAL MEDICINE
 INCOME & EXPENDITURE STATEMENT**

	BUDGET USD	ACTUAL USD	% Var
Income			
Balance b/f	65,072	(24,716)	
Grant Income received	8,019	16,696	
	<u>73,091</u>	<u>(8,019)</u>	
Expenditure			
Anne Katahoire, Social Scientist, Advisor	4,915	-	-
Olive Kabajaasi, Social Scientist (4 months)	2,008	-	-
Priscilla Haguma, Study Coordinator	22,217	-	-
Study Medical Doctor TBD	8,512	-	-
Accountant (12 months)	2,687	-	-
Local travel (Hoima and Kampala)	2,672	-	-
Thiamine testing (Lancet labs)	10,243	-	-
Community engagement activities	9,833	-	-
Software (Nvivo) for qualitative analysis	508	-	-
Hardware (tablets for data collection)	635	-	-
Exchange rate loss/Gain	-	8,019	-
Overhead costs (20%)	8,862	-	-
Grand Total	<u>73,091</u>	<u>8,019</u>	11%
Fund Balance	<u>-</u>	<u>-</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>-</u>	

APPENDIX XXIII

**99 DOTS/ USCF
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	704,651	(20,914)	
Grant Income received	80,916	65,831	
	785,568	44,916	
Expenditure			
Salaries (Achilles, Noah, Alex, Data entrant x 3)	90,417	-	-
Benefits	11,754	-	-
Desk space rental	16,926	-	-
Site training (travel)	15,998	4,748	30%
Site M&E visits (travel)	28,899	-	-
Other Expenses (training personnel, CHW stipends/calls/home visits, IRB, IT support stipend, printing, meeting launch)	328,781	5,713	2%
Data plan for smart phones & project staff	5,450	-	-
Internet for project staff	12,000	-	-
Everwell Health Solutions	195,031	33,200	17%
Indirect @__12__%	80,311	1,255	2%
Grand Total	785,568	44,916	6%
Fund Balance	-	-	
Represented by:			
Grant receivable	-	-	

APPENDIX XIV

APOLLO_C STUDY/ THORASYS THORACIC MEDICAL SYSTEMS INC.
INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	22,401	16,801	
	22,401	16,801	
Expenditure			
Research Study Nurse	2,838	3,574	126%
Project Manager	3,006	283	-
Field workers (Total budget for 2 field workers)	3,343	6,814	204%
IRB Submission costs	300	200	67%
Transportation for participants	1,288	1,647	128%
Transportation for study staff	1,200	667	56%
Participant stipends	3,438	2,460	72%
Fuel cost	3,210	2,607	81%
Airtime for calls to participants	250	751	300%
Personal Protective Equipment & Supplies	500	374	75%
Exposure Monitoring Equipment and Services	993	993	100%
Exchange rate difference	-	(5)	-
Indirect Costs	2,037	2,096	100%
Grand Total	22,401	22,461	100%
Fund Balance	-	(5,660)	
Represented by:			
Grant receivable	-	5,660	

APPENDIX XXV

**APOLLO_C STUDY/ MASS GENERAL BIRMINGHAM
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	60,285.57	(5,510)	
Grant Income received	40,415	44,274	
	100,700	38,764	
Expenditure			
Local PI (Worodria)	14,490	5,011	35%
Research Study Nurse	12,918	4,743	37%
Project Manager	10,149	3,466	0%
Field workers (Total budget for 2 field workers)	16,325	8,739	54%
IRB Submission costs	1,382	369	27%
UNCST fees	300	306	102%
Transportation for participants	2,599	1,298	50%
Transportation for study staff	4,884	618	13%
Participant stipends	5,794	3,977	69%
Fuel cost	9,306	2,739	29%
Airtime for calls to participants	1,400	820	59%
Personal Protective Equipment & Supplies	3,500	484	14%
Exposure Monitoring Equipment and Services	520	607	117%
Clinical Equipment & Field Expenses	350	503	144%
INDIRECT COSTS	16,783	6,736	40%
Grand Total	100,700	40,415	40%
Fund Balance	-	(1,651)	
Represented by:			
Grant receivable	-	1,651	

APPENDIX XXVI

EXPEL TB STUDY/ UCSF
INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	%
	USD	USD	Var
Income			
Balance b/f	81,029	5,122	
Grant Income received	4,556	-	
	<u>85,586</u>	<u>5,122</u>	
Expenditure			
Study coordinator	23,678	-	-
Data Officer 1	7,439	-	-
Data Officer 2	7,439	-	-
Stationery	2,800	-	-
Mobile phones	832	-	-
Office inverter back up batteries	4,650	-	-
Office chairs	1,400	-	-
Office supplies	2,500	-	-
Site visits-Study staff per diem	5,829	3,447	59%
Vehicle expenses	5,000	415	8%
IRB Fees	500	100	20%
Internet/Mobile data	1,085	-	-
Office rent	9,000	-	-
Airtime	2,270	-	-
Indirect Costs 15%	11,163	594	-
Grand Total	<u>85,586</u>	<u>4,556</u>	5%
Fund Balance	<u>-</u>	<u>566</u>	
Represented by:			
Grant receivable	<u>-</u>	<u>566</u>	

APPENDIX XXVII

**PREDICT TB STUDY/ JOHN HOPKINS UNIVERSITY
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	22,932	(6,630)	
Grant Income received	58,194	59,860	
	81,126	53,230	
Expenditure			
Achilles Katamba	3,856	1,386	36%
Study Coordinator	12,118	9,040	75%
TBN	2,644	-	0%
TBN	2,644	-	0%
Field staff	25,557	22,783	0%
Administrative Assistant	1,309	7,243	553%
Fuel/maintenance cars	5,000	2,134	43%
Other	-	2,080	0%
Communications	-	618	0%
Printing/stationary	-	88	0%
Airtime @\$10/mo./ field worker	240	288	0%
Ethics submission	-	100	0%
TB culture	18,750	7,855	42%
Participant incentives (\$2per)	3,000	268	0%
8% INDIRECT	6,009	4,311	72%
Grand Total	81,126	58,194	72%
Fund Balance	-	(4,964)	
Represented by:			
Grant receivable	-	4,964	

APPENDIX XXVIII

HCD-COP STUDY/ YALE UNIVERSITY
INCOME & EXPENDITURE STATEMENT

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	(29,676)	
Grant Income received	388,899	320,370	
	388,899	290,694	
Expenditure			
Achilles Katamba (key)	22,880	18,174	79%
Noah Kiwanuka (key)	5,720	5,504	96%
Dr Moorine Ssekadde	4,154	4,195	-
Dr Stavira Turyahabwe	4,154	4,261	-
Dr Byaruhanga Raymond	4,154	3,934	-
Patricia Turimumaharo	29,443	30,095	102%
Emma Ochom	16,024	15,853	99%
Joseph Ggita	26,959	24,989	93%
Leah Nanziri	7,572	7,723	102%
Johnson Musinguzi	7,572	4,270	56%
Haruna Butunzi	7,572	7,768	103%
Moses Etiang	6,845	7,215	105%
Talemwa Nalugwa	1,883	1,716	91%
Richard Senvewo	2,992	3,448	-
Micheal Kaggwa	2,058	2,110	-
Office Supplies	4,000	2,624	66%
Laptops/phones/printers/software	5,000	1,554	31%
Laboratory supplies	31,341	10,100	-
Intervention materials	47,749	18,273	-
Travel to sites for supervision, sub-studies and training	31,872	18,374	-
Participant incentives for qualitative work	2,000	827	-
Training	25,882	22,501	87%
Office Rent	6,000	3,350	56%
Office operational cash	4,000	1,173	29%
Airtime for Staff Communication	2,400	1,724	72%
Internet	3,600	1,719	48%

HCD-COP STUDY/ YALE UNIVERSITY
INCOME & EXPENDITURE STATEMENT - CONTINUED

	BUDGET	ACTUAL	% Var
	USD	USD	
IRB	500	700	140%
Community of Practice Meetings	2,400	-	-
Professional Transcription	1,000	-	-
Site Expenses	42,358	51,375	121%
Indirect @ 8% minus patient care costs	28,807	22,044	77%
Grand Total	388,899	297,593	77%
Fund Balance	-	(6,899)	
 Represented by:			
Grant receivable	-	6,899	

APPENDIX XXIX

**PART TB STUDY/ YALE UNIVERSITY
INCOME & EXPENDITURE STATEMENT**

	BUDGET	ACTUAL	% Var
	USD	USD	
Income			
Balance b/f	-	(13,309)	
Grant Income received	130,208	116,541	
	130,208	103,232	
Expenditure			
Achilles Katamba	14,935	13,286	89%
Richard Senvewo	5,377	4,938	92%
Michael Kaggwa	1,792	1,678	-
Prof Tumwine	7,468	6,643	-
Aggrey Semeere	7,468	4,227	-
Anne Katahoire	7,468	4,227	57%
Trainee 40 - Barnabas Bakamatumaho - MPH - 2022	4,200	1,400	33%
Trainee 45 - Peter Wambi - Distance MPH - 2023	8,400	7,700	92%
Trainee 46 - Bashir Ssuna - Pre-doctoral fellow - 2022	4,000	4,250	106%
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2023	8,400	7,700	92%
Trainee 52 - Suzan Nakasendwa - Predoctoral Fellow - 2023	8,400	7,700	92%
Trainee 53 - Godwin Anguzu - Predoctoral Fellow - 2022	1,600	1,700	106%
Trainee 54 - Junior Faculty - 2023	10,020	1,400	14%
Trainee 55 - Johnson Musinguzi - Master's Sociology - 2023	7,700	4,200	-
Trainee 45 - Peter Wambi - Distance MPH - 2023	2,000	2,000	-
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2023	2,000	2,000	100%
Trainee 55 - Johnson Musinguzi - Master's Sociology - 2023	2,000	2,000	100%
Alfred Andama	2,000	2,000	100%
Balance for second semester tuition	2,300	253	-
Trainee 48 - Lucy Assege - MSCEB - MakSOM - 2023	-	1,087	-
Works in Progress Sessions - 20x year - \$50 each	1,000	1,008	101%
MakCHS Annual Scientific Symposium - September - \$1500	1,500	1,500	-
USHS Annual Scientific Symposium - August - \$1500	1,500	1,000	-
Registration on arrival	-	7,563	-
Program Review	5,000	3,000	-
Communications	1,100	415	-
Stationery	1,500	1,168	-
Transportation	400	-	-
Office	1,800	497	-

APPENDIX XXIX - CONTINUED

PART TB STUDY/ YALE UNIVERSITY
INCOME & EXPENDITURE STATEMENT - CONTINUED

	BUDGET	ACTUAL	% Var
	USD	USD	
Consortium/Contractual Costs (8%) - Not including Tuition	8,882	8,466	-
Grand Total	130,208	103,004	73%
Fund Balance	-	228	
Represented by:			
Bank balance	-	228	

APPENDIX XXX

EXACT TB STUDY/ UNIVERSITY OF CARLIFORNIA SAN FRANCISCO
INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	49,897	-	
	49,897	-	
Expenditure			
Human Resources	38,754	8,175	21%
Supplies	2,867	-	0%
Travel costs	1,880	-	0%
Other costs	2,700	652	0%
Indirect @__8__%	3,696	706	0%
Grand Total	49,897	9,534	19%
Fund Balance	-	(9,534)	
Represented by:			
Grant receivable		(9,534)	

APPENDIX XXXI

BMGF STUDY/ JOHN HOPKINS UNIVERSITY
 INCOME & EXPENDITURE STATEMENT

	Budget	Actual	% Var
	USD	USD	
Income			
Balance b/f	-	-	
Grant Income received	171,735	-	
	<u>171,735</u>	<u>-</u>	
Expenditure			
Salaries	50,670	21,862	43%
Fringe Benefits	-	430	-
Travel	5,000	513	10%
Other Direct	93,665	589	1%
Indirect Cost	22,400	3,509	16%
Grand Total	<u>171,735</u>	<u>26,903</u>	16%
Fund Balance	<u>-</u>	<u>(26,903)</u>	
Represented by:			
Grant receivable	-	<u>(26,903)</u>	