

POSITIVE ACTION FOR DEVELOPMENT

**INDEPENDENT AUDITOR'S REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER, 2022**



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Betselot Berhanu Certified Audit Firm

Chartered Certified Accountant (UK)

Tel. (251)(25) 4111345 Mobile (251)(915) 731345 P. O. Box 400 Dire Dawa Ethiopia

POSITIVE ACTION FOR DEVELOPMENT
Financial statements for the year ended 31, December 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of Positive Action for Development

Opinion

We have audited the statement of financial position of **Positive Action for Development** (the Organization) as at December,31,2022 and the statement of income and expenditure, statement of fund balance and Statement of cash flows for the year ended December 31, 2022 and notes to the financial statement, including a summary of significant accounting policies (together "the financial statement") set out on pages 3 to 15.

In our opinion, the Organization financial statement presents fairly, in all material respects, the financial position of the Organization as at December 31, 2022 and the cash receipts and disbursements, statement of fund balance and statement of cash flows for the year ended December 31, 2022 in accordance with Generally Accepted Accounting Principles and the requirements of the Proclamation No.1113/2019, a proclamation to provide for organizations of civil Societies.

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 Statement section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statement in Ethiopia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion **Responsibilities of Management and Those Charged with Governance for the Financial Statement**

Management is responsible for the preparation and fair presentation of the financial statement in accordance with those requirements of the Financial Reporting Framework in Ethiopia relevant to preparing such a financial statement, and for such internal control as management determines is necessary to enable the preparation of a financial statement that is free from material misstatement, whether due to fraud or error

In preparing the financial statement, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an

Depo, Biftu Adugna Building Office NO 43 e-mail: betselotberhanu@gmail.com



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 this financial statement.

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 statement, 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, if any, 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.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statement represents the underlying transactions and events in a manner that achieves fair presentation.

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


Betselot Berhanu
Certified Audit Firm



Dire Dawa
March 1, 2023

**POSITIVE ACTION FOR DEVELOPMENT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022**

Currency: Ethiopian Birr

	<u>Notes</u>		<u>2021</u>
ASSETS			
NON-CURRENT ASSETS			
Fixed assets	2b, 3	4,252,598	2,737,833
Current Assets			
Account receivables and prepayments	4	182,938	40,332
Cash and bank balances	5	5,735,196	2,188,977
		<u>5,918,134</u>	<u>2,229,309</u>
Current liabilities			
Account payables and accruals	7	2,724,117	959,440
Net Current Assets		<u>3,194,017</u>	<u>1,269,869</u>
Total net Assets (Liabilities)		<u>7,446,615</u>	<u>4,007,702</u>
REPRESENTED BY:			
Fund balance	6	3,194,017	1,269,869
Contra fixed asset fund account	2b, 3	4,252,598	2,737,833
		<u>7,446,615</u>	<u>4,007,702</u>

The accounting policies on page 7 and notes on pages 8 to 15 are integral part of these financial statements



**POSITIVE ACTION FOR DEVELOPMENT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

	<u>Notes</u>		<u>2021</u>
INCOME			
Donation in cash	2c, 8	71,301,118	24,850,051
In kind contribution	9	23,453,207	-
Other income-penalty		-	-
		<u>94,754,325</u>	<u>24,850,051</u>
EXPENDITURES			
Program expenditures	2d, 10.1	82,328,854	20,401,283
Administrative expenditures	2d,10.2	<u>10,445,740</u>	<u>3,778,487</u>
		<u>92,774,593</u>	<u>24,179,770</u>
Excess (deficit) of income over expenditures		<u><u>1,979,732</u></u>	<u><u>670,281</u></u>

The accounting policies on page 7 and notes on pages 8 to 15 are integral part of these financial statements



**POSITIVE ACTION FOR DEVELOPMENT
STATEMENT OF FUND BALANCE
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

		<u>2021</u>
Fund balance as at 01 January 2022	1,269,869	727,692
Transfers received (including in kind contribution)	94,754,325	24,850,051
Return to donors of unutilized fund	(55,584)	(128,104)
Balance available for disbursement	95,968,610	25,449,639
Less: disbursements for the year	92,774,593	24,179,770
Balance for subsequent disbursement (31 December 2022)	<u>3,194,017</u>	<u>1,269,869</u>

The accounting policies on page 7 and notes on pages 8 to 15 are integral part of these financial statements



**POSITIVE ACTION FOR DEVELOPMENT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

CASH FLOW FROM OPERATING ACTIVITIES

Excess (deficit) of income over expenditures	1,979,732
Decrease (increase) account receivables and prepayments	(142,606)
Fund balance returned to donors	(55,584)
Increase (decrease) account payables and accruals	<u>1,764,677</u>
Net cash flow during the year	3,546,219
Cash and cash equivalents beginning balance	<u>2,188,977</u>
Cash and cash equivalents closing balance	<u>5,735,196</u>

The accounting policies on page 7 and notes on pages 8 to 15 are integral part of these financial statements



**POSITIVE ACTION FOR DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

1. ESTABLISHMENT

Positive Action for Development (PAD) is an indigenous, non-governmental, non-profit, humanitarian and developmental organization; was established on June 6, 2011 under registration number 2330 and legally registered as Ethiopian civil society organization. The organization was re-registered as a local organization under Proclamation number 1113/2019 of the Civil Society Organization and received legal personality on May 22, 2019.

The organization was founded with a vision to create a community of hope where poverty has been overcome and people live in dignity and security. The organization's mission is to save lives, promote hope, end poverty and achieve social justice through integrated and sustainable development approaches. It works on thematic areas such as humanitarian emergency response and life-saving activities, including essential nonfood items (ESNFI) distribution, Camp Coordination and camp Management (CCCM) and shelter development, combating gender-based violence, child and youth development; democratization, human rights and peace building and conflict resolution; livelihood support and economic development of poor and vulnerable women and men; Integrated support for people on the street; Community Mental Health and; Rehabilitation and reintegration of returnees from human trafficking. PAD has its head office in Addis Ababa, Ethiopia with active operational presence in most regions of Ethiopia.

SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting

The financial statements have been prepared using the double entry modified cash basis of accounting and are consistent with those used in the previous years.

b. Fixed assets and stock

All fixed assets purchased are expensed at the time of purchase and again recorded as assets against a contra-fixed assets fund account. Procurement of goods for stock and consumption are directly expensed at the time of purchase

c. Income

Income represents grants received from various donors during the period under review. Income is recognized when the funds are received into the organization's banks. The balance of funds for the period represents amounts not utilized at the close of the period. In-kind donations, if any, are estimated at current market price and included as both income and expenditure of the period of receipt of the donation.

d. Expenditures

Expenditures represent amounts disbursed and costs incurred for procurement of goods and services

e. Transaction of foreign currencies

Foreign currency transactions are translated into the functional currency (Birr) using the exchange rates prevailing at the date of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at the year end are recognized in the statement of income and expenditure.



**POSITIVE ACTION FOR DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

3. FIXED ASSETS

		<u>2021</u>
Computers and printers	990,107	312,023
Office furniture & equipment	1,207,634	370,954
Motor vehicles	2,054,857	2,054,857
	<u>4,252,598</u>	<u>2,737,833</u>

4. RECEIVABLES AND PREPAYMENTS

		<u>2021</u>
Work advance	171,152	23,672
Prepaid office rent	3,962	3,961
Value added tax recoverable	7,825	12,700
	<u>182,938</u>	<u>40,332</u>

5. CASH AND BANK BALANCE

		<u>2021</u>
Cash at bank		
Commercial Bank of Ethiopia	169,431	1,431,498
Dashen Bank SC	71,555	387,275
Awash Bank SC	196,710	370,204
Buna Bank SC	<u>5,297,500</u>	-
	5,735,196	2,188,977
Cash on hand	-	-
	<u>5,735,196</u>	<u>2,188,977</u>



**POSITIVE ACTION FOR DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

6. FUND BALANCE

Fund balance represents the amount left over from grant and contributions obtained after deduction of the expenditures made during the year and adjusted for balances brought forward from prior years.

7. ACCOUNT PAYABLES AND ACCRUALS

		<u>2021</u>
Income tax payable	420,568	78,569
Pension contribution payable	265,337	57,721
Provident fund payable	472,446	25,176
Severance payable	1,484,976	747,670
Withholding tax payable	66,955	21,137
Accruals	13,835	29,168
	<u>2,724,117</u>	<u>959,440</u>

8. DONATION AND CONTRIBUTION

		<u>2021</u>
International Organisation for Migration (IOM)	35,737,491	4,434,239
Bureau of Labor and Social Affairs (BOLSA)	13,624,606	12,133,356
OTI /dexis	6,218,838	5,680,753
Afro Ethiopia Integrated Development (AEID)	3,899,475	-
The Luminis Fuund	3,676,536	-
International republican Institute (IRI)	3,297,847	1,694,329
Malala Fund	3,110,748	-
HAPCO	984,415	295,676
Local donations	751,162	430,367
CSSP2 Cap Deveopmet Supprt	-	181,331
	<u>71,301,118</u>	<u>24,850,051</u>



**POSITIVE ACTION FOR DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

9. DONATION IN-KIND

Donation in kind represents values of materials and services detailed below:-

Blankets and mats	7,043,558
Kitchen sets	4,151,297
Plastic sheets	3,216,659
Hygiene kits	2,040,364
Washing basins	1,761,637
Plastic Washing materials	1,466,674
Other Materials	3,773,019
	<u>23,453,207</u>

10. EXPENDITURES (Annex 1)

10.1 Program expenditures

Community & beneficiary capacity building	4,329,817	820,358
Mass education, community conversation and awareness	2,185,447	2,038,740
Business training and start up capital	148,189	946,987
Salary-outreach community extension workers	10,410,454	3,750,811
Financial and material support to beneficiary	12,715,680	648,336
Beneficiary socio economic support	54,008	1,342,968
Training on leadership, entrepreneurship and mobilization	2,130,429	15,704
Center based rehabilitation and integrated service	2,245,682	4,550,160
Reunification of children and IGA support	6,052,201	6,287,219
Monitoring and followup	1,794,201	-
Non Food Items (NFI) support to IDPs	27,011,232	-
Communal Shelter construction	13,245,083	-
	<u>82,322,422</u>	<u>20,401,283</u>



**POSITIVE ACTION FOR DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Currency: Ethiopian Birr

10.2 Administration expenditures

		<u>2021</u>
Fixed asset	1,514,765	8,500
Salary and benefits	5,156,718	2,350,193
Office rent	950,741	300,904
Perdiem allowance and transport	332,787	39,320
Maintenance, fuel & Insurance	477,079	572,105
Office supplies	727,741	162,115
Communication	189,559	116,853
Utilities	515,269	140,698
Audit fee	11,408	65,644
Monitoring, evaluation and supervision	514,672	-
Postage & Shipping	61,431	22,156
	<u>10,452,171</u>	<u>3,778,487</u>

11. PROPORTION PROGRAM AND ADMINISTRATION EXPENDITURES

	<u>%</u>
Program Expenditures	89%
Administration expenditures	<u>11%</u>
	<u>100%</u>

12. SUBSEQUENT EVENTS

No major subsequent events were observed



POSITIVE ACTION FOR DEVELOPMENT											
ANNEX 1: DETAILED SUMMARY OF RECEIPTS AND DISBURSEMENTS											
FOR THE YEAR ENDED 31 DECEMBER 2022											
										Currency: Ethiopian Birr	
	<u>MALALA</u>	<u>AEID</u>	<u>IRI</u>	<u>LF</u>	<u>BOLSA DD</u>	<u>BOLSA AA</u>	<u>IOM</u>	<u>OTI</u>	<u>HAPCO & LOCAL DONATIO NS</u>	<u>TOTAL 2022</u>	<u>2021</u>
RECEIPTS											
Ddonation Income	3,110,748	3,899,475	3,297,847	3,676,536	10,046,400	3,578,206	35,737,491	6,218,838	984,415	70,549,956	24,419,684
In-kind Donations							23,453,207			23,453,207	
Local Donations	-	-	-	-	-	-	-	-	751,162	751,162	430,367
	<u>3,110,748</u>	<u>3,899,475</u>	<u>3,297,847</u>	<u>3,676,536</u>	<u>10,046,400</u>	<u>3,578,206</u>	<u>59,190,698</u>	<u>6,218,838</u>	<u>1,735,577</u>	<u>94,754,325</u>	<u>24,850,051</u>
EXPENDITURES											
a) PROGRAM EXPENDITURES											
Community & beneficiary capacity building	114,440		322,001				1,876,041.99	1,679,855	337,479	4,329,817	820,358
Mass education, community conversation and awareness	47,460	-	998,067	18,105			-	137,401	984,414	2,185,447	2,038,740
Business training and start up capital	-	-					148,189		-	148,189	946,987
Salary-outreach community extension workers	187,838	602,551	458,090	730,473	916,353	351,488	6,440,495	723,167	-	10,410,454	3,750,811
Financial and material support to beneficiary	-	-		437,000	6,600,133		5,662,547	15,999	-	12,715,680	648,336
Beneficiary socio economic support	-	-			54,008		-		-	54,008	1,342,968
Training on leadership, entrepreneurship and mobilization	-	-		271,548			733,210	1,125,671	-	2,130,429	15,704
Center based rehabilitation and integrated service					1,128,330	1,117,352	-			2,245,682	4,550,160
Reunification of children and IGA support					1,895,750	4,106,308	-		50,143	6,052,201	6,287,219
Monitoring and flowup		32,390	343,377	38,877		202,220	949,482	227,855		1,794,201	-
Non Food Items (NFI) support to IDPs							27,011,232			27,011,232	-
Communal Shelter construction	-	320,369	-	-	-	-	12,924,714	-	-	13,245,083	-
SUB-TOTAL	<u>349,738</u>	<u>955,310</u>	<u>2,121,535</u>	<u>1,496,003</u>	<u>10,594,574</u>	<u>5,777,367</u>	<u>55,745,911</u>	<u>3,909,948</u>	<u>1,372,036</u>	<u>82,322,422</u>	<u>20,401,283</u>



POSITIVE ACTION FOR DEVELOPMENT											
ANNEX 1: DETAILED SUMMARY OF RECEIPTS AND DISBURSEMENTS											
FOR THE YEAR ENDED 31 DECEMBER 2022											
											Currency: Ethiopian Birr
	MALALA	AEID	IRI	LF	BOLSA DD	BOLSA AA	IOM	OTI	HAPCO	TOTAL 2022	2021
b) ADMINISTRATION EXPENDITURES											
Fixed asset	278,885	-					96,700	1,139,180	-	1,514,765	8,500
Salary and benefits	168,426	325,385	124,676		472,856	15,190	2,063,325	1,986,860	-	5,156,718	2,350,193
Office rent	-	-	197,000	3,961	53,763		438,253	257,765	-	950,741	300,904
Perdiem allowance and transport	-	27,368	3,237				177,967	124,215	-	332,787	39,320
Maintenance, fuel & Insurance	-	-	50,416	59,360	22,158		345,145		-	477,079	572,105
Office supplies	-	5,572	12,270	102,178	70,811		343,904	193,005	-	727,741	162,115
Communication	-	-	3,086	9,905	35,536		97,046	43,986	-	189,559	116,853
Utilities	-	-	79,225	15,087	16,405		234,860	152,692	17,000	515,269	140,698
Audit fee	-	-	-		6,702	4,706	-		-	11,408	65,644
Monitoring, evaluation and supervision	-	-	-			6,431	508,241		-	514,672	
Postage & Insurance	-	-	1,400	-	3,035	-	8,435	48,561	-	61,431	22156
SUB-TOTAL	447,311	358,325	471,309	190,491	681,266	26,327	4,313,876	3,946,266	17,000	10,452,171	3,778,487
TOTAL EXPENDITURES	797,049	1,313,635	2,592,844	1,686,495	11,275,840	5,803,695	60,059,787	7,856,214	1,389,036	92,774,593	24,179,770
Excess (deficit) of receipts over expenditures	2,313,700	2,585,840	705,003	1,990,041	(1,229,440)	(2,225,489)	(869,088)	(1,637,376)	346,541	1,979,732	670,281
Fund balance as at 31 December 2021	-	-	7,103	-	1,070,511	368,699	(1,010,674)	839,351	(5,122)	1,269,868	727,691
Donors	-	-	-	-	-	(55,584)	-	-	-	(55,584)	(128,104)
Fund balance as at 31 December 2022	2,313,700	2,585,840	712,106	1,990,041	(158,929)	(1,912,374)	(1,879,762)	(798,025)	341,419	3,194,016	1,269,868



POSITIVE ACTION FOR DEVELOPMENT										
ANNEX 3: DETAILED SUMMARY OF RECEIPTS AND DISBURSEMENTS										
FOR THE YEAR ENDED 31 DECEMBER 2022										
										Currency: Ethiopian Birr
	<u>IOM DD Waste to Weath</u>	<u>IOM Sekota NFI</u>	<u>IOM Zigualla NFI</u>	<u>IOM Jara IDP Shalter</u>	<u>IOM Sekota CCCM</u>	<u>IOM Compass</u>	<u>IOM Borena CCCM</u>	<u>TOTAL 2022</u>	<u>2021</u>	
RECEIPTS										
DONATION INCOME	3,963,871.1	2,559,120	3,221,274	10,867,482.35	8,792,094.01	1,679,289.00	4,654,360.56	35,737,491	4,434,239	
INKIND DONATION		12,328,123	11,125,085					23,453,207		
OTHER INCOME	-	-	-	-	-	-	-	-	-	
	<u>3,963,871</u>	<u>14,887,243</u>	<u>14,346,358</u>	<u>10,867,482</u>	<u>8,792,094</u>	<u>1,679,289</u>	<u>4,654,361</u>	<u>59,190,698</u>	<u>4,434,239</u>	
EXPENDITURES										
a) PROGRAM EXPENDITURES										
Community & beneficiary capacity building	662,618			298,719		587,196	327,509	1,876,042	309,132	
Mass education, community conversation and awareness								-	96,039	
Business training and start up capital	148,189							148,189	962,691	
Salary-outreach community extension workers	481,944	652,503	532,086	471,980	2,805,392	357,022	1,139,567	6,440,495	710,107	
Financial and material support to beneficiary	2,441,800				384,172	2,610,893	225,682	5,662,547		
Beneficiary socio economic support and mobilization					246,477	435,025	51,707	733,210	28,191	
Center based rehabilitation and integrated service								-	-	
Reunification of children and IGA support								-	105,400	
Monitoring and followup		214,969	129,615	97,700	403,413	86,884	16,900	949,482	3,525,024	
Non Food Items (NFI) support to IDPs		13,714,123	13,297,109	-	-	-	-	27,011,232		
Communal Shelter construction	-	-	-	9,484,323	3,440,391	-	-	12,924,714	-	
SUB-TOTAL	<u>3,734,551</u>	<u>14,581,595</u>	<u>13,958,810</u>	<u>10,352,723</u>	<u>7,279,845</u>	<u>4,077,021</u>	<u>1,761,366</u>	<u>55,745,911</u>	<u>5,736,584</u>	



POSITIVE ACTION FOR DEVELOPMENT										
ANNEX 4: DETAILED SUMMARY OF RECEIPTS AND DISBURSEMENTS										
FOR THE YEAR ENDED 31 DECEMBER 2022										
										Currency: Ethiopian Birr
	<u>IOM DD Waste to Weath</u>	<u>IOM Sekota NFI</u>	<u>IOM Ziquala NFI</u>	<u>IOM Jara IDP Shalter</u>	<u>IOM Sekota CCCM</u>	<u>IOM Compass</u>	<u>IOM Borena CCCM</u>	<u>TOTAL 2022</u>	<u>2021</u>	
b) ADMINISTRATION EXPENDITURES										
Fixed asset					96,700			96,700		
Salary and benefits	354,289	120,089	148,075	296,151	808,312	211,371	125,038	2,063,325	563,253	
Office rent	80,882	51,750	69,000	69,000	129,700	37,921	-	438,253	42,406	
Perdiem allowance and transport	13,101					16,092	148,773	177,967	14,443	
Maintenance, fuel & Insurance	22,666			40,347	206,039	71,734	4,360	345,145	73,730	
Office supplies	28,648	23,526	35,740	82,642	121,185	42,483	9,680	343,904	34,673	
Communication	12,771	15,349	22,425	5,925	30,671	9,905	-	97,046	23,624	
Utilities	31,327	17,430	28,243		123,998	33,862		234,860	14,011	
Audit fee								-	36,756	
Monitoring, evaluation and supervision		79,627	56,965	240,456	131,193			508,241	-	
Postage & Shipping	1,941	-	-	-	-	6,494	-	8,435	2,363	
SUB-TOTAL	545,624	307,771	360,448	734,522	1,647,798	429,862	287,851	4,313,876	805,260	
TOTAL EXPENDITURES	4,280,174	14,889,366	14,319,258	11,087,245	8,927,643	4,506,883	2,049,217	60,059,787	6,541,843	
Excess (deficit) of receipts over expenditures	(316,303)	(2,123)	27,100	(219,762)	(135,549)	(2,827,594)	2,605,143	(869,088)	(2,107,604)	
Fund balance as at 31 December 2021	-	-	-	-	-	-	(1,010,674)	(1,010,674)	1,096,930	
Unutilized fund returned to donors	-	-	-	-	-	-	-	-	-	
Fund balance as at 31 December 2022	(316,303)	(2,123)	27,100	(219,762)	(135,549)	(2,827,594)	1,594,469	(1,879,762)	(1,010,674)	

