

HEAL AFRICA

Avenue de Rond-point n°111, B.P. 319 Goma Nord Kivu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

INDEPENDENT AUDITORS' REPORT ON THE VERIFICATION OF THE ACCOUNTS AND FINANCIAL STATEMENTS OF THE PROJECTS EXECUTED BY HEAL AFRICA FOR THE PERIOD JANUARY 01, 2013 THROUGH DECEMBER 31, 2013, YEAR ENDED 31/12/2013

Janvier 2014

AGESFO (AUDIT – GESTION – FORMATION)

Direction Générale BP. 12 977 Douala-Cameroun Tél. 00237 3342 76 78 FAX 00237 3342 69 87

AGENCES: Cameroun BP. 4500 Yaoundé - TCHAD BP 1644 Ndjamena

RDC : Kinshasa 345, Petit Boulevard LUMUMBA, 11^{ème} rue LIMETE Industriel / Kinshasa

Goma : Avenue des touristes Tél. 243 081 196 58 36 E-mail: agesfogomo2010@yahoo.fr

E-mail: agesfosiege@yahoo.fr [http: www.agesfo.com](http://www.agesfo.com)

Représentation Régionale
RDC Est, Rwanda et Burundi
Goma : Avenue des touristes
Tél. : (243) 81 196 58 36
(243) 99 410 42 73
N°RC. 57 295

N° ID. Nat. :
01 - 83 - N42840Y

E-mail :
agesfogoma@yahoo.fr

http : www.agesfo.com

**For The attention of the
President of the General Assembly
Legal representative of Heal Africa
Goma – North Kivu Province
The Democratic Republic of Congo**

Goma, January 30, 2014

Sir,

We have the honour to send herewith the audit report on the accounts and financial statements of the projects executed by HEAL AFRICA for the period January 01, 2013 through December 31, 2013, year ended December 31, 2013.

Our best regards.

NJAMPOUP David
Expert Comptable Agréé par les Etats de la CEMAC
Acte N° 176 inscription à l'ONECCAEC N° 34
Expert Agréé près la Cour d'Appel du Littoral à Douala



David NJAMPOUP

TABLE OF CONTENT

I - OVERVIEW OF AUDIT OBJECTIVES AND SCOPE

II - INDEPENDENT AUDITORS' REPORT

III - FINANCIAL STATEMENTS

Schedule I : Balance sheet of Heal Africa projects as at 31/12/2013 in US dollars

Schedule II : Statement of Income and Expenditure of Heal Africa projects from 01/01/2013 through 31/12/2013 in US dollars

Schedule III : Table of budget control of expenses of specific projects from 01/01/2013 through 31/12/2013 in US dollars

Schedule IV : Table of budget control of expenses of general projects from 01/01/2013 through 31/12/2013 in US dollars

Schedule V : Situation of expenses of projects without budget from 01/01/2013 through 31/12/2013 in US dollars

ANNEXES

Annex 1 : Situation of donors' financial position for specific projects as at 31/12/2013 in US dollars

Annexe 2 : Situation of donors' financial position for general projects as at 31/12/2013 in US dollars

IV - NOTES TO THE FINANCIAL STATEMENTS

A- Analysis of Balance sheet schedule

B- Analysis of income and expenditure schedule

C- Situation of the financial position of donors

D- Base of the presentation of financial statements

E- Exchange rate

F- Equipments and Furniture of projects

V - REPORT ON THE CONFORMITY OF THE EXECUTION OF THE PROJECT

I – OVERVIEW OF AUDIT OBJECTIVES AND SCOPE

The financial audit of the accounts and financial statements of the projects executed by Heal Africa for the period January 1, 2013 through December 31, 2013, year ended 31/12/2013 has as target a certain number of objectives:

- 1) **Review of financial sincerity**, through the control and evaluation of the exactness, exhaustiveness and fairness of the accounting operations of projects, either through sampling and risk evaluation before and in the audit process ;
- 2) **Review of conformity to the aims of projects**, through the control and evaluation of operations, expenses and revenues based on fundamental project documents (work plans, agreements, budgets, etc.) ;
- 3) **Review of the system of carrying out operations in an economic and efficient way through:**
 - a) Minimising the costs of resources used for activities, but insuring appropriate quality ;
 - b) Comparing expenses to the budget and explaining variances ;
- 4) **Review of the timeliness, pertinence and functioning of the system of internal control:**
 - a) Internal organisation (structures, posts, tasks, competence, responsibility, methods, procedures, etc.),
 - b) Existence, respect and implementation of laws, rules, directives ,
 - c) Protection of assets and liabilities,
 - d) Prevention of errors and fraud,
 - e) Quality and reliability of information system
- 5) **Verify** the respect of contractual obligations ;
- 6) **Recommendation** on aspects noted as material weaknesses or not in accordance with generally accepted accounting principles.

II - INDEPENDENT AUDITORS' REPORT

Représentation Régionale
RDC Est, Rwanda et Burundi
Goma : Avenue des touristes
Tél. : (243) 81 196 58 36
(243) 99 410 42 73
N°RC. 57 295

N° ID. Nat. :
01 - 83 - N42840Y

E-mail :
agesfogoma@yahoo.fr

http : www.agesfo.com

**For The attention of the
President of the General Assembly
Legal representative of Heal Africa
Goma – North Kivu Province
The Democratic Republic of Congo**

Goma, January 30, 2014

Sir,

We have audited the accounts and financial statements of the projects executed by Heal Africa for the period January 1, 2013 through December 31, 2013, year ended 31/12/2013 and have the honour to present to you our opinion on the said statements.

Heal Africa management is responsible for the preparation of the financial statements. Our responsibility in this circumstance is to express an opinion on these financial statements based on our verification.

We conducted our audit in accordance with internationally accepted auditing norms (International Standard Auditing) and accordingly included such test of the accounting records, internal control and such other auditing procedures, as we considered necessary in the circumstances. These norms require that we plan and carry out the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

Our responsibility consist of :

- Verifying that end-of-year adjustments for the period under review were carried out in accordance with generally accepted accounting principles and that they present a true and fair view of the financial position of Heal Africa projects as at close of the period 31/12/2013 ;
- Verifying the adequate recording of all financial operations in relation to assets and liabilities as well as the pertinence in the accounting methods used for their execution ;
- Ensuring the physical existence of asset elements even those monitored through extra-accounting ;

- Verifying that the funds of donors relating to projects are not used for purposes other than those in the agreement of cooperation ;

We have among others, evaluated the overall adequacy of the presentation of information in the financial statements.

This report which is intended to inform you of our most remarkable findings includes:

- Our opinion as formulated above ;
- Financial Statements;
- Notes to the Financial Statements ;
- Report on the conformity of the execution of projects

A separate report on the internal control that pinpoints material weaknesses observed during the audit and practical recommendations to be implemented has been addressed to Management.

At the end of our work, we would like to inform you that we did not find any material misstatements likely to put in question the way in which the funds allocated for the execution of the activities of the various projects were managed.

Subject to the foregoing assertion, we attest to the best of our knowledge and belief that:

- Funds allocated for the activities of the projects of Heal Africa were used exclusively for the purpose for which they were intended and in conformity with the agreements of cooperation and execution signed between Heal Africa and the respective donors ;
- The accounting records and financial statements referred to above presents a true and fair view, in all material aspects, the financial position of Heal Africa projects and the results of its operations as at close of the period 31/12/2013 in conformity with generally accepted accounting standards.

NJAMPOUOP David
Expert Comptable Agréé par ls Etats de la GEMAC
Acte N° 176 inscription à l'ONECCAEC N° 34
Expert Agréé près la Cour d'Appel du Littoral à Douala

David NJAMPOUOP

III - FINANCIAL STATEMENTS

HEAL AFRICA

Avenue de Rond-point n°111, B.P. 319 Goma Nord Ki vu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

Schedule I

BALANCE SHEET OF HEAL AFRICA PROJECTS AS AT 31 DECEMBER 2013 IN US DOLLARS

ASSETS

Description	Gross Amount	Depreciation./ Provision	Book value 31/12/2013	Book Value 31/12/2012
CURRENT ASSETS				
Bank	1 473 183,42	0,00	1 473 183,42	2 146 125,95
Bank (Administration)	1 020 056,18	0,00	1 020 056,18	1 182 223,30
Bank (Eper Suisse)	112,38	0,00	112,38	6 928,29
Bank (Wamama I)	0,00	0,00	0,00	118,53
Bank (Wamama II)	412,47	0,00	412,47	0,00
Bank (Ushindi)	4 999,43	0,00	4 999,43	38 372,68
Bank (Genre et Justice)	302 825,06	0,00	302 825,06	785 926,85
Bank (Pooled Fund I)	0,08	0,00	0,08	8 306,02
Bank (Pooled Fund II)	11 288,68	0,00	11 288,68	0,00
Bank (DFID)	1 834,33		1 834,33	
Bank (UE)	126 975,09	0,00	126 975,09	124 250,28
Bank (CLV Irish Aid)	4 679,72	0,00	4 679,72	0,00
Cash Box (Cash in Hand)	18 924,27	0,00	18 924,27	42 556,97
Cash Box (Administration)	780,05	0,00	780,05	248,82
Cash Box (GMP 12)	0,00	0,00	0,00	61,23
Cash Box (GMP 13)	34,98	0,00	34,98	0,00
Cash Box (Wamama I)	0,00	0,00	0,00	0,00
Cash Box (Wamama II)	0,47	0,00	0,47	0,00
Cash Box (DFID)	94,48	0,00	94,48	46,20
Cash Box (Eper suisse)	1,89	0,00	1,89	1 625,62
Cash Box (Ushindi)	15 702,23	0,00	15 702,23	37 965,24
Cash Box (Pooled Fund I)	57,63	0,00	57,63	40,63
Cash Box (Pooled Fund II)	212,27	0,00	212,27	0,00
Cash Box (Genre et Justice)	933,87	0,00	933,87	0,00
Cash Box (UE)	269,40	0,00	269,40	2 569,23
Cash Box (CLV Irish Aid)	837,00	0,00	837,00	0,00
Debtors/Receivables (Donors)	173 465,71	0,00	173 465,71	82 648,68
WAMAMA I	258,45	0,00	258,45	1 819,45
WAMAMA II	16 672,30	0,00	16 672,30	0,00
Eper Suisse	4 030,39	0,00	4 030,39	903,34
Pooled Fund II	1 575,86	0,00	1 575,86	23 157,79
Projets Administration	150 928,71	0,00	150 928,71	56 768,10
Other Debtors/Receivables	445 594,48	0,00	445 594,48	249 247,99
Debtors (Administration)	184 125,52	0,00	184 125,52	113 938,74
Debtors GMP 12 (Pers)	20,31	0,00	20,31	18 623,65
Debtors GMP 13 (Pers)	28 644,53		28 644,53	0,00
Debtors DFID (Per)	4 946,36	0,00	4 946,36	10 126,10
Debtors Eper suisse (Per)	72,78	0,00	72,78	612,00
Debtors Ushindi (Per)	68 337,74	0,00	68 337,74	66 274,23

Debtors Genre et Justice (SGBV)	134 718,26	0,00	134 718,26	9 941,00
Debtors UE (Per +Adm)	19 462,70	0,00	19 462,70	6 206,36
Debtors Pooled Fund I (Per)	4 220,25	0,00	4 220,25	6 206,36
Debtors Pooled Fund II (Per)	1 046,03	0,00	1 046,03	17 319,55
TOTAL ASSETS	2 111 167,88	0,00	2 111 167,88	2 514 373,23

LIABILITIES AND EQUITY

Description	Valeur 2013	Valeur 2012
I - EQUITY	10 694,08	6 361,96
Opening balance Equity	1 375,56	1 375,56
Retained Earnings + net Income	9 318,52	4 986,40
II - ACCRUAL BASIS		
Creditors /Payables (Donors)	1 904 481,44	2 233 287,22
UNICEF/GMP 12	15,44	136 061,68
UNICEF/GMP 13	133 793,52	0,00
Pooled Fund I	4 267,96	0,00
DFID	49 062,64	68 441,32
CLV Irish Aid	5 516,72	0,00
MMR UE	142 422,79	126 321,56
USHINDI	49 029,53	105 143,92
Genre et Justice (Ambassade Pays Bas)	437 486,12	789 931,54
Projets Administration	1 082 886,72	1 007 387,20
Other Creditors/Payables	195 992,36	274 724,05
Creditors Wamama I (Adm)	258,45	0,00
Creditors Ushindi (Care +Adm)	40 009,87	37 460,18
Creditors UNICEF/GMP 12 (Per)	4,87	0,00
Creditors WAMAMA II (Adm+ WASI I)	17 085,24	1 937,98
Creditors DFID	7 244,02	0,00
Creditors G &J (Adm)	991,07	5 924,42
Creditors Eper suisse (Adm)	4 216,63	10 069,25
Creditors UE	4 284,40	6 704,31
Creditors Pooled fund I (Per)	10,00	0,00
Creditors Pooled fund II (Adm)	14 122,84	48 823,95
Creditors Administration (Halc+PCC+Tkm+Clv+Dfid+PF I)	107 764,97	163 803,96
TOTAL LIABILITIES	2 111 167,88	2 514 373,23

HEAL AFRICA

Avenue de Rond-point n°111, B.P. 319 Goma Nord Ki vu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

Schedule II

INCOME AND EXPENDITURE OF HEAL AFRICA PROJECTS
FROM 01/01/2013 THROUGH 31/12/2013 IN US DOLLARS

DESCRIPTION	INCOME (1)			DEPENSES (2)	SOLDE (3) = (1 - 2)
	Initial balance	Income during the period	Total		
I – Specific Projects	1 200 019,44	3 929 441,82	5 129 461,26	4 280 971,62	848 489,64
Eper Suisse	-903,34	194 036,65	193 133,31	197 163,70	-4 030,39
UNICEF/ GMP 12	136 061,68	128 430,00	264 491,68	264 490,77	0,91
UNICEF/ GMP 13	0,00	372 896,00	372 896,00	233 905,73	138 990,27
PNUD/Pooled Fund North Kivu I	-23 157,79	48 552,26	25 394,47	20 194,20	5 200,27
PNUD/Pooled Fund North Kivu II	0,00	191 252,00	191 252,00	192 827,86	-1 575,86
USAID/USHINDI	105 143,92	455 615,50	560 759,42	511 729,89	49 029,53
DFID	68 441,32	518 055,22	586 496,54	529 433,47	57 063,07
World Vision/Wamama Simameni I	-1 819,45	1 561,00	-258,45	0,00	-258,45
World Vision/Wamama Simameni II	0,00	106 963,20	106 963,20	123 635,50	-16 672,30
CLV IRISH AID	0,00	43 609,56	43 609,56	38 092,84	5 516,72
MMR European Union	126 321,56	495 942,69	622 264,25	444 524,50	177 739,75
Genre et Justice Maniema II	789 931,54	1 372 527,74	2 162 459,28	1 724 973,16	437 486,12
II – General Projects	950 680,08	3 856 707,22	4 807 387,30	3 875 429,29	931 958,01
- ARC	12 728,83	8 500,00	21 228,83	21 228,83	0,00
- CBM Choisir la vie II	9 029,84	44 654,00	53 683,84	53 683,84	0,00
-CBM Irish Aid Extension	6 720,42	2 967,00	9 687,42	3 460,00	6 227,42
-CBM Orthopedic Outreach	-79,45	17 100,00	17 020,55	68 205,52	-51 184,97
- MMR Idjwi Sud	-8 124,25	172 503,68	164 379,43	115 904,32	48 475,11
-CBM Urgences	-81,59	241,59	160,00	160,00	0,00
- CBM Urgences II	7 604,67	107 330,25	114 934,92	114 934,92	0,00
-CBM urgences III	0,00	256 150,80	256 150,80	256 150,33	0,47
-CBM Urgences III compliment	0,00	21 929,66	21 929,66	21 929,66	0,00
-CBM Urgences orthopedique	0,00	19 890,00	19 890,00	6 471,97	13 418,03
-CBM USAID	9 300,79	97 083,50	106 384,29	140 406,30	-34 022,01
-Chemin pour la vie II	11 412,78	101 227,19	112 639,97	101 600,22	11 039,75
-CWR/One vilage at a time	4 170,63	12 000,00	16 170,63	16 170,63	0,00
-CWR II	0,00	40 000,00	40 000,00	21 227,32	18 772,68
-EED Media Ecoute ma voix	13 031,31	400,00	13 431,31	11 556,74	1 874,57
-EED Service Civil pour la paix	2 872,06	21 352,71	24 224,77	21 463,07	2 761,70
-Engender Health II	-25 975,04	243 756,59	217 781,55	217 781,55	0,00
-Genre et Justice Australia II	0,00	102 504,37	102 504,37	68 879,83	33 624,54
-Global Strategie CAP	27 712,45	121 357,24	149 069,69	125 907,66	23 162,03
-Global Strategie PTME	52 286,49	114 158,76	166 445,25	118 960,57	47 484,68
-Global Strategie Néonatalogie	0,00	10 524,00	10 524,00	2 608,71	7 915,29
-Home Base Care	16 768,28	49 472,53	66 240,81	52 298,99	13 941,82
-Jewish Community Teen Foundation	1 238,86	0,00	1 238,86	1 238,86	0,00
-Johanniter	89,53	0,00	89,53	0,00	89,53
- KFW 3	0,00	75 916,10	75 916,10	75 916,10	0,00
-MMR ECI Idjwi	287,73	100 000,00	100 287,73	93 868,21	6 419,52
-MMR Jewish World Watch	5 339,73	0,00	5 339,73	1 526,00	3 813,73
-MMR Join	69 916,23	525 308,04	595 224,27	479 208,78	116 015,49

AGESFO Sprl, Goma – R. D. Congo

-Mother of the Nation II	0,00	360,00	360,00	6 886,16	-6 526,16
-Mother of the Nation III	25 755,62	10 016,03	35 771,65	24 995,40	10 776,25
-Mother of the Nation IV	0,00	34 449,76	34 449,76	41 109,46	-6 659,70
-Mother of Nations USA	0,00	10 970,00	10 970,00	110,24	10 859,76
-PCIMA/UNICEF	0,00	14 740,00	14 740,00	3 824,17	10 915,83
-Pooled Fund Maniema SGBV	9 129,42	27,18	9 156,60	9 156,60	0,00
-SOCO Exploration	26 511,43	50 000,00	76 511,43	45 899,12	30 612,31
-SGBV VIH AAA	0,00	27 484,00	27 484,00	176,20	27 307,80
-SOCO OUTREACH	0,00	87 465,00	87 465,00	86 922,90	542,10
-STAREC	11 664,03	0,00	11 664,03	2 678,62	8 985,41
-STAREC III	0,00	31 719,00	31 719,00	55 426,81	-23 707,81
-Urgence ECI	0,00	22 500,00	22 500,00	22 500,00	0,00
-Urgence Kanyaruchinya	-220,53	500,00	279,47	279,47	0,00
-Urgence Tearfund	29 700,00	0,00	29 700,00	29 700,00	0,00
-Urgence Tearfund II	0,00	31 104,00	31 104,00	31 104,00	0,00
-Tides Foundation	11 119,40	7 529,77	18 649,17	18 649,17	0,00
-Fistula Foundation	-10 011,01	51 989,51	41 978,50	41 978,50	0,00
-ECI Mugunda	5 138,96	0,00	5 138,96		5 138,96
-Enfants Comme Nous II	247 857,53	0,00	247 857,53	247 804,67	52,86
-Christ Presbyterian Church	26 223,60	3 036,00	29 259,60	5 653,33	23 606,27
-Femmes Universitaires	0,00	0,00	0,00	269,70	-269,70
-Global Development Group	14 877,16	7 995,00	22 872,16	17 597,28	5 274,88
-Goma Student Fund	1 403,79	10 157,28	11 561,07	12 254,89	-693,82
-Google	34 413,28	0,00	34 413,28	24 973,45	9 439,83
-Heal Canada	11 617,15	12 811,50	24 428,65	10 161,65	14 267,00
-Healing Arts DAP	0,00	32 265,00	32 265,00	565,51	31 699,49
-Hope Connect International	57,12		57,12		57,12
-Mercy Ministries	112 393,33	245 699,49	358 092,82	106 848,90	251 243,92
-Orthopedic Officers	26 856,81	2 746,50	29 603,31	43 791,97	-14 188,66
-WAMAMA SIMAMENI/OXFAM NOVIB	0,00	24 414,97	24 414,97	24 414,97	0,00
-Physiotherapie	0,71	0,00	0,71	0,02	0,69
-Research Committee	0,00	0,00	0,00		0,00
-CNEC/PI Actualise	80 435,32	191 233,15	271 668,47	184 171,15	87 497,32
-Construction	41,00	0,00	41,00		41,00
-CURE CLUB FOOT	0,00	20 062,00	20 062,00	20 061,95	0,05
-De Zaaier Mawe Hai	50,51	7 168,00	7 218,51	7 210,32	8,19
-Renouvellement Equipement Orthopedae	0,00	377 570,01	377 570,01	327 413,46	50 156,55
-Nehemie	995,12	0,00	995,12	534,82	460,30
-PROMUNDO	0,00	82 385,00	82 385,00	73 298,84	9 086,16
-SUTASOMA	6 134,40	0,00	6 134,40		6 134,40
-Urgence Suisse	411,77	10 700,00	11 111,77	11 111,77	0,00
-Internet	1 485,89	35 220,00	36 705,89	38 791,90	-2 086,01
-Total Hip Replacement	0,18	16 000,00	16 000,18	7 063,10	8 937,08
-Heal Africa USA prefinancing	20 366,94	4 800,00	25 166,94	0,00	25 166,94
-Sunday School	414,00	1 923,19	2 337,19	1 244,37	1 092,82
-WASI/SAKE	0,00	3 922,41	3 922,41	3 200,05	722,36
-Woodshop	737,03	2 714,90	3 451,93	1 594,20	1 857,73
-Worldshare Construction Masisi	0,00	56 995,89	56 995,89	36 446,34	20 549,55
-Wamama Simameni/Healing Arts	3 822,33	0,00	3 822,33	3 822,33	0,00
-Wamama Simameni/Healing Arts II	0,00	17 572,91	17 572,91	17 330,98	241,93
-Acces à la Justice/PNUD	0,00	6 200,00	6 200,00	3 812,26	2 387,74
-AUSHEAL	0,00	32 860,10	32 860,10	7 439,36	25 420,74
-G & J Hollande Prolongation	-12 261,53	3 071,66	-9 189,87	2 400,00	-11 589,87
-Winchester Equipment and Food	12 760,77	0,00	12 760,77	0,00	12 760,77
-Prefinancements	34 468,54	0,00	34 468,54	0,00	34 468,54
-Gallagher Bednet Project	79,71	0,00	79,71	0,00	79,71
PROJECTS GENERAL TOTAL	2 150 699,52	7 786 149,04	9 936 848,56	8 156 400,91	1 780 447,65

HEAL AFRICA

Avenue de Rond-point n°111, B.P. 319 Goma Nord Ki vu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

Schedule III

TABLE OF BUDGET CONTROL OF EXPENSES OF SPECIFIC PROJECTS
FROM 01/01/2013 THROUGH 31/12/2013 IN US DOLLARS

1) – BUDGET CONTROL OF EXPENSES OF THE PROJECT OF EPER SUISSE

POSTES BUDGETAIRES	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
I.I – Investment Expenses						
- Psychosocial Assistance	118 012,00	25 206,20	45 774,63	70 980,83	47 031,17	39,85
- Medical care	55 892,00	19 884,86	16 208,89	36 093,75	19 798,25	35,42
- Socio-economic reinsertion	64 125,00	19 605,31	18 434,60	38 039,91	26 085,09	40,68
I.II – Depreciable Assets						
- Transport Material	57 780,00	0,00	0,00	0,00	57 780,00	100,00
- Matériels and Equipment	5 190,00	0,00	0,00	0,00	5 190,00	100,00
II – Operational Expenses						
- Operating expenses	78 335,00	10 087,74	11 804,78	21 892,52	56 442,48	72,05
- Transport	36 291,00	8 795,15	5 413,59	14 208,74	22 082,26	60,85
III – Personnel expenses						
- Country Director	24 545,00	0,00	0,00	0,00	24 545,00	100,00
- Administrative and Finance officer	22 091,00	0,00	0,00	0,00	22 091,00	100,00
- Project Coordinator	40 591,00	10 849,24	0,00	10 849,24	29 741,76	73,27
- Monitoring	0,00	446,00	12 285,91	12 731,91	-12 731,91	#DIV/0!
- Local Supervisor	43 297,00	12 042,91	0,00	12 042,91	31 254,09	72,19
- Psychosocial Supervisor	14 432,00	5 517,66	7 610,88	13 128,54	1 303,46	9,03
- Community Animator	59 533,00	18 297,56	18 369,64	36 667,20	22 865,80	38,41
- Program Manager	11 275,00	3 480,00	3 245,00	6 725,00	4 550,00	40,35
- Driver	11 275,00	3 443,00	3 756,00	7 199,00	4 076,00	36,15
- Psychosocial Counsellors	89 300,00	27 117,33	28 481,78	55 599,11	33 700,89	37,74
- Accountant	17 589,00	7 235,04	9 040,00	16 275,04	1 313,96	7,47
- Psychologist	49 547,00	16 516,00	16 515,00	33 031,00	16 516,00	33,33
- Other		1 455,85	223,00	1 678,85	-1 678,85	#DIV/0!
TOTAL EXPENSES	799 100,00	189 979,85	197 163,70	387 143,55	411 956,45	51,55

2) - BUDGET CONTROL OF EXPENSES OF THE PROJECT OF UNICEF GMP 12

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Tech. Assistance - Nat. Staff Sal & Benefits						
- Program Manager	13 500,00	6 166,65	6 166,65	12 333,30	1 166,70	8,64
- Coordinator	10 800,00	6 000,00	6 000,00	12 000,00	-1 200,00	-11,11
- Doctor	5 400,00	2 400,00	3 000,00	5 400,00	0,00	0,00
- Psychosocial Agents	6 300,00	2 186,64	2 529,90	4 716,54	1 583,46	25,13
- Psychosocial counsellors	72 900,00	27 450,00	46 923,33	74 373,33	-1 473,33	-2,02
- Chefs de base de terrain	32 400,00	8 677,32	17 439,32	26 116,64	6 283,36	19,39
- Psychosocial officer	6 300,00	1 385,24	2 963,06	4 348,30	1 951,70	30,98
- Medical officer	6 300,00	1 588,15	2 963,06	4 551,21	1 748,79	27,76
- Main Counsellors	31 500,00	9 658,60	16 258,81	25 917,41	5 582,59	17,72
- Other personnel expenses	0,00	8 459,85	17 870,83	26 330,68	-26 330,68	#DIV/0!
- Treatment	0,00	27 608,42	45 760,00	73 368,42	-73 368,42	#DIV/0!
Travel	13 476,00	4 200,00	6 980,00	11 180,00	2 296,00	17,04
Transport, storage & Distribution	0,00	0,00	0,00	0,00	0,00	#DIV/0!
Vehicle operating & maintenance costs	29 700,00	5 699,00	23 794,46	29 493,46	206,54	0,70

AGESFO Sprl, Goma – R. D. Congo

Office Equip, supplies and communication	27 425,00	11 804,27	13 736,93	25 541,20	1 883,80	6,87
Monitoring and Evaluation	34 305,00	12 345,50	24 205,00	36 550,50	-2 245,50	-6,55
Training	16 260,00	12 157,84	3 355,00	15 512,84	747,16	4,60
Others	71 000,00	0,00	0,00	0,00	71 000,00	100,00
Tech. Assistance - Nat. Staff Sal & Benefits						
- Monitoring officer	7 200,00	2 292,93	3 546,96	5 839,89	1 360,11	18,89
- Hospital Cooks	3 960,00	1 793,80	1 753,80	3 547,60	412,40	10,41
- Driver Response team	3 150,00	1 127,60	1 751,92	2 879,52	270,48	8,59
- Contribution to the salary of Accountant	3 600,00	2 000,00	2 000,00	4 000,00	-400,00	-11,11
- Head of Central base	5 400,00	2 258,10	2 258,10	4 516,20	883,80	16,37
- Watchnights	21 600,00	4 560,28	7 471,12	12 031,40	9 568,60	44,30
Office rental, Maintenance and utilities	5 400,00	500,00	4 500,00	5 000,00	400,00	7,41
Audit and Insurance	4 298,00	2 962,35	1 262,52	4 224,87	73,13	1,70
In-Kind Component	58 722,00	0,00	0,00	0,00	58 722,00	100,00
TOTAL EXPENSES	490 896,00	165 282,54	264 490,77	429 773,31	61 122,69	12,45

3) - BUDGET CONTROL OF EXPENSES OF THE PROJECT OF POOLED FUND NORTH KIVU 1

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
IMPLEMENTATION						
- Protection	170 190,00	158 571,32	0,00	158 571,32	11 618,68	6,83
STAFF						
- National Staff	26 912,00	28 792,26	0,00	28 792,26	-1 880,26	-6,99
- Support Staff	15 824,00	12 012,81	0,00	12 012,81	3 811,19	24,08
- Other personnel expenses	0,00	4 680,68	0,00	4 680,68	-4 680,68	#DIV/0!
OPERATING COSTS						
- Durable Equipment	3 100,00	3 000,00	2 432,31	5 432,31	100,00	3,23
- Consummable Equipment	2 400,00	2 573,83	0,00	2 573,83	-173,83	-7,24
- Transport	10 000,00	9 971,33	0,00	9 971,33	28,67	0,29
- Travelling and mission expenses	13 800,00	17 650,00	0,00	17 650,00	-3 850,00	-27,90
- Communication	3 200,00	4 300,00	0,00	4 300,00	-1 100,00	-34,38
- Rents (Office, Vehicle)	6 000,00	7 929,17	0,00	7 929,17	-1 929,17	-32,15
OTHERS						
- Unforeseen	12 048,00	3 236,39	0,00	3 236,39	8 811,61	73,14
Bank charges	0,00	0,00	500,20	500,20	0,00	#DIV/0!
Administrative expenses	18 443,00	0,00	18 194,00	18 194,00	18 443,00	100,00
TOTAL EXPENSES	281 917,00	252 717,79	21 126,51	273 844,30	29 199,21	10,36

4) - BUDGET CONTROL OF EXPENSES OF THE PROJECT OF DFID

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
CAPITAL EXPENDITURE	959,00	1 320,00	0,00	1 320,00	-361,00	-37,64
PROJECT ACTIVITIES						
- Community Mobilisation HIV	350 567,00	67 729,04	180 668,24	248 397,28	102 169,72	29,14
- Community mobilisation SGBV	44 326,00	12 501,50	14 381,80	26 883,30	17 442,70	39,35
- Psychological Support	100 914,00	22 810,00	28 704,01	51 514,01	49 399,99	48,95
- Medical Care	143 884,00	29 025,10	66 608,95	95 634,05	48 249,95	33,53
- Sustainable access to adequate drinking water						
ALL STAFF COSTS						
Staff Heal Africa SGBV						
- Project Manager	44 249,51	16 136,32	13 699,86	29 836,18	14 413,33	32,57
- Accountant	27 589,38	6 753,38	10 246,81	17 000,19	10 589,19	38,38
- Medical Supervisor	20 369,40	5 005,88	7 180,36	12 186,24	8 183,16	40,17
- Psychosocial supervisor	20 032,37	5 265,87	6 951,96	12 217,83	7 814,54	39,01

AGESFO Sprl, Goma – R. D. Congo

- Principal Psychosocial advisor	25 430,45	5 092,41	10 507,84	15 600,25	9 830,20	38,66
- Monitoring and Evaluation Officer	0,00	1 070,00	0,00	1 070,00	-1 070,00	#DIV/0!
- Guard for Houses of Listening	24 283,45	2 525,79	10 908,46	13 434,25	10 849,20	44,68
Staff Heal Africa HIV						
- Project Coordinator	14 460,96	6 219,10	2 752,29	8 971,39	5 489,57	37,96
- Adminis/finance	23 136,17	6 360,00	8 935,86	15 295,86	7 840,31	33,89
- Project Supervisor PTME	25 346,90	5 953,78	9 559,85	15 513,63	9 833,27	38,79
- Nurse/ Heal HIV Educators/Counsellors	108 891,29	8 724,55	48 665,10	57 389,65	51 501,64	47,30
- Coordinators	39 172,82	3 437,06	14 760,48	18 197,54	20 975,28	53,55
- Field Animators	29 539,83	5 286,80	11 835,76	17 122,56	12 417,27	42,04
Staff PPSSP						
OTHER ADMINISTRATION COSTS						
- Utilities	3 969,00	1 606,82	1 011,63	2 618,45	1 350,55	34,03
- Internet and Communication	11 268,00	2 618,25	4 912,40	7 530,65	3 737,35	33,17
- Transport	32 592,00	564,80	10 323,00	10 887,80	21 704,20	66,59
- Building Costs	6 739,00	252,40	2 242,55	2 494,95	4 244,05	62,98
- Bank Charges & Legal	6 985,00	0,00	5 223,54	5 223,54	1 761,46	25,22
- Stationery	19 122,00	6 272,98	5 438,45	11 711,43	7 410,57	38,75
- Institutional support	9 083,00	16 419,42	1 557,38	17 976,80	-8 893,80	-97,92
- SGBV (Comm, Office, Transport)	0,00	0,00	3 240,34	3 240,34	-3 240,34	
MONITORING, EVALUATION & LESSON LEARNING						
- Supervision	60 892,43	27 046,96	18 177,01	45 223,97	15 668,46	25,73
- Follow up assessment of activities	11 312,08	1 911,48	4 333,20	6 244,68	5 067,40	44,80
- Monitoring and Evaluation SGBV	38 734,29	0,00	19 146,34	19 146,34	19 587,95	50,57
- Survey HAHIV	8 048,81	0,00	3 760,00	3 760,00	4 288,81	53,29
- Survey HASGBV	8 048,81	0,00	3 700,00	3 700,00	4 348,81	54,03
TOTAL EXPENSES	1 259 946,95	267 909,69	529 433,47	797 343,16	462 603,79	36,72

5) - BUDGET CONTROL OF EXPENSES OF THE PROJECT OF THE EUROPEAN UNION

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2011 et 2012	2013	TOTAL		
Human Resources	788 601,51	244 167,97	101 438,47	345 606,44	442 995,07	56,17
Travel	71 461,20	68 161,10	25 165,70	93 326,80	-21 865,60	-30,60
Equipment and Supplies	345 137,79	284 454,50	105 618,14	390 072,64	-44 934,85	-13,02
Local Office	41 495,10	63 422,30	10 785,51	74 207,81	-32 712,71	-78,84
Other Costs, Services	111 196,87	140 614,25	170 086,10	310 700,35	-199 503,48	-179,41
Other	582 554,78	153 281,38	31 430,58	184 711,96	397 842,82	68,29
Provision for contingency reserve	59 187,96	0,00	0,00	0,00	59 187,96	100,00
Administrative Costs	139 974,02	72 844,65	0,00	72 844,65	67 129,37	47,96
TOTAL EXPENSES	2 139 609,23	1 026 946,15	444 524,50	1 471 470,65	668 138,58	31,23

6) BUDGET CONTROL OF EXPENSES OF THE PROJECT "GENRE ET JUSTICE HOLLAND II"

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
- Personnel	470 735,10	4 312,24	117 999,62	122 311,86	348 423,24	74,02
- Staff Travel	543 170,00	2 254,00	100 470,00	102 724,00	440 446,00	81,09
- Equipment	89 000,00	54 400,00	32 484,89	86 884,89	2 115,11	2,38
- Office supplies	8 940,00	1 626,78	6 737,50	8 364,28	575,72	6,44
- Other program Costs	495 800,00	19 390,94	150 816,44	170 207,38	325 592,62	65,67
- Overhead 7,5%	120 723,38	0,00	23 669,83	23 669,83	97 053,55	80,39
					0,00	
TOTAL EXPENSES	1 728 368,48	81 983,96	432 178,28	514 162,24	1 214 206,24	70,25

7) - BUDGET CONTROL OF EXPENSES OF THE PROJECT OF UNICEF GMP 13

DESCRIPTION	Budget (1)	Realisations (2)	variance (1 - 2)	% variance
Tech. Assistance - Nat. Staff Sal & Benefits				
- Program Manager	9 000,00	4 440,00	4 560,00	50,67
- Coordinator	9 360,00	6 240,00	3 120,00	33,33
- Medical staff	5 400,00	3 600,00	1 800,00	33,33
- Ppsychosocial agents	6 300,00	3 726,32	2 573,68	40,85
- Psychosocial counsellor	59 400,00	38 925,00	20 475,00	34,47
- Head of land base	32 400,00	12 513,16	19 886,84	61,38
- Psychosocial officer	6 300,00	3 598,17	2 701,83	42,89
- Medical Officer	6 300,00	3 598,17	2 701,83	42,89
- principal Counsellor	25 200,00	12 377,88	12 822,12	50,88
- Other staff costs	0,00	16 733,35	-16 733,35	#DIV/0!
- Treatment	0,00	51 230,50	-51 230,50	#DIV/0!
Travel	6 075,00	4 050,00	2 025,00	33,33
Transport, storage & Distribution	0,00		0,00	#DIV/0!
Vehicle operating & maintenance costs	24 300,00	13 804,55	10 495,45	43,19
Office Equip, supplies and communication	18 405,00	12 018,52	6 386,48	34,70
Monitoring and Evaluation	34 380,00	19 140,00	15 240,00	44,33
Training	14 105,00	7 559,90	6 545,10	46,40
Others	86 000,00		86 000,00	100,00
Tech. Assistance - Nat. Staff Sal & Benefits				
- Monitoring officer	7 200,00	4 056,72	3 143,28	43,66
- Hospital Cooks	3 600,00	2 162,36	1 437,64	39,93
- Driver Response team	2 790,00	1 757,88	1 032,12	36,99
- Contribution to Accountant's salary	3 150,00	2 100,00	1 050,00	33,33
- Head of central Base	4 950,00	2 963,66	1 986,34	40,13
- Watchnights	10 800,00	5 854,63	4 945,37	45,79
Office rental, Maintenance and utilities	74 200,00	3 871,90	70 328,10	94,78
Bank Charges	3 723,00	2 779,81	943,19	25,33
Essential medicine	68 970,00	0,00	68 970,00	100,00
TOTAL EXPENSES	522 308,00	239 102,48	283 205,52	54,22

8) - BUDGET CONTROL OF EXPENSES OF THE PROJECT "POOLED FUND NORTH KIVU 2"

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
IMPLEMENTATION				
- Materiels	6 000,00	6 051,00	-51,00	-0,85
- Fournitures	5 000,00	5 000,00	0,00	0,00
- Consommables	225 949,00	139 814,72	86 134,28	38,12
STAFF				
Project Staff				
- Project Coordinator	14 784,00	7 392,00	7 392,00	50,00
- Mobilisation Officer	7 596,00	3 911,78	3 684,22	48,50
- Reinsertion Officer	7 596,00	3 515,00	4 081,00	53,73
- Administrator Accountant	4 392,00	2 196,00	2 196,00	50,00
- Program Manager	6 000,00	3 000,00	3 000,00	50,00
SUPPORT STAFF				
- Watchnight	7 632,00	3 143,29	4 488,71	58,81
- Local Supervisor	4 980,00	1 977,05	3 002,95	60,30
OPERATING COSTS				
- Office stationery	2 400,00	1 055,75	1 344,25	56,01
- Kilometrage	4 320,00	2 313,60	2 006,40	46,44
- Communication	2 400,00	1 200,00	1 200,00	50,00
- Internet	1 200,00	600,00	600,00	50,00
- Rents	6 000,00	3 000,00	3 000,00	50,00
OTHERS				

- Bank charges	2 752,00	1 950,27	801,73	29,13
- Administrative expenses	21 278,00	6 707,40	14 570,60	68,48
TOTAL EXPENSES	330 279,00	192 827,86	137 451,14	41,62

9) - BUDGET CONTROL OF EXPENSES OF THE PROJECT "USHINDI"

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Coordination				
- Chef de projet	14 832,00	7 140,49	7 691,51	51,86
- Socio economic officer	9 270,00	4 949,95	4 320,05	46,60
- Psychosocial Officer	9 270,00	5 161,12	4 108,88	44,32
- Medical Officer	9 270,00	2 270,00	7 000,00	75,51
- Monitoring & Evaluation Officer	9 270,00	2 498,53	6 771,47	73,05
- Administrator Accountant	7 416,00	8 315,40	-899,40	-12,13
- Administratorr Logistician	9 000,00	3 887,99	5 112,01	56,80
- Driver Vehicle Mechanic	4 200,00	2 272,58	1 927,42	45,89
Field for 4 HZ				
- WS Supervisor Local	24 000,00	18 900,90	5 099,10	21,25
- Principal counsellors	19 200,00	21 158,39	-1 958,39	-10,20
- Children counsellor	12 000,00	10 595,52	1 404,48	11,70
- Community Mobiliser	12 000,00	12 129,94	-129,94	-1,08
- Radio expenses	4 800,00	4 291,90	508,10	10,59
- Driver Kisangani-Lubutu vehicle	3 600,00	0,00	3 600,00	100,00
- Watchnight	21 600,00	19 818,61	1 781,39	8,25
- Bike drivers	27 840,00	22 693,26	5 146,74	18,49
- Allowance point focal VSLA and Ass Accountant	19 200,00	19 210,54	-10,54	-0,05
- Allowance sick monitoring counsellor	1 200,00	1 236,15	-36,15	-3,01
- Gratification and taxes	0,00	7 668,48	-7 668,48	#DIV/0!
- Counsellor Women leader	0,00	8 757,86	-8 757,86	#DIV/0!
- Other	0,00	17 629,98	-17 629,98	#DIV/0!
Domestic Travel	48 770,00	62 575,68	-13 805,68	-28,31
Office supplies and Utilities	24 000,00	41 590,63	-17 590,63	-73,29
Other Direct Costs				
- Provide psychosocial support	60 600,00	38 444,85	22 155,15	36,56
- Provide medical support	55 379,00	32 482,82	22 896,18	41,34
- Establish safe houses for emergency	50 400,00	48 785,93	1 614,07	3,20
- Train counsellors to respond to SGBV	3 200,00	6 996,95	-3 796,95	-118,65
- Carry out community level awareness	3 600,00	3 535,92	64,08	1,78
- Supp women and child-led community groups	4 619,00	408,00	4 211,00	91,17
- Hospital Based care	0,00	27 920,82	-27 920,82	#DIV/0!
- Provide economic support	0,00	7 092,00	-7 092,00	#DIV/0!
- Train Health service provider	0,00	16 529,85	-16 529,85	#DIV/0!
Autres				
- Bank Charges and transfer in 4HZ	5 000,00	0,00	5 000,00	100,00
- Institutionnal expenses	9 500,00	24 778,85	-15 278,85	-160,83
TOTAL EXPENSES	483 036,00	511 729,89	-28 693,89	-5,94

10) - BUDGET CONTROL OF EXPENSES OF THE PROJECT "WAMAMA SIMAMENI 2013"

DESCRIPTION	Budget (1)	Realisations (2)	varaince(1 - 2)	% variance
STAFF COSTS				
- Program Manager				
- Project Coordinator	7 525,00	6 195,68	1 329,32	17,67
- Psychosocial Supervisor	4 200,00	2 446,29	1 753,71	41,76
- Agro pastoral Supervisor	0,00	0,00	0,00	#DIV/0!
- Administrator Accountant	3 073,00	3 073,00	0,00	0,00
- House Supervisor	7 350,00	4 340,08	3 009,92	40,95
- Psychosocial agents	2 520,00	1 440,00	1 080,00	42,86

- Trainers of handwork	0,00	360,00	-360,00	#DIV/0!
- Watchnight per base	3 612,00	2 830,30	781,70	21,64
- Other	0,00	5 181,91	-5 181,91	#DIV/0!
OPERATIONAL COSTS				
Sensibilisation	12 030,00	10 164,00	1 866,00	15,51
Training of activist				
- Training of 10 Activists on Accompagne.	7 948,00	8 295,23	-347,23	-4,37
- Training on Gender and Justice	7 948,00	7 813,10	134,90	1,70
- Organisation on new Agro tech	7 948,00	7 775,09	172,91	2,18
- Training on the management of Micro-Entrep.	7 449,00	6 176,80	1 272,20	17,08
Support on community oars. Per	28 781,00	28 125,50	655,50	2,28
Monitoring and Evaluation	14 360,00	11 959,00	2 401,00	16,72
Training of Group Leader	0,00	798,56	-798,56	#DIV/0!
INDIRECT COSTS				
Administrative Heal Africa	13 369,00	0,00	13 369,00	100,00
TOTAL DES DEPENSES	133 704,00	123 635,50	10 068,50	7,53

11) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CLV IRISH AID

POSTES BUDGETAIRES	Budget (1)	Realisations (2)	variance (1 - 2)	% variance
Management staff (coord) (1)	11 420,10	3 200,73	8 219,37	71,97
Administrative staff (50%)	3 426,03	1 027,80	2 398,23	70,00
Technical staff assistant supervisor (3)	15 988,14	4 759,45	11 228,69	70,23
Technical staff local supervisor (3)	4 887,80	820,00	4 067,80	83,22
Community workers Goma (20)	10 963,30	2 000,00	8 963,30	81,76
Community workers Masisi (20)	10 963,30	2 000,00	8 963,30	81,76
Community workers Kayna (20)	10 963,30	2 000,00	8 963,30	81,76
Community workers Rutshuru (20)	10 963,30	2 000,00	8 963,30	81,76
Production youth book "Choisir d'attendre"	3 806,70	3 600,00	206,70	5,43
Production manual PLH	5 075,60	0,00	5 075,60	100,00
Production Video HIV Chagua Maisha	761,34	0,00	761,34	100,00
Production Literacy manual for PLH	812,10	625,00	187,10	23,04
Equipment (Computer)	634,45	634,00	0,45	0,07
Training youth program (80 days)	1 522,68	1 200,00	322,68	21,19
Field transportation for supervisor during training	761,34	840,00	-78,66	-10,33
Support and supervision Inclusion HIV AIDS CBM	1 624,19	0,00	1 624,19	100,00
Support palliative care and IGA	7 905,25	0,00	7 905,25	100,00
Vehicle supervision (tax, insurance, fuel...)	5 116,21	3 127,60	1 988,61	38,87
Field supervisors monitoring travel cost (lodging)	7 258,11	1 435,00	5 823,11	80,23
Disability and Development Workshops	1 268,90	1 666,00	-397,10	-31,29
Support to Faith Based Group HIV activities	7 613,40	1 340,00	6 273,40	82,40
Furniture equipment	5 329,38	0,00	5 329,38	100,00
HIV Aids & Disability Radio Broadcasts	2 664,69	750,00	1 914,69	71,85
KAP study on HIV AIDS and Disability	3 806,70	1 900,00	1 906,70	50,09
Administration costs				
- Office consumable	1 857,67	345,42	1 512,25	81,41
- Communication (internet, phone...)	1 674,95	800,00	874,95	52,24
- Audit Heal Africa	634,45	0,00	634,45	100,00
- Bank charge	1 966,80	593,84	1 372,96	69,81
- Office equipment maintenance and cleaning	1 522,68	186,00	1 336,68	87,78
- Water electricity	951,68	380,00	571,68	60,07
- Study and documentation	1 268,90	862,00	406,90	32,07
TOTAL EXPENSES	145 413,42	38 092,84	107 320,58	73,80

HEAL AFRICA

Avenue de Rond-point n°111, B.P. 319 Goma Nord Ki vu, RD Congo
 B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
 Email: healafrica.jolusi@gmail.com www.healafrica.org

Schedule IV

**TABLE OF BUDGET CONTROL OF EXPENSES FOR GENERAL PROJECTS
 FROM 01/01/2013 THROUGH 31/12/2013 IN US DOLLARS**

1) - BUDGET CONTROL OF EXPENSES OF THE PROJECT ARC

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Personnel	4 325,00	1 325,00	13 629,83	14 954,83	-10 629,83	-245,78
Construction point D'ecoute	3 294,00	3 765,62	0,00	3 765,62	-471,62	-14,32
Mobiliers, Matériels et fourniture bureau	460,00	428,35	977,40	1 405,75	-945,75	-205,60
Compagne de Mobilisation	4 930,00	2 730,00	0,00	2 730,00	2 200,00	44,62
Prise en Charges Médicale	920,00	0,00	0,00	0,00	920,00	100,00
Autres frais	5 440,00	522,20	4 684,60	5 206,80	233,20	4,29
Frais Bancaires	194,00	0,00	0,00	0,00	194,00	100,00
Frais Administratif	1 937,00	0,00	1 937,00	1 937,00	0,00	0,00
TOTAL EXPENSES	21 500,00	8 771,17	21 228,83	30 000,00	-8 500,00	-39,53

2) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM Choisir la Vie 2

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Construction Hangar	19 050,00	11 900,00	0,00	11 900,00	7 150,00	37,53
Toilettes	5 707,50	3 750,00	2 604,00	6 354,00	-646,50	-11,33
Eau	12 311,25	0,00	16 719,50	16 719,50	-4 408,25	-35,81
Vivres et NFI	62 500,00	36 878,00	23 944,60	60 822,60	1 677,40	2,68
Personnel	3 810,00	1 270,00	5 805,92	7 075,92	-3 265,92	-85,72
Communication	300,00	0,00	100,00	100,00	200,00	66,67
Location Dépôt	900,00	0,00	900,00	900,00	0,00	0,00
Transport	5 000,00	1 761,20	2 975,00	4 736,20	263,80	5,28
Frais bancaires	0,00	388,46	634,82	1 023,28	-1 023,28	#DIV/0!
					0,00	
TOTAL EXPENSES	109 578,75	55 947,66	53 683,84	109 631,50	-52,75	-0,05

3) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM Irish Aid Extension

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Club Foot	65 861,00	47 084,04	3 460,00	50 544,04	15 316,96	23,26
Orthopedic cases	56 310,00	55 649,53	0,00	55 649,53	660,47	1,17
Outreach	6 242,00	8 000,00	0,00	8 000,00	-1 758,00	-28,16
Monitoring and Evaluation	4 049,00	0,00	0,00	0,00	4 049,00	100,00
Bank Charges	0,00	948,86	0,00	948,86	-948,86	#DIV/0!
					0,00	
TOTAL EXPENSES	132 462,00	111 682,43	3 460,00	115 142,43	17 319,57	13,08

4) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM Orthopedic Outreach

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
FVV Repair	53 928,00	32 890,40	0,00	32 890,40	21 037,60	39,01
Frais administratif	0,00	400,26	670,00	1 070,26	-1 070,26	#DIV/0!
Salaies	0,00	25 590,54	0,00	25 590,54	-25 590,54	#DIV/0!
Autres	0,00	50,00	455,52	505,52	-505,52	#DIV/0!
Orthopedic cases	33 664,50	52 450,80	59 800,00	112 250,80	-78 586,30	-233,44
Transport	0,00	3 409,10	7 280,00	10 689,10	-10 689,10	#DIV/0!
Bank charges	0,00	497,20	0,00	497,20	-497,20	#DIV/0!
Support to core programme activities	25 768,15	0,00	0,00	0,00	25 768,15	100,00
Purchase of medicines and consummables	1 842,99	0,00	0,00	0,00	1 842,99	100,00
TOTAL EXPENSES	115 203,64	115 288,30	68 205,52	183 493,82	-68 290,18	-59,28

5) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM URGENCES

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Personnel	8 900,00	8 914,86	150,00	9 064,86	-164,86	-1,85
Vivres	11 408,40	16 144,08	0,00	16 144,08	-4 735,68	-41,51
NFI	56 794,00	50 988,92	0,00	50 988,92	5 805,08	10,22
Soins Médicaux	5 750,00	4 399,80	0,00	4 399,80	1 350,20	23,48
Frais Administratif	8 285,24	8 639,24	0,00	8 639,24	-354,00	-4,27
Charges bancaires	0,00	896,93	0,00	896,93	-896,93	#DIV/0!
Transport	0,00	1 235,40	9,60	1 245,00	-1 245,00	#DIV/0!
TOTAL EXPENSES	91 137,64	91 219,23	159,60	91 378,83	-241,19	-0,26

6) - BUDGET CONTROL OF EXPENSES OF THE PROJECT Chemin pour la Vie II

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Visites DSA	0,00	1 260,00		1 260,00	-1 260,00	#DIV/0!
COORDINATION						
Personnel Local	14 476,60	11 076,11	15 974,39	27 050,50	-12 573,90	-86,86
Frais Locaux de Coordination						
- Frais administratifs Coordinateur du projet	5 249,80	1 569,51	1 058,06	2 627,57	2 622,23	49,95
Activités de projet						
- Atelier sur le suivi de pairs	10 346,91	7 630,00	3 427,00	11 057,00	-710,09	-6,86
- Faciliter le plaidoyer au niveau national	4 673,40	3 454,00	0,00	3 454,00	1 219,40	26,09
Bank Charges	0,00	526,53	403,44	929,97	-929,97	#DIV/0!
Monitoring and Evaluation	3 115,60	0,00	3 022,00	3 022,00	93,60	3,00
ACTIVITES HEAL AFRICA						
Personnel Local	33 458,43	13 526,33	14 554,85	28 081,18	5 377,25	16,07
Personnel de terrain	0,00	7 311,00	12 458,00	19 769,00	-19 769,00	#DIV/0!
Frais Locaux de Coordination	4 595,50	2 917,54	3 483,74	6 401,28	-1 805,78	-39,29
Activités de projet						
- Dév't des capacités des L R et C	7 855,90	4 510,10	17 127,00	21 637,10	-13 781,20	-175,42
- Dév't des capacités des fournisseurs de ser	4 439,40	2 430,00	8 622,00	11 052,00	-6 612,60	-148,95
- Mobiliser les réponses des groupes R et C	29 877,48	10 352,00	19 052,80	29 404,80	472,68	1,58
- Matériel et fournitures de communication	3 504,70	1 723,00	467,00	2 190,00	1 314,70	37,51
Bank Charges	0,00	270,65	1 063,14	1 333,79	-1 333,79	#DIV/0!
Suivi et Evaluation	1 557,80	0,00	490,00	490,00	1 067,80	68,55
TOTAL EXPENSES	123 151,52	68 556,77	101 203,42	169 760,19	-46 608,67	-37,85

7) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CWR/One Village at a time

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Mise en œuvre	4 200,00	2 675,00	1 600,00	4 275,00	-75,00	-1,79
Supervision	3 950,00	1 380,00	760,00	2 140,00	1 810,00	45,82
Formation	9 515,00	3 374,00	0,00	3 374,00	6 141,00	64,54
Personnel	5 820,00	1 915,57	10 058,64	11 974,21	-6 154,21	-105,74
Autres	3 515,00	1 922,80	2 549,05	4 471,85	-956,85	-27,22
CWR other	0,00	4 164,00	0,00	4 164,00	-4 164,00	#DIV/0!
Administration	0,00	0,00	1 202,94	1 202,94	-1 202,94	#DIV/0!
Bank Charges	0,00	198,00	0,00	198,00	-198,00	#DIV/0!
TOTAL EXPENSES	27 000,00	15 629,37	16 170,63	31 800,00	-4 800,00	-17,78

8) - BUDGET CONTROL OF EXPENSES OF THE PROJECT EED MEDIA

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Advocacy and Media Work	117 600,00	51 071,09	10 812,87	61 883,96	55 716,04	47,38
Training Sessions	39 600,00	17 903,70	426,80	18 330,50	21 269,50	53,71
Equipment	21 600,00	662,00	0,00	662,00	20 938,00	96,94
Personnel	79 200,00	31 438,87	317,07	31 755,94	47 444,06	59,90
Administration, Evaluation Monitoring	28 800,00	2 747,65	0,00	2 747,65	26 052,35	90,46
Reserve	13 200,00	0,00	0,00	0,00	13 200,00	100,00
TOTAL EXPENSES	300 000,00	103 823,31	11 556,74	115 380,05	184 619,95	61,54

9) - BUDGET CONTROL OF EXPENSES OF THE PROJECT ENGENDER HEALTH II

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Provide fistula treatment/services	303 760,00	85 362,61	160 198,66	245 561,27	58 198,73	19,16
Prevent fistula/Improve quality	87 750,00	26 467,70	13 793,92	40 261,62	47 488,38	54,12
Reinforce M& E systems	1 000,00	0,00	619,60	619,60	380,40	38,04
Indirect Costs (Bank et administratifs)	27 475,70	17 123,20	43 169,37	60 292,57	-32 816,87	-119,44
TOTAL EXPENSES	419 985,70	128 953,51	217 781,55	346 735,06	73 250,64	17,44

10) - BUDGET CONTROL OF EXPENSES OF THE PROJECT MMR ECI IDJWI

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Program Staff	64 636,00	26 930,18	36 816,90	63 747,08	888,92	1,38
Field Staff	13 196,00	5 278,31	7 856,10	13 134,41	7 917,69	60,00
Equipment	6 340,00	6 340,00		6 340,00	0,00	0,00
Office Supplies	8 344,00	3 649,19	4 363,18	8 012,37	4 694,81	56,27
Workshops						
- Awareness material, Printed and recorded	5 396,00	3 662,08	565,05	4 227,13	1 733,92	32,13
- Capacity Development	9 812,00	6 586,00	3 199,34	9 785,34	3 226,00	32,88
- Direct Assistance to beneficiaries	30 389,80	20 475,15	10 879,61	31 354,76	9 914,65	32,62
Other				0,00		
- Local transport	9 166,80	4 446,07	4 016,86	8 462,93	4 720,73	51,50
Supervision, monitoring and Evaluation	36 766,30	15 494,68	16 779,50	32 274,18	21 271,62	57,86
Administrative Costs				0,00		
- Bank Charges	2 000,00	985,06	1 303,70	2 288,76	1 014,94	50,75
- Overhead	13 953,52	5 865,55	8 087,97	13 953,52	8 087,97	57,96
TOTAL EXPENSES	200 000,42	99 712,27	93 868,21	193 580,48	63 471,25	31,74

11) - BUDGET CONTROL OF EXPENSES OF THE PROJECT JEWISH COMMUNITY TEEN FOUNDATION

DESCRIPTION	Budget (1)	Réalizations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Workshop and Transport	600,00	890,79	0,00	890,79	-290,79	-48,47
Printing	200,00	2 402,24	0,00	2 402,24	-2 202,24	-1 101,12
Media Kit/Teaching Aids	5 800,00	1 240,00	0,00	1 240,00	4 560,00	78,62
Supervision	2 400,00	1 530,40	0,00	1 530,40	869,60	36,23
Frais Administratifs et Other	0,00	138,00	1 238,86	1 376,86	-1 376,86	#DIV/0!
TOTAL EXPENSES	9 000,00	6 201,43	1 238,86	7 440,29	1 559,71	17,33

12) - BUDGET CONTROL OF EXPENSES OF THE PROJECT ACCES A LA JUSTICE

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel de la clinique	650,00	1 950,00	-1 300,00	-200,00
Appui aux procédures et aux victimes	990,00	1 034,00	-44,00	-4,44
Sensibilisation	180,00	300,00	-120,00	-66,67
Matériel et Fournitures consommables	230,00	428,26	-198,26	-86,20
Autres dépenses au début du projet	100,00	100,00	0,00	0,00
TOTAL EXPENSES	2 150,00	3 812,26	-1 662,26	-77,31

13) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM MMR IDJWI SUD

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Program Staff	29 292,00	28 265,19	1 026,81	3,51
Field Staff	36 793,80	37 192,64	-398,84	-1,08
Equipment	0,00	788,50	-788,50	#DIV/0!
Supplies	7 680,00	7 388,74	291,26	3,79
Workshops				
- Printed and Recorded materials for training	2 076,00	1 710,00	366,00	17,63
- Capacity Development	2 236,00	3 664,00	-1 428,00	-63,86
- Direct Assistances to beneficiaries	7 200,00	24 843,61	-17 643,61	-245,05
- In service training	10 830,00	5 562,10	5 267,90	48,64
Other costs	4 200,00	4 200,00	0,00	0,00
Etude CAP	2 100,00	2 289,54	-189,54	-9,03
TOTAL EXPENSES	102 407,80	115 904,32	-13 496,52	-13,18

14) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM URGENCE ORTHOPEDIQUE

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	4 630,00	1 893,16	2 736,84	59,11
Transport	3 984,00	1 388,40	2 595,60	65,15
Communication	800,00	136,30	663,70	82,96
Orthese	3 000,00	0,00	3 000,00	100,00
Suivi a Heal Africa	2 331,00	55,00	2 276,00	97,64
Contré Opération	2 940,00	2 700,00	240,00	8,16
Frais bancaires	216,00	299,11		
Frais Administratif	1 989,00	0,00	1 989,00	100,00
TOTAL EXPENSES	19 890,00	6 471,97	13 418,03	67,46

15) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM URGENCES II

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	3 520,00	2 933,00	587,00	16,68
Vivres (WFP standards)	41 930,00	44 780,00	-2 850,00	-6,80
NFI	11 773,00	24 977,70	-13 204,70	-112,16
Soins Médicaux	38 195,00	18 900,00	19 295,00	50,52
Frais Administratif	0,00	16 658,70	-16 658,70	#DIV/0!
Coordination	11 936,00	6 685,52	5 250,48	43,99
			0,00	
TOTAL EXPENSES	107 354,00	114 934,92	-7 580,92	-7,06

16) BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM URGENCES III

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Procurement of Food and Non Food Items	144 084,00	190 013,00	-45 929,00	-31,88
Material	5 116,00	1 719,50	3 396,50	66,39
Assistance	31 950,00	37 700,83	-5 750,83	-18,00
Costs for storage, distribution, customs	2 436,00	5 170,00	-2 734,00	-112,23
Rented vehicles	4 500,00	7 864,00	-3 364,00	-74,76
Human Resources	10 410,00	13 683,00	-3 273,00	-31,44
			0,00	
TOTAL EXPENSES	198 496,00	256 150,33	-57 654,33	-29,05

17) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM URGENCES III COMPLEMENT

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Frais Administratifs	13 136,50	16 211,16	-3 074,66	-23,41
Communication	1 560,00	1 907,16	-347,16	-22,25
Frais bancaires	3 383,16	3 811,34	-428,18	-12,66
			0,00	
TOTAL EXPENSES	18 079,66	21 929,66	-3 850,00	-21,29

18) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CBM USAID

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	4 800,00	2 100,00	2 700,00	56,25
Travel and Transportation	4 978,00	5 454,40	-476,40	-9,57
Other Direct Costs	5 644,00	1 811,66	3 832,34	67,90
Equipment, Material supplies	0,00	0,00	0,00	#DIV/0!
Program Activities				
- Clubfoot ponseti treatment	3 380,00	4 995,00	-1 615,00	-47,78
- Clubfoot surgeries	67 600,00	45 054,00	22 546,00	33,35
- KAP assessment	2 500,00	8 910,00	-6 410,00	-256,40
- Orthopaedic surgeries	42 900,00	57 246,48	-14 346,48	-33,44
- Refer PWDs to services	2 000,00	1 737,60	262,40	13,12
- Training of CBR agents	2 800,00	2 800,00	0,00	0,00
- Training of orthopaedic Officer	14 400,00	8 835,00	5 565,00	38,65
Bank Charges	0,00	1 462,16	-1 462,16	#DIV/0!
TOTAL EXPENSES	151 002,00	140 406,30	10 595,70	7,02

19) - BUDGET CONTROL OF EXPENSES OF THE PROJECT CWR II

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Ren. des capacités des Association	6 850,00	2 600,00	4 250,00	62,04
Investissement social	10 440,00	10 735,00	-295,00	-2,83
Accompagnement des initiatives locales	9 020,00	4 512,57	4 507,43	49,97
Coordination et Administrartion	13 690,00	3 379,75	10 310,25	75,31
TOTAL EXPENSES	40 000,00	21 227,32	18 772,68	46,93

20) - BUDGET CONTROL OF EXPENSES OF THE PROJECT EED SCP

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Frais Courants				
- Transport Local	5 000,00	4 125,31	874,69	17,49
- Communication	650,00	680,00	-30,00	-4,62
- Internet	1 200,00	1 200,00	0,00	0,00
- Matériaux bureau	500,00	593,89	-93,89	-18,78
- Audit	500,00	500,00	0,00	0,00
- Transferts/Frais bancaires	220,00	545,67	-325,67	-148,03
- Publications	3 770,00	3 755,00	15,00	0,40
- Recherche et formation	3 500,00	5 116,83	-1 616,83	-46,20
Activités				
- Semaine de la paix	6 000,00	4 946,37	1 053,63	17,56
TOTAL EXPENSES	21 340,00	21 463,07	-123,07	-0,58

21) - BUDGET CONTROL OF EXPENSES OF THE PROJECT GENRE ET JUSTICE AUSTRALIA II

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Cost of Personnel	38 679,72	24 387,55	14 292,17	36,95
Training	6 984,00	7 145,00	-161,00	-2,31
Supervision	13 687,81	11 222,50	2 465,31	18,01
Lawyer Rotations	17 343,60	12 346,80	4 996,80	28,81
Equipment			0,00	#DIV/0!
Direct Assistance to beneficiaries				
- Legal Assistance	4 850,00	3 526,72	1 323,28	27,28
- Emission Radio diffusée	1 164,00	1 200,00	-36,00	-3,09
- Communication + Internet	2 328,00	1 079,50	1 248,50	53,63
- Office rent + utilities	1 396,80	1 762,18	-365,38	-26,16
- Sensibilisation	3 592,00	1 800,00	1 792,00	49,89
- Bank Charges	1 124,23	1 269,51	-145,28	-12,92
- Audit-contri. to HA Board required ext audit	970,00	0,00	970,00	100,00
Support Services	6 790,00	3 140,07	3 649,93	53,75
TOTAL EXPENSES	98 910,16	68 879,83	30 030,33	30,36

22) - BUDGET CONTROL OF EXPENSES OF THE PROJECT Global Strategies CAP

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	48 360,00	49 446,64	-1 086,64	-0,02
Medical Followup and Lab monitoring	24 960,00	0,00	24 960,00	1,00
Cap Special fund	0,00	30 363,32	-30 363,32	#DIV/0!
Supervision	12 240,00	9 394,00	2 846,00	0,23
Education and Training	8 710,00	21 519,92	-12 809,92	-1,47
Indirect Costs	9 950,00	7 839,77	2 110,23	0,21
Frais Bancaires	0,00	1 404,61	-1 404,61	#DIV/0!
Contingency Fund - other	13 092,00	5 939,40	7 152,60	0,55
TOTAL EXPENSES	117 312,00	125 907,66	-8 595,66	-0,07

23) - BUDGET CONTROL OF EXPENSES OF THE PROJECT Global Strategies PTME

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	29 673,00	33 950,73	-4 277,73	-14,42
Supplies and Materials	26 439,00	10 175,48	16 263,52	61,51
Supervision	32 640,00	32 857,40	-217,40	-0,67
Education and Training	15 446,00	12 453,00	2 993,00	19,38
Indirect Costs	10 320,00	9 232,54	1 087,46	10,54
Frais Bancaires	0,00	1 476,32	-1 476,32	#DIV/0!
Transport et Supervision	0,00	6 075,10	-6 075,10	#DIV/0!
Contingency Fund - other	3 600,00	12 740,00	-9 140,00	-253,89
TOTAL EXPENSES	118 118,00	118 960,57	-842,57	-0,71

24) - BUDGET CONTROL OF EXPENSES OF THE PROJECT GLOBAL STRATEGIES NEONATOLOGIE

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	6 604,00	838,00	5 766,00	87,31
Supplies and Material	0,00		0,00	#DIV/0!
Implementation and Supervision	2 700,00	1 380,00	1 320,00	48,89
Education and Training	220,00		220,00	100,00
Other direct expenses	1 000,00	390,51	609,49	60,95
TOTAL EXPENSES	10 524,00	2 608,51	7 915,49	75,21

25) - BUDGET CONTROL OF EXPENSES OF THE PROJECT HEALING ARTS DAP

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Staff transport fee	10 500,00	0,00	10 500,00	100,00
Training material and reinsertion kits	16 050,00	0,00	16 050,00	100,00
Primary medical care	2 800,00	0,00	2 800,00	100,00
End of training fee	1 655,00	0,00	1 655,00	100,00
Other costs	1 260,00	565,51	694,49	55,12
Administrative costs	0,00	0,00	0,00	#DIV/0!
TOTAL EXPENSES	32 265,00	565,51	31 699,49	98,25

26) BUDGET CONTROL OF EXPENSES OF THE PROJECT SGBV VIH AAA

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	4 526,00	0,00	4 526,00	100,00
Direct Assistance to Beneficiaries	3 462,00	0,00	3 462,00	100,00
Equipment	5 881,00	115,00	5 766,00	98,04
Printed and recorded materials for training	5 000,00	0,00	5 000,00	100,00
Capacity Development	4 488,00	57,60	4 430,40	98,72
Transport (Fuel)	2 866,00	3,60	2 862,40	99,87
Supervision, Monitoring and Evaluation	1 496,00	0,00	1 496,00	100,00
Administrative Costs	280,00	0,00	280,00	100,00
TOTAL EXPENSES	27 999,00	176,20	27 822,80	99,37

27) - BUDGET CONTROL OF EXPENSES OF THE PROJECT KFW3

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Médicament	20 114,88	35 282,00	-15 167,12	-75,40
Personnel	6 922,96	0,00	6 922,96	100,00
Transport/Dispatching	9 132,96	4 604,70	4 528,26	49,58
Equipements	15 037,68	16 470,00	-1 432,32	-9,52
Communication	612,00	670,00	-58,00	-9,48
Machine à Coudre et Accessoire	1 250,10	2 033,74	-783,64	-62,69
Frais Administratifs Frais Bancaires	500,00	16 855,66	-16 355,66	-3 271,13
Imprévu	2 098,32		2 098,32	100,00
TOTAL EXPENSES	55 668,90	75 916,10	-20 247,20	-36,37

28) - BUDGET CONTROL OF EXPENSES OF THE PROJECT WAMAMA SIMAMENI/OXFAM NOVIB

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Supervision	1 620,00	2 756,56	-1 136,56	-70,16
Formation	4 000,00	4 256,80	-256,80	-6,42
Reinsertion socio-Economique	13 200,00	16 436,81	-3 236,81	-24,52
Kilometrage	900,00	964,80	-64,80	-7,20
TOTAL EXPENSES	19 720,00	24 414,97	-4 694,97	-23,81

29)- BUDGET CONTROL OF EXPENSES OF THE PROJECT WORLDSHARE CONSTRUCTION MASISI

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	2 800,00	0,00	2 800,00	100,00
Transport	6 210,40	228,00	5 982,40	96,33
Matériels	25 599,50	31 000,00	-5 400,50	-21,10
Main d'ouvres	5 094,70	980,00	4 114,70	80,76
Prime d'encouragement Ens et autres	13 162,88	3 520,00	9 642,88	73,26
Frais Administratifs et Bancaires	4 128,72	718,34	3 410,38	82,60
TOTAL EXPENSES	56 996,20	36 446,34	20 549,86	36,05

30) - BUDGET CONTROL OF EXPENSES OF THE PROJECT WASI/SAKE

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnal	4 250,00	975,25	3 274,75	77,05
Matériel de Formation	1 098,00	738,00	360,00	32,79
Autres Dépenses	85,00	1 486,80	-1 401,80	-1 649,18
TOTAL EXPENSES	5 433,00	3 200,05	2 232,95	41,10

31) - BUDGET CONTROL OF EXPENSES OF THE PROJECT MOTHER OF THE NATION III

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Economic empowerment of mothers	22 500,00	14 650,00	8 920,00	23 570,00	-1 070,00	-4,76
Mercy fund for urgent medical care	6 000,00	2 226,13	2 627,71	4 853,84	1 146,16	19,10
Training Materials	1 800,00	614,52	729,70	1 344,22	455,78	25,32
Transportation for participants	2 700,00	2 297,00	56,00	2 353,00	347,00	12,85
Rent of Conference Centre	540,00	315,00	25,00	340,00	200,00	37,04
Collation de participants	8 100,00	4 610,00	490,00	5 100,00	3 000,00	37,04

AGESFO Sprl, Goma – R. D. Congo

Local transport for supervision	3 600,00	2 727,60	2 107,20	4 834,80	-1 234,80	-34,30
DSA for supervision & training	4 040,00	3 625,00	50,00	3 675,00	365,00	9,03
Printing costs	3 600,00	3 230,00	1,80	3 231,80	368,20	10,23
Vocational trainers	1 800,00	1 200,00	500,00	1 700,00	100,00	5,56
Materials for skill learning - grandmothers	2 250,00	1 200,00	0,00	1 200,00	1 050,00	46,67
Follow up and Evaluation	1 996,00	0,00	1 868,00	1 868,00	128,00	6,41
Office supplies & equipment	2 220,00	2 183,59	1 098,83	3 282,42	-1 062,42	-47,86
Communication	1 200,00	857,50	243,00	1 100,50	99,50	8,29
Technical Psychosocial supervisor of children	6 000,00	3 910,89	2 278,83	6 189,72	-189,72	-3,16
Stipend for 9counsellors	5 400,00	2 250,00	1 350,00	3 600,00	1 800,00	33,33
Bonus for Coordinator	2 400,00	1 800,00	211,80	2 011,80	388,20	16,18
Part time accountant	3 000,00	2 250,00	750,00	3 000,00	0,00	0,00
Bank and transfer charges	954,00	740,06	175,33	915,39	38,61	4,05
Heal Africa Administration	8 500,00	2 136,55	1 512,20	3 648,75	4 851,25	57,07
TOTAL GENERAL DES DEPENSES	88 600,00	52 823,84	24 995,40	77 819,24	10 780,76	12,17
Contribution Heal Africa (Printing Costs)	3 600,00	3 230,00	0,00	3 230,00	370,00	10,28
TOTAL EXPENSES S LEWIS FOUNDATION	85 000,00	49 593,84	24 995,40	74 589,24	10 410,76	12,25

32) - BUDGET CONTROL OF EXPENSES OF THE PROJECT POOLED FUND MANIEMA SGBV

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
IMPLEMENTATION						
- Soins, prise en charge et Appui institutionnel	162 800,00	163 664,66	0,00	163 664,66	-864,66	-0,53
- Formations	32 410,00	32 249,64	27,60	32 277,24	160,36	0,49
- Transport (matériel et fournitures)	39 045,00	36 698,64	0,00	36 698,64	2 346,36	6,01
PERSONNEL						
- Personnel de projet - International	0,00	0,00	0,00	0,00	0,00	0,00
- Personnel de projet - National	48 400,00	45 059,88	0,00	45 059,88	3 340,12	6,90
- Personnel de support - National	37 920,00	38 120,00	0,00	38 120,00	-200,00	-0,53
COÛTS DE FONCTIONNEMENT						
- Equipement Durable	22 445,00	22 044,00	0,00	22 044,00	401,00	1,79
- Fourniture et Consommables bureaux	6 080,00	5 947,96	0,00	5 947,96	132,04	2,17
- Frais Voyages et Missions	18 200,00	17 099,89	0,00	17 099,89	1 100,11	6,04
- Frais de Communication	4 000,00	4 000,00	0,00	4 000,00	0,00	0,00
- Location (Bureaux, salles, véhicules)	10 300,00	10 080,00	0,00	10 080,00	220,00	2,14
- Coût de fonctionnement des engins	14 400,00	14 325,96	0,00	14 325,96	74,04	0,51
AUTRES						
- Divers (Frais Bancaires)	4 000,00	2 177,19	30,00	2 207,19	1 822,81	45,57
FRAIS ADMINISTRATIFS	28 000,00	27 402,76	0,00	27 402,76	597,24	2,13
TOTAL EXPENSES	428 000,00	418 870,58	57,60	418 928,18	9 129,42	2,13

33) - BUDGET CONTROL OF EXPENSES OF THE PROJECT STAREC

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Personnel						
- Staff du programme	25 200,00	21 378,16	40,00	21 418,16	3 781,84	15,01
- Staff du support	9 600,00	9 100,00	0,00	9 100,00	500,00	5,21
- Autres	0,00	131,16	0,00	131,16	-131,16	#DIV/0!
Support Costs	15 600,00	7 031,35	220,42	7 251,77	8 348,23	53,51
Transport/Logistics	17 760,00	9 440,00	1 917,60	11 357,60	6 402,40	36,05
Activités						
Maison d'écoute	4 240,00	1 430,75	0,00	1 430,75	2 809,25	66,26

AGESFO Sprl, Goma – R. D. Congo

Formation des conseillères psychosociales	3 430,00	3 368,66	0,00	3 368,66	61,34	1,79
Volet Médical						
- Soins	3 665,00	9 250,64	400,00	9 650,64	-5 985,64	-163,32
- Médicaments et autres consommables médicaux	28 400,00	454,00	100,00	554,00	27 846,00	98,05
- Autres	0,00	5 250,00	0,00	5 250,00	-5 250,00	#DIV/0!
Suivi et Evaluation	8 415,00	2 641,00	0,00	2 641,00	5 774,00	68,62
Frais Administratifs	6 779,00	1 506,02	0,00	1 506,02	5 272,98	77,78
TOTAL EXPENSES	123 089,00	70 981,74	2 678,02	73 659,76	49 429,24	40,16

34) - BUDGET CONTROL OF EXPENSES OF THE PROJECT URGENGE TEARFUND

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Identification	45,00	0,00	0,00	0,00	45,00	100,00
Personnel	0,00	0,00	1 460,11	1 460,11	-1 460,11	#DIV/0!
Achats vivres/Non vivres	25 250,00	0,00	23 781,95	23 781,95	1 468,05	5,81
Transport/Communication	1 705,00	0,00	1 392,40	1 392,40	312,60	18,33
Administration	3 000,00	300,00	3 000,00	3 300,00	-300,00	-10,00
TOTAL EXPENSES	30 000,00	300,00	29 634,46	29 934,46	65,54	0,22

35) - BUDGET CONTROL OF EXPENSES OF THE PROJECT TIDES FOUNDATION

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Program Staff	36 885,00	13 133,44	10 212,64	23 346,08	13 538,92	36,71
Supervision	12 600,00	3 580,00	1 600,00	5 180,00	7 420,00	58,89
Travel	19 488,00	1 994,20	2 808,40	4 802,60	14 685,40	75,36
Capacity Development	31 200,00	0,00	1 814,20	1 814,20	29 385,80	94,19
Training for womens networks	0,00	6 550,00	1 921,43	8 471,43	-8 471,43	#DIV/0!
Prime chauffeur moto	3 600,00	75,00	0,00	75,00	3 525,00	97,92
Carburant et Entretien Moto	4 000,00	1 721,90	0,00	1 721,90	2 278,10	56,95
Imprimés	550,00	575,56	27,50	603,06	-53,06	-9,65
Communication	1 800,00	1 155,50	265,00	1 420,50	379,50	21,08
Internet	1 200,00	500,00	0,00	500,00	700,00	58,33
Overhead	12 000,00	0,00	0,00	0,00	12 000,00	100,00
TOTAL EXPENSES	123 323,00	29 285,60	18 649,17	47 934,77	75 388,23	61,13

36) - BUDGET CONTROL OF EXPENSES OF THE PROJECT THE FISTULA FOUNDATION

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Outreach (Clinique mobile)	86 100,00	97 632,99	26 250,00	123 882,99	-37 782,99	-43,88
Transport DSA and mobilisation Costs	26 600,00	1 717,20	13 114,00	14 831,20	11 768,80	44,24
Training costs	1 500,00	0,00	0,00	0,00	1 500,00	100,00
Air transport	17 580,00	3 928,20	2 043,00	5 971,20	11 608,80	66,03
DRC Administrartion and reporting	9 110,00	6 635,00	0,00	6 635,00	2 475,00	27,17
USA Evaluation and reporting	9 110,00	0,00	0,00	0,00	9 110,00	100,00
Bank Charges	0,00	1 059,62	571,50	1 631,12	-1 631,12	#DIV/0!
TOTAL EXPENSES	150 000,00	110 973,01	41 978,50	152 951,51	-2 951,51	-1,97

37) - BUDGET CONTROL OF EXPENSES OF THE PROJECT Enfants Comme Nous II

DESCRIPTION	Budget (1)	Realisations (2)			Variance (1 - 2)	% variance
		2012	2013	TOTAL		
Mener des séances de sensibilis de la communauté	4 048,94	2 569,24	4 990,00	7 559,24	1 479,70	36,55
Recruter des enfants vivant avec malformations	3 249,41	0,00	1 880,20	1 880,20	3 249,41	100,00
Former les équipes des hôpitaux	5 639,45	0,00	1 280,00	1 280,00	5 639,45	100,00
Réaliser 450 interventions chirurgicales	161 988,69	0,00	97 664,99	97 664,99	161 988,69	100,00
Prise en charge les 300 enfants vivant avec le VIH	60 200,88	48 612,00	69 425,95	118 037,95	11 588,88	19,25
Renforcer l'action de la prévention du VIH	40 699,55	13 500,00	26 209,60	39 709,60	27 199,55	66,83
Encadrer les groupes des jeunes enfants	27 638,13	0,00	6 566,28	6 566,28	27 638,13	100,00
Frais Administratifs de la subvention	15 971,32	3 102,90	15 971,32	19 074,22	12 868,42	80,57
Communication	0,00	0,00	3 410,00	3 410,00	0,00	#DIV/0!
Office Expenses	0,00	0,00	3 316,65	3 316,65	0,00	#DIV/0!
Personnel	0,00	0,00	17 089,68	17 089,68	0,00	#DIV/0!
TOTAL EXPENSES	319 436,37	67 784,14	247 804,67	315 588,81	251 652,23	78,78

38) - BUDGET CONTROL OF EXPENSES OF THE PROJECT MMR JOIN

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Fourniture/Equipment	2 250,00	7 674,85	-5 424,85	-241,10
Purchase vehicles	0,00	0,00	0,00	#DIV/0!
Medical Equipment	34 292,92	25 773,00	8 519,92	24,84
Income Generating Activities	74 000,00	69 500,00	4 500,00	6,08
Outreach Activites	27 962,00	26 275,00	1 687,00	6,03
Medical Assistance/Surgery	24 000,48	24 222,68	-222,20	-0,93
Capacity Building/Institutional development	107 415,48	88 402,73	19 012,75	17,70
Local Staff/Salaries	100 980,00	78 041,62	22 938,38	22,72
Transport and Travel expenditures	95 689,56	90 732,70	4 956,86	5,18
Staff training	4 430,12	1 999,00	2 431,12	54,88
Office supplies	13 200,00	7 662,94	5 537,06	41,95
Field Cordination/Administration	72 264,46	45 038,85	27 225,61	37,67
Transfer to projects				
- Bank Charges	7 500,00	8 293,25	-793,25	-10,58
Financial report on projects				
- Audit	7 300,00	0,00	7 300,00	100,00
- Frais Institutionnels Heal Africa	7 500,00	5 592,16	1 907,84	25,44
TOTAL EXPENSES	578 785,02	479 208,78	99 576,24	17,20

39) - BUDGET CONTROL OF EXPENSES OF THE PROJECT MOTHER OF THE NATION II

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Income generating grants		1 940,00	-1 940,00	#DIV/0!
Material for skills learning (grand mother)		355,46	-355,46	#DIV/0!
Health support				
- Mercy fund for urgent medical care		50,00	-50,00	#DIV/0!
- Othopaedic specialised care		0,00	0,00	#DIV/0!
- Transport & support orthopaedic patients		0,00	0,00	#DIV/0!
- Orthopaedic rehabilitation		0,00	0,00	#DIV/0!
IGA training				
Training Materials		1 049,20	-1 049,20	#DIV/0!
Transportation for participants		77,00	-77,00	#DIV/0!

Rent of Conference Centre		100,00	-100,00	#DIV/0!
Collation de participants		1 500,00	-1 500,00	#DIV/0!
Training of 6 counsellors		0,00	0,00	#DIV/0!
- Rent of Conference Centre		0,00	0,00	#DIV/0!
- DSA for 6 counsellors		0,00	0,00	#DIV/0!
Supervision and Evaluation		0,00	0,00	#DIV/0!
- Vehicle Mileage Costs		0,00	0,00	#DIV/0!
- Follow up and Evaluation		0,00	0,00	#DIV/0!
- DSA daily assistance allowance		0,00	0,00	#DIV/0!
Salaries and Allowances		0,00	0,00	#DIV/0!
- Vocational trainers		450,00	-450,00	#DIV/0!
- Stipend for 10 counsellors		600,00	-600,00	#DIV/0!
- Salary for Coordinator		400,00	-400,00	#DIV/0!
- Part time accountant		0,00	0,00	#DIV/0!
Administration				
- Office supplies and Equipment		35,00	-35,00	#DIV/0!
- Communication		300,00	-300,00	#DIV/0!
- Bank and transfer charges		29,50	-29,50	#DIV/0!
- Heal Africa administration		0,00	0,00	#DIV/0!
TOTAL EXPENSES	0,00	6 886,16	-6 886,16	#DIV/0!

40) - BUDGET CONTROL OF EXPENSES OF THE PROJECT MOTHER OF THE NATION IV

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Income generating grants	12 000,00	7 800,00	4 200,00	35,00
Material for skills learning (grand mother)	1 050,00	730,00	320,00	30,48
Health support				
- Mercy fund for urgent medical care	3 600,00	333,20	3 266,80	90,74
- Orthopaedic specialised care	3 500,00	3 763,67	-263,67	-7,53
- Transport & support orthopaedic patients	500,00	0,00	500,00	100,00
- Orthopaedic rehabilitation	800,00	350,00	450,00	56,25
IGA training				
Training Materials	960,00	1 297,40	-337,40	-35,15
Transportation for participants	1 440,00	848,00	592,00	41,11
Rent of Conference Centre	450,00	170,00	280,00	62,22
Collation de participants	4 320,00	3 438,00	882,00	20,42
Training of 6 counsellors				
- Rent of Conference Centre	90,00	0,00	90,00	100,00
- DSA for 6 counsellors	840,00	0,00	840,00	100,00
Supervision and Evaluation				
- Vehicle Mileage Costs	5 040,00	5 594,20	-554,20	-11,00
- Follow up and Evaluation	750,00	749,60	0,40	0,05
- DSA daily assistance allowance	4 200,00	2 885,00	1 315,00	31,31
Salaries and Allowances				
- Vocational trainers	1 800,00	787,00	1 013,00	56,28
- Stipend for 6 counsellors	3 600,00	1 450,00	2 150,00	59,72
- Salary for Coordinator	8 400,00	8 219,11	180,89	2,15
- Part time accountant	3 000,00		3 000,00	100,00
Administration				
- Office supplies and Equipment	1 380,00	1 132,28	247,72	17,95
- Communication	780,00	390,00	390,00	50,00
- Bank and transfer charges	700,00	1 172,00	-472,00	-67,43
- Heal Africa administration	6 570,00	0,00	6 570,00	100,00
TOTAL EXPENSES	65 770,00	41 109,46	24 660,54	37,50

41) - BUDGET CONTROL OF EXPENSES OF THE PROJECT PROMUNDO

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	42 960,00	33 011,87	9 948,13	23,16
Activités				
- Formation des facilitateurs	2 220,00	3 460,56	-1 240,56	-55,88
- Seances d'echange	2 500,00	3 789,44	-1 289,44	-55,58
- Focus Groupe	1 000,00	5 215,00	-4 215,00	-421,50
- Individual interviews	100,00	0,00	100,00	100,00
- Validation de resultat	2 000,00	0,00	2 000,00	100,00
- Impression module	1 000,00	0,00	1 000,00	100,00
- Matériel de formation	450,00	0,00	450,00	100,00
- Rencontre avec 3à partenaires	300,00	45,00	255,00	85,00
- Femeture	650,00	150,00	500,00	76,92
- Dissemination du module	2 350,00	285,00	2 065,00	87,87
- Matériel d'intervention	600,00	0,00	600,00	100,00
- Location Cadre	1 800,00	128,00	1 672,00	92,89
Supervision	4 200,00	7 334,02	-3 134,02	-74,62
Equipement	1 850,00	0,00	1 850,00	100,00
Coût d'appui	3 520,00	6 488,60	-2 968,60	-84,34
Frais administratif	7 500,00	13 391,35	-5 891,35	-78,55
TOTAL EXPENSE	75 000,00	73 298,84	1 701,16	2,27

42) - BUDGET CONTROL OF EXPENSES OF THE PROJECT PCIMA/UNICEF

DESCRIPTION	Budget (1)	Realisations (2)	Variance (1 - 2)	% variance
Personnel	5 500,00	2 834,77	2 665,23	48,46
Supplies and Materials	8 000,00	0,00	8 000,00	100,00
Implementation and supervision	1 240,00	767,60	472,40	38,10
Education and Training	0,00	221,80	-221,80	#DIV/0!
Other direct costs	0,00	0,00	0,00	#DIV/0!
TOTAL EXPENSES	14 740,00	3 824,17	10 915,83	74,06

43) - BUDGET CONTROL OF EXPENSES OF THE PROJECT SOCO EXPLORATION

DESCRIPTION	Budget (1)	Realisations (2)	Variance(1 - 2)	% variance
Personnel	8 300,00	7 973,71	326,29	3,93
Medical Care for HIV exposed	16 140,00	13 953,66	2 186,34	13,55
Nutrition for HIV exposed children	16 490,00	14 753,00	1 737,00	10,53
Other supplies	1 570,00	1 053,66	516,34	32,89
Operational Costs	7 500,00	3 050,36	4 449,64	59,33
Bank Charges et frais administratif	0,00	5 114,73	-5 114,73	#DIV/0!
TOTAL EXPENSES	50 000,00	45 899,12	4 100,88	8,20

44) - BUDGET CONTROL OF EXPENSES OF THE PROJECT STAREC III

DESCRIPTION	Budget (1)	Realisations (2)	Variance(1 - 2)	% variance
CARE France				
Technial Assistance:National staff sal & Benefits	7 800,00	9 124,94	-1 324,94	-16,99
Travel	2 430,00	2 685,00	-255,00	-10,49
Administartive and Financial support	2 600,00	5 380,00	-2 780,00	-106,92
Vehicle operating and Maintenances	1 500,00	2 952,39	-1 452,39	-96,83
Office Equipment, supplies and Communication	1 056,00	1 146,65	-90,65	-8,58
Monitoring and Evaluation	1 600,00	3 979,00	-2 379,00	-148,69

AGESFO Sprl, Goma – R. D. Congo

Training	1 204,00	1 089,00	115,00	9,55
Others	12 450,00	12 400,00	50,00	0,40
Frais Administratifs	2 131,00	75,00	2 056,00	96,48
UNICEF				
Technical Assistance: National staff sal & Benefits	14 100,00	5 183,56	8 916,44	63,24
Travel	2 030,00	1 414,11	615,89	30,34
Administrative and Financial support	4 800,00	0,00	4 800,00	
Vehicle operating and Maintenances	3 000,00	2 388,90	611,10	20,37
Office Equipment, supplies and Communication	2 100,00	2 041,65	58,35	2,78
Monitoring and Evaluation				
Training	2 400,00	3 820,00	-1 420,00	-59,17
Others	1 250,00	1 746,61	-496,61	-39,73
Frais Administratifs	5 568,00	0,00	5 568,00	
TOTAL EXPENSES	68 019,00	55 426,81	12 592,19	18,51

HEAL AFRICA

Avenue de Rond-point n° 111, B.P. 319 Goma Nord Ki vu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

Scedule IV

**SITUATION OF EXPENSES FOR PROJECTS WITHOUT BUDGET
 FROM 01/01/2013 THROUGH 31/12/2013 IN US DOLLARS**

1) - AUSHEAL

EXPENSES

- bank Charges	589,36
- Mercy fund for por patients	0,00
- Medical care	6 850,00
Total expenses	7 439,36

2) - Christ Presbyterain Church

EXPENSES

- Hospital Administrator	5 605,00
- Bank Charges	48,33
Total expenses	5 653,33

3) - Femmes Universitaires

EXPENSES

- Vday	269,70
Total expenses	269,70

4) - Global Development Group

EXPENSES

- Payments (study scholarship, travelling expenses)	17 470,00
- Bank Charges	127,28
Total expenses	17 597,28

5) - Goma Student Fund

EXPENSES

- Communication	220,00
- Construction expenses	
- Office expenses	194,08
- Other expenses	
- Personnel	5 560,00
- Subside Heal Arica	6 000,00
- Transport	180,00
- Bank Charges	100,81
Total expenses	12 254,89

6) - Google

EXPENSES

- Communication	1 380,00
- Office expenses	320,75
- Personnel	22 619,70
- Formation	647,00
- Transport	6,00
Total des expenses	24 973,45

7) - Heal Canada

EXPENSES

- Peace Girl Initiative	306,90
- Matériel Hôpital	8 770,54
- Bank Charges	99,77
Tuongane Centre 2	
- Preschool teacher	68,02
- Primary teacher	85,34
- Tuition, school supplies & meals	752,78
- Utilities & office supplies	58,30
- Bank Charges	20,00
Total expenses	10 161,65

8) -Internet

EXPENSES

- Abonnement	25 080,00
- Communication	265,00
- Divers taxes	234,26
- Maintenance	570,00
- Office	178,10
- Personnel	12 414,54
Total expenses	38 741,90

9) -Mercy Ministries

EXPENSES

- Aumone	883,30
- Bourse Dengali	2 872,86
- Bourse Dr Carthy	8 680,00
- Bourse Claude Lolale	12 000,00
- Bourse Dr Roger Basungali	1 279,84
- CMJ	1 791,58
- Care through action	200,00
- CBN Fente Labiale	8 640,00
- Centre de resolution urgence	78,83
- Fistula and orthopedic surgery	5 220,53
- General	2 831,50
- Gift Fanny	830,00
- Gifts in kind - Gallop	2 650,00
- Henriette Onique	700,00
- Reserve for patients	18 044,50
- PAM	6 689,17
- MMR Neema	2,80
- Summit Ascent	2 400,00
- Urgence	20 071,82
- Various friends (FFW)	10 962,17
- Other	20,00
Total expenses	106 848,90

10) -Orthopedic Officers

EXPENSES

- Bourses	19 750,00
- Eau et Electricité	302,90
- Office expenses & Communication	4 218,96
- Honoraires Enseignant	1 935,00
- Mineval ISTM	3 315,00
- Other expenses	2 063,61
- Personnel	11 168,60
- Transport	984,00
- Bank Charges	53,90
Total expenses	43 791,97

11) -Total Hip Replacement

EXPENSES

- Paiement logement	7 063,10
Total expenses	7 063,10

12) - CNEC/PI ACTUALISE

EXPENSES

- Resident Doctors	25 777,96
- FVV Surgery	5 421,87
- Mercy fund	16 474,35
- Orthopedic Officer training	2 791,33
- Pied Bot	40,17
- Seedlings	0,00
- Specialisation	42 749,31
- Specialist Support	37 104,99
- Sponsorship	49 579,17
- Visitors	4 232,00
Total expenses	184 171,15

13) - CURE CLUB FOOT

EXPENSES

- Administration Costs	418,80
- Direct & Director Medical	2 980,00
- Medicaments	2 101,12
- Payments	13 855,50
- Supervision	380,00
- Bank Charges	326,53
Total expenses	20 061,95

14) - De Zaaier Mawe Hai

EXPENSES

- CEMJ	7 210,32
- Bank Charges	0,00
Total expenses	7 210,32

15) -NEHEMIE

EXPENSES

- Payment	506,96
- Transport	9,60
- Others	18,26

Total expenses 534,82

16) - HEALING ARTS II

EXPENSES

- Bank Charges	123,19
- Communication	81,00
- Kits de Reinsertion	2 650,00
- Matériel de formation	3 047,00
- Office expenses	476,05
- Prime personnel	10 953,74

Total des dépenses 17 330,98

17) - URGENCE SUISSE

EXPENSES

- Soins Médicaux	4 365,00
- Personnel	5 363,34
- Transport	1 200,00
- Bank Charges	183,43

Total des dépenses 11 111,77

18) - WOODSHOP

EXPENSES

- Communication	110,00
- Main d'œuvre	75,60
- Matériel de fabrication	1 406,00
- Office Expenses	2,60

Total des dépenses 1 594,20

19) -SUNDAY SCHOOL

EXPENSES

- Payments	1 239,60
------------	----------

Total expenses 1 239,60

20) -MMR JEWISH WORLD WATCH

EXPENSES

- Personnel	150,00
- Supervisory Training	458,00
- Communication and Stationery	75,00
- Administration Costs	843,00
- Other	0,60

Total expenses 1 526,60

21) -MOTHERS OF NATIONS USA

EXPENSES

- Bank Charges	110,24
Total expenses	110,24

22) -SOCCO OUTREACH

EXPENSES

- DSA	3 570,00
- Outreach	77 000,00
- Sensibilisation	925,00
- Transport	2 288,40
- Other	3 139,50
Total expenses	86 922,90

23) -Urgence TEARFUND 2

EXPENSES

- Frais Bancaires	424,81
- Payment (Achats médicaments)	30 679,19
Total expenses	31 104,00

24) -CENTRE JUBILE

EXPENSES

- Communication	545,00
- Discretion	8 534,04
- Eau et Electricité	19 423,57
- Loyer Bureau	0,00
- Maintenance	10 874,90
- Other expenses	6 385,93
- Personnel	34 036,53
- Security	13 500,00
- Transport	200,40
Total expenses	93 500,37

25) - PROJET URGENCE ECI

EXPENSES

- Personnel	1 176,97
- Soins Medicaux	21 000,00
- Bank Charges	323,03
Total expenses	22 500,00

26) - PROJET HOME BASE CARE

EXPENSES

- CAP Hospitalisation	697,96
- HBC/Assistance fo HIV Mugunga	5 179,56
- HBC/SPD	21 505,83
- Home Visits	7,20
- Location Bureau	1 200,00

AGESFO Sprl, Goma – R. D. Congo

- Palliative Care USA	10 691,77
- PATA	2 751,64
- Palliatifs urgence USA	1 605,00
- Communication	1 500,00
- Medicaments	606,71
- Office Supplies	1 075,50
- Salary	839,82
- Supervision	440,00
- Other	1 198,00
Willow Creek: Appui aux VAD Goma	3 000,00
Total expenses	52 298,99

27) -URGENCE KANYARUCHINYA

EXPENSES

- Worldshare	204,67
- Distribution des souliers aus enfants	74,80
Total expenses	279,47

III - ANNEXES

HEAL AFRICA
Avenue de Rond-point n° 111, B.P. 319 Goma Nord Ki vu, RD Congo
B.P. 540 Gisenyi, Rwanda Tél (+243) 99 193 11 39/81 313 23 42/99 850 63 04
Email: healafrica.jolusi@gmail.com www.healafrica.org

Annex 1

**SITUATION OF DONORS' FINANCIAL POSITION OF SPECIFIC PROJECTS
AS AT 31/12/2013 IN US DOLLARS**

1 - EPER SUISSE

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		-903,34
b) Transfers received		
* 23/01/2013		112 024,00
* 09/08/2013		82 012,65
- Total transfers received during the period		194 036,65
c) Total funds available during the period (a + b)		193 133,31
d) Expenses in 2013		
- Operating expenses		197 163,70
Total expenses		197 163,70
e) Balance available for the continuation of the project (C-D)		-4 030,39

2 - UNICEF GMP 12

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		136 061,68
b) Transfers received		
* 21/03/2013		128 430,00
- Total transfers received during the period		128 430,00
c) Total funds available during the period (a + b)		264 491,68
d) Expenses in 2013		
- Operating expenses		264 490,77
Total expenses		264 490,77
e) Balance available for the continuation of the project (C-D)		0,91

3 - UNICEF GMP 13

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		0,00
b) Transfers received		
* 01/07/2013		121 649,00
* 08/08/2013		161 127,00
* 23/12/2013		90 120,00
- Total transfers received during the period		372 896,00
c) Total funds available during the period (a + b)		372 896,00
d) Expenses in 2013		
- Operating expenses		239 102,48
Total expenses		239 102,48
e) Balance available for the continuation of the project (C-D)		<u><u>133 793,52</u></u>

4 - PNUD /POOLED FUND NORTH KIVU 2012

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		-23 157,79
b) Transfers received		
*06/06/2013		48 552,26
- Total transfers received during the period		48 552,26
c) Total funds available during the period (a + b)		25 394,47
d) Expenses in 2013		
- Operating expenses		21 126,51
Total expenses		21 126,51
e) Balance available for the continuation of the project (C-D)		<u><u>4 267,96</u></u>

5 - PNUD /POOLED FUND NORD KIVU 2013

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		0,00
b) Transfers received		
*19/08/2013		95 820,00
*25/10/2013		95 432,00
- Total transfers received during the period		191 252,00
c) Total funds available during the period (a + b)		191 252,00
d) Expenses in 2013		
- Operating expenses		192 827,86
Total expenses		192 827,86
e) Balance available for the continuation of the project (C-D)		<u><u>-1 575,86</u></u>

6- USAID/USHINDI

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		105 143,92
b) Transfers received		
* 29/03/2013		184 831,91
* 02/09/2013		138 904,91
* 02/09/2013		7 560,00
* 01/10/2013		39 520,00
* 19/11/2013		84 798,68
- Total transfers received during the period		455 615,50
c) Total funds available during the period (a + b)		560 759,42
d) Expenses in 2013		
- Operating expenses		511 729,89
Total expenses		511 729,89
e) Balance available for the continuation of the project (C-D)		49 029,53

7 - DFID

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		68 441,32
Error of imputation 2012		-8 000,43
Corrected initial balance		60 440,89
b) Transfers received		
* 04/02/2013		33 062,11
* 01/03/2013		73 426,78
* 20/03/2013		396,80
* 24/05/2013		47 839,85
* 24/05/2013		93 147,22
* 27/07/2013		161 311,46
* 31/10/2013		108 871,00
- Total transfers received during the period		518 055,22
c) Total funds available during the period (a + b)		578 496,11
d) Expenses in 2013		
- Operating expenses		529 433,47
Total expenses		529 433,47
e) Balance available for the continuation of the project (C-D)		49 062,64

8 - WORLD VISION : WAMAMA SIMAMENI 2012

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		-1 819,45
b) Transfers received		
* 26/06/2013		1 561,00
- Total transfers received during the period		1 561,00
c) Total funds available during the period (a + b)		-258,45
d) Expenses in 2013		
- Operating expenses		0,00
Total expenses		0,00
e) Balance available for the continuation of the project (C-D)		<u><u>-258,45</u></u>

9 - WORLD VISION : WAMAMA SIMAMENI 2013

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		0,00
b) Transfers received		
* 17/04/2013		30 000,00
* 02/07/2013		36 852,00
* 31/07/2013		40 111,20
- Total transfers received during the period		106 963,20
c) Total funds available during the period (a + b)		106 963,20
d) Expenses in 2013		
- Operating expenses		123 635,50
Total expenses		123 635,50
e) Balance available for the continuation of the project (C-D)		<u><u>-16 672,30</u></u>

10 - EUROPEAN UNION

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		126 321,56
Regularisation of 2011 and 2012 expenses		-35 316,96
		91 004,60
b) Transfers received		
* 16/05/2013		495 942,69
- Total transfers received during the period		495 942,69
c) Total funds available during the period (a + b)		586 947,29
d) Expenses in 2013		
- Operating expenses		444 524,50
Total expenses		444 524,50
e) Balance available for the continuation of the project (C-D)		<u><u>142 422,79</u></u>

11 - CLV IRISH AID

	EURO	US Dollars
A/ Situation of the account		
a) Initial balance 01/01/2013		0,00
b) Transfers received		
* 14/03/2013		43 609,56
- Total transfers received during the period		43 609,56
c) Total funds available during the period (a + b)		43 609,56
d) Expenses in 2013		
- Operating expenses		38 092,84
Total expenses		38 092,84
e) Balance available for the continuation of the project (C-D)		<u><u>5 516,72</u></u>

12- EMBASSY OF NATHERLANDS/GENDER ANDJUSTUCE MANIEMA

	EURO	US Dollars S
A/ Situation of the account		
a) Initial balance 01/01/2013		789 931,54
b) Transfers received		
* 03/12/2013		
- Total transfers received during the period		1 372 527,74
c) Total funds available during the period (a + b)		2 162 459,28
d) Utilisations in 2013		
- Operating expenses Heal Africa		432 178,28
- Transfer to ABA on 22/04/2013 (1st instalment)		359 157,50
- Transfer to ABA on 12/12/2013 (2 nd instalment)		933 637,38
Total utilisations		1 724 973,16
e) Balance available for the continuation of the project (C-D)		<u><u>437 486,12</u></u>

4 - CBM Orthopedic Outreach

Dollars US

A/ Situation of the account

a) Initial Balance 01/01/2013	-79,45
b) Transfers received	
* 30/07/2013	17 100,00
- Total transfers received during the period	17 100,00
c) Total funds available during the period (a + b)	17 020,55
d) Expenses in 2013	
- Operations and functions	68 205,52
Total expenses	68 205,52
e) Balance available for the continuation of the project (C-D)	-51 184,97

5 - CBM MMR IDJWI SUD

Dollars US

A/ Situation of the account

a) Initial Balance 01/01/2013	-8 124,25
b) Transfers received	
* 10/05/2013	79 261,00
* 28/05/2013	3 751,99
* 20/06/2013	2 925,00
* 06/08/2013	9 051,98
* 17/10/2013	50 468,40
* 03/12/2013	27 045,31
- Total transfers received during the period	172 503,68
c) Total funds available during the period (a + b)	164 379,43
d) Expenses in 2013	
- Operations and Functions	115 904,32
Total expenses	115 904,32
e) Balance available for the continuation of the project (c-d)	48 475,11

6 - CBM URGENCES

Dollars US

A/ Situation of the account

a) Initial Balance 01/01/2013	-81,59
b) Transfers received	
* 31/12/2013 (Contribution HA)	241,59
- Total transfers received during the period	241,59
c) Total funds available during the period (a + b)	160,00
d) Expenses in 2013	
- Operations and Functions	160,00
Total expenses	160,00
e) Balance available for the continuation of the project (c-d)	0,00

7 - CBM URGENCES II

Dollars US

A/ Situation of the account

a) Initial Balance 01/01/2013	7 604,67
b) Transfers received	
* 24/01/2013	72 331,98
* 21/02/2013	34 998,27
- Total transfers received during the period	107 330,25
c) Total funds available during the period (a + b)	114 934,92
d) Expenses in 2013	
- Operations and Functions	114 934,92
Total expenses	114 934,92
e) Balance available for the continuation of the project (c-d)	0,00

8 - CBM URGENCES III

Dollars US

A/ Situation of the account

a) Initial Balance 01/01/2013	0,00
b) Transfers received	
* 22/04/2013	168 113,30
* 28/06/2013	88 037,50
- Total transfers received during the period	256 150,80
c) Total funds available during the period (a + b)	256 150,80
d) Expenses in 2013	
- Operations and functions	256 150,33
Total expenses	256 150,33
e) Balance available for the continuation of the project (c-d)	0,47

9 - CBM URGENCES III ADDITION

Dollars US

A/ Situation of the account

a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 05/08/2013	18 079,66
* 23/09/2013	3 850,00
- Total transfers received during the period	21 929,66
c) Total funds available during the period (a + b)	21 929,66
d) Expenses in 2013	
- Operations and Functions	21 929,66
Total expenses	21 929,66
e) Balance available for the continuation of the project (c-d)	0,00

c) Total funds available during the period (a + b)	112 639,97
d) Expenses in 2013	
- Operations and functions	101 203,42
- Correction of fund distribution tearfund 2012	396,80
Total expenses	101 600,22
e) Balance available for the continuation of the project (c-d)	11 039,75
<hr/>	
13 - <u>CWR/One vilage at a time</u>	Dollars US
A/ Situation of the account	
a) Initial balance on 01/01/2013	4 170,63
b) Transfers received	
* 04/03/2013	12 000,00
- Total transfers received during the period	12 000,00
c) Total funds available during the period (a + b)	16 170,63
d) Expenses in 2013	
- Operations and Functions	16 170,63
Total expenses	16 170,63
e) Balance available for the continuation of the project (c-d)	0,00
<hr/>	
14 - <u>CWR II</u>	Dollars US
A/ Situation of the account	
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 16/04/2014	40 000,00
- Total transfers received during the period	40 000,00
c) Total funds available during the period (a + b)	40 000,00
d) Expenses in 2013	
- Operations and Functions	21 227,32
Total expenses	21 227,32
e) Balance available for the continuation of the project (c-d)	18 772,68
<hr/>	
15 - <u>EED Media ECOUTE MA VOIX</u>	Dollars US
A/ Situation of the account	
a) Initial balance on 01/01/2013	13 031,31
b) Transfers received	
* 11/10/2013	400,00
- Total transfers received during the period	400,00
c) Total funds available during the period (a + b)	13 431,31
d) Expenses in 2013	
- Operations and Functions	11 556,74
Total expenses	11 556,74
e) Balance available for the continuation of the project (c-d)	1 874,57
<hr/>	

19 - GLOBAL STRATEGIES CAP

Dollars US

A/ Situation of the account

a) Initial balance on 01/01/2013	27 712,45
b) Transfers received	
* 01/03/2013	54 047,50
* 11/07/2013	12 000,00
* 02/09/2013	55 309,74
- Total transfers received during the period	121 357,24
c) Total funds available during the period (a + b)	149 069,69
d) Expenses in 2013	
- Operations and Functions	125 907,66
Total expenses	125 907,66
e) Balance available for the continuation of the project (c-d)	23 162,03

20 - GLOBAL STRATEGIES PTME

Dollars US

A/ Situation of the account

a) Initial balance on 01/01/2013	52 286,49
b) Transfers received	
* 01/03/2013	54 047,50
* 02/09/2013	60 111,26
- Total transfers received during the period	114 158,76
c) Total funds available during the period (a + b)	166 445,25
d) Expenses in 2013	
- Operations and Functions	118 960,57
Total expenses	118 960,57
e) Balance available for the continuation of the project (c-d)	47 484,68

21 - GLOBAL STRATEGIES NEONATOLOGIES

Dollars US

A/ Situation of the account

a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 10/09/2013	10 524,00
- Total transfers received during the period	10 524,00
c) Total funds available during the period (a + b)	10 524,00
d) Expenses in 2013	
- Operations and Functions	2 608,71
Total expenses	2 608,71
e) Balance available for the continuation of the project (c-d)	7 915,29

25 - KFW 3

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 09/05/2013	27 000,00
* 14/06/2013	33 200,00
* 06/08/2013	15 716,10
- Total transfers received during the period	75 916,10
c) Total funds available during the period (a + b)	75 916,10
d) Expenses in 2013	
- Operations and Functions	75 916,10
Total expenses	75 916,10
e) Balance available for the continuation of the project (c-d)	0,00

26 - MMR ECI IDJWI

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	287,73
b) Transfers received	
* 18/03/2013	50 000,00
* 17/10/2013	50 000,00
- Total transfers received during the period	100 000,00
c) Total funds available during the period (a + b)	100 287,73
d) Expenses in 2013	
- Operations and Functions	93 868,21
Total expenses	93 868,21
e) Balance available for the continuation of the project (c-d)	6 419,52

27 - MMR JEWISH WORLD WATCH

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	5 339,73
b) Transfers received	0,00
c) Total funds available during the period (a + b)	5 339,73
d) Expenses in 2013	
- Operations and Functions	1 526,00
Total expenses	1 526,00
e) Balance available for the continuation of the project (c-d)	3 813,73

28 - MMR JOIN

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	69 916,23
b) Transfers received	
* 13/02/2013	129 965,00
* 08/36/2013	69 965,00
* 22/07/2013	103 965,00
* 13/08/2013	104 064,28
* 13/12/2013	117 348,76
- Total transfers received during the period	525 308,04
c) Total funds available during the period (a + b)	595 224,27
d) Expenses in 2013	
- Operations and Functions	479 208,78
Total expenses	479 208,78
e) Balance available for the continuation of the project (c-d)	116 015,49

29 - MOTHERS OF THE NATION II

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 04/03/2013	360,00
- Total transfers received during the period	360,00
c) Total funds available during the period (a + b)	360,00
d) Expenses in 2013	
- Operations and Functions	6 886,16
Total expenses	6 886,16
e) Balance available for the continuation of the project (c-d)	-6 526,16

30 - MOTHERS OF THE NATION III

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	25 755,62
b) Transfers received	
* 15/03/2013	10 016,03
- Total transfers received during the period	10 016,03
c) Total funds available during the period (a + b)	35 771,65
d) Expenses in 2013	
- Operations and Functions	24 995,40
Total expenses	24 995,40
e) Balance available for the continuation of the project (c-d)	10 776,25

31 - MOTHERS OF THE NATION IV

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 23/07/2013	34 449,76
- Total transfers received during the period	34 449,76
c) Total funds available during the period (a + b)	34 449,76
d) Expenses in 2013	
- Operations and Functions	41 109,46
Total expenses	41 109,46
e) Balance available for the continuation of the project (c-d)	<hr/> <hr/> -6 659,70

32 - MOTHERS OF NATION USA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 16/04/2013	10 770,00
* 17/06/2013	200,00
- Total transfers received during the period	10 970,00
c) Total funds available during the period (a + b)	10 970,00
d) Expenses in 2013	
- Operations and Functions	110,24
Total expenses	110,24
e) Balance available for the continuation of the project (c-d)	<hr/> <hr/> 10 859,76

33 - PCIMA/UNICEF

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 06/06/2013	14 740,00
- Total transfers received during the period	14 740,00
c) Total funds available during the period (a + b)	14 740,00
d) Expenses in 2013	
- Operations and Functions	3 824,17
Total expenses	3 824,17
e) Balance available for the continuation of the project (c-d)	<hr/> <hr/> 10 915,83

34 - POOLED FUND MANIEMA SGBV

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	9 129,42
b) Transfers received	27,18
c) Total funds available during the period (a + b)	9 156,60
d) Utilisations in 2013	
- Transfer to project PNUD n°0521	9 099,00
- Operations and Functions	57,60
Total utilisations	9 156,60
e) Balance available for the continuation of the project (c-d)	<u><u>0,00</u></u>

35 - SOCO EXPLORATION

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	26 511,43
b) Transfers received	
* 06/08/2012	50 000,00
- Total transfers received during the period	50 000,00
c) Total funds available during the period (a + b)	76 511,43
d) Expenses in 2013	
- Operations and Functions	45 899,12
Total expenses	45 899,12
e) Balance available for the continuation of the project (c-d)	<u><u>30 612,31</u></u>

36 - SGBV VIH AAA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 24/01/2012	27 484,00
- Total transfers received during the period	27 484,00
c) Total funds available during the period (a + b)	27 484,00
d) Expenses in 2013	
- Operations and Functions	176,20
Total expenses	176,20
e) Balance available for the continuation of the project (c-d)	<u><u>27 307,80</u></u>

37 - SOCO OUTREACH

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 08/08/2013	87 465,00
- Total transfers received during the period	87 465,00
c) Total funds available during the period (a + b)	87 465,00
d) Expenses in 2013	
- Operations and Functions	86 922,90
Total expenses	86 922,90
e) Balance available for the continuation of the project (c-d)	<u><u>542,10</u></u>

38 - STAREC

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	11 663,43
b) Transfers received	0,00
c) Total funds available during the period (a + b)	11 663,43
d) Expenses in 2013	
- Operations and Functions	2 678,02
Total expenses	2 678,02
e) Balance available for the continuation of the project (c-d)	<u><u>8 985,41</u></u>

39 - STAREC III

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
CAREFRANCE	
* 10/05/2013	16 915,00
UNICEF	
* 13/06/2013	14 804,00
- Total transfers received during the period	31 719,00
c) Total funds available during the period (a + b)	31 719,00
d) Expenses in 2013	
- Operations and Functions	55 426,81
Total expenses	55 426,81
e) Balance available for the continuation of the project (c-d)	<u><u>-23 707,81</u></u>

40 - URGENCE ECI

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 21/01/2013	22 500,00
- Total transfers received during the period	22 500,00
c) Total funds available during the period (a + b)	22 500,00
d) Expenses in 2013	
- Operations and Functions	22 500,00
Total expenses	22 500,00
e) Balance available for the continuation of the project (c-d)	0,00

41 - URGENCE KANYARUCHINYA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	-220,53
b) Transfers received	500,00
c) Total funds available during the period (a + b)	279,47
d) Expenses in 2013	
- Operations and Functions	279,47
Total expenses	279,47
e) Balance available for the continuation of the project (c-d)	0,00

42 - URGENCE TEARFUND

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	29 700,00
b) Transfers received	0,00
c) Total funds available during the period (a + b)	29 700,00
d) Expenses in 2013	
- Operations and Functions	29 700,00
Total expenses	29 700,00
e) Balance available for the continuation of the project (c-d)	0,00

43 - URGENCE TEARFUND II

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 21/01/2013	31 104,00
- Total transfers received during the period	31 104,00
c) Total funds available during the period (a + b)	31 104,00
d) Expenses in 2013	
- Operations and Functions	31 104,00
Total expenses	31 104,00
e) Balance available for the continuation of the project (c-d)	0,00

44 - TIDES FOUNDATION

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	11 119,40
b) Transfers received	7 529,77
- Total transfers received during the period	7 529,77
c) Total funds available during the period (a + b)	18 649,17
d) Expenses in 2013	
- Operations and Functions	18 649,17
Total expenses	18 649,17
e) Balance available for the continuation of the project (c-d)	<u><u>0,00</u></u>

45 - FISTULA FOUNDATION

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	-10 011,01
b) Transfers received	
* 17/06/2013	45 000,00
* 31/12/2013	6 989,51
- Total transfers received during the period	51 989,51
c) Total funds available during the period (a + b)	41 978,50
d) Expenses in 2013	
- Operations and Functions	41 978,50
Total expenses	41 978,50
e) Balance available for the continuation of the project (c-d)	<u><u>0,00</u></u>

46 - ECI MUGUNGA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	5 138,96
b) Transfers received	0,00
- Total transfers received during the period	0,00
c) Total funds available during the period (a + b)	5 138,96
d) Expenses in 2013	
- Operations and Functions	0,00
Total expenses	0,00
e) Balance available for the continuation of the project (c-d)	<u><u>5 138,96</u></u>

47 - FRENCH EMBASSY:PROJET ENFANTS COMME NOUS II

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	247 857,53
b) Transfers received	0,00
c) Total funds available during the period (a + b)	247 857,53
d) Expenses in 2013	
- Operations and Functions	247 804,67
Total expenses	247 804,67
e) Balance available for the continuation of the project (c-d)	<u><u>52,86</u></u>

48 - CHRIST PRESBYTERIAN CHURCH

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	26 223,60
b) Transfers received	
* 17/09/2013	3 036,00
- Total transfers received during the period	3 036,00
c) Total funds available during the period (a + b)	29 259,60
d) Expenses in 2013	
- Operations and Functions	5 653,33
Total expenses	5 653,33
e) Balance available for the continuation of the project (c-d)	<u><u>23 606,27</u></u>

49 - FEMMES UNIVERSITAIES

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	0,00
c) Total funds available during the period (a + b)	0,00
d) Expenses in 2013	
- Operations and Functions	269,70
Total expenses	269,70
e) Balance available for the continuation of the project (c-d)	<u><u>-269,70</u></u>

50 - GLOBAL DEVELOPMENT GROUP

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	14 877,16
b) Transfers received	
* 17/09/2013	2 350,00
* 17/10/2013	5 645,00
- Total transfers received during the period	7 995,00
c) Total funds available during the period (a + b)	22 872,16
d) Expenses in 2013	
- Operations and Functions	17 597,28
Total expenses	17 597,28
e) Balance available for the continuation of the project (c-d)	<u><u>5 274,88</u></u>

51 - GOMA STUDENT FUND

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	1 403,79
b) Transfers received	
* 01/02/2013	2 070,40
* 03/07/2013	5 493,00
* 06/09/2013	1 793,88
* 07/02/2013 (Heather Kelly)	800,00

- Total transfers received during the period	10 157,28
c) Total funds available during the period (a + b)	11 561,07
d) Expenses in 2013	
- Operations and Functions	12 254,89
Total expenses	12 254,89
e) Balance available for the continuation of the project (c-d)	-693,82

52 - GOOGLE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	34 413,28
b) Transfers received	0,00
c) Total funds available during the period (a + b)	34 413,28
d) Expenses in 2013	
- Operations and Functions	24 973,45
Total expenses	24 973,45
e) Balance available for the continuation of the project (c-d)	9 439,83

53 - HEAL CANADA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	11 617,15
b) Transfers received	
Heal Canada	
* 23/04/2013	8 830,00
* 08/11/2013	2 981,50
Eglise de Cannes	
* 07/01/2013	1 000,00
- Total transfers received during the period	12 811,50
c) Total funds available during the period (a + b)	24 428,65
d) Expenses in 2013	
- Operations and Functions	10 161,65
Total expenses	10 161,65
e) Balance available for the continuation of the project (c-d)	14 267,00

54 - HEALING ARTS DAP

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 21/11/2013	32 265,00
- Total transfers received during the period	32 265,00
c) Total funds available during the period (a + b)	32 265,00
d) Expenses in 2013	
- Operations and Functions	565,51
Total expenses	565,51
e) Balance available for the continuation of the project (c-d)	31 699,49

55 - MERCY MINISTRIES

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	112 393,33
b) Transfers received	
* 07/01/2013 (Relief USA)	2 000,00
Heal Africa USA	
* 15/02/2013	1 350,00
* 15/02/2013	1 000,00
* 15/02/2013	3 975,00
* 15/02/2013	8 000,00
* 15/02/2013	10 000,00
* 16/04/2013	280,00
* 16/04/2013	6 721,25
* 29/04/2013	12 000,00
* 29/04/2013	12 000,00
* 17/06/2013	3 600,00
* 17/06/2013	135,00
* 17/06/2013	12 000,00
Worldshare	
* 13/05/2013	10 004,40
* 06/09/2013	4 036,23
* 01/11/2013	2 719,99
PAM	
* 11/01/2013	606,32
* 11/04/2013	267,22
* 20/05/2013	266,30
* 18/07/2013	1 573,82
* 04/11/2013	616,02
* 11/11/2013	1 575,51
* 16/12/2013	677,77
* 18/12/2013 (ECI)	46 085,58
* Recettes divers donateurs	104 209,08
- Total transfers received during the period	245 699,49
c) Total funds available during the period (a + b)	358 092,82
d) Expenses in 2013	
- Operations and Functions	106 848,90
Total expenses	106 848,90
e) Balance available for the continuation of the project (c-d)	251 243,92

56 - ORTHOPEDIC OFFICERS

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	26 856,81
b) Transfers received	
* 03/07/2013	2 746,50
- Total transfers received during the period	2 746,50
c) Total funds available during the period (a + b)	29 603,31
d) Expenses in 2013	
- Operations and Functions	43 791,97
Total expenses	43 791,97
e) Balance available for the continuation of the project (c-d)	-14 188,66

57 - WAMAMA SIMAMENI/OXFAM NOVIB

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 14/03/2013	15 772,80
* 30/05/2013	3 943,20
* 10/06/2013	4 465,00
* 31/12/2013 (Contribution HA)	233,97
- Total transfers received during the period	24 414,97
c) Total funds available during the period (a + b)	24 414,97
d) Expenses in 2013	
- Operations and Functions	24 414,97
Total expenses	24 414,97
e) Balance available for the continuation of the project (c-d)	0,00

58 - PHYSIOTHERAPIE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,71
b) Transfers received	0,00
- Total transfers received during the period	0,00
c) Total funds available during the period (a + b)	0,71
d) Expenses in 2013	
- Operations and Functions	0,00
Total expenses	0,00
e) Balance available for the continuation of the project (c-d)	0,71

59 - CNEC/PI ACTUALISE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	80 435,32
b) Transfers received	
Worldshare	
* 01/02/2013	11 387,20
* 01/02/2013	5 176,00
* 01/02/2013	1 591,01
* 01/02/2013	10 352,00
* 01/02/2013	10 352,00
* 01/02/2013	15 838,56
* 06/09/2013	4 484,70
* 06/09/2013	1 793,88
* 06/09/2013	179,39
* 06/09/2013	4 484,70
* 06/09/2013	13 185,02
* 06/09/2013	4 173,77
* 06/09/2013	4 933,17
* 06/09/2013	5 022,86
* 13/05/2013	2 501,10
* 13/05/2013	4 501,98

* 13/05/2013	15 306,73
* 13/05/2013	3 001,32
* 01/11/2013	6 096,52
* 01/11/2013	9 032,22
* 01/11/2013	960,00
* 01/11/2013	4 630,00
Heal Africa	
* 03/07/2013	5 126,80
* 03/07/2013	2 746,50
* 03/07/2013	3 021,15
* 03/07/2013	2 865,52
* 03/07/2013	2 746,50
Sonic Health	
* 22/02/2013	15 320,00
* 20/06/2013	5 160,00
* 22/08/2013	8 420,00
* 04/10/2013	734,00
Contributions Divers	6 108,55
- Total transfers received during the period	191 233,15
c) Total funds available during the period (a + b)	271 668,47
d) Expenses in 2013	
- Operations and Functions	184 171,15
Total expenses	184 171,15
e) Balance available for the continuation of the project (c-d)	87 497,32

60 - CONSTRUCTION

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	41,00
b) Transfers received	
- Total transfers received during the period	0,00
c) Total funds available during the period (a + b)	41,00
d) Expenses in 2013	
- Operations and Functions	0,00
Total expenses	0,00
e) Balance available for the continuation of the project (c-d)	41,00

61 - CURE CLUB FOOT

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 19/06/2013	6 206,50
* 04/12/2013	13 855,50
- Total transfers received during the period	20 062,00
c) Total funds available during the period (a + b)	20 062,00
d) Expenses in 2013	
- Operations and Functions	20 061,95
Total expenses	20 061,95
e) Balance available for the continuation of the project (c-d)	0,05

62 - De Zaaier Mawe Hai

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	50,51
b) Transfers received	
* 08/01/2013	1 792,00
* 29/03/2013	1 792,00
* 07/06/2013	1 792,00
* 25/09/2013	1 792,00
- Total transfers received during the period	7 168,00
c) Total funds available during the period (a + b)	7 218,51
d) Expenses in 2013	
- Operations and Functions	7 210,32
Total expenses	7 210,32
e) Balance available for the continuation of the project (c-d)	8,19

63 – RENOVATION OF ORTHOPADIC EQUIPMENT

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	42 250,01
b) Transfers received	
* Contributions	335 320,00
- Total transfers received during the period	335 320,00
c) Total funds available during the period (a + b)	377 570,01
d) Expenses in 2013	
- Operations and Functions	327 413,46
Total expenses	327 413,46
e) Balance available for the continuation of the project (c-d)	50 156,55

64 -NEHEMIE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	995,12
b) Transfers received	0,00
c) Total funds available during the period (a + b)	995,12
d) Expenses in 2013	
- Operations and Functions	534,82
Total expenses	534,82
e) Balance available for the continuation of the project (c-d)	460,30

65 -PROMUNDO

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 22/03/2013	37 500,00
* 21/08/2013	44 885,00
- Total transfers received during the period	82 385,00
c) Total funds available during the period (a + b)	82 385,00
d) Expenses in 2013	
- Operations and Functions	73 298,84
Total expenses	73 298,84
e) Balance available for the continuation of the project (c-d)	<u><u>9 086,16</u></u>

66 -SUTASOMA

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	6 134,40
b) Transfers received	0,00
c) Total funds available during the period (a + b)	6 134,40
d) Expenses in 2013	
- Operations and Functions	0,00
Total expenses	0,00
e) Balance available for the continuation of the project (c-d)	<u><u>6 134,40</u></u>

67 -URGENCE SUISSE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	411,77
b) Transfers received	
* 29/04/2013	10 700,00
- Total transfers received during the period	10 700,00
c) Total funds available during the period (a + b)	11 111,77
d) Expenses in 2013	
- Operations and Functions	11 111,77
Total expenses	11 111,77
e) Balance available for the continuation of the project (c-d)	<u><u>0,00</u></u>

68 - INTERNET

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	1 485,89
b) Transfers received	
* Income Abonnement	34 090,00
* Recette sur divers location	1 130,00
- Total transfers received during the period	35 220,00
c) Total funds available during the period (a + b)	36 705,89

d) Expenses in 2013

- Operations and Functions	38 791,90
Total expenses	38 791,90

e) Balance available for the continuation of the project (c-d)	-2 086,01
---	------------------

69 -TOTAL HIP REPLACEMENT

A/ Situation of the account Dollars US

a) Initial balance on 01/01/2013	0,18
---	-------------

b) Transfers received	16 000,00
------------------------------	------------------

c) Total funds available during the period (a + b)	16 000,18
---	------------------

d) Expenses in 2013

- Operations and Functions	7 063,10
Total expenses	7 063,10

e) Balance available for the continuation of the project (c-d)	8 937,08
---	-----------------

70 -HEAL AFRICA USA PREFINANCING

A/ Situation of the account Dollars US

a) Initial balance on 01/01/2013	20 366,94
---	------------------

b) Transfers received	4 800,00
------------------------------	-----------------

- Total transfers received during the period	4 800,00
--	-----------------

c) Total funds available during the period (a + b)	25 166,94
---	------------------

d) Expenses in 2013

- Operations and Functions	0,00
Total expenses	0,00

e) Balance available for the continuation of the project (c-d)	25 166,94
---	------------------

71 -SUNDAY SCHOOL

A/ Situation of the account Dollars US

a) Initial balance on 01/01/2013	414,00
---	---------------

b) Transfers received

* 07/01/2013	624,41
--------------	--------

* 06/03/2013	940,00
--------------	--------

* 06/06/2013	358,78
--------------	--------

- Total transfers received during the period	1 923,19
--	-----------------

c) Total funds available during the period (a + b)	2 337,19
---	-----------------

d) Expenses in 2013

- Operations and Functions	1 244,37
Total expenses	1 244,37

e) Balance available for the continuation of the project (c-d)	1 092,82
---	-----------------

72 -WASI/SAKE

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 19/02/2013 (Worldshare)	3 272,41
* 16/04/2013 (HA USA)	650,00
- Total transfers received during the period	3 922,41
c) Total funds available during the period (a + b)	3 922,41
d) Expenses in 2013	
- Operations and Functions	3 200,05
Total expenses	3 200,05
e) Balance available for the continuation of the project (c-d)	722,36

73 -WORKSHOP

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	737,03
b) Transfers received	
- Total transfers received during the period	2 714,90
c) Total funds available during the period (a + b)	3 451,93
d) Expenses in 2013	
- Operations and Functions	1 594,20
Total expenses	1 594,20
e) Balance available for the continuation of the project (c-d)	1 857,73

74 -WORLDSHARE CONSTRUCTION MASISI

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 01/11/2013	56 995,89
- Total transfers received during the period	56 995,89
c) Total funds available during the period (a + b)	56 995,89
d) Expenses in 2013	
- Operations and Functions	36 446,34
Total expenses	36 446,34
e) Balance available for the continuation of the project (c-d)	20 549,55

75 - HEALING ARTS

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	3 822,33
b) Transfers received	0,00
c) Total funds available during the period (a + b)	3 822,33
d) Expenses in 2013	
- Operations and Functions	3 822,33
Total expenses	3 822,33
e) Balance available for the continuation of the project (c-d)	0,00

76 - HEALING ARTS II

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 02/01/2013 (Healing Arts I)	3 822,33
* 07/01/2013 (Eglise de Cannes)	2 000,00
* 20/02/2013 (Sherley Brown)	80,00
* 04/03/2013	4 500,00
* 16/04/2013 (HA USA)	2 085,00
* 16/04/2013 (HA USA)	200,00
* 16/04/2013 (HA USA)	1 440,00
* 13/05/2013 (World share)	350,16
* Other income Heal Africa	3 095,42
- Total transfers received during the period	17 572,91
c) Total funds available during the period (a + b)	17 572,91
d) Expenses in 2013	
- Operations and Functions	17 330,98
Total expenses	17 330,98
e) Balance available for the continuation of the project (c-d)	241,93

77 - ACCES A LA JUSTICE/PNUD

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received from PNUD	
* 05/11/2013	6 200,00
- Total transfers received during the period	6 200,00
c) Total funds available during the period (a + b)	6 200,00
d) Expenses in 2013	
- Operations and Functions	3 812,26
Total expenses	3 812,26
e) Balance available for the continuation of the project (c-d)	2 387,74

78 - AUSHEAL

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
- Ausheal	
* 22/07/2013	5 975,00
* 12/08/2013	6 975,00
* 06/11/2013	6 347,10
- Global Development Group	
* 07/08/2013	5 340,00
* 07/08/2013	8 000,00
* 07/08/2013	223,00
- Total transfers received during the period	32 860,10
c) Total funds available during the period (a + b)	32 860,10
d) Expenses in 2013	
- Operations and Functions	7 439,36
Total expenses	7 439,36
e) Balance available for the continuation of the project (c-d)	25 420,74

79 - Gender and Justice Holland Prolongation

A/ Situation of the account	Dollars US
a) Initial balance on 01/01/2013	-12 261,53
b) Transfers received	
- Total transfers received during the period	3 071,66
c) Total funds available during the period (a + b)	-9 189,87
d) Expenses in 2013	
- Operations and Functions	2 400,00
Total expenses	2 400,00
e) Balance available for the continuation of the project (c-d)	-11 589,87

80 - HOPE CONNECT INTERNATIONAL

A/ Situation of the account	
a) Initial balance on 01/01/2013	0,00
b) Transfers received	
* 15/02/2012	5 940,00
* 28/03/2012	6 390,00
* 21/05/2012	5 058,00
- Total transfers received during the period	17 388,00
c) Total funds available during the period (a + b)	17 388,00
d) Expenses in 2013	
- Operations and Functions	17 330,88
Total expenses	17 330,88
e) Balance available for the continuation of the project (c-d)	57,12

IV – NOTES TO THE FINANCIAL STATEMENTS

A – ANALYSIS OF THE BALANCE SHEET *SCHEDULE*

A .1– ANALYSIS OF ASSETS

1) Bank	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	1 473 183,42	2 146 125,95

b) Notes

The balance sheet amount under bank is totaled at 1 473 183,42 \$US. This amount includes:

- 1 020 056,18 \$US being the fund balance in the various bank accounts of the projects piloted by Administration, notably:
 - Bank of Kigali : 10 424,61 \$US
 - Banque Internationale de Crédit : 352 281,94 \$US
 - BIC CBM USAID : 29 274 97 \$US
 - BIC Choisir la vie : 226 812,07 \$US
 - BIC Global Strategies : 155 636,05 \$US
 - BIC Irish Aid : 95 626,54 \$US
 - BIC Reserve: 150 000,00 \$US
- 112,38 \$US being the bank balance of the project Eper suisse ;
- 412,47 \$US being the bank balance of the project WA MAMA SIMAMENI II (2013) ;
- 4 999,43 \$US being the bank balance of the project USHINDI (4 753,05 \$US domiciliated in the Banque Internationale de Crédit and 246,38 \$US domiciliated in the Trust Merchant Bank) ;
- 302 825,06 \$Us being the balance balance of the project Gender and Justice ;
- 0,08 \$US being the bank balance of the project Pooled Fund I ;
- 11 288,68 \$US being the bank balance of the project Pooled Fund II ;
- 1 834,33 \$US being the improvised bank balance of the project funded by DFID ;
- 126 975,09 \$US being the bank balance of the project MMR European Union ;
- 4 679,72 \$US being the bank balance of the project CLV Irish Aid.

These bank balances were reconciled with those figuring in the various bank statements at close of the period.

2) Cash Box	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	18 924,27	42 556,97

b) Notes

This balance includes:

- 780,05 \$US in the cash box of Administration (177,45 \$US Cash-box MMR Join Norad and 602,60 \$US cash box of projects) ;
- 34,98 \$US in the cash box of the project of UNICEF/GMP 13 ;
- 94,48 \$US in the cash box of DFID ;
- 0,47 \$US in the cash box of the project code named WA MAMA Simameni II (2013 ;
- 1,89 \$US in the cash box of the project Eper suisse ;
- 15 702,23 \$US in the cash box of the project USHINDI (2 218,15 \$US in the cash box at Ferekeni, 4 147,96 \$US in the cash box at Obokote, 3 507,71 \$US in the cash box at Lubero 331,73 \$US in the cash box in Goma and 5 496,68 \$US in the cash box at Alimbongo) ;
- 57,63 \$US in the cash box of the project Pooled Fund I ;
- 212,27 \$US in the cash box of the project Pooled Fund II ;
- 933,87 \$US in the cash box of the project Gender and Justice ;
- 269,40 \$US in the cash box of the project funded by the European Union.

These balances were reconciled with those figuring in the cash control reportson 31/12/2013.

3) Debtors/Receivables	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	173 465,71	82 648,68

b) Notes

The balance balance of debtors/Receivables totaled at 173 465,71 \$US represents the amount expected from donors as at 31/12/2013 as a result of the prefinancing of their activities by Heal Africa : This includes :

- Wa Mama Simameni I (2012): 258,45 \$US ;
- Wa Mama Simameni II (2013): 16 672,30 \$US
- Eper Suisse : 4 030,39 \$US ;

- Pooled Fund II : 1 575,86 \$US ;
- Projects of Administration : 150 928,71 \$US, thus :
 - CBM Orthopedic Outreach 51 184,97
 - CBM USAID 34 022,01
 - Mother of the Nation II 6 526,16
 - Mother of the Nation IV 6 659,70
 - STAREC III 23 707,81
 - Femmes Universitaires 269,70
 - Goma Student Fund 693,82
 - Orthopedic Officers 14 188,66
 - Internet 2 086,01
 - G & J Holland Prolongation 11 589,87

4) Other Debtors/Receivables	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	445 594,48	243 041,63

b) Notes

The balance sheet balance of other debtors/Receivables totalled at 445 594,48 \$US correspond to the amount incurred by the Administration of Heal Africa for activities/services carried out for other services(projects) as well as fund advances and loans granted to staff by projects but not yet justified or reimbursed as at close of the period. There are detailed as follows:

- 184 125,52 \$US : Amount expected from projects by the Administration of Heal Africa to reimburse expenses incurred as well as fund advances for activities/services and loans granted to staff but not yet justified or reimbursed as at close of the period, thus :
 - 96 290,90 \$US : Amount incurred and expected from projects :
 - Ushindi 29 359,43 \$US
 - Eper suisse 9 543,49 \$US
 - G & J Hollande 2 527,83 \$US
 - MMR UE 4 940,80 \$US
 - Pooled Fund II 14 125,25 \$US
 - Ma Mama Simameni 2012 376,45 \$US
 - Ma Mama Simameni 2013 12 822,16 \$US
 - 84 304,42 \$US : balance of fund advances to staff for activities/services but not yet justified as at close of the period ;
 - 3 530,20 \$US : balance amount of loans granted to staff but not yet reimbursed as at close of the period.
- 28 644,53 \$US Amount of fund advances for activities/services to the staff of the project funded by UNICEF/GMP13 but not yet justified as at 31/12/2013 ;

- 4 946,36 \$US Amount of fund advances for activities/services to the staff of the project funded by DFID but not yet justified as at 31/12/2013 ;
- 20,31 \$US Amount of fund advances for activities/services to the staff of the project funded by UNICEF/GMP12 but not yet justified as at 31/12/2013 ;
- 72,78 \$US Amount of fund advances for activities/services to the staff of the project funded by Eper Suisse but not yet justified as at 31/12/2013;
- 68 337,74 \$US Amount of fund advances for activities/services to the staff of the project code named USHINDI and funded by USAID but not yet justified as at 31/12/2013;
- 134 718,26 \$US Amount of fund advances for activities/services to the staff of the project code named Gender and Justice Holland 2 and funded by the Embassy of Netherlands in the Democratic Republic of Congo but not yet justified as at 31/12/2013;
- 19 462,70 \$US Amount of fund advances for activities/services to the staff of the project funded by the European Union but not yet justified as at 31/12/2013;
- 4 220,25 \$Us Amount of fund advances for activities/services to the staff of the project code named Pooled Fund I but not yet justified as at 31/12/2013;
- 1 046,03 \$Us Amount of fund advances for activities/services to the staff of the project code named Pooled Fund II but not yet justified as at 31/12/2013.

A.2 - ANALYSIS OF LIABILITIES

1) Equity	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	10 694,08	6 361,96

Opening balance Equity	1 375,56	1 375,56
Retained Earnings + net Income	9 318,52	4 986,40

b) Notes

The amount of Equity totalled at 10 694,08 \$US for the period comprise :

- 1 375,56 \$US of Opening Balance Equity corresponding to the amount generated automatically by the accounting software code named « Quick Books » and which appears continuously in the accounting system each year ;
- 9 318,52 \$US of Retained Earning corresponding to the net income of the present and previous years maintained in the patrimony of projects.

2) Creditors/Payables	31/12/2013	31/12/2012
a) <u>Balance in the balance sheet</u>	1 904 481,44	2 233 387,20

b) Notes

The balance sheet balance of 1 904 481,44 \$US for creditors/payables represents the fund balance of grants from donors not yet spend at close of the period. This amount is shared as follows :

- 133 793,52 \$US fund balance of grants from UNICEF/GMP 13 ;
- 15,44 \$US fund balance of grants from UNICEF/GMP 12
- 49 062,64 \$US fund balance of grants from DFID ;
- 4 267,96 \$US fund balance of grants for Pooled Fund I ;
- 142 422,79 \$US fund balance of grants from the European Union ;
- 49 029,53 \$US fund balance of grants for the USHINDI project ;
- 437 486,12 \$US fund balance of grants from the Embassy of the Netherlands for the project code named Gender and Justice Holland 2 ;
- 5 516,72 \$US fund balance of grants for the project CLV Irish Aid ;
- 1 082 886,72 \$US fund balance of grants relating to projects managed by the central Administration of Heal Africa, notably :

CBM Irish Aid Extension project	6 227,42
MMR Idjwi Sud project	48 475,11
CBM urgences III project	0,47
CBM Urgences orthopedique project	13 418,03
Chemin pour la vie II project	11 039,75
CWR II project	18 772,68
EED Media Ecoute ma voix project	1 874,57
EED Service Civil pour la paix project	2 761,70
Genre et Justice Australia II project	33 624,54
Global Strategie CAP project	23 162,03
Global Strategie PTME project	47 484,68
Global Strategie Néonatalogie project	7 915,29
Home Base Care project	13 941,82
Johanniter project	89,53
MMR ECI Idjwi project	6 419,52
MMR Jewish World Watch project	3 813,73
MMR Join project	116 015,49
Mother of the Nation III project	10 776,25
Mother of Nations USA project	10 859,76
PCIMA/UNICEF project	10 915,83
Pooled Fund Maniema SGBV project	0,00

SOCO Exploration project	30 612,31
SGBV VIH AAA project	27 307,80
SOCO OUTREACH project	542,10
STAREC project	8 985,41
ECI Mugunda project	5 138,96
Enfants Comme Nous II project	52,86
Christ Presbyterian Church project	23 606,27
Global Development Group project	5 274,88
Google project	9 439,83
Heal Canada project	14 267,00
Healing Arts DAP project	31 699,49
Hope Connect International project	57,12
Mercy Ministries project	251 243,92
Physiotherapie project	0,69
CNEC/PI Actualise project	87 497,32
Construction project	41,00
CURE CLUB FOOT project	0,05
De Zaaier Mawe Hai project	8,19
Renouvellement Equipement Orthopedae project	50 156,55
Nehemie project	460,30
PROMUNDO project	9 086,16
SUTASOMA project	6 134,40
Total Hip Replacement project	8 937,08
Heal Africa USA prefinancing project	25 166,94
Sunday School project	1 092,82
WASI/SAKE project	722,36
Woodshop project	1 857,73
Worldshare Construction Masisi project	20 549,55
Wamama Simameni/Healing Arts II project	241,93
Acces à la Justice/PNUD project	2 387,74
AUSHEAL project	25 420,74
Winchester Equipment and Food project	12 760,77
Prefinancements project	34 468,54
Gallagher Bednet Project	79,71

2) Other Creditors/payables	31/12/2013	31/12/2012
a) <u>Balance sheet balance</u>	195 992,36	274 724,05

b) Notes

The balance sheet balance of 195 992,36 \$US for other creditors/payables correspond to the amount of debts toward third parties owed by projects but not yet paid as at close of the period, notably :

- 40 009,87 \$US Ushindi project ;
- 258,45 \$US Wamama Simameni 2012 project;
- 17 085,24 \$US Wamama Simameni 2013 project ;

- 991,07 \$US Gender and Justice Holland II project;
- 4 216,63 \$US Eper Suisse project;
- 14 122,84 \$US Pooled Fund II project;
- 10,00 \$US Pooled Fund I project;
- 4 284,40 \$US European Union project ;
- 4,87 \$US UNICEF GMF 12 project;
- 7 244,02 \$US DFID project;
- 107 764,97 \$US for Administration shared as follows :
 - HALC : 40 069,76 \$US ;
 - PCC : 57 421,02 \$US ;
 - TKM : 9 790,29 \$US ;
 - CLV Irish Aid : 126,56 \$US ;
 - GMP 12 : 0,72 \$US ;
 - Pooled Fund I : 356,62 \$US.

B – ANALYSIS OF INCOME AND EXPENDITURE SCHEDULE

1) – Presentation

30/12/2013 31/12/2012

INCOME

Initial balance of specific projects	1 200 019,44	94 063,26
Initial balance of general projects	950 680,08	603 937,70
Grants received during the period for specific projects	3 929 441,82	2 904 333,25
Grants received during the period for general projects	3 856 707,22	3 997 519,31
General Total Income	9 936 848,56	7 599 853,52

EXPENDITURE

Expenditure during the period for specific projects	4 280 971,62	1 798 377,07
Expenditure during the period for general projects	3 875 429,29	3 650 776,93
General Total expenditure	8 156 400,91	5 449 154,00
Fund balance available for the continuation of projects	1 780 447,65	2 150 699,52

2) Notes

The income and expenditure schedule for the period shows a positive fund balance of 1 780 447,65 \$US as at 31/12/2013, corresponding to the excess of

income over expenditure. This amount is decomposed as follows : 848 489,64 \$US for specific projects and 931 958,01 \$US for general projects.

The income for the specific projects came from the following donors :

* Eper Suisse	193 133,31
* UNICEF/ GMP 12	264 491,68
* UNICEF/ GMP 13	372 896,00
* PNUD/Pooled Fund Nord Kivu I	25 394,47
* PNUD/Pooled Fund Nord Kivu II	191 252,00
* USAID/USHINDI	560 759,42
* DFID	586 496,54
* World Vision/Wamama Simameni I	-258,45
* World Vision/Wamama Simameni II	106 963,20
* CLV IRISH AID	43 609,56
* MMR European Union	622 264,25
* Gender and Justice Maniema II	2 162 459,28

As concerns income for general projects, the list of donors is presented in table II.

It is worth noting that overall income increased from 7 599 853,52 \$US in 2012 to 9 936 848,56 \$US in 2013, representing an increase in absolute value of 2 336 995,04 \$US and 30,75% in relative terms.

Total expenditure for the period is valued at 8 156 400,91 \$US, with 4 280 971,62 \$US for specific projects and 3 875 429,29 \$US for general projects.

Expenditure during the period per donor for the specific projects is presented as follows:

* Eper Suisse	197 163,70
* UNICEF/ GMP 12	264 490,77
* UNICEF/ GMP 13	233 905,73
* PNUD/Pooled Fund North Kivu I	20 194,20
* PNUD/Pooled Fund North Kivu II	192 827,86
* USAID/USHINDI	511 729,89
* DFID	529 433,47
* World Vision/Wamama Simameni II	123 635,50
* CLV IRISH AID	38 092,84
* MMR European Union	444 524,50
* Gender and Justice Holland II	1 724 973,16

Expenditure during the period per donor for the general projects is totaled at 3 875 429,29 \$US. See table II for details.

It is also worth noting that expenditure during the period increased by 2 707 246,91 \$US in absolute value and 49,68% in relative terms compared to the previous year.

C – SITUATION OF THE FINANCIAL POSITION OF DONORS

Annex I and 2 present the financial position of each donor.

D – Base of the presentation of financial statements

The financial statements of the projects of Heal Africa were prepared on the bases of the historical costs method in respect of the accounting principles layout by the Congolese General accounting plan.

E – Analysis of Exchange rate

The currency used by Heal Africa for accounting entries is the US Dollar. All Grants/Funds received in foreign currency are received by the bank at the rate of exchange prevailing on the date of transaction and credited to Heal Africa bank account.

F – Assets of projects

The assets of the projects of Heal Africa are not presented in the balance sheet. However, there are presented in extra accounting.

**V- REPORT ON THE CONFORMITY OF THE
EXECUTION OF THE PROJECT**

Représentation Régionale
RDC Est, Rwanda et Burundi
Goma : Avenue des touristes
Tél. : (243) 81 196 58 36
(243) 99 410 42 73
N°RC. 57 295

N° ID. Nat. :
01 - 83 - N42840Y

E-mail :
agesfogoma@yahoo.fr

http : www.agesfo.com

**For the attention of the
President of the General Assembly
Legal Representative of Heal Africa
Goma, North Kivu Province
The Democratic Republic of Congo**

Goma, January 30, 2014

Sir,

We have audited the accounts and financial statements of the projects executed by HEAL AFRICA for the period January 01, 2013 through December 31, 2013, year ended December 31, 2013, and have the honour to present to you our opinion on the said statements.

We conducted our audit in accordance with internationally accepted auditing norms and accordingly included such test of the accounting records, internal control and such other auditing procedures, as we considered necessary in the circumstances. These norms require that we plan and carry out the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The conformity of the execution of the projects with regards to the terms of agreement is the responsibility of HEAL AFRICA.

To obtain reasonable assurance about whether the projects were executed in conformity with the terms of agreement (general conditions of donors, funding agreements and annexes, work plans..., etc), we conducted a test of conformity with certain dispositions of the cooperation agreements.

At the end of this process, we would like to inform you that we did not find any case of non-conformity to be referred to within the framework of this audit.

Goma, January 30, 2014

NJAMPOUOP David
Expert Comptable Agréé par les Etats de la CEMAC
Acte N° 176 inscription à l'ONECCAEC N° 34
Expert Agréé près la Cour d'Appel du Littoral à Douala



David NJAMPOUOP

