

Rwanda Development Organisation (RDO)

**Report on the audited Financial Statements
Year ended 31 December 2019**

March 2020



RUMA Certified Public Accountants
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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 2019

We are pleased to submit to you the audit report on the financial statements of RDO for the year ended 31 December 2019. We have structured the report in the following key headings:

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

We wish to express our appreciation to 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

25 March 2020



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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 Eastern province and Nyanza, Ruhango, Muhanga, Kamonyi, Nyaruguru, Gisagara and Huye in Southern province, Musanze and Burera in Northern 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 2019 to 31 December 2019 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 represents 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.

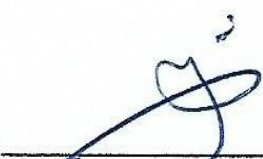
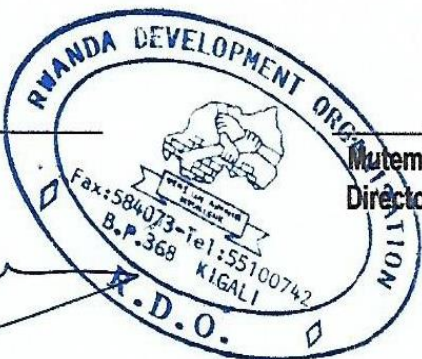

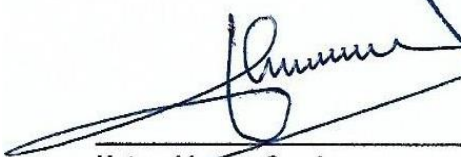
We have produced this report specifically for management of Rwanda Development Organization (RDO) as per the terms of reference for the audit. The interpretation, use or application of the report for other purpose without our prior written consent imposes no obligation on RUMA CPA.

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 25.03.2020 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 30 which comprise the statement of financial assets and liabilities as at 31 December 2019 and the Statement of Revenues and Expenditure and 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 2019 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 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



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Obed Rugara
Partner

25 March 2020

4 Financial statements

4.1 Statement of financial assets and liabilities as at 31 December 2019

	Note	2019 Frw	2018 Frw
Financial assets			
Accounts receivable	4.5.1	12,900,853	5,941,293
Cash and bank	4.5.2	144,376,266	137,763,338
Total assets		157,277,119	143,704,631
Accumulated fund and Liabilities			
Accumulated Surplus	4.5.3	17,228,305	17,228,305
		17,228,305	17,228,305
Financial Liabilities			
Accounts Payable	4.5.4	140,048,814	126,476,326
Total Accumulated fund and Liabilities		157,277,119	143,704,631

The financial statements were authorized for issue on 25.1.03/2020 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 2019

		2019	2018
Revenue	Note	Frw	Frw
Grants	4.5.5	1,119,122,335	1,162,541,179
Other Income	4.5.6	-	836,326
Total Revenue		1,119,122,335	1,163,377,505
Expenditure			
Equipment, Materials and suppliers	4.5.7	71,303,957	176,021,736
Transport	4.5.8	57,079,057	46,903,271
Service consumed	4.5.9	432,099,777	427,082,567
Salaries and wages	4.5.10	557,827,854	515,244,826
Finance cost	4.5.11	811,690	874,180
Total expenditure		1,119,122,335	1,166,126,580
Surplus /(Deficit)		-	(2,749,075)

4.3 Statement of cash flows for the year ended 31 December 2019

Description	2019 Frw	2018 Frw
Cash flow from operating activities		
Grants from Donors	1,119,122,335	1,162,541,179
Other revenue	-	836,326
Adjustments for;		
Adjustment In opening balance	-	(110,461,101)
Changes in receivables	(6,959,560)	26,451,390
Changes in payables	13,572,488	101,704,605
Total cash receipts from operating activities	1,125,735,263	1,181,072,399
Payments for operating expenses		
Equipment, Materials and suppliers	(71,303,957)	(176,021,736)
Transport	(57,079,057)	(46,903,271)
Service consumed	(432,099,777)	(427,082,567)
Salaries and wages	(557,827,854)	(515,244,826)
Finance cost	(811,690)	(874,180)
Total payments for operating activities	(1,119,122,335)	(1,166,126,580)
Net cash flow from operating expenses	6,612,928	14,945,819
Net increase in cash and cash equivalents	6,612,928	14,945,819
Cash and cash equivalent at beginning of the year	137,763,338	122,817,519
Cash and cash equivalent at end of the year	144,376,266	137,763,338

4.4 Significant accounting policies

Basis of accounting

The Financial Statements have been prepared on a 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 2019 to 31 December 2019.

Reporting Currency

The Rwandan Franc is the reporting 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 income generated from the saving on the collections of tarpaulins.

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.

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 (BNR) 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

4.5 Notes to the financial statements

4.5.1 Accounts receivable	2019	2018
	Frw	Frw
Salary advances	7,864,611	4,315,560
VAT Refunding/USAID	3,016,513	319,180
VAT Refunding/G.F	2,019,729	1,294,553
Deferred/WFP project	-	2,000
RDO Staff Saving Scheme	-	10,000
	12,900,853	5,941,293

4.5.2 Cash and Bank balances	2019	2018
	Frw	Frw
ECOBANK 0010013800739301-RDO 16	84,537,874	87,297,958
ECOBANK 0160013800739301- RDO/UN WO	4,506,902	20,230,610
EQUITY 4012211303155- RDO/WFP	169,811	(2,000)
EQUITY 4012200396622- RDO/AGRA	1,207,000	18,762,109
BK 006115641211-RDO/TROCAIRE	206,863	196,303
EQUITY 4012200451004- RDO/HIV NSP G	-	9,857
COGEBANK 06-01390141936-SNV	18,375	5,533
ECOBANK 0170013800739301-RDO/USAID	15,672,795	8,191,855
ECOBANK 0170083813238401/RDO-NETWOR	208,139	1,550,454
ECOBANK 01700138739303 RDO/RGB	3,090,128	366,000
ECOBANK 0170083813238402/RDO-HINGAW	850,611	675,684
BK 00613849/Tarpaulins	5,684,895	115,370
ECOBANK 0170083813238403-RDO/ENERGY	17,630,097	-
ECOBANK 0170083813238404-RDO/MOSQUI	9,017,500	313,000
RDO/SNV-GIRISUKU 6852001357	1,474,335	-
Petty Cash	100,941	50,605
	144,376,266	137,763,338

4.5.3 Accumulated fund	2019	2018
	Frw	Frw
Balance brought forward	17,228,305	130,438,481
Adjustment on opening balance of 2017	-	(110,461,101)
Surplus /(deficit) for the period	-	(2,749,075)
	17,228,305	17,228,305

4.5.4 Accounts Payable

	2019	2018
	Frw	Frw
Statutory payable		
PAYE	11,472,234	10,584,137
RSSB	3,328,082	3,078,567
Maternity	249,602	230,995
Withholding taxes(15%)/RRA	609,900	-
	15,659,818	13,893,699
Deferred Income		
DEFF/SPIU-RBC/HIV	-	9,857
DEFF/TROCAIRE -IRISH	-	196,303
DEFF/TROCAIRE-RCCDN	198,864	1,550,454
DEFF TROCAIRE-USAID	14,920,817	8,191,855
DEFF/AGRA PROJECT	1,207,000	18,762,109
DEFF/WFP	3,883,885	
DEFF/MINAGRI	36,136,354	45,731,434
DEFF/UN WOMEN	4,505,402	20,230,610
DEFF/SNV RWANDA	22,375	5,533
DEFF/MUHANGA District	5,225,823	-
DEFF/ENERGY 4 IMPACT	16,685,097	-
DIFF/TARPAULINS_WFP	6,534,545	-
DIFF/KCB	4,500,000	-
DEFF/RGB	3,449,128	366,000
DEFF/MOSQUITO NETS	10,307,100	
DEFF Farmers' cooperative	14,370,000	14,370,000
DEFF/CNFA	455,506	675,684
	122,401,896	110,089,839
Other payables		
Other Creditors	1,987,100	2,492,788
	1,987,100	2,492,788
Total Accounts payable	140,048,814	126,476,326

4.5.5 Grants recognised

	2019	2018
	Frw	Frw
Trocaire Irish Aid	62,610,527	119,613,917
TROCAIRE-RCCDN	47,312,477	59,020,898
TROCAIRE-USAID	42,243,009	42,433,575
AGRA Project	17,555,109	89,877,444
World Food Programme (WFP)	416,572,388	343,927,267

TARPAULINS_WFP	2,841,955	
SPIU/RBC	50,427,135	44,976,591
Grants/UN WOMEN	15,725,208	7,995,700
Grants/SNV RWANDA	49,983,158	58,291,515
Grants/RGB	6,916,872	13,882,000
Grants/MINAGRI_GIRINKA	9,593,080	23,958,000
Grants/Muhanga Districts-VUP	3,221,745	9,023,304
Grants/CNFA_	263,177,044	280,859,823
Grants/Ngoma District-VUP	4,469,619	-
RDO/OPERATIONS	-	2,735,000
ENERGY 4 IMPACT	126,473,009	65,946,145
	1,119,122,335	1,162,541,179

4.5.6 Other Income

Profit & Loss/Exchange rate	-	171,826
Others Income	-	664,500
	-	836,326

4.5.7 Equipment, Materials and suppliers

	2019	2018
	Frw	Frw
Building, Hangar, Land, Model field	605,704	9,200,000
Vehicle	-	19,000,000
Equipment & furniture	3,747,400	5,776,000
Other equipment & furniture	434,335	4,962,780
Mater. Others Products/Beneficiaries	46,589,172	67,037,945
Seeds	4,415,298	7,606,580
Stationeries	10,099,967	4,567,365
Electricity	896,070	760,000
Office consumables	2,348,863	2,585,765
Medical material	-	1,833,500
Water/Training, Meeting, Seminar, etc	151,148	-
Bulls, Cows, Goats, Sheep etc.	2,016,000	52,691,801
	71,303,957	176,021,736

4.5.8 Transport

	2019	2018
	Frw	Frw
Fuel & lubricants	38,645,000	31,280,000
Hiring car	5,640,270	10,669,000
Transport/Participants	12,793,787	4,954,271
	57,079,057	46,903,271

	2019	2018
	Frw	Frw
4.5.9 Service consumed		
Rent	1,440,000	1,440,000
Session/Meals& transport	17,511,646	22,952,614
Monitoring & Evaluation	6,038,729	-
Mission Allowances	38,931,556	26,931,398
Consultancy	-	25,093,370
Communication	12,590,300	13,247,514
Machine Repair/fabrication	-	65,000
Vehicle and Motorbikes Repair	4,301,570	3,255,010
Audit	-	7,500,000
Advertisement	2,019,645	1,890,862
Reception Fees		79,500
Other Expenses	16,647,094	4,088,880
Services rendered	62,573,867	20,959,098
Security	53,000	12,000
Insurance/Vehicle & Others equipment	3,355,787	5,594,770
Training costs/meetings	35,272,506	36,748,346
Training materials	363,804	5,400,670
Workshop costs	11,075,313	33,681,658
Contribution & Taxes Dues	-	278,000
Taxes/Land, Houses, etc...	-	98,076
Impression and Photocopy	8,682,907	10,358,504
Interest on Arrears	1,284	-
Fines	215,000	61,550
Gift and friendliness	3,215,000	2,154,615
Other charges & Losses	55,752	9,884,448
Expenditures/RWARRI	199,328,564	183,527,502
Expenditures/RWARRI AGRA	8,426,453	11,779,182
	432,099,777	427,082,567

4.5.10 Staff costs

	2019	2018
	Frw	Frw
Salaries and wages	507,173,367	452,049,479
Medical Insurance	50,654,487	63,195,347
	557,827,854	515,244,826

4.5.11 Finance Cost

	2019	2018
	Frw	Frw
Bank Charge	811,690	874,180

4.6 Budget execution report for the year and cumulative to 31 December 2019

BUDGET LINE	DESCRIPTION	AMOUNT BUDGETED	AMOUNT USED	Variance	% of execution
AGRAXA1	Salary/project Manager(RDO&RWARRI)	2,656,680	2,881,247	(224,567)	108%
AGRAXA2	Salary/Finance manager(RDO&RWARRI)	1,992,510	2,531,562	(539,052)	127%
AGRAXA3	Salary/Driver(RDO&RWARRI)	701,236	806,196	(104,960)	115%
AGRAXA4	Salary/ES&Director(RDO&RWARRI)	412,211	242,221	169,990	59%
AGRAXE2	Fuel/Field Visit_RWARRI	400,000	-	400,000	0%
AGRAXE3	Fuel/Field visit-RDO	500,000	500,000	-	100%
AGRAXE4	Mission/Project manager_RWARRI	228,000	123,000	105,000	54%
AGRAXE7	Mission/Driver_RWARRI	153,000	68,000	85,000	44%
AGRAXE8	Mission/Manager_RDO	70,000	-	70,000	0%
AGRAXE911	Mission/M&E_RDO	70,000	-	70,000	0%
AGRAXE912	Mission/Driver_RDO	100,000	-	100,000	0%
AGRAXE913	Comm./P.M&M&E_RDO&RWARRI	130,000	45,000	85,000	35%
AGRAXG1	Cost conv./Distr.contact meeting	2,500,000	935,000	1,565,000	37%
AGRAXG2	Cooper.Gover.train.support	300,000	300,000	-	100%
AGRAXG3	Facilit&Follow up F.Officers	6,830,159	9,122,883	(2,292,724)	134%
AGRAXI	RDO&RWARRI HQ Overhead	511,313	-	511,313	0%
S/Total_AGRA		17,555,109	17,555,109	-	100%
BFW11	Salary/ES	775,511	775,212	299	100%
BFW12	Salary/Project coordinator	7,972,475	7,962,475	10,000	100%
BFW13	Salary/Programs officer	593,007	595,300	(2,293)	100%
BFW14	Salary/Finance officer	452,790	460,796	(8,006)	102%
BFW22	Digital validation meeting	968,000	-	968,000	0%
BFW23	Training/RDO&Stak_APP	1,593,200	1,435,570	157,630	90%
BFW24	Testing of APP	275,000	280,000	(5,000)	102%
BFW25	Mobilisatio&Senzit./Women &Men farm	440,000	438,000	2,000	100%
BFW26	Date collection	2,200,000	-	2,200,000	0%
BFW27	Review meeting	888,000	-	888,000	0%
BFW28	Facilit./Digital coaches	1,320,000	1,320,000	-	100%
BFW31	Field visit/ES	45,000	-	45,000	0%
BFW32	Field visit/Programs officer	90,000	-	90,000	0%
BFW33	Field visit/Project coordinator	650,000	650,000	-	100%
BFW34	Field visit/Driver	557,627	268,000	289,627	48%
BFW35	Field visit/Fuel	1,200,000	1,500,000	(300,000)	125%
BFW37	Communication	210,000	39,855	170,145	19%
BWF31	Fiel visit/ES	100,000	-	100,000	0%
S/Total_BFW		20,330,610	15,725,208	4,605,402	77%
ENERGY111	Introduct./Hall hire	40,000	-	40,000	0%
ENERGY113	Introduct./Lunch	292,000	-	292,000	0%
ENERGY114	Introduct./Tea break	480,000	-	480,000	0%
ENERGY115	Introduct./Banner	320,000	-	320,000	0%
ENERGY21	Sensitize/Organis.radio programs	3,000,000	2,574,500	425,500	86%

ENERGY42	Establish/demonstr.Sites	3,200,000	-	3,200,000	0%
ENERGY61	Training supplies/hall hire	2,400,000	-	2,400,000	0%
ENERGY62	Training supplies/Coffee break	432,000	-	432,000	0%
ENERGY63	Training supplies/Trainer's fee	480,000	-	480,000	0%
ENERGY64	Training supplies/Mineral water	28,800	-	28,800	0%
ENERGY65	Training supplies/Lunch	252,000	-	252,000	0%
ENERGY66	Training supplies/Accommodation	800,000	-	800,000	0%
ENERGY67	Training supplies/Training material	30,000	-	30,000	0%
ENERGY68	Training supplies/Transport	480,000	-	480,000	0%
ENERGY71	Training of trainers/hall hire	300,000	100,000	200,000	33%
ENERGY72	Training of trainers/Water	64,000	65,000	(1,000)	102%
ENERGY73	Training of trainers/Lunch	400,000	455,000	(55,000)	114%
ENERGY74	Training of trainers/Tea break	240,000	260,000	(20,000)	108%
ENERGY75	Training of trainers/Banners	80,000	-	80,000	0%
ENERGY76	Training of trainers/materials	160,000	-	160,000	0%
ENERGY77	Training of trainers/Transport	1,280,000	600,000	680,000	47%
ENERGY81	Training of farmers/communication	960,000	-	960,000	0%
ENERGY82	Training of farmers/Transport	240,000	-	240,000	0%
ENERGY9111	organiz./Day TOTs other farm/Hall	564,000	-	564,000	0%
ENERGY9112	organiz./Day TOTs others farm/water	1,461,333	-	1,461,333	0%
ENERGY9113	organiz./Day TOTs other farm/Lunch	800,000	-	800,000	0%
ENERGY9114	organiz./Day TOTs other farm/tea Bre	480,000	-	480,000	0%
ENERGY9115	organiz./Day TOTs other farm/Banner	240,000	240,000	-	100%
ENERGY9116	organiz./Day TOTs other farm/Train.m	320,000	-	320,000	0%
ENERGY9117	organiz./Day TOTs other farm/Transpo	2,560,000	-	2,560,000	0%
ENERGY9118	Organiz/3Days training by ToTs/Comm	1,920,000	-	1,920,000	0%
ENERGY9119	Organiz/3Days training by ToTs/Modu	480,000	-	480,000	0%
ENERGY9120	Organiz.farmersEduc/Water	128,000	128,000	-	100%
ENERGY9121	Organiz.farmesEduc/Transport	4,000,000	3,955,000	45,000	99%
ENERGY9122	Inform.Dissemin/Documenting	3,000,000	2,180,000	820,000	73%
ENERGY9123	Inform.Dissemin/Dissem.best practic	500,000	-	500,000	0%
ENERGY9124	Inform.Dissemin/Allow.MVU	500,000	-	500,000	0%
ENERGY9151	Salary/Regional supervision	20,020,000	20,019,987	13	100%
ENERGY9152	Salary/ES (30%)	6,383,364	6,383,363	1	100%
ENERGY9153	Salary/Program Manager (30%)	5,125,159	5,125,160	(1)	100%
ENERGY9154	Salary/Field officers	61,480,000	61,479,999	1	100%
ENERGY9161	Medical insurance/Regional Superv	1,200,000	1,200,000	-	100%
ENERGY9162	Medical insurance/Field Officers	4,800,000	4,870,549	(70,549)	101%
ENERGY9163	Medical insurance/ES	180,000	180,000	-	100%
ENERGY9164	Medical insurance/Program Manager	180,000	109,451	70,549	61%
ENERGY9171	M&E/Program Manager	630,000	336,000	294,000	53%
ENERGY9172	M&E/ES	200,000	-	200,000	0%
ENERGY9173	M&E/Regional supervisors	560,000	245,000	315,000	44%
ENERGY9174	M&E/Field officers	275,000	270,000	5,000	98%
ENERGY9175	M&E/Driver	258,600	-	258,600	0%

ENERGY9176	M&E/Fuel Field visits(HQ)	840,000	840,000	-	100%
ENERGY9177	M&E/Fuel Field officers	5,760,000	5,760,000	-	100%
ENERGY9178	Adm.Cost	10,519,542	9,096,000	1,423,542	86%
S/Total _ENERGY _SIR		151,323,798	126,473,009	24,850,789	84%
GIRINKAVUPII	Girinka_VUP Ngoma	24,088,425	4,469,619	19,618,806	19%
GIRINKAVUPI	Girinka_VUP Muhanga	16,325,284	3,221,745	13,103,539	20%
GIRINKA	Girinka_Districts_EAST PROVINCE	45,731,434	9,593,080	36,138,354	20.98%
S/Total _GIRINKA& VUP		86,145,143	17,284,444	68,860,699	20.06%
HINGAWEZE1111	Ag Productivity Officer	26,918,795	26,588,348	330,447	99%
HINGAWEZE1112	Bus.Mark& Business Officer	27,801,345	27,801,345	-	100%
HINGAWEZE1113	Nutr.& Gender Officer	27,154,920	27,029,861	125,059	100%
HINGAWEZE1114	M&E Coordinator	27,857,115	27,857,115	-	100%
HINGAWEZE1115	Outreach Officer	69,205,206	69,205,206	-	100%
HINGAWEZE1116	General Manager	11,186,310	11,186,310	-	100%
HINGAWEZE1117	Finance Officer	6,948,018	6,948,018	-	100%
HINGAWEZE1118	FRINGE (5.3%)	10,420,660	10,420,660	-	100%
HINGAWEZE1119	Medical Insurance	32,189,044	32,189,044	-	100%
HINGAWEZE1200	INDIRECT COST	23,951,137	23,951,137	-	100%
S/Total _HINGAWEZE		263,632,550	263,177,044	455,506	100%
HIVX111	Running costs to NGO	3,177,955	3,179,390	(1,435)	100%
HIVX112	Salary/Project Manager	5,644,796	5,644,795	1	100%
HIVX113	Salary/Finance Manager	5,644,796	5,644,795	1	100%
HIVX114	TOTs Parents /Adolescents	2,883,646	2,944,000	(60,354)	102%
HIVX115	Supervision of activities	1,881,160	1,860,000	21,160	99%
HIVX116	Training/Peer Educ. Adolsc.Mother	4,476,296	4,584,700	(108,404)	102%
HIVX117	Product/IEC material	707,333	605,900	101,433	86%
HIVX118	Training/EducOut of School_	2,238,148	2,176,000	62,148	97%
HIVXX1111	Organise/Outreach_Adolesc Mothers	3,866,864	1,930,000	1,936,864	50%
HIVXX1112	Training/Peer Educ Adolsc.Mothers	2,238,148		2,238,148	0%
HIVXX1113	Product/IEC materials_SRH,HIV,STIs	707,333		707,333	0%
HIVXX1114	Training/Per Educ. In School_Interp	2,238,148	2,238,000	148	100%
HIVXX1116	Conduct/Outreach_Adolesc.Women_HIV	3,242,864	3,240,000	2,864	100%
HIVXX1117	Running costs/NGOs	6,355,907	3,170,500	3,185,407	50%
HIVXX1118	Salary/Project Manager	11,289,591	5,644,800	5,644,791	50%
HIVXX1119	Salary/Finance Manager	11,289,591	5,408,030	5,881,561	48%
HIVXX1121	Supervision activities by NGOs	3,762,321	2,156,225	1,606,096	57%
S/Total _HIV		71,644,897	50,427,135	21,217,762	70%
RCCDNX112	Task force/Food&soft drink	48,000	-	48,000	0%
RCCDNX113	Task force/Transport refund	80,000	-	80,000	0%
RCCDNX114	Task force/Print 100 copies of advo	720,000	800,000	(80,000)	111%
RCCDNX1221	Hire consult./Adv.in Job in Rwanda	60,000	50,000	10,000	83%
RCCDNX1222	Hire consult./Develo.fundraising	1,970,000	2,122,706	(152,706)	108%
RCCDNX1223	Organise a review/Venue	150,000	150,000	-	100%

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RCCDNX1224	Organise a review/Food & soft drink	537,000	-	537,000	0%
RCCDNX1225	Organise a review/Transport	300,000	308,250	(8,250)	103%
RCCDNX21121	Critical analy. agric./Advert in Jo	60,000	50,000	10,000	83%
RCCDNX21122	Critical analy./RCCDN Board members	2,167,000	2,050,000	117,000	95%
RCCDNX21123	Task force review/Food&drink	48,000	48,000	-	100%
RCCDNX21124	task force review/Transport	80,000	80,350	(350)	100%
RCCDNX21125	Nationa dialogue/Venue	300,000	-	300,000	0%
RCCDNX21126	national dialogue/Food&drinking	1,074,000	-	1,074,000	0%
RCCDNX21127	National dialogue/Transport	600,000	-	600,000	0%
RCCDNX21222	Organise workshop/Venue	300,000	-	300,000	0%
RCCDNX21223	Organise workshop/Consultant	558,000	-	558,000	0%
RCCDNX21224	Organise workshop/Food&drink	1,074,000	435,000	639,000	41%
RCCDNX21225	Organise workshop/Transport	600,000	-	600,000	0%
RCCDNX21226	Rccdn secret/Snacks_Booard members	40,000	40,000	-	100%
RCCDNX21227	Rccdn secret/Transp.Board members	160,000	164,800	(4,800)	103%
RCCDNX21300	Manag. comp.Consult/Job in Rwanda	60,000	50,000	10,000	83%
RCCDNX21301	Manag/Dev. human ressources	1,970,000	1,820,000	150,000	92%
RCCDNX21302	AG/Venue	300,000	300,000	-	100%
RCCDNX21303	AG/Food & drink	1,074,000	1,020,000	54,000	95%
RCCDNX213049	AG/Transport refund	500,000	482,925	17,075	97%
RCCDNX21304	COP24/VENUE	300,000	300,000	-	100%
RCCDNX21305	COP24/Food & drink	1,253,000	1,065,000	188,000	85%
RCCDNX21306	COP24/Transport	700,000	917,845	(217,845)	131%
RCCDNX21307	COP25/Airticket	1,600,000	1,112,393	487,607	70%
RCCDNX21308	COP25/Secure accomodation	1,350,000	1,347,327	2,673	100%
RCCDNX21309	COP25/Secure meals	600,000	613,351	(13,351)	102%
RCCDNX21310	COP25/Hire a copet.Consul/Job in Rw	60,000	50,000	10,000	83%
RCCDNX21311	COP25/Develop.documentary film	2,955,000	2,360,000	595,000	80%
RCCDNX21312	Training Nyaruguru/Venue	40,925	40,925	-	100%
RCCDNX21313	Traing Nyaruguru/Food&drink	240,000	249,075	(9,075)	104%
RCCDNX21314	Training Nyaruguru/Transport	300,000	200,000	100,000	67%
RCCDNX21315	Training Nyamagabe/Venue	40,926	40,926	-	100%
RCCDNX21316	Training Nyamagabe/Food & drink	240,000	266,574	(26,574)	111%
RCCDNX21317	Training Nyamagabe/Transport	300,000	290,000	10,000	97%
RCCDNX21318	M&E/RCCDN website visibility	440,000	82,000	358,000	19%
RCCDNX21319	M&E/Transport_Car Hire in Kigali	960,000	747,700	212,300	78%
RCCDNX21320	M&E/Transport Out of Kigali_Car Hir	800,000	500,000	300,000	63%
RCCDNX21321	M&E/Airtime_Coordinator	360,000	360,000	-	100%
RCCDNX21322	M&E/Airtime_Assistant coordinator	180,000	180,000	-	100%
RCCDNX21323	Perdiems/Coord._Outside of Kigali	150,000	84,000	66,000	56%
RCCDNX21324	Perdiems/Accomad.Coord_Outside Kigl	350,000	212,000	138,000	61%
RCCDNX21325	Salary/Coordinator	13,125,392	16,426,843	(3,301,451)	125%
RCCDNX21326	Salary/Assistante coordinator	7,885,404	6,613,217	1,272,187	84%
RCCDNX21327	Medical insurance/Coordintaor	1,567,200	1,567,200	-	100%
RCCDNX21328	Medical insurance/Assist.coordinat.	1,305,570	1,305,570	-	100%

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RCCDNX21329	Adm/Office Stationary	452,952	-	452,952	0%
RCCDNX21330	Adm/Office electricity	240,000	100,000	140,000	42%
RCCDNX21331	Adm/Office internet	276,000	280,000	(4,000)	101%
RCCDNX21332	Adm/Bank charges	60,000	28,500	31,500	48%
S/Total _RCCDN		52,962,369	47,312,477	5,649,892	89%
RGBX111	Salary/Project Manager(X%)	1,450,000	483,332	966,668	33%
RGBX112	Salary/Field Officer	4,800,000	1,600,000	3,200,000	33%
RGBX113	Training 400 Nusery practices	400,000	-	400,000	0%
RGBX114	Communication	240,000	47,500	192,500	20%
RGBX115	Transport	600,000	109,840	490,160	18%
RGBX116	Publication Report	120,000	-	120,000	0%
RGBX117	Nursey bed establishment	1,000,000	1,024,900	(24,900)	102%
RGBX118	Potting	1,000,000	1,042,000	(42,000)	104%
RGBX119	Picking Out	1,000,000	426,000	574,000	43%
RGBX120	Shading	300,000	398,000	(98,000)	133%
RGBX121	Watering	900,000	768,000	132,000	85%
RGBX122	Digging holes	2,000,000	-	2,000,000	0%
RGBX123	Seedlings distribution	1,227,500	167,800	1,059,700	14%
RGBX124	Planting seedlings	1,000,000	-	1,000,000	0%
RGBX125	Establishment of dam-sheet	3,000,000	-	3,000,000	0%
RGBX126	Establishment of contours	2,417,500	-	2,417,500	0%
RGBX127	Weeding	1,000,000	842,500	157,500	84%
RGBX128	Maintenance of contours	2,545,000	-	2,545,000	0%
S/Total _		25,000,000	6,909,872	18,090,128	28%
SNVXX111	Conduct a study/Food & Nutr.Budget	13,000,000.	13,000,000.	-	10000%
SNVXX112	Prepare&share/Budget Brief Stakehol	1,500,000.	1,517,836.	17,836.	10119%
SNVXX113	Annual advocacy plan developed	1,620,000.	1,620,000.	-	10000%
SNVXX114	Partici. natio&distr/DPEM, NECDP	1,500,000.	1,583,508.	83,508.	10557%
SNVXX115	particip in natio&intern.dialo, con	3,600,000.	3,233,098.	-366,902.	8981%
SNVXX116	Participate/in Radioand TV talk sho	2,400,000.	2,276,959.	-123,041.	9487%
SNVXX117	Publis art/Newspaper, Web media_FN	2,000,000.	1,985,672.	-14,328.	9928%
SNVXX118	Round table/Discu.import budget FNS	3,000,000.	3,310,000.	310,000.	11033%
SNVXX119	RDO/Annual advocy plans	5,000,000.	4,988,770.	-11,230.	9978%
SNVXX120	Organize/Scooping study analy.	2,000,000.	2,110,000.	110,000.	10550%
SNVXX121	Preparat./Position paper on need	2,000,000.	2,045,672.	45,672.	10228%
SNVXX122	Organize/District event-Citizen's p	3,000,000.	2,800,843.	-199,157.	9336%
SNVXX123	Face to face meeting/Govern.officia	2,000,000.	1,980,000.	-20,000.	9900%
SNVXX124	Analys. budget from central Gover.d	3,000,000.	3,000,000.	-	10000%
SNVXX125	Organize dissemin.workshop/Budget	2,000,000.	2,148,800.	148,800.	10744%
SNVXX126	Adm.Costs	2,380,000.	2,382,000.	2,000.	10008%
SNXX116	Partic./Radio&TV talk shows_SNS	2,400,000.		-2,400,000.	
S/Total _V4C Project		52,400,000	49,983,158	(2,416,842)	95%
TARPAULINS111	TARPAULINS/2019	2,841,955.	2,841,955.	-	100%
S/Total _Equipments		2,841,955	2,841,955	-	100%

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TROCAIRE21111	Traning/Integrated Soil_ISFM	400,000	220,000	180,000	55%
TROCAIRE21112	Training/Agroforestry management	400,000	400,000	-	100%
TROCAIRE21113	Support community/Bed Nursery	609,800	425,000	184,800	70%
TROCAIRE21121	Purchase&distrib/Maiize seeds	1,200,000	1,198,498	1,502	100%
TROCAIRE21122	Purchase &distrib./Sweet potatoes	1,560,000	1,560,000	-	100%
TROCAIRE21123	Purchase&distr./Beterave seeds	81,000	81,000	-	100%
TROCAIRE21124	Purchase &Distr/Cabbage seeds	72,000	72,000	-	100%
TROCAIRE21125	Purchase &distrib/Onion seeds	141,000	140,000	1,000	99%
TROCAIRE21126	Purchase &distrib/Egg plants seeds	150,000	150,000	-	100%
TROCAIRE21127	Training/Benenfici.Nutr.&Diete	180,000	180,000	-	100%
TROCAIRE21132	Orgnanize stuy tours/Select comm.me	575,000	952,625	(377,625)	166%
TROCAIRE21141	Establish/Polythlene Water tank 10m	17,646,625	20,850,000	(3,203,375)	118%
TROCAIRE21143	Reparation of damaged SUG tanks of	12,073,574	9,859,192	2,214,382	82%
TROCAIRE21211	Organize meeting/Exchange learning	150,000	159,750	(9,750)	107%
TROCAIRE21212	Organizing workshop/Groupi.share fi	200,000	241,325	(41,325)	121%
TROCAIRE21221	Support women/Weaving machine	400,000	200,000	200,000	50%
TROCAIRE21222	Support women/Small livestock produ	1,575,000	2,016,000	(441,000)	128%
TROCAIRE21311	Hiring generator	80,000		80,000	0%
TROCAIRE21312	Fuel/generator	40,000	80,000	(40,000)	200%
TROCAIRE21313	Manpower/Village	48,000	55,200	(7,200)	115%
TROCAIRE21314	Hiring megaphone	12,000		12,000	0%
TROCAIRE21315	Technician for installation	80,000	138,500	(58,500)	173%
TROCAIRE21316	Water/participation	60,000		60,000	0%
TROCAIRE21321	Community workshop/Upd.mapping	200,000	220,000	(20,000)	110%
TROCAIRE21322	Commnity workshop/Agree strategic i	200,000	220,000	(20,000)	110%
TROCAIRE21323	Finalisation/Holistic landscape pla	60,000	66,000	(6,000)	110%
TROCAIRE21324	Supp./2 actions_Holis.Lands plan_Vi	1,040,000		1,040,000	0%
TROCAIRE21325	Supp/Commun. 2 act.prev.cc adapt.	245,000	137,000	108,000	56%
TROCAIRE21332	purchase stove/Making material	80,000	80,000	-	100%
TROCAIRE21333	Purchase of plantes/Utubaho	50,000	50,000	-	100%
TROCAIRE21334	Distr.&instal/Stoves 80 poor &Vulne	400,000	320,000	80,000	80%
TROCAIRE21411	Organize work/CSOs -Nyagatare	375,000	289,000	86,000	77%
TROCAIRE311	Transport/Agronomists-Fuel	700,000	480,000	220,000	69%
TROCAIRE312	Transport/CC Officer-Fuel	360,000	357,760	2,240	99%
TROCAIRE313	Field visit/Technical_HQ_fuel	600,000	500,000	100,000	83%
TROCAIRE321	Mission allowance/ES	360,000	160,000	200,000	44%
TROCAIRE322	Mission allowance/Programs officer	525,000	495,000	30,000	94%
TROCAIRE323	Mission allowance/M&E officer	280,000	336,000	(56,000)	120%
TROCAIRE324	Mission allowance/Driver	425,000	393,000	32,000	92%
TROCAIRE325	Mission allowance/Field officer	300,000	173,863	126,137	58%
TROCAIRE411	Contribution/Salary-Programs Office	5,603,868	5,559,392	44,476	99%
TROCAIRE412	Salary/Agronomist	7,902,228	7,839,572	62,656	99%
TROCAIRE413	Contribution/Salary_CC officer	1,975,557	1,947,834	27,723	99%
TROCAIRE414	Contribution/Salary_Finance officer	1,426,289	1,414,966	11,323	99%
TROCAIRE415	Medical insurance	755,300	755,300	-	100%

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TROCAIRE421	Contribution/Stationary	480,000	390,000	90,000	81%
TROCAIRE422	Contribution/Electricity	120,000	41,905	78,095	35%
TROCAIRE423	Contribution/Internet	840,000	840,000	-	100%
TROCAIRE424	Contribution/Bank charges	120,000	71,845	48,155	60%
TROCAIRE425	Laptop/Agronomist	470,800	500,000	(29,200)	106%
S/Total Irish Aid		63,628,041	62,617,527	1,010,514	98%
USAIDII114	Salary/Project Officer RDO	5,840,740	3,596,484	2,244,256	62%
USAIDII115	Salary/Programme Manager(15%)	573,420	573,426	(6)	100%
USAIDII116	salary/Executive Secretary(10%)	529,768	529,770	(2)	100%
USAIDII117	Salary/Finance Officer(15%)	450,119	450,111	8	100%
USAIDII26	Health insurance/project Officer	(540)		(540)	0%
USAIDII314	Fiel mission/Project Officer	221,966	860,578	(638,612)	388%
USAIDII315	Field mission/Programme Manager	796,616	146,400	650,216	18%
USAIDII316	Field mission/Executive Secretary	10,161	50,000	(39,839)	492%
USAIDII317	Fuel/RDO national Office car	1,332		1,332	0%
USAIDII57	Office supplies/RDO	598,434	121,000	477,434	20%
USAIDII58	Water & Electricity/RDO	550,763		550,763	0%
USAIDII59	Contribu.of Communication Officer	(77,037)		(77,037)	0%
USAIDII611	Translate&Design user friendly 5000	64,347		64,347	0%
USAIDII612	Produce&Distribute 14,000 copies	876,604	814,400	62,204	93%
USAIDII625	Training of 50 CSOs based in distri	2,931,311	2,296,475	634,836	78%
USAIDII626	Conduct 2 advocacy activi./Natio.Di	5,693,170		5,693,170	0%
USAIDII636	organise 2 radio broadcasting/Agric	748,047		748,047	0%
USAIDII79	Communi/1 project staff(100%) worki	129,731	80,000	49,731	62%
USAIDII7	Bank charges	71,836	17,500	54,336	24%
USAIDX14	Salary/Project Officer	11,372,720	10,789,452	583,268	95%
USAIDX15	Salary/Programs(15%)	2,443,653	1,720,270	723,383	70%
USAIDX16	Salary/ES(10%)	2,236,446	1,589,310	647,136	71%
USAIDX17	Salary/Finance(15%)	1,947,190	1,350,341	596,849	69%
USAIDX18	Medical insura/Project Officer	704,621	687,866	16,755	98%
USAIDX19	Fuel/vehicle used by project	2,971,934		2,971,934	0%
USAIDX20	Mission/Project Officer	1,190,537	264,000	926,537	22%
USAIDX21	Mission/Program Manager	533,537		533,537	0%
USAIDX22	Mission/ES	246,926	10,000	236,926	4%
USAIDX231	Car hire for RDO	1,097,450	770,000	327,450	70%
USAIDX23	Fuel/RDO_Nati.Offi_Car	740,778		740,778	0%
USAIDX241	Insurance for equipments	176,375		176,375	0%
USAIDX24	Office supplies	1,474,502	907,440	567,062	62%
USAIDX25	Contribution/Water&electricity	571,458	155,462	415,996	27%
USAIDX26	Contribution/Offic-communication	296,311		296,311	0%
USAIDX27	Translate&design/5,000 copies -Agri	12,705,240	4,534,240	8,171,000	36%
USAIDX28	produce&distribute/14,000 copies-Ci	4,115,732	50,000	4,065,732	1%
USAIDX29	Conduct 2 advocy/National dialogue	9,700,676	9,244,684	455,992	95%
USAIDX30	Document lessons learnt/Best practi	6,014,419	50,000	5,964,419	1%
USAIDX31	Printing& disse./Best document	3,464,023		3,464,023	0%

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USAIDX32	Organize/2 radio broadcast _agricul	1,322,819	432,000	890,819	33%
USAIDX33	Communication/project staff(100%)	253,981	120,000	133,981	47%
USAIDX34	Financial services/Bank charges	116,809	31,800	85,009	27%
S/Total _EPGA Project		85,708,925	42,243,009	43,465,916	49%
WFPX115	Salary/Finance(RDO&RWARRI)	3,985,020	3,450,874	534,146	87%
WFPX116	Salary/Driver _RDO&RWARRI	1,753,088	1,753,089	(1)	100%
WFPX117	Salary/ES&Director _RDO&RWARRI	2,121,738	1,990,382	131,356	94%
WFPX118	NSSF/RSSB	1,742,235	1,375,785	366,450	79%
WFPX120	Vehicle maintenance	957,938	957,938	-	100%
WFPX121	Fuel/Field visit _RWARRI	1,950,000	1,950,000	-	100%
WFPX122	Fuel/Field visit _RDO	1,950,000	1,950,000	-	100%
WFPX123	Mission/Project Mana.RWARRI	468,000	513,000	(45,000)	110%
WFPX124	Mission/M&E _RWARRI	369,000	333,000	36,000	90%
WFPX125	Mission/Director Execut _RWARRI	201,000	201,000	-	100%
WFPX126	Mission/Driver _RWARRI	258,000	283,000	(25,000)	110%
WFPX127	Mission/Project Manager _RDO	468,000	225,000	243,000	48%
WFPX128	Mission/M&E _RDO	369,000	350,000	19,000	95%
WFPX129	Mission/ES _RDO	201,000	50,000	151,000	25%
WFPX130	Mission/Driver _RDO	369,000	369,000	-	100%
WFPX131	Commun./RDo&RWARRI(P&M & M&E)	840,000	620,000	220,000	74%
WFPX132	Fuel/F.O&Sen.Ext.(RDO&RWARRI)	2,852,828	2,925,000	(72,172)	103%
WFPX133	Mission/F.O in Meetings(RDO&RWARRI)	2,066,970	1,303,000	763,970	63%
WFPX134	Communication/Field Officers	585,000	615,000	(30,000)	105%
WFPX135	Communication/Senior Extensionist	270,000	240,000	30,000	89%
WFPX136	Mission/Senior Extensionists	1,890,000	2,095,000	(205,000)	111%
WFPX137	PHHS/Transport	2,810,000	3,655,320	(845,320)	130%
WFPX138	PHHS/Water	690,000	647,040	42,960	94%
WFPX139	phhs/Lunch	2,415,000	2,908,780	(493,780)	120%
WFPX140	PHHS/Break tea	1,380,000	1,662,160	(282,160)	120%
WFPX141	PHHS/Hall hire	936,667	1,000,000	(63,333)	107%
WFPX142	PHHS/Allowance-Commu _LF	2,248,000	880,000	1,368,000	39%
WFPX143	GAP/Allownce _Commu. _L.F	2,008,000	1,384,000	624,000	69%
WFPX144	RDO&RWARRI _Overhead	7,024,099	7,576,911	(552,812)	108%
WFPXX111	Field day/Travel costs	1,333,199		1,333,199	0%
WFPXX112	Field day/Tent & decolation	411,799		411,799	0%
WFPXX113	Field day/Maize cob& Soft drinks	200,752		200,752	0%
WFPXX114	Field day/Water	100,376		100,376	0%
WFPXX115	Field day/Banner	102,950		102,950	0%
WFPXX116	Field day/Sound system	102,950		102,950	0%
WFPXX117	Field day/Exhibite in openday-distr	2,123,674	1,317,500	806,174	62%
WFPXX122	Radio program/Success stories video	203,604		203,604	0%
WFPXX132	Support FOs/Accommodation exhibition	176,922	960,000	(783,078)	543%
WFPXX133	Support FOs/Perdiem exhibition	61,770	1,147,500	(1,085,730)	1858%
WFPXX141	GAP/Travel costs	13,218,743	170,000	13,048,743	1%

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WFPXX142	GAP/Lunch soft drink	6,168,747	61,200	6,107,547	1%
WFPXX143	GAP/Water	881,250		881,250	0%
WFPXX144	GAP/Teak break	3,524,998		3,524,998	0%
WFPXX145	GAP/Hall hire	3,776,784		3,776,784	0%
WFPXX146	GAP/Field Officers follow up	27,934,244	40,292,294	(12,358,050)	144%
WFPXX151	Pre-season/Hall hire	93,861		93,861	0%
WFPXX152	Pre-season/Lunch + soft drink	425,182		425,182	0%
WFPXX153	Pre-season/Water	42,518		42,518	0%
WFPXX154	Pre-season/Tea break	242,961		242,961	0%
WFPXX155	Pre-season/Travel costs	234,725		234,725	0%
WFPXX161	Collective action/Hall hire	411,799		411,799	0%
WFPXX162	Collective action/Lunch+soft drink	936,842		936,842	0%
WFPXX163	Collective action/Water	133,835		133,835	0%
WFPXX164	Collective action/Tea break	535,339		535,339	0%
WFPXX165	Collective action/Travel costs	1,411,306		1,411,306	0%
WFPXX224	Produce delivery chain/JADF facilit	1,781,840	1,030,800	751,040	58%
WFPXX231	Nine prov. workshop/Hall hire	308,849		308,849	0%
WFPXX232	Nine prov.workshop/Lunsh+soft drink	1,080,972		1,080,972	0%
WFPXX233	Nine prov.worrkshop/Water	154,425		154,425	0%
WFPXX234	Nine prov.workshop/Tea break	617,698		617,698	0%
WFPXX235	Nine prov.workshop/Travel costs	1,009,992		1,009,992	0%
WFPXX311	Facil.access to finance/Hall hire	102,950		102,950	0%
WFPXX312	facil.access to finance/Lunch+soft	432,389		432,389	0%
WFPXX313	Facil.access to finance/Water	42,239		42,239	0%
WFPXX314	Facil.access to finance/Tea break	239,920		239,920	0%
WFPXX441	Training of FOs in risk/Travel cost	2,616,926		2,616,926	0%
WFPXX442	Training of FOS in risk/Hall hire	747,693	320,000	427,693	43%
WFPXX443	Training of FOs in risk/Lunch+soft	1,831,848	1,500,000	331,848	82%
WFPXX444	Training of FOs in risk/Water	523,385	200,000	323,385	38%
WFPXX445	Training of FOs in risk/Tea break	1,046,771	750,000	296,771	72%
WFPXX446	Training of FOs in risk/Train. faci	1,275,513		1,275,513	0%
WFPXX512	M&E/Fuel field visit_RWARRI	1,783,604	1,783,604	-	100%
WFPXX513	M&E/Fuel field visit_RDO	1,783,604	1,783,604	-	100%
WFPXX514	M&E/Mission_Project Manager/RWARRI	518,867	518,867	-	100%
WFPXX515	M&E/Mission/Execu.Director_RWARRI	86,478	89,000	(2,522)	103%
WFPXX516	M&E/Mission-Driver_RWARRI	287,230	287,230	-	100%
WFPXX517	M&E/Mission project Manager_RDO	345,911		345,911	0%
WFPXX518	M&E/Mission-ES-RDO	86,478		86,478	0%
WFPXX519	M&E/Mission-Driver-RDO	191,486	568,000	(376,514)	297%
WFPXX520	M&E/Mission M&E_RWARRI	353,127	267,000	86,127	76%
WFPXX521	M&E/Mission for M&E_RDO	353,127	168,000	185,127	48%
WFPXX522	M&E/Fuel _F.O &Senior(RDO&RWARRI)	3,834,760	4,330,000	(495,240)	113%
WFPXX523	M&E/Missio for Field Off_Meetings	526,974	1,253,280	(726,306)	238%
WFPXX524	M&E/Mission for Senior Extensionist	1,197,906	2,014,060	(816,154)	168%
WFPXX611	Salary/Project Manager(RDO&RWARRI)	9,188,262	9,188,263	(1)	100%

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WFPXX612	Salary/Finance Manage (RDO& RWARRI)	5,134,617	5,134,617	-	100%
WFPXX613	Salary/Driver(RDO&RWARRI)	2,314,603	2,314,603	-	100%
WFPXX614	Salary/Exec Secr-Direc(RDO&RWARRI)	2,627,843	3,503,792	(875,949)	133%
WFPXX615	NSSF/RSSB(5%) Staff(100%)	881,787	275,164	606,623	31%
WFPXX616	Medical insurance for staff(100%)	1,756,580	1,756,580	-	100%
WFPXX617	Salary/M&E(RDO&RWARRI)	7,296,561	9,728,752	(2,432,191)	133%
WFPXX618	Salary/Senior Agron.(RDO&RWARRI)	8,755,873	8,755,873	-	100%
WFPXX619	NSSF/RSSB(5%) FOR STAFF(100%)	514,484	296,320	218,164	58%
WFPXX620	Communi./Tele.&Internet_Project Sta	2,029,719	1,831,000	198,719	90%
WFPXX621	Vehicle maintenance	1,004,625	870,880	133,745	87%
WFPXX622	INDIRECT COST	10,750,648	10,750,648	-	100%
WFPXXX1111	Project activities/Audio&video	1,213,333	685,885	527,448	57%
WFPXXX1112	GAP Training/Travel costs	6,136,000	5,584,904	551,096	91%
WFPXXX1113	GAP Training/Lunch soft drink	4,418,960	4,069,400	349,560	92%
WFPXXX1114	GAP Training/Water	1,104,740	606,000	498,740	55%
WFPXXX1115	GAP Training/Tea break	3,314,220	1,566,000	1,748,220	47%
WFPXXX1116	GAP Training/Hall hire	866,320	403,000	463,320	47%
WFPXXX1117	GAP Training/Commun.L.F	4,641,000	275,000	4,366,000	6%
WFPXXX1211	Produce delivery/Hall hire	866,320	866,320	-	100%
WFPXXX1212	Produce delivery/Lunch &soft drink	1,430,520	1,430,520	-	100%
WFPXXX1213	Produce delivery/Water	357,630	336,000	21,630	94%
WFPXXX1214	Produce delivery/Tea break	817,440	817,440	-	100%
WFPXXX1215	Produce delivery/JADF facilitation	2,578,333	2,549,105	29,228	99%
WFPXXX1311	Facilitation of the avai/Travel cos	424,320		424,320	0%
WFPXXX1312	Facilitation of the avai/Hall hire	208,390		208,390	0%
WFPXXX1313	Facililitation of the avai/Lunch&so	473,200		473,200	0%
WFPXXX1314	Facilitation of the avai/Water	59,150		59,150	0%
WFPXXX1315	Facilitation of the avai/Tea break	270,400		270,400	0%
WFPXXX1411	Facilitata access finance/Hall hire	104,000		104,000	0%
WFPXXX1412	Facilitate access finance/Lunch &so	546,000		546,000	0%
WFPXXX1413	Facilitate access finance/Water	54,600		54,600	0%
WFPXXX1414	Facilitata access finance/Tea break	312,000		312,000	0%
WFPXXX1415	Facilitate access finance/Travel co	185,640		185,640	0%
WFPXXX1511	Training of FOs/Travel	939,601	160,660	778,941	17%
WFPXXX1512	Training of FOs/Hall hire	902,442	893,000	9,442	99%
WFPXXX1513	Training of FOs/Lunch&soft	787,779	181,000	606,779	23%
WFPXXX1514	Training of FOs/Water	112,540		112,540	0%
WFPXXX1515	Training of FOs/Tea break	450,159		450,159	0%
WFPXXX1516	Training of FOs/Training facilitato	1,547,000	626,870	920,130	41%
WFPXXX1611	M&E/Fuel _field visit_RWARRI	3,003,000	3,000,000	3,000	100%
WFPXXX1612	M&E/Fuel _field visit_RDO	3,003,000	3,003,000	-	100%
WFPXXX1613	M&E/Mission_P.M_RWARRI	846,300	782,000	64,300	92%
WFPXXX1614	M&E/Mission_Driver_RWARRI	483,600	469,000	14,600	97%
WFPXXX1615	M&E/Mission-P.M_RDO	564,200	564,200	-	100%
WFPXXX1616	M&E/Mission_Driver_RDO	483,600	461,000	22,600	95%

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WFPXXX1617	M&E/Mission M&E_ RWARRI	564,200	479,000	85,200	85%
WFPXXX1618	M&E/Mission M&E_ RDO	564,200	442,000	122,200	78%
WFPXXX1619	M&E/Fuel F.O&S.Exte_ RDO&RWARRI	9,009,000	7,986,637	1,022,363	89%
WFPXXX1620	M&E/Mission_ F.O in meetings	1,901,900	1,901,900	-	100%
WFPXXX1621	M&E/Mission Senior Extensionists	3,194,100	3,072,160	121,940	96%
WFPXXX1711	Other/NSSF/RSSB (5.3%)	7,607,123	6,191,900	1,415,223	81%
WFPXXX1712	Other/Medical insurance	26,289,900		26,289,900	0%
WFPXXX1713	Other/Telephone, Internet	4,095,000	2,915,253	1,179,747	71%
WFPXXX1714	Other/Maintenance costs	1,706,250	1,111,260	594,990	65%
WFPXXX1811	Equipment/Moisture meter& supplies	20,020,000	10,800,000	9,220,000	54%
WFPXXX1911	Salary/Project Manager(RWARRI)	8,259,624	3,303,850	4,955,774	40%
WFPXXX1912	Salary/Finance Manage(RWARRI)	4,617,502	1,847,000	2,770,502	40%
WFPXXX1913	Salary/Driver(RWARRI)	2,081,496	832,598	1,248,898	40%
WFPXXX1914	Salary/M&E Officer(RWARRI)	6,561,713	2,624,686	3,937,027	40%
WFPXXX1915	Salary/Senior Extens.(RWARRI)	5,249,371	2,099,748	3,149,623	40%
WFPXXX1916	Salary/Field Officers(RWARRI)	40,026,452	11,338,724	28,687,728	28%
WFPXXX1917	Salary/Project Manager(RDO)	8,259,624	8,259,624	-	100%
WFPXXX1918	Salary/Finance Manager(RDO)	4,617,502	4,617,502	-	100%
WFPXXX1919	Salary/Driver(RDO)	2,081,496	2,081,496	-	100%
WFPXXX1920	Salary/M&E Officer(RDO)	6,561,713	6,561,713	-	100%
WFPXXX1921	Salary/Senior Extens.(RDO)	10,498,742	10,498,742	-	100%
WFPXXX1922	Salary/Field Officers(RDO)	44,473,836	37,802,761	6,671,075	85%
WFPXXX1923	INDIRECT COSTS	18,322,255	10,169,085	8,153,170	56%
S/Total _FtMA Project		467,458,013	324,750,653	142,707,360	69%
Grand total(all projects)		1,472,431,410	1,119,122,335	348,475,391	76%