

**Rwanda Development Organisation  
(RDO)**

**Financial Statements  
Year ended 31 December 2020**

**March 2021**





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Mr. Eugene Rwibasira  
Executive Secretary  
Rwanda Development Organisation (RDO)  
P.O. Box 368,  
Kigali, Rwanda

Dear Sir,

**Subject: Report on the audit of the financial statements of RDO for the year ended 31 December 2020**

We are pleased to submit to you the report on the audited financial statements of Rwanda Development Organisation (RDO) for the year ended 31 December 2020. We have structured the report with the following key headings:

- |           |  |
|-----------|--|
| Section 1 | Executive summary                          |
| Section 2 | Statement of management's responsibilities |
| Section 3 | Independent auditor's report               |
| Section 4 | Financial Statements                       |

We wish to express our appreciation to Rwanda Development Organisation (RDO) for the opportunity accorded to us to provide our professional services. We also wish to thank the management and staff of RDO for their cooperation during the assignment.

Yours sincerely

**Obed Rugara**  
Partner



Date: 29 MAR 2021



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# 1 Executive summary

## 1.1 Brief description of Rwanda Development Organisation (RDO)

RDO is a Non-profit, Non-Governmental Organisation (NGO) legally operating in Rwanda having been granted legal personality by law no 139/11 of 17/12/2003. RDO was established in 1995 to support the initiatives of Rwandans in social and economic development.

### Vision

Sustainable development of the people by the people where Rwandans enjoy a good standard of living with ability to sustain their basic and secondary needs.

### Mission

Empowerment of the people so that they are able to have clear perception of what their real problems and potentials are for designing feasible solutions. In this way, people will build better and sustainable socio-economic development.

RDO has set the following strategic goals in order to attain its mission and vision while keeping within the national and global development context:

- Human and Institutional Capacity Development (HICD)
- Attainment of Food Security and Nutrition
- Social promotion and protection for vulnerable groups

RDO's major area of intervention is in the whole Eastern province, Ruhango, Kamonyi, Muhanga and Nyanza districts in the Southern, Burera and Musanze in Northern province, Nyabihu, Karongi, Rutsiro and Nyamasheke districts in Western province

### The structure of RDO

RDO organs comprise of the General Assembly, the Board of directors and the executive secretariat. The members of the board of Directors of RDO are appointed by the General Assembly.

## 1.2 Audit objectives

RUMA Certified Public Accountants was engaged to conduct an audit of RDO for the year from 1 January 2020 to 31 December 2020 in accordance with International Standards on Auditing.

The specific objectives of the audit were as follows;

- Express a professional opinion on whether the financial statements were correct, and give a true and fair view of the financial position at the end of the fiscal year.
- To report to management through a management letter the internal control weaknesses and give appropriate recommendations to address such weaknesses.

Special attention was paid to establish that:

- RDO's financial statements have been prepared in accordance with modified cash basis of accounting and give a true and fair view of the financial status of the organization at the end of the financial year.
- Goods and consultancy services have been procured in accordance with stipulations in Financing Agreements and RDO's financial, procurement regulations and procedures.



- All necessary supporting documents, records and accounts have been kept in respect to the organization's financial transactions and expenditure reported in statements of revenues and expenditure.

To achieve the audit objectives, we performed the following tasks:

- On a sample basis verified that relevant contracts, laws and regulations were complied with;
- On a sample basis verified that expenditure reported was properly authorized;
- On a sample basis verified that expenditure was duly supported by bona fide invoices, receipts and other vouchers and was correctly recorded in the books of account;
- On a sample basis verified that revenues were completely and accurately recorded and reported;
- Verified that the financial statements fairly represent the transactions for the year and;
- Verified that proper books of account were maintained by the management to enable preparation of financial statements.

### 1.3 Disclaimer and confidentiality

This report is strictly private and confidential and is addressed solely to the management of Rwanda Development Organization (RDO). RUMA CPA cannot be held responsible for its unauthorized distribution.

We have produced this report specifically for management of Rwanda Development Organization (RDO) as per the terms of reference for the audit. The interpretation, use or application of the report for other purpose without our prior written consent imposes no obligation on RUMA CPA.



## 2 Statement of the management's responsibilities

It is the responsibility of Rwanda Development Organization (RDO) management team to prepare financial statements for each year, which give a true and fair view of the state of affairs of the organisation as at the end of the year and of the operating results for the year. It is also the responsibility of the management team to ensure that proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the organisation. The management team is also responsible for safeguarding the assets of the organisation.

The management team accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with generally accepted accounting practices. The Management team is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation and of its operating results. The management team also accepts responsibility for maintenance of accounting records, which may be relied upon in the preparation of the financial statements as well as adequate financial and internal control systems.

The financial statements, as indicated above were approved on 29/03/2021 and were signed by:

  
**Rwibasira Eugene**  
Executive Secretary

  
**Mutembe Georges**  
Director of Finance and Administration

  
**Hategekimana Cyprien**  
Accountant



### 3 Independent auditor's report

To the management of Rwanda Development Organisation (RDO)

#### Opinion

We have audited the accompanying financial statements of Rwanda Development Organisation (RDO) as set out on pages 6 to 22 which comprise the statement of Financial Position as at 31 December 2020 and the Statement of Revenues and Expenditure, the Statement of changes in fund balance and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes

In our opinion, the financial statements give a true and fair view of the state of financial affairs of Rwanda Development Organisation (RDO), as at 31 December 2020 in accordance with the funding agreements and Generally Accepted Accounting Principles in Rwanda.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The management team is responsible for the other information. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon.

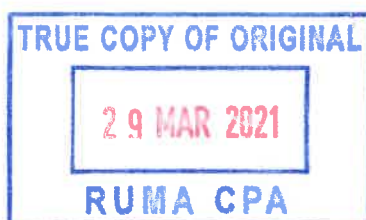
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles in Rwanda, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations. Management is responsible for overseeing the organisation's reporting process.





## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the organization's audit. We remain solely responsible for our audit opinion.

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

The engagement partner on the audit resulting in this independent auditor's report is

  
**Obed Rugara**  
Partner



Date 29 MAR 2021



## 4 Financial statements

### 4.1 Statement of Financial Position as at 31 December 2020

Assets		2020	2019
Current assets	Note	Frw	Frw
Accounts receivable	4.6.1	137,728,973	12,900,853
Cash and bank	4.6.2	202,924,526	144,376,266
<b>Total assets</b>		<b>340,653,499</b>	<b>157,277,119</b>
<b>Accumulated fund and Liabilities</b>			
Accumulated Surplus	4.6.3	76,114,111	17,228,305
<b>Liabilities</b>			
Accounts Payable	4.6.4	264,539,388	140,048,814
<b>Total Accumulated fund and Liabilities</b>		<b>340,653,499</b>	<b>157,277,119</b>

The financial statements were authorized for issue on 29/03/ 2021 jointly by

Rwibasira Eugene  
Executive Secretary

Mutembe Georges  
Director of Finance and Administration

Hategekimana Cyprien  
Accountant



**4.2 Statement of revenues and expenditure for the year ended 31 December 2020**

		<b>2020</b>	<b>2019</b>
<b>Revenue</b>	<b>Note</b>	<b>Frw</b>	<b>Frw</b>
Grants	4.6.5	1,273,690,690	1,119,122,335
Other Income	4.6.6	920,000	-
<b>Total Revenue</b>		<b>1,274,610,690</b>	<b>1,119,122,335</b>
<b>Expenditure</b>			
Equipment, Materials and suppliers	4.6.7	78,170,620	71,303,957
Transport	4.6.8	38,875,876	57,079,057
Service consumed	4.6.9	534,717,394	432,099,777
Salaries and wages	4.6.10	577,636,544	557,827,854
Finance cost	4.6.11	706,450	811,690
<b>Total expenditure</b>		<b>1,230,106,884</b>	<b>1,119,122,335</b>
<b>Surplus /(Deficit)</b>		<b>44,503,806</b>	<b>-</b>



**4.3 Statement of changes in fund balance for the year ended 31 December 2020**

	Accumulated fund	Fund balance
	Frw	Frw
At 1 January 2020	17,228,305	17,228,305
Prior period adjustments	14,382,000	14,382,000
Deficit for the period	44,503,806	44,503,806
At 31 December 2020	<u>76,114,111</u>	<u>76,114,111</u>
At 1 January 2019	17,228,305	17,228,305
Surplus for the period	-	-
At 31 December 2019	<u>17,228,305</u>	<u>17,228,305</u>



#### 4.4 Statement of cash flows for the year ended 31 December 2020

Description	Year ended 31-Dec-20 Frw	Year ended 31-Dec-19 Frw
<b>Cash flow from operating activities</b>		
Grants from Donors	1,273,690,690	1,119,122,335
Other revenue	920,000	-
<b>Adjustments for:</b>		
Adjustment In opening balance	14,382,000	-
Changes in receivables	(124,828,120)	(6,959,560)
Changes in payables	124,490,574	13,572,488
<b>Total cash receipts from operating activities</b>	<b>1,288,655,144</b>	<b>1,125,735,263</b>
<b>Payments for operating expenses</b>		
Equipment, Materials and suppliers	(78,170,620)	(71,303,957)
Transport	(38,875,876)	(57,079,057)
Service consumed	(534,717,394)	(432,099,777)
Salaries and wages	(577,636,544)	(557,827,854)
Finance cost	(706,450)	(811,690)
<b>Total payments for operating activities</b>	<b>(1,230,106,884)</b>	<b>(1,119,122,335)</b>
<b>Net cash flow from operating expenses</b>	<b>58,548,260</b>	<b>6,612,928</b>
<b>Net increase in cash and cash equivalents</b>	<b>58,548,260</b>	<b>6,612,928</b>
Cash and cash equivalent at beginning of the year	144,376,266	137,763,338
<b>Cash and cash equivalent at end of the year</b>	<b>202,924,526</b>	<b>144,376,266</b>



## 4.5 Significant accounting policies

### Basis of accounting

The Financial Statements have been prepared on modified cash basis of accounting. Modified cash basis of accounting means financial transactions are recognized in the books of account as follows:

1. Generally, transactions are recognized only at the time the associated cash flows take place;
2. The expenditure on acquisition of fixed assets is not capitalized. Thus fixed assets are written-off on acquisition and the wear and tear (depreciation) of those assets is not recorded in the books of account; and
3. Prepaid expenditure/advances are written-off during the period of disbursement.

The recognized "modification" is as follows:

1. Invoices for goods and services which are outstanding on the date of the closure of the fiscal year are recognized as liabilities for that specific fiscal year; and book balances denominated in foreign currencies are converted into the Rwanda Francs at average rate of exchange ruling on that date issued by the National bank of Rwanda.

### Reporting period

The Financial statements are prepared for a period of one year from 1 January 2020 to 31 December 2020.

### Reporting Currency

The Rwandan Franc is the reporting currency which is also the functional currency.

### Grants from development partners

These are funds received from donors. Grants/income are recognized as income over the periods necessary to match them with the related costs which they are intended to compensate on a systematic basis. They are recorded on donor current (deferred income) accounts until their actual utilization.

### Other income

Other income includes net gain and losses from foreign currency translation and disposal income generated from the sale of the assets.

### Expenditure

Expenditure is recognised when paid but unpaid expenditure as at the end of the year is accrued.

### Cash and cash equivalents

Cash and cash equivalents comprises of cash in hand and cash at bank.

### Receivables and Advances

Receivables include staff salary advances and VAT refundable from VAT paid on expenditure of donor funded projects exempted from VAT and balances from float given to partners for the implementation of the project activities

### Accounts payable

These relate to invoices for goods and services which were outstanding on the date of the closure of the fiscal year. These are recognized as liabilities for the fiscal year. In addition, unutilized donor funds in the period are recorded as deferred income and recognised as liabilities at the end of the year.

### Foreign currencies

Transactions denominated in foreign currencies are translated to the Rwandan Franc at the rate of exchange issued by the National bank of Rwanda (NBR) applicable for the dates of the transaction. At balance sheet date, book balances denominated in foreign currencies are converted into Rwandan Francs at the ruling BNR exchange rate. The associated exchange losses/gains are recorded as expenditure/revenue in the books of account



## 4.6 Notes to the financial statements

### 4.6.1 Accounts receivable

	2020 Frw	2019 Frw
Salary advances	16,158,016	7,864,611
VAT Refund/USAID	-	3,016,513
VAT Refund/G.F	2,476,111	2,019,729
Partners/STES GROUP LTD	74,172,000	-
Farmers of fertilizers	44,922,846	-
	<b>137,728,973</b>	<b>12,900,853</b>

	2020 Frw	2019 Frw
<b>4.6.2 Cash and Bank balances</b>		
ECOBANK 0010013800739301-RDO 16	36,662,770	84,537,874
ECOBANK 0160013800739301- RDO/UN WO	1,250,500	4,506,902
EQUITY 4012211303155- RDO/WFP	82,932,254	169,811
EQUITY 4012200396622- RDO/AGRA	1,177,000	1,207,000
BK 006115641211-RDO/TROCAIRE	13,366	206,863
RDO HINGAWEZE/OPERATIONS	456,834	-
RDO/INTERACTION GRANT RWF	23,514,300	-
COGEBANK 06-01390141936-SNV	10,375	18,375
RDO/FONERWA GRANT_RWF	46,748,425	-
ECOBANK 0170013800739301-RDO/USAID	-	15,672,795
ECOBANK 0170083813238401/RDO-NETWOR	-	208,139
ECOBANK 01700138739303 RDO/RGB	261	3,090,128
ECOBANK 0170083813238402/RDO-HINGAW	945,377	850,611
BK 00613849/Tarpaulins	6,857,629	5,684,895
ECOBANK 0170083813238403-RDO/ENERGY	-	17,630,097
ECOBANK 0170083813238404-RDO/MOSQUI	2,113,165	9,017,500
RDO/SNV-GIRISUKU 6852001357	-	1,474,335
RDO Bank of Kigali /FERILIZERS RECOVERY	81,050	-
RDO Ecobank /FERILIZERS RECOVERY	139,750	-
Petty Cash	21,470	100,941
	<b>202,924,526</b>	<b>144,376,266</b>

### 4.6.3 Accumulated fund

	2020 Frw	2019 Frw
Balance brought forward	17,228,305	17,228,305
Adjustment on opening balance	14,382,000	-
Surplus /(deficit) for the period	44,503,806	-
	<b>76,114,111</b>	<b>17,228,305</b>

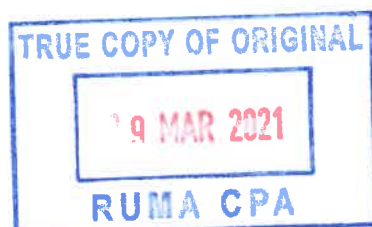
The adjustments in opening balance is mainly as a result of cash collected from the cooperatives for payment of tarpaulins for the periods from 2015 which was deposited on RDO accounts (with donor (WFP) approval).





#### 4.6.4 Accounts Payable

	2020	2019
	Frw	Frw
<b>Statutory payable</b>		
PAYE	11,723,360	11,472,234
RSSB Pension	3,348,102	3,328,082
RSSB CBHI	143,736	-
Maternity	251,112	249,602
Withholding taxes(15%)/RRA	132,353	609,900
	<b>15,598,663</b>	<b>15,659,818</b>
 <b>Deferred Income</b>		
DEFF/TROCAIRE -IRISH	13,366	-
DEFF/TROCAIRE-RCCDN	-	198,864
DEFF TROCAIRE-USAID	-	14,920,817
DEFF/AGRA PROJECT	1,177,000	1,207,000
DEFF/WFP	30,723,225	3,883,885
DEFF/MINAGRI	-	36,136,354
DEFF/UN WOMEN	-	4,505,402
DEFF/SNV RWANDA	10,375	22,375
DEFF/MUHANGA District	-	5,225,823
DEFF/ENERGY 4 IMPACT	-	16,685,097
DIFF/TARPAULINS_WFP	6,857,629	6,534,545
DIFF/KCB	-	4,500,000
DEFF/RGB	-	3,449,128
DEFF/MOSQUITO NETS	9,113,165	10,307,100
DEFF Farmers' cooperative	-	14,370,000
DEFF/CNFA Operations	456,834	-
DEFF/CNFA	945,377	455,506
DIFF/FONERWA	120,920,425	-
DIFF/AMERICAN COUNCIL VOLUNTARY_USD	23,514,300	-
	<b>193,731,696</b>	<b>122,401,896</b>
 <b>Other payables</b>		
	2020	2019
	Frw	Frw
Other Creditors	3,000,000	1,987,100
Partner/RWARRI	52,209,029	-
	<b>55,209,029</b>	<b>1,987,100</b>
<b>Total Accounts payable</b>	<b>264,539,388</b>	<b>140,048,814</b>



#### 4.6.5 Grant income

	2020 Frw	2019 Frw
Trocaire Irish Aid	50,148,686	62,610,527
TROCAIRE-RCCDN	31,183,562	47,312,477
TROCAIRE-USAID	23,620,727	42,243,009
AGRA Project	30,000	17,555,109
World Food Programme (WFP)	632,871,120	416,572,388
TARPAULINS_WFP	6,814,916	2,841,955
SPIU/RBC	44,295,222	50,427,135
Grants/UN WOMEN	4,505,402	15,725,208
Grants/SNV RWANDA	70,378,822	49,983,158
Grants/RGB	18,449,128	6,916,872
Grants/MINAGRI_GIRINKA	-	9,593,080
Grants/Muhanga Districts-VUP	14,757,543	3,221,745
Grants/CNFA_	316,263,836	263,177,044
Grants/Ngoma District-VUP	18,191,752	4,469,619
RDO/OPERATIONS	9,127,935	-
ENERGY 4 IMPACT	16,685,097	126,473,009
Kenya Commercial Bank(KCB)	4,500,000	-
CNFA/OPERATIONS	1,543,166	-
FONERWA	4,551,866	-
INTERACTION	5,771,910	-
	<b>1,273,690,690</b>	<b>1,119,122,335</b>

#### 4.6.6 Other Income

2020	2019
Frw	Frw
920,000	-

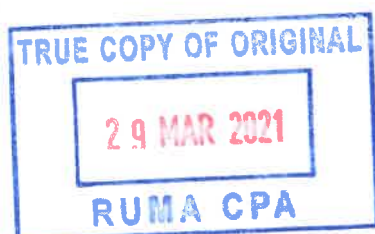
Other Income is from sale of old assets not in use by the organisation

#### 4.6.7 equipment, Materials and suppliers

	2020 Frw	2019 Frw
Building,Hangar,Land,Model field	350,000	605,704
Equipment & furniture	8,124,300	3,747,400
Other equipment & furniture	3,037,781	434,335
Mater.Others Products/Beneficiarie	51,178,188	46,589,172
Seeds	1,241,708	4,415,298
Fertilisers	17,000	-
Stationeries	9,099,379	10,099,967
Electricity	1,101,576	896,070
Office consumables	3,000,644	2,348,863
Water/Training, Meeting, Seminar,etc	660,044	151,148
Bulls, Cows, Goats, Sheep etc.	360,000	2,016,000
	<b>78,170,620</b>	<b>71,303,957</b>

#### 4.6.8 Transport

Fuel & lubricants  
Hiring car  
Transport/Participants



	2020 Frw	2019 Frw
Fuel & lubricants	31,683,350	38,645,000
Hiring car	4,706,126	5,640,270
Transport/Participants	2,486,400	12,793,787
	<b>38,875,876</b>	<b>57,079,057</b>

<b>4.6.9 Service consumed</b>	<b>2020</b>	<b>2019</b>
	<b>Frw</b>	<b>Frw</b>
Rent	3,440,000	1,440,000
Session/Meals& transport	6,751,918	17,511,646
Monitoring & Evaluation	2,140,000	6,038,729
Mission Allowances	22,181,869	38,931,556
Communication	14,536,504	12,590,300
Vehicle and Motorbikes Repair	3,387,668	4,301,570
Audit	2,500,000	-
Advertisement	1,877,373	2,019,645
Other Expenses	2,975,796	16,647,094
Services rendered	79,323,258	62,573,867
Security	585,500	53,000
Insurance/Vehicle & Others equipment	2,983,234	3,355,787
Training costs/meetings	41,950,445	35,272,506
Training materials	1,501,563	363,804
Workshop costs	8,555,877	11,075,313
Contribution & Taxes Dues	50,000	-
Taxes/Land, Houses, etc.	1,172,453	-
Impression and Photocopy	12,095,465	8,682,907
Interest on Arrears	-	1,284
Fines	337,500	215,000
Gift and friendliness	2,705,708	3,215,000
Other charges & Losses	935,838	55,752
Expenditures/RWARRI	322,729,425	199,328,564
Expenditures/RWARRI AGRA	-	8,426,453
	<b>534,717,394</b>	<b>432,099,777</b>

<b>4.6.10 Staff costs</b>	<b>2020</b>	<b>2019</b>
	<b>Frw</b>	<b>Frw</b>
Salaries and wages	527,107,678	507,173,367
Medical Insurance	50,528,866	50,654,487
	<b>577,636,544</b>	<b>557,827,854</b>

<b>4.6.11 Finance Cost</b>	<b>2020</b>	<b>2019</b>
	<b>Frw</b>	<b>Frw</b>
Bank Charge	<b>706,450</b>	<b>811,690</b>



#### 4.7 Budget Execution for the period ended 31 December 2020

Budget Line	Description	Budget amount in Frw	Actual amount in Frw	Variance	% of execution
BFWX111	Project Coordination & Management	455,331	455,332	(1)	0%
BFWX112	Capacity building/PHH Management	3,618,200	3,617,600	600	100%
BFWX113	Monitoring & Evaluation	431,871	433,000	(1,129)	100%
ENERGYX117	Organisation, farmer education. Day/Banner	50,000	-	50,000	0%
ENERGYX111	Organisation, farmer education. Day /Decoration	150,000	150,000	-	100%
ENERGYX112	Organisation, farmer education. Day /Drinks snacks	314,000	314,000	-	100%
ENERGYX113	Organisation, farmer education. Day /Transport	220,000	220,000	-	100%
ENERGYX114	Organisation, farmer education. Day /Transport farmers	1,356,000	1,356,000	-	100%
ENERGYX115	Organisation, farmer education. Day /Transport .Media	45,000	45,000	-	100%
ENERGYX116	Organisation, farmer education. Day Bus transport	180,000	180,000	-	100%
ENERGYX117	Organisation, farmer education. Day /Banner	50,000	-	50,000	0%
ENERGYX118	Organisation, farmer education. Day /Sound system	50,000	50,000	-	100%
ENERGYX211	Organize study tours/Transport	300,000	300,000	-	100%
ENERGYX212	Organize study tours/Bus for guests	400,000	400,000	-	100%
ENERGYX213	Organize study tours/Snacks soft drink	360,000	360,000	-	100%
ENERGYX214	Organize study tours/Local transport	300,000	300,000	-	100%
ENERGYX311	Organize mobilization /Hall hire	150,000	150,000	-	100%
ENERGYX312	Organize mobilization /Mineral water	150,000	150,000	-	100%
ENERGYX313	Organize mobilization /Lunch soft drinks	1,050,000	-	1,050,000	0%
ENERGYX314	Organize mobilization /Tea break	750,000	750,000	-	100%
ENERGYX315	Organize mobilization /Banner	80,000	80,000	-	100%
ENERGYX316	Organize mobilization /Transport allowance	2,400,000	2,400,000	-	100%
ENERGYX411	Dissemination & Documentation./Hiring generator	240,000	240,000	-	100%
ENERGYX412	Dissemination & Documentation./Fuel for generator	180,000	180,000	-	100%
ENERGYX413	Dissemination & Documentation./Manpower	72,000	72,000	-	100%
ENERGYX415	Dissemination & Documentation./Hiring megaphone	18,000	18,000	-	100%
ENERGYX416	Dissemination & Documentation./Technician for installation	120,000	120,000	-	100%
ENERGYX417	Dissemination & Documentation./Water for participant	360,000	360,000	-	100%
ENERGYX511	Salary/ES (30%)	1,473,084	1,473,084	-	100%
ENERGYX512	Salary/Program Manager (30%)	1,182,729	1,182,729	-	100%
ENERGYX513	Salary/Field Officers	3,500,000	3,500,000	-	100%
ENERGYX611	Monitoring and Evaluation /Program Officer	135,000	135,000	-	100%
ENERGYX612	Monitoring and Evaluation /Executive Secretary	100,000	-	100,000	0%
ENERGYX613	Monitoring and Evaluation /M&E Officer	120,000	-	120,000	0%
ENERGYX614	Monitoring and Evaluation _communication	270,000	135,000	135,000	50%
ENERGYX615	Monitoring and Evaluation /Driver	75,000	-	75,000	0%
ENERGYX616	Monitoring and Evaluation /Fuel for HQ	300,000	300,000	-	100%
ENERGYX617	Monitoring and Evaluation /Fuel for Field Officer	540,000	540,000	-	100%
ENERGYX618	Administration cost (9%)	1,519,284	1,321,784	197,500	87%
FONERWAX131	Training farmers on green/Material	300,000	-	300,000	0%
FONERWAX132	Training farmers on green/Catering	500,000	-	500,000	0%
FONERWAX133	Training farmers on green/Venue	200,000	-	200,000	0%

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FONERWAX134	Training farmers on green/Transport	300,000	-	300,000	0%
FONERWAX141	Training on gender equal./Materials	300,000	-	300,000	0%
FONERWAX142	Training on gender equal./Catering	125,000	-	125,000	0%
FONERWAX143	Training on gender equal./Venue	30,000	-	30,000	0%
FONERWAX144	Training on gender equal./Transport	75,000	-	75,000	0%
FONERWAX151	Training youth on green/Materials	300,000	-	300,000	0%
FONERWAX152	Training youth on green/Catering	150,000	-	150,000	0%
FONERWAX153	Training youth on green/Venue	240,000	-	240,000	0%
FONERWAX154	Training youth on green/Transport	720,000	-	720,000	0%
FONERWAX211	Baza Farmer smart green/Operational manual	1,000,000	-	1,000,000	0%
FONERWAX212	Baza Farmer smart green/Structure	7,000,000	-	7,000,000	0%
FONERWAX213	Baza Farmer smart/Control unit	30,975,000	-	30,975,000	0%
FONERWAX214	Baza Farmer smart/Solar power system	4,088,000	-	4,088,000	0%
FONERWAX215	Baza farmer smart/Software	9,800,000	-	9,800,000	0%
FONERWAX216	Baza Farmer smart/Assembling and Transport	6,055,000	-	6,055,000	0%
FONERWAX217	Baza Farmer smart/Web development	3,500,000	-	3,500,000	0%
FONERWAX218	Baza farmer smart/Hosting subscription	60,000	-	60,000	0%
FONERWAX219	Baza Farmer smart/Mobile application Host	3,500,000	-	3,500,000	0%
FONERWAX220	Baza Farmer smart/Mobile application Host	45,000	-	45,000	0%
FONERWAX221	Baza Farmer smart/Calibration of sensor	1,000,000	-	1,000,000	0%
FONERWAX223	Baza Farmer smart/Registration of Users	1,000,000	-	1,000,000	0%
FONERWAX224	Baza Farmer smart/Monitoring and & Maintenance	2,259,996	-	2,259,996	0%
FONERWAX231	Rinda Farmer smart/Structure Unit	14,000,000	-	14,000,000	0%
FONERWAX232	Rinda Farm smart/Control Unit	12,684,000	-	12,684,000	0%
FONERWAX233	Rinda Farm smart/Solar Power	5,425,000	-	5,425,000	0%
FONERWAX234	Rinda Farm smart/Software Control Unit	16,996,000	-	16,996,000	0%
FONERWAX235	Rinda farm smart/Assembling & transport	11,620,000	-	11,620,000	0%
FONERWAX236	Rinda Farm smart/Installation	700,000	-	700,000	0%
FONERWAX237	Rinda Farm smart/Monitoring .& maintenance	1,800,000	-	1,800,000	0%
FONERWAX241	KOBOKU Farmers/Venue	60,000	-	60,000	0%
FONERWAX242	KOBOKU Study visit/Catering	100,000	-	100,000	0%
FONERWAX243	KOBOKU Study visit/Car hire	250,000	-	250,000	0%
FONERWAX251	Salary/Project Coordinator (100%)	13,661,856	2,276,976	11,384,880	17%
FONERWAX252	Salary/Project M&E (50%)	5,549,334	924,890	4,624,444	17%
FONERWAX253	Salary/Project Accountant (50%)	4,800,000	800,000	4,000,000	17%
FONERWAX254	RSSB (5.3%)	1,431,244	-	1,431,244	0%
FONERWAX255	Health insurance (Project Coordinator)	900,000	-	900,000	0%
FONERWAX261	Car hire	2,400,000	-	2,400,000	0%
FONERWAX262	Mission/Project Coordinator	960,000	45,000	915,000	5%
FONERWAX263	Mission/M& E Officer	480,000	124,000	356,000	26%
FONERWAX264	Fuel/project Coordinator	720,000	-	720,000	0%
FONERWAX271	Office supplies	840,000	-	840,000	0%
FONERWAX272	Water& Electricity	300,000	-	300,000	0%
FONERWAX273	Communication	780,000	-	780,000	0%
FONERWAX281	Finance Services(Bank charges)	120,000	20,500	99,500	17%
FONERWAX291	Inception workshop	431,131	360,500	70,631	84%
FONEWAX231	Rinda Farm smart/Structure unit Rind	14,000,000	-	14,000,000	0%
GIRINKA	Girinka_Districts_EAST	36,136,354	-	36,136,354	0%
HINGAWEZE1111	Ag Productivity Officer	69,983,136	31,277,685	38,705,451	45%
HINGAWEZE1112	Business Market &Business Officer	69,703,924	31,334,384	38,369,540	45%
HINGAWEZE1113	Nutrition .& Gender Officer	69,048,864	31,815,402	37,233,462	46%

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HINGAWEZE1114	M&E Coordinator	55,930,927	-	55,930,927	0%
HINGAWEZE1115	Outreach Officer	179,095,133	74,915,929	104,179,204	42%
HINGAWEZE1116	General Manager	29,365,465	12,395,580	16,969,885	42%
HINGAWEZE1117	Finance Officer	18,157,403	7,698,759	10,458,644	42%
HINGAWEZE1118	Fringe (5.3%)	26,285,122	12,597,661	13,687,461	48%
HINGAWEZE1119	Medical Insurance	89,351,015	30,317,286	59,033,729	34%
HINGAWEZE1200	INDIRECT COST	66,188,825	28,808,252	37,380,573	44%
HINGAWEZE1300	Provincial Manager	21,094,676	42,240,000	(21,145,324)	200%
HINGAWEZE1400	Administrative Assistant	6,025,500	6,201,246	(175,746)	103%
HINGAWEZE1500	District Managers	4,672,080	-	4,672,080	0%
HINGAWEZE1600	Capacity Building Plan& Development	23,175,000	4,688,257	18,486,743	20%
HINGAWEZEXXX	Activities/HW Operations	2,000,000	1,543,166	456,834	77%
HIVXX1111	Organise/Outreach Adolescence Mothers	1,936,864	1,989,600	(52,736)	103%
HIVXX1112	Training/Peer Education Adolescence Mothers	2,238,148	2,439,000	(200,852)	109%
HIVXX1113	Product/IEC materials_SRH,HIV,STIs	707,333	702,000	5,333	99%
HIVXX1114	Training/Peer Educator. In School_Interp	148	-	148	0%
HIVXX1116	Conduct/Outreach_Adolescence.Women_HIV	2,864	-	2,864	0%
HIVXX1117	Running costs/NGOs	3,185,407	3,158,400	27,007	99%
HIVXX1118	Salary/Project Manager	5,644,791	5,644,800	(9)	100%
HIVXX1119	Salary/Finance Manager	5,881,561	5,656,809	224,752	96%
HIVXX1121	Supervision activities by NGOs	1,606,096	1,637,000	(30,904)	102%
HIVXXX1111	Organize/Outreach session .Adolescence .mother	3,866,864	3,958,325	(91,461)	102%
HIVXXX1112	Conduct/Peer educator .In school (SRH).	2,238,148	1,664,225	573,923	74%
HIVXXX1113	Conduct/Outreach Adolescence. prevention	3,242,864	2,116,600	1,126,264	65%
HIVXXX1114	Running costs/NGOs	6,355,907	3,166,500	3,189,407	50%
HIVXXX1115	Salary/Project Manager	11,289,591	5,644,800	5,644,791	50%
HIVXXX1116	Salary/Finance Manager	11,289,591	5,644,800	5,644,791	50%
HIVXXX1117	Conduct/Supervision .of activity. by NGOs	3,762,320	1,567,000	2,195,320	42%
INTERACT112	Salary/Project Coordinator (100%)	12,909,600	3,227,500	9,682,100	25%
INTERACT113	Salary/Accountant (10%)	1,467,000	366,750	1,100,250	25%
INTERACT114	Salary/Executive Secretary (10%)	2,370,672	592,568	1,778,104	25%
INTERACT115	Consultant/Develop digital App.& us	13,692,000	50,000	13,642,000	0%
INTERACT116	Design &produce 1000 posters	817,608	-	817,608	0%
INTERACT117	Consultant/Develop issues paper	2,934,000	-	2,934,000	0%
INTERACT118	Consultant/Develop lessons &best practice	3,286,080	-	3,286,080	0%
INTERACT122	Transport/Organ awareness meetings	610,272	563,100	47,172	92%
INTERACT124	Conduct training/Training material	508,560	186,200	322,360	37%
INTERACT125	Conduct training/Food& beverage	2,034,240	-	2,034,240	0%
INTERACT126	Conduct training/Venue	312,960	-	312,960	0%
INTERACT127	Conduct training/Transport	2,542,800	-	2,542,800	0%
INTERACT129	Train local Leaders/Training materials	172,128	-	172,128	0%
INTERACT130	Train local Leaders/Food & beverage	860,640	-	860,640	0%
INTERACT131	Train local Leaders/Venue	78,240	-	78,240	0%
INTERACT1320	Organize radio talk shows	1,956,000	-	1,956,000	0%
INTERACT132	Organize public policy/Food &beverage	545,724	-	545,724	0%
INTERACT133	Organize public policy/Venue	78,240	-	78,240	0%
INTERACT134	Organize public policy/Transport	312,960	-	312,960	0%
INTERACT135	Organize accountability meet/Food& beverage	545,724	-	545,724	0%
INTERACT136	Organize accountability meet/Venue	78,240	-	78,240	0%
INTERACT137	Organize accountability meet/Transport	312,960	-	312,960	0%
INTERACT138	Organize national public dial/Public.	391,200	-	391,200	0%





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INTERACT139	Organize national public dial/Confer.	704,160	-	704,160	0%
INTERACT140	Organize national public dial/Transport	312,960	-	312,960	0%
INTERACT141	Train No Field Officer coordination team/Food& beverage	117,360	-	117,360	0%
INTERACT142	Train No Field Officer coordination team / Accommodation	58,680	-	58,680	0%
INTERACT143	Train No Field Officer coordination team /Transport	117,360	-	117,360	0%
INTERACT144	District network coordination teams mo	469,440	-	469,440	0%
INTERACT151	Fuel/RDO Car	2,534,976	630,000	1,904,976	25%
INTERACT152	Travel& allowances/Coordinator	800,982	79,000	721,982	10%
INTERACT153	Travel& allowances/ES	293,400	-	293,400	0%
INTERACT154	Purchase smartphones/	880,200	-	880,200	0%
INTERACT155	Internet fees	117,360	-	117,360	0%
INTERACT156	Multiply & disseminate .copies of lessons learnt	195,600	-	195,600	0%
INTERACT157	Organize live Radio/TV talk show	502,692	-	502,692	0%
INTERACT158	Contribution/Audit	978,000	-	978,000	0%
INTERACT159	Contribution/Communication	1,056,240	-	1,056,240	0%
INTERACT160	Contribution/Electricity.& water	547,680	64,292	483,388	12%
INTERACT161	Bank charges	96,822	12,500	84,322	13%
KCB	KCB	4,500,000	4,500,000	-	100%
MOSQUTONESTS	Expenditure/Mosquitos	18,241,100	5,677,925	12,563,175	31%
RCCDNXX111	Organize national Dialogue/Venue	1,500,000	-	1,500,000	0%
RCCDNXX112	National Dialogue/Transport	600,000	-	600,000	0%
RCCDNXX122	Mining policy/Job in Rwanda	60,000	50,000	10,000	83%
RCCDNXX123	Mining Policy/Consultant fees	5,000,000	2,765,750	2,234,250	55%
RCCDNXX124	Workshop venue cost	1,500,000	-	1,500,000	0%
RCCDNXX125	Workshop cost/Transport	600,000	-	600,000	0%
RCCDNXX211	Advertise/Accountant Job in Rwanda	60,000	50,000	10,000	83%
RCCDNXX212	Written test/Accountant	600,000	570,000	30,000	95%
RCCDNXX213	Office Rent/	3,000,000	2,000,000	1,000,000	67%
RCCDNXX214	Purchase/Office tables	900,000	900,000	-	100%
RCCDNXX215	Purchase /Office chairs	1,350,000	1,350,000	-	100%
RCCDNXX216	Purchase/Scanner, Photocopier & print	1,500,000	1,500,000	-	100%
RCCDNXX231	Organize quarterly meeting/Food	192,000	-	192,000	0%
RCCDNXX232	Organize quarterly meeting /Transport	640,000	-	640,000	0%
RCCDNXX233	Organise A.G/Cost meeting	1,625,000	-	1,625,000	0%
RCCDNXX234	Organise A.G meeting/Transport	650,000	-	650,000	0%
RCCDNXX311	RCCDN/Transport in Kigali meeting	2,400,000	112,700	2,287,300	5%
RCCDNXX312	RCCDN /Transport Out of Kigali for m	960,000	205,000	755,000	21%
RCCDNXX313	Airtime/Coordinator	360,000	150,000	210,000	42%
RCCDNXX314	Airtime/Assistant coordinator	180,000	105,000	75,000	58%
RCCDNXX315	Airtime/Accountant	60,000	65,000	(5,000)	108%
RCCDNXX316	Perdiem/ RCCDN staff -Strategic meeting	320,000	-	320,000	0%
RCCDNXX317	Accommodation / RCCDN staff strategic. Meeting	480,000	-	480,000	0%
RCCDNXX411	Salary/ RCCDN coordinator	17,791,464	11,860,976	5,930,488	67%
RCCDNXX412	Salary/Assistant Administrative	8,515,644	5,677,094	2,838,550	67%
RCCDNXX413	Salary/Accountant	4,257,822	1,419,274	2,838,548	33%
RCCDNXX414	Medical insurance/Coordinator	1,567,200	1,567,200	-	100%
RCCDNXX415	Medical insurance/Assistant administration	1,305,570	1,305,570	-	100%
RCCDNXX416	medical insurance/Accountant	1,305,570	-	1,305,570	0%
RCCDNXX417	Office stationary	564,000	614,600	(50,600)	109%
RCCDNXX418	Electricity	240,000	103,000	137,000	43%



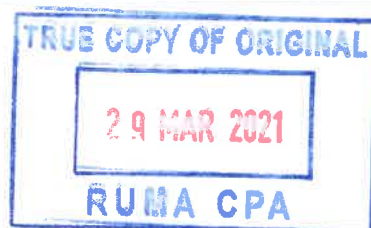
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RCCDNXX419	Internet	147,786	155,000	(7,214)	105%
RCCDNXX420	Bank charges	60,000	11,000	49,000	18%
RDO610000	RDO/Field Visits	4,503,806	-	4,503,806	0%
RDO610001	RDO/Services of Consultancies	20,000,000	-	20,000,000	0%
RDO610002	RDO/Trainings and Seminars	20,000,000	-	20,000,000	0%
RGBX111	Salary/Project Manager	966,668	724,997	241,671	75%
RGBX112	Salary/Field Officer	3,200,000	2,400,000	800,000	75%
RGBX113	Training 400 Nursery practices	400,000	-	400,000	0%
RGBX114	Communication	192,500	64,000	128,500	33%
RGBX115	Transport	490,160	90,520	399,640	18%
RGBX116	Publication Report	120,000	-	120,000	0%
RGBX119	Picking Out	409,100	409,100	-	100%
RGBX121	Watering	132,000	132,000	-	100%
RGBX122	Digging holes	2,000,000	3,008,000	(1,008,000)	150%
RGBX123	Seedlings distribution	1,059,700	1,059,700	-	100%
RGBX124	Planting seedlings	1,000,000	1,083,050	(83,050)	108%
RGBX125	Establishment of dam-sheet	3,000,000	3,453,000	(453,000)	115%
RGBX126	Establishment of contours	2,417,500	2,756,500	(339,000)	114%
RGBX127	Weeding	157,500	157,500	-	100%
RGBX128	Maintenance of contours	2,545,000	3,409,500	(864,500)	134%
SNVXXXXB1	Conduct a comparative/Study	5,000,000	5,000,000	-	100%
SNVXXXXB2	Organize a dissemination .Workshop/Budget a	2,500,000	2,485,000	15,000	99%
SNVXXXXB3	Prepare &share budget brief/Stakeholders	1,000,000	1,000,000	-	100%
SNVXXXXB4	Analyze relationship/Internal migration	3,000,000	3,000,000	-	100%
SNVXXXXB5	Access allocation .Procedures _FNS	3,000,000	3,000,000	-	100%
SNVXXXXB6	Prepare position paper/Budget allocation.	1,000,000	1,123,600	(123,600)	112%
SNVXXXXC	RDO Annual advocacy plans development .&adoption	4,000,000	4,000,000	-	100%
SNVXXXXD1	Participation .National .distribution _DPEM, NECDP	1,500,000	1,500,000	-	100%
SNVXXXXD2	Participation to National .&Internal .dialogues	3,000,000	3,000,000	-	100%
SNVXXXXD3	Participation, Radio talk show/FNS	1,000,000	2,120,700	(1,120,700)	212%
SNVXXXXD4	Publish an article in New paper	2,000,000	1,327,000	673,000	66%
SNVXXXXD5	Round table discus./GoR, Media, CSO	2,500,000	1,867,016	632,984	75%
SNVXXXXE1	Organise Face to face/Meeting _lobby	2,000,000	1,979,590	20,410	99%
SNVXXXXF1	Organize collaboration .and coordination/meeting _V4C	1,000,000	980,000	20,000	98%
SNVXXXXG1	Request social cluster/Ministry &Distribution	1,000,000	994,077	5,923	99%
SNVXXXXG2	Organize. Districts .events-Citizens'	4,000,000	4,119,000	(119,000)	103%
SNVXXXXH1	Mobilize GoR& Districts-Social inclusive	500,000	500,000	-	100%
SNVXXXXH2	Administration cost (5%)	2,000,000	2,004,017	(4,017)	100%
SNVXXX	SNV GIRISUKU	30,378,822	31,889,968	(1,511,146)	105%
TARPAULINS111	TARPAULINS/2019_2020&2021	6,534,545	10,784,672	(4,250,127)	165%
TROCAIREX2211	Purchase& distribution/Short cycle maize	600,000	530,208	69,792	88%
TROCAIREX2212	Purchase & distr./ Beetroot seeds	435,000	246,000	189,000	57%
TROCAIREX2213	Purchase & distribution/Onion seeds	114,000	216,000	(102,000)	189%
TROCAIREX2214	Purchase & distribution/Egg plant seeds	114,000	198,000	(84,000)	174%
TROCAIREX2311	Purchase & Establish .Water tanks	18,417,372	24,200,000	(5,782,628)	131%
TROCAIREX2313	Establishment /Comm.dam sheet running water	1,500,000	1,720,824	(220,824)	115%
TROCAIREX2417	Product. Distribute & Installation/Energy saving	1,287,000	1,335,530	(48,530)	104%
TROCAIREX3111	Transport/Fuel Agronomist	900,072	-	900,072	0%
TROCAIREX3112	Transport/CC Officer-Fuel	300,024	-	300,024	0%



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TROCAIREX3113	Field visit/Technical team-Fuel _HQ	1,500,000	13,600	1,486,400	1%
TROCAIREX3114	Annual contribution/JADF	100,000	100,000	-	100%
TROCAIREX3115	Mission/ES	200,000	151,000	49,000	76%
TROCAIREX3116	Mission/Programs Officer	630,000	247,760	382,240	39%
TROCAIREX3117	Mission/M&E Officer	280,000	82,000	198,000	29%
TROCAIREX3118	Mission/Driver	525,000	208,000	317,000	40%
TROCAIREX3119	Mission/Field Officer	180,000	224,340	(44,340)	125%
TROCAIREX3120	Contribution/External Audit FY2019	1,400,000	1,400,000	-	100%
TROCAIREX4111	Salary(30%)/Programs Officer	5,603,868	5,603,868	-	100%
TROCAIREX4112	Salary(100%)/Agronomist	8,297,736	8,198,859	98,877	99%
TROCAIREX4113	Salary(25%)/CC Officer	2,074,434	2,049,720	24,714	99%
TROCAIREX4114	Salary(10%)/Finance Officer	1,426,289	1,426,284	5	100%
TROCAIREX4115	Medical insurance/Agronomist	755,300	755,300	-	100%
TROCAIREX4211	Contribution/Stationery	500,000	416,000	84,000	83%
TROCAIREX4212	Contribution/Electricity	200,000	200,000	-	100%
TROCAIREX4213	Contribution/Internet	676,000	840,000	(164,000)	124%
TROCAIREX4214	Contribution/Bank charges	100,000	23,120	76,880	23%
USAIDX14	Salary/Project Officer	583,268	3,596,484	(3,013,216)	617%
USAIDX15	Salary/Programs (15%)	723,383	573,423	149,960	79%
USAIDX16	Salary/Executive Secretary (10%)	647,136	529,770	117,366	82%
USAIDX17	Salary/Finance (15%)	596,849	450,114	146,735	75%
USAIDX18	Medical insurance /Project Officer	16,756	-	16,756	0%
USAIDX19	Fuel/vehicle used by project	2,971,934	1,040,000	1,931,934	35%
USAIDX20	Mission/Project Officer	926,537	443,000	483,537	48%
USAIDX21	Mission/Program Manager	533,537	225,000	308,537	42%
USAIDX22	Mission/ES	236,926	108,000	128,926	46%
USAIDX231	Car hire for RDO	327,450	160,000	167,450	49%
USAIDX23	Fuel/RDO	740,778	160,000	580,778	22%
USAIDX241	Insurance for equipments	176,375	-	176,375	0%
USAIDX24	Office supplies	567,062	-	567,062	0%
USAIDX25	Contribution/Water & electricity	415,996	-	415,996	0%
USAIDX26	Contribution/Office-communication	296,311	-	296,311	0%
USAIDX27	Translate & design/5,000 copies -Agri	8,171,000	5,555,200	2,615,800	68%
USAIDX28	Produce & distribute/14,000 copies-Ci	4,065,732	4,419,768	(354,036)	109%
USAIDX29	Conduct 2 advocacy/National dialogue	455,992	200,000	255,992	44%
USAIDX30	Document lessons learnt/Best practice	5,964,419	6,170,575	(206,156)	103%
USAIDX31	Printing& dissemination /Best document	3,464,023	5,342,400	(1,878,377)	154%
USAIDX32	Organize/2 radio broadcast _agriculture	890,819	864,000	26,819	97%
USAIDX33	Communication/project staff (100%)	133,981	60,000	73,981	45%
USAIDX34	Financial services/Bank charges	85,009	35,500	49,509	42%
VUPIII	VUP MUHANGA	14,757,543	14,757,543	-	100%
VUPXX	VUP NGOMA/2019-2020	18,191,752	14,102,939	4,088,813	78%
WFPXXX1923	INDIRECT COSTS	8,153,170	8,153,170	-	100%
WFPXXXX111	Field day Exhibition/Travel	4,000,000	4,000,000	-	100%
WFPXXXX112	Field day Exhibition /Tent decoration	600,000	600,000	-	100%
WFPXXXX113	Field day Exhibition /Maize cob & soft drink	450,000	450,000	-	100%
WFPXXXX114	Field day Exhibition /Water	225,000	225,000	-	100%
WFPXXXX115	Field day Exhibition b/Banner	180,000	180,000	-	100%
WFPXXXX116	Field day Exhibition /Sound system	150,000	150,000	-	100%
WFPXXXX117	Field day Exhibition /Exhibit _open days/	5,040,000	5,040,000	-	100%
WFPXXXX121	Radio program/Success stories video	2,000,000	2,000,000	-	100%



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WFPXXX131	Participate Agro .Trade Fair/Travel cost	2,430,000	917,000	1,513,000	38%
WFPXXX132	Participate Agro .Trade Fair /Bus hire	3,600,000	3,169,368	430,632	88%
WFPXXX133	Participate Agro .Trade Fair /Lunch &Soft drink	1,701,000	-	1,701,000	0%
WFPXXX134	Participate Agro .Trade Fair /Travel cost	180,000	-	180,000	0%
WFPXXX135	Participate Agro .Trade Fair /Accommodation	2,160,000	-	2,160,000	0%
WFPXXX136	Participate Agro .Trade Fair /Perdiem	1,200,000	-	1,200,000	0%
WFPXXX137	Participate Agro .Trade Fair /Transport	600,000	-	600,000	0%
WFPXXX138	Participate Agro .Trade Fair /Participation fee	500,000	-	500,000	0%
WFPXXX139	Participate Agro .Trade Fair /Decoration	150,000	-	150,000	0%
WFPXXX141	Field visit FOs/Bus hire	1,400,000	-	1,400,000	0%
WFPXXX142	Field visit FOs/Lunch & soft drinks	700,000	-	700,000	0%
WFPXXX143	Field visit FOs/Local transport	1,000,000	-	1,000,000	0%
WFPXXX151	Prov.Workshop Planning./Hall hire	300,000	-	300,000	0%
WFPXXX152	Prov.Workshop Planning./Lunch& Soft	840,000	-	840,000	0%
WFPXXX153	Prov.Workshop Planning./Water	120,000	-	120,000	0%
WFPXXX154	Prov.Workshop Planning./Tea break	480,000	-	480,000	0%
WFPXXX155	Prov.Workshop Planning./Travel costs	1,470,000	-	1,470,000	0%
WFPXXX161	Documentation &Dissemination/Hall hire	900,000	-	900,000	0%
WFPXXX162	Documentation &Dissemination /Lunch &soft drinks	2,030,000	-	2,030,000	0%
WFPXXX163	Documentation &Dissemination /Water	290,000	-	290,000	0%
WFPXXX164	Documentation &Dissemination /Tea break	1,160,000	-	1,160,000	0%
WFPXXX165	Documentation &Dissemination /Travel cost	2,100,000	-	2,100,000	0%
WFPXXX171	Facilitate Policy Dialogue/Hall hire	300,000	-	300,000	0%
WFPXXX172	Facilitate Policy Dialogue /Lunch	756,000	-	756,000	0%
WFPXXX173	Facilitate Policy Dialogue /Water	189,000	-	189,000	0%
WFPXXX174	Facilitate Policy Dialogue /Tea break	819,000	-	819,000	0%
WFPXXX175	Facilitate Policy Dialogue /Travel costs	486,000	-	486,000	0%
WFPXXX181	Training PHHS/Travel costs	6,626,000	4,891,650	1,734,350	74%
WFPXXX182	Training PHHS/Hall hire	1,893,143	1,000,000	893,143	53%
WFPXXX183	Training PHHS/ Lunch &soft drinks	4,638,200	4,638,200	-	100%
WFPXXX184	Training PHHS/Water	662,600	486,773	175,827	73%
WFPXXX185	Training PHHS/Tea break	2,650,400	2,650,400	-	100%
WFPXXX186	Training PHHS/Communication .L.F	4,648,800	4,648,800	-	100%
WFPXXX191	Training VBAs &FOs/Travel costs	2,000,000	1,673,456	326,544	84%
WFPXXX192	Training VBAs &FOs/Hall hire	900,000	387,309	512,691	43%
WFPXXX193	Training VBA&FOs/Lunch &soft drinks	1,470,000	1,470,000	-	100%
WFPXXX194	Training VBA&FOs/Water	210,000	210,000	-	100%
WFPXXX195	Training VBA&FOs/Tea break	840,000	840,000	-	100%
WFPXXX196	Training VBA&FOs/Training facilitation	171,000	76,000	95,000	44%
WFPXXX211	Project Monitoring/Audit fee	3,000,000	3,000,000	-	100%
WFPXXX212	Project Monitor/Fuel_Visit_RWARRI	3,600,000	3,600,000	-	100%
WFPXXX213	Project Monitor./Fuel-Visit_RDO	3,600,000	3,600,000	-	100%
WFPXXX214	Project Monitoring /Mission-PM_RWARRI	1,568,000	1,564,000	4,000	100%
WFPXXX215	Project Monitoring /Mission Executive Director _RWARRI	448,000	-	448,000	0%
WFPXXX216	Project Monitoring/Mission_Driver_RWARRI	1,116,000	1,117,000	(1,000)	100%
WFPXXX217	Project Monitoring/Mision_PM_RDO	1,568,000	1,568,000	-	100%
WFPXXX218	Project Monitoring /Mission_ES_RDO	248,000	160,000	88,000	65%
WFPXXX219	Project Monitoring /Mission_Driver_RDO	1,116,000	907,790	208,210	81%
WFPXXX220	Project Monitoring /Mission-M&E_RWARRI	1,568,000	1,564,000	4,000	100%
WFPXXX221	Project Monitoring /Mission_ES_RDO	1,568,000	1,568,000	-	100%
WFPXXX222	Project Monitoring /Fuel_F.O_RDO_RWARRI	14,520,000	14,520,000	-	100%

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WFPXXXX223	Project Monitoring /Mission_F.O-Meetings	2,880,000	2,762,880	117,120	96%
WFPXXXX224	Project Monitoring /Missi_Sen.Ext_RDO_RWA	10,080,000	10,080,000	-	100%
WFPXXXX311	NSSF/RSSB(5.3%)/Staff	9,256,623	9,256,623	-	100%
WFPXXXX4111	Telephone &Internet/RDO_RWARRI	6,066,071	4,854,816	1,211,255	80%
WFPXXXX511	Vehicle &Running costs/Vehicles	2,040,000	1,649,980	390,020	81%
WFPXXXX512	Vehicle &Running/Insurance &Licences	2,160,000	2,101,212	58,788	97%
WFPXXXX611	Equipment &Supplies/Camera	1,900,000	950,000	950,000	50%
WFPXXXX711	Staff salary/PM per Cluster	19,823,098	19,823,100	(2)	100%
WFPXXXX712	Staff salary/F.M per Cluster	12,826,008	12,826,008	-	100%
WFPXXXX713	Staff salary/Driver per Cluster	4,995,589	4,995,588	1	100%
WFPXXXX714	Staff salary/M&E per Cluster	15,748,112	15,748,113	(1)	100%
WFPXXXX715	Staff salary/Senior Ext per Cluster	25,196,980	25,196,976	4	100%
WFPXXXX716	Staff salary/Field Officer .per Cluster	96,063,485	96,063,539	(54)	100%
WFPXXXX800	MANAGEMENT FEES	21,712,049	21,226,597	485,452	98%
WFPXXXXX11111	Exhibit/Open Days in districts	4,470,598	4,426,715	43,883	99%
WFPXXXXX11112	Travel cost/Contract delivery. Meetings	2,653,350	2,653,350	-	100%
WFPXXXXX11113	Lunch +soft / Contract delivery .Meetings	1,973,720	1,973,720	-	100%
WFPXXXXX11114	Water/ Contract delivery .Meetings	345,401	345,401	-	100%
WFPXXXXX11115	Tea break/Contract delivery Meetings	1,127,840	1,127,840	-	100%
WFPXXXXX11116	Travel cost/Facilitate .the linkage meeting	651,700	651,700	-	100%
WFPXXXXX11117	Hall hire/ Facilitate .the linkage meeting	232,750	232,750	-	100%
WFPXXXXX11118	Lunch +Soft/ Facilitate .the linkage meeting	521,360	521,360	-	100%
WFPXXXXX11119	water/ Facilitate .the linkage meeting	65,170	65,170	-	100%
WFPXXXXX11120	Tea break/ Facilitate .the linkage meeting.	293,265	293,265	-	100%
WFPXXXXX11121	Fuel for Field visits /RWARRI (100%)	3,686,760	3,686,760	-	100%
WFPXXXXX11130	Mission for PM_ RWARRI (100%)	1,223,334	1,223,334	-	100%
WFPXXXXX11131	Mission for ED/RWARRI (100%)	407,778	407,778	-	100%
WFPXXXXX11132	Mission for Driver _RWARRI (100%)	670,320	670,320	-	100%
WFPXXXXX11133	Mission for PM_RDO (100%)	1,223,334	1,223,334	-	100%
WFPXXXXX11134	Mission for ES/RDO (100%)	407,778	407,778	-	100%
WFPXXXXX11135	Mission for Driver_RDO (100%)	670,320	670,320	-	100%
WFPXXXXX11136	Mission for M&E_RWARRI (100%)	1,223,334	1,223,334	-	100%
WFPXXXXX11137	Mission for M&E_RDO (100%)	1,223,334	1,223,334	-	100%
WFPXXXXX11138	Fuel for F.O&SE/RDO& RWARRI	15,417,360	15,417,360	-	100%
WFPXXXXX11139	Mission for F.O in Meetings/RDO&RWA	4,669,896	4,669,896	-	100%
WFPXXXXX11140	Mission for Senior Ext/RDO& RWARRI	13,942,656	13,942,656	-	100%
WFPXXXXX11141	NSSF/RSSB(5.3%) for Staff	9,622,816	9,395,297	227,519	98%
WFPXXXXX11142	Telephone &Internet/Communication	5,139,120	5,139,120	-	100%
WFPXXXXX11143	Maintenance costs	2,793,000	2,413,925	379,075	86%
WFPXXXXX11144	Salary for PM/RDO&RWARRI	20,986,043	20,986,044	(1)	100%
WFPXXXXX11145	Salary for FM/RDO&RWARRI	13,478,459	13,478,461	(2)	100%
WFPXXXXX11146	Salary for Driver/RDO&RWARRI	5,267,039	5,267,040	(1)	100%
WFPXXXXX11147	Salary for M&E/RDO&RWARRI	16,551,877	16,551,876	1	100%
WFPXXXXX11148	Salary for Senior Ext/RDO&RWARRI	26,487,695	26,487,695	-	100%
WFPXXXXX11149	Salary for F.O/RDO &RWARRI	100,930,083	100,930,083	-	100%
WFPXXXXX11150	MANAGEMENT FEES (7%)	18,085,024	18,085,024	-	100%
<b>TOTAL</b>		<b>2,048,737,703</b>	<b>1,230,106,884</b>	<b>818,630,819</b>	<b>60%</b>

