

**FINANCIAL STATEMENTS, INDEPENDENT
AUDITORS' REPORT AND MANAGEMENT LETTER
FOR THE YEAR ENDED 31 DECEMBER 2013**

**MANAGED BY THE MINISTRY OF PUBLIC HEALTH
OF THE REPUBLIC OF MASAKA**

**PROGRAM TITLE: STRENGTHENING PROVINCIAL
HIV PROGRAM (SPHP)**

**FUNDED BY THE GLOBAL FUND UNDER GRANT
NUMBER MAS-708-G04-T**

FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013

FUNDED BY THE GLOBAL FUND UNDER GRANT NUMBER MAS-708-G04-T AND MANAGED BY THE MINISTRY OF PUBLIC HEALTH OF THE REPUBLIC OF MASAHA

ACRONYMS AND ABBREVIATIONS

EFR	-	Enhanced Financial Reporting
EUR	-	Euro
GF	-	The Global Fund
GPFS	-	Grant Program Financial Statements
HIV	-	Human Immunodeficiency Virus
IFAC	-	International Federation of Accountants
ISA	-	International Standards on Auditing
MOPH	-	Ministry Of Public Health
PR	-	Principal Recipient
PU/DR	-	Program Update/Disbursement Request
SR	-	Sub Recipient
ToR	-	Terms of Reference

FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013

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FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013

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1 INTRODUCTION

1.1 BACKGROUND

The PR should include a brief background on the grant including its main objectives and activities. Reference may be made to the program description in Annex A of the Grant Agreement.

2. INDEPENDENT AUDITORS' REPORT ON THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (GPFS)

2.1 INDEPENDENT AUDITORS' REPORT TO THE PERMANET SECRETARY OF PUBLIC HEALTH OF THE REPUBLIC OF MASAHA

The auditors to include their report prepared in accordance with the International Standards on Auditing (ISA) or International Standards of Supreme Audit Institutions (ISSAI) as required in the Global Fund Terms of Reference.

**ANNEX 4: FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013
FUNDED BY THE GLOBAL FUND UNDER GRANT NUMBER MAS-708-G04-T
AND MANAGED BY THE MINISTRY OF PUBLIC HEALTH OF THE REPUBLIC OF MASAKA**

2.2 CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS

2.2.1 STATEMENT OF CASH RECEIPTS AND PAYMENTS

	Notes	2012 Budget	2012 Actual	2013 Budget USD	2013 Actual USD	2013 Variance USD	2013 Variance %
RECEIPTS							
Receipts from the Global Fund	2.3.3	XXXX	XXXX	XXXX	XXXX		
Direct payments made by the Global Fund		-	XXXX	-	XXXX		
Other Income		-	XXXX	-	XXXX		
TOTAL		XXXXX	XXXXX	XXXXX	XXXXX		
EXPENDITURE INCURRED							
Human Resources		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Technical Assistance		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Training		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Health Products and Health Equipment		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Medicines and Pharmaceutical products		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Procurement and Supply Management costs		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Infrastructure and other equipment		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Communication materials		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Monitoring and Evaluations		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Living support to clients/target population		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Planning and administration		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Overheads		XXXX	XXXX	XXXX	XXXX	XXXX	XXXX
Other expenditure		-	XXXX	-	XXXX		
TOTAL		XXXX	XXXX	XXXX	XXXX		
SURPLUS/(DEFICIT) FOR THE YEAR			XXXX		XXXX		

ANNEX 4: FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013 FUNDED BY THE GLOBAL FUND UNDER GRANT NUMBER MAS-708-G04-T AND MANAGED BY THE MINISTRY OF PUBLIC HEALTH OF THE REPUBLIC OF MASAKA

2.2 CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.2.2 STATEMENT OF FINANCIAL POSITION

		2012	2013
	Notes	USD	USD
Current Assets			
Advances to Sub-Recipients	2.3.9	XXXX	XXXX
Other Advances	2.3.8	XXXX	XXXX
Prepayments	2.3.8	XXXX	XXXX
Bank and cash balance	2.3.7	XXXX	XXXX
Total		XXXX	XXXX
Total Assets		XXXX	XXXX
Fund balance and Liabilities			
Fund balance		XXXX	XXXX
Liabilities			
Payables	2.3.10	XXXX	XXXX
Accruals	2.3.10	XXXX	XXXX
		XXXX	XXXX
Total Fund balance and Liabilities		XXXX	XXXX
Memorandum account			
Fixed assets additions	2.3.12	113,800	-

The above consolidated Grant Program Financial Statements have been approved by the project management on.....2014 and signed on its behalf by:

Permanent Secretary Ministry of Public Health

.....

Project Coordinator / Finance Director

.....

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2.2 CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.2.3 STATEMENT OF CHANGES IN FUND BALANCES

	Total USD
At January 2012	XXXX
Surplus/Deficit for the period	XXXX
At 31 December 2012	XXXX
At January 2013	XXXX
Surplus/Deficit for the period	XXXX
At 31 December 2013	XXXX

2.2.4 STATEMENT OF CASHFLOWS

	2013 USD	2012 USD
Cash flows from Operating Activities		
Surplus/Deficit for the period	XXXX	XXXX
<i>Working capital changes</i>		
Decrease/(Increase) in advances to Sub Recipients	XXXX	XXXX
Decrease/(Increase) in other advances	XXXX	XXXX
Increase/(Decrease) in payables	XXXX	XXXX
Net cash generated/(used in) Operating activities	XXXX	XXXX
Net Increase/(Decrease) in cash and cash equivalents	XXXX	XXXX
Cash and Cash equivalents at 1 January	XXXX	XXXX
Cash and Cash equivalents at 31 December	XXXX	XXXX
Represented by		
Bank and cash balance	XXXX	XXXX

ANNEX 4: FINANCIAL STATEMENTS, INDEPENDENT AUDITORS' REPORT AND MANAGEMENT LETTER FOR THE YEAR ENDED 31 DECEMBER 2013 FUNDED BY THE GLOBAL FUND UNDER GRANT NUMBER MAS-708-G04-T AND MANAGED BY THE MINISTRY OF PUBLIC HEALTH OF THE REPUBLIC OF MASAKA

2.3 NOTES TO THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS

2.3.1 REPORTING ENTITY

The Principal Recipient under this grant is the Ministry of Public Health of the Republic of Masaka. The PR implements this program along with 9 Sub Recipients XXXX,XXXX,XXXX,XXXX,XXXX,XXXX and XXXX.

These financial statements have been consolidated to comprise the financial performance and position of the Principal Recipient and the Sub recipients as stated above.

2.3.2 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the consolidated Grant Program Financial Statement - GPFS are set out below:

Basis of accounting

The consolidated GPFS are prepared on a cash receipt and disbursement basis. On this basis, revenue is recognised when received rather than when earned and expenses are recognised when paid rather than when incurred.

Grant income

Grant income comprises funds received by the Principal Recipient under the agreement from the Global Fund during the period 1 January 2013 to 31 December 2013.

Direct payments made by the Global Fund

This constitutes any payments made by the Global Fund directly to the suppliers for goods and services provided to the Principal Recipient or Sub Recipients in relation to the grant. The consideration amount is recognised in the financial statements both as income and expenditure upon notification from the Global Fund of payments to the supplier.

Other income

Other income represents income earned from use of grant funds. This may include Interest income earned from operation bank accounts holding Global Fund contributions during the year, proceeds from the sale of fixed assets and other inventories such as condoms and foreign exchange gains.

Expenditure

Expenditure represents amounts paid as consideration for goods and services received.

Other Expenditure

Other expenditure represents any significant costs incurred on the grant which cannot be directly attributed to the cost categories as presented in the summary budget. This account balance may also include foreign exchange losses.

Cash and cash equivalents

Cash is considered to be cash on hand and in operating bank accounts.

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2.3 NOTES TO THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.3.2 ACCOUNTING POLICIES (Continued)

Advances and Prepayments to suppliers

Other advances

Other advances may include staff advances among others and these are recognised at the anticipated realizable value.

Prepayments to suppliers

Prepayments include payments made to suppliers in advance of receipt of goods and services. These may include rental prepayments, fuel prepayments and insurance prepayment among others. These are recognised at the anticipated realisable amount.

Advances to sub-recipients

Advances to sub recipients relate to funds disbursed by the Principal Recipients to the Sub recipients during the year. These are recognised at the amount earlier advanced by the Principal Recipient to the Sub-recipient to complete certain activities under the grant program.

Payables

Payables may include rental amounts payable, insurance payable and salaries payable among others. These are recognised in the statement of Financial Position at their nominal value.

Foreign currencies

Transactions in foreign currencies are translated to the functional currency of the trust at exchange rates ruling at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency at the exchange rate at that date. The resultant foreign currency gain or loss is recognised in the statement of comprehensive income.

2.3.3 GRANT INCOME

Disbursements from the Global Fund during the period 1 January 2013 to 31 December 2013 were as follows:

Date of Receipt	Amount USD
02 January 2013	XXXX
25 May 2013	XXXX
07 August 2013	XXXX
12 November 2013	XXXX
28 December 2013	XXXX
Total	XXXX

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2.3 NOTES TO THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.3.4 DIRECT PAYMENTS MADE BY THE GLOBAL FUND

Supplier	Date paid	Amount USD
Partnership For Supply Chain Management (PFSCM International Dispensary Association (IDA))		XXXX
		XXXX
		XXXX

2.3.5 OTHER INCOME

	Amount USD
Sale of motor vehicle	XXXX
Sale of condoms	XXXX
	XXXX

2.3.6 OTHER EXPENDITURE

	Amount USD
Foreign exchange losses	XXXX
	XXXX

2.3.7 BANK AND CASH

	Bank balances USD	Cash on hand USD	Cash in transit USD	Total USD
Principal Recipient	XXXX	XXXX	XXXX	XXXX
SR 1	XXXX	XXXX	XXXX	XXXX
SR 2	XXXX	XXXX	XXXX	XXXX
SR 3	XXXX	XXXX	XXXX	XXXX
SR 4	XXXX	XXXX	XXXX	XXXX
SR 5	XXXX	XXXX	XXXX	XXXX
SR 6	XXXX	XXXX	XXXX	XXXX
	XXXX	XXXX	XXXX	XXXX
Cash balance end of PU ending 31 December 2013				XXXX
			Variance	XXXX

*A reconciliation should be included to explain the variance between the cash balance per the PU and the audited financial statements.

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2.3 NOTES TO THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.3.8 ADVANCES AND PREPAYMENTS

	Advances	Prepayments	Advances	Prepayments
	2013	2013	2012	2012
	USD	USD	USD	USD
PR	XXXX	XXXX	XXXX	XXXX
SR 1	XXXX	XXXX	XXXX	XXXX
SR 2	XXXX	XXXX	XXXX	XXXX
SR 3	XXXX	XXXX	XXXX	XXXX
SR 4	XXXX	XXXX	XXXX	XXXX
SR 5	XXXX	XXXX	XXXX	XXXX
SR 6	XXXX	XXXX	XXXX	XXXX
	XXXX	XXXX	XXXX	XXXX

2.3.9 ADVANCES TO SUB-RECIPIENTS

	2013	2012
	USD	USD
PR	XXXX	XXXX
SR 1	XXXX	XXXX
SR 2	XXXX	XXXX
SR 3	XXXX	XXXX
SR 4	XXXX	XXXX
SR 5	XXXX	XXXX
SR 6	XXXX	XXXX
Total	XXXX	XXXX

2.3.10 PAYABLES AND ACCRUALS

	Payables	Accruals	Payables	Accruals
	2013	2013	2012	2012
	USD	USD	USD	USD
PR	XXXX	XXXX	XXXX	XXXX
SR 1	XXXX	XXXX	XXXX	XXXX
SR 2	XXXX	XXXX	XXXX	XXXX
SR 3	XXXX	XXXX	XXXX	XXXX
SR 4	XXXX	XXXX	XXXX	XXXX
SR 5	XXXX	XXXX	XXXX	XXXX
SR 6	XXXX	XXXX	XXXX	XXXX
	XXXX	XXXX	XXXX	XXXX

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2.3 NOTES TO THE CONSOLIDATED GRANT PROGRAM FINANCIAL STATEMENTS (Continued)

2.3.11 ADVANCES TO SRs RECONCILIATION

Reconciliation	Opening fund Balance	Income	Expenditure	Bank and Cash	Advances
	1 January 2012	USD	USD	USD	USD
	USD	Note 2.3.9	Appendix 1	Note 2.3.7	Note 2.3.8
SR 1	XXXX	XXXX	(XXXX)	XXXX	XXXX
SR 2	XXXX	XXXX	(XXXX)	XXXX	XXXX
SR 3	XXXX	XXXX	(XXXX)	XXXX	XXXX
SR 4	XXXX	XXXX	(XXXX)	XXXX	XXXX
SR 5	XXXX	XXXX	(XXXX)	XXXX	XXXX
SR 6	XXXX	XXXX	(XXXX)	XXXX	XXXX
	XXXX	XXXX	(XXXX)	XXXX	XXXX

*The total for opening fund balance, income, expenditure, bank and cash and advances should tally with the details in the accompanying appendix 1 of these financial statements.

2.3.12 CONSOLIDATED FIXED ASSETS

	Motor Vehicles	Computer equipment	Other equipment	Motor Cycles	Total
COST	USD	USD	USD	USD	USD
At 1 January 2012	88,000	2,840	-	2,000	92,840
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2012	88,000	2,840	-	2,000	92,840
At 1 January 2013	88,000	2,840	-	2,000	92,840
Additions	75,000	1,800	37,000	-	113,800
Disposals	-	-	-	(1,200)	(1,200)
At 31 December 2013	163,000	4,640	37,000	800	205,440

*Cost amounts indicated above should tally to the details in the accompanying appendix 3 of these financial statements

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APPENDIX 1: Sub recipient expenditure breakdown

a) SR 1

	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Variance	Variance	Notes
	USD	USD	USD	USD	USD	%	
RECEIPTS							
Receipts from the Principal Recipient	XXXX	XXXX	XXXX	XXXX			2.3.9
Other income	-	XXXX	-	XXXX			
TOTAL	XXXXX	XXXXX	XXXXX	XXXXX			
EXPENDITURE INCURRED							
Human Resources	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Technical Assistance	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Training	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Health Products and Health Equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Medicines and Pharmaceutical products	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Procurement and Supply Management costs	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Infrastructure and other equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Communication materials	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Monitoring and Evaluations	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Living support to clients/target population	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Planning and administration	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Overheads	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
TOTAL	XXXX	XXXX	XXXX	XXXX			2.3.11
Surplus/(Deficit) for the year		XXXX		XXXX			
Opening fund balance		XXXX		XXXX			
Closing fund balance		XXXX		XXXX			
Represented by							
Bank and cash balances		XXXX		XXXX			2.3.7
Advances		XXXX		XXXX			2.3.8
		XXXX		XXXX			

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APPENDIX 1: Sub recipient expenditure breakdown (Continued)

b) SR 2

	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Variance	Variance	Notes
	USD	USD	USD	USD	USD	%	
RECEIPTS							
Receipts from the Principal Recipient	XXXX	XXXX	XXXX	XXXX			2.3.9
Other income	-	XXXX	-	XXXX			
TOTAL	XXXXX	XXXXX	XXXXX	XXXXX			
EXPENDITURE INCURRED							
Human Resources	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Technical Assistance	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Training	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Health Products and Health Equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Medicines and Pharmaceutical products	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Procurement and Supply Management costs	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Infrastructure and other equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Communication materials	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Monitoring and Evaluations	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Living support to clients/target population	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Planning and administration	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Overheads	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
TOTAL	XXXX	XXXX	XXXX	XXXX			2.3.11
Surplus/(Deficit) for the year		XXXX		XXXX			
Opening fund balance		XXXX		XXXX			
Closing fund balance		XXXX		XXXX			
Represented by							
Bank and cash balances		XXXX		XXXX			2.3.7
Advances		XXXX		XXXX			2.3.8
		XXXX		XXXX			

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APPENDIX 1: Sub recipient expenditure breakdown (Continued)

c) SR 3

	Budget 2012	Actual 2012	Budget 2013	Actual 2013	Variance	Variance	Notes
	USD	USD	USD	USD	USD	%	
RECEIPTS							
Receipts from the Principal Recipient	XXXX	XXXX	XXXX	XXXX			2.3.9
Other income	-	XXXX	-	XXXX			
TOTAL	XXXXX	XXXXX	XXXXX	XXXXX			
EXPENDITURE INCURRED							
Human Resources	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Technical Assistance	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Training	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Health Products and Health Equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Medicines and Pharmaceutical products	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Procurement and Supply Management costs	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Infrastructure and other equipment	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Communication materials	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Monitoring and Evaluations	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Living support to clients/target population	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Planning and administration	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
Overheads	XXXX	XXXX	XXXX	XXXX	XXXX	XXXX	
TOTAL	XXXX	XXXX	XXXX	XXXX			2.3.11
Surplus/(Deficit) for the year		XXXX		XXXX			
Opening fund balance		XXXX		XXXX			
Closing fund balance		XXXX		XXXX			
Represented by							
Bank and cash balances		XXXX		XXXX			2.3.7
Advances		XXXX		XXXX			2.3.8
		XXXX		XXXX			

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APPENDIX 2: Reconciliation to the Enhanced Financial Reports

	Actual Expenditure GPFS USD	Actual Expenditure Actual EFRs USD	Variance USD	Note
RECEIPTS				
Receipts from the Global Fund	XXXX	XXXX		
Other income	-	XXXX		2.2
TOTAL	XXXXX	XXXXX		
EXPENDITURE INCURRED				
Human Resources	XXXX	XXXX	XXXX	
Technical Assistance	XXXX	XXXX	XXXX	
Training	XXXX	XXXX	XXXX	
Health Products and Health Equipment	XXXX	XXXX	XXXX	
Medicines and Pharmaceutical products	XXXX	XXXX	XXXX	
Procurement and Supply Management costs	XXXX	XXXX	XXXX	
Infrastructure and other equipment	XXXX	XXXX	XXXX	
Communication materials	XXXX	XXXX	XXXX	
Monitoring and Evaluations	XXXX	XXXX	XXXX	
Living support to clients/target population	XXXX	XXXX	XXXX	
Planning and administration	XXXX	XXXX	XXXX	
Overheads	XXXX	XXXX	XXXX	
TOTAL	XXXX	XXXX		2.2

***Provide a reconciliation to explain any variances.**

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APPENDIX 3: Fixed assets schedule

ADDITIONS						
Asset description	Cost USD	Purchase date	Location	Serial number	Condition	
Motor vehicles						
Land cruiser	25,000	3 March 2013	Ministry of Health	AFG 442K	Good working condition	
Land cruiser	25,000	3 March 2013	Kajaki Health Centre	AFG 445K	Good working condition	
Land cruiser	25,000	3 March 2013	Jorm District Hospital	AFG 448K	Good working condition	
	75,000					
Equipment						
20 Microscopes	32,000	3 May 2013	Ministry of Health	EQ7845	Good working condition	
15 Cameras	5,000	4 July 2013	Kajaki Health Centre	EQ8394	Good working condition	
	37,000					
Computers						
Laptop computer	1,000	5 May 2013	Kabul Health Centre	ER7836492NC	Good working condition	
Desktop computer	800	5 May 2013	Kabul District Hospital	ER83940590B	Good working condition	
	1,800					
TOTAL	113,800					
DISPOSALS						
Asset description	Cost USD	Purchase date	Last Location	Serial number	Condition	Sales proceeds
Motorcycle	1,200	23 July 2010	Kabul Health Centre	AFG 674N	Good working condition	700
TOTAL	1,200					

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APPENDIX 3: Fixed assets schedule (Continued)

OPENING COST 1 January 2013					
Asset description	Cost USD	Purchase date	Location		Condition
Motor vehicles					
Land cruiser	22,000	1 February 2010	Kajaki Health Centre	AFG 342K	Good working condition
Land cruiser	22,000	1 February 2010	Ministry of Health	AFG 345K	Good working condition
Land cruiser	22,000	1 February 2010	Kabul Health Centre	AFG 349K	Good working condition
Land cruiser	22,000	1 February 2010	Ministry of Health	AFG 344K	Good working condition
	88,000				
Motor cycles					
Bajaj	920	2 May 2011	Herat Hospital	AFG 847	Good working condition
Bajaj	920	5 March 2012	Kandahar Health Centre	AFG 738	Good working condition
Bajaj	1,000	9 August 2012	Jorm District Hospital	AFG 938	Good working condition
	2,840				
Computers					
Laptop computer	1,100	1 October 2011	Kabul Health Centre	ER564565NC	Good working condition
Desktop computer	900	5 May 2012	Kabul District Hospital	ER5667650B	Good working condition
	2,000				
TOTAL	92,840				