



ANNUAL
INTERNAL
AUDIT
REPORT.

2008

Internal Audit's Strategic Objective 2007 - 2010: "Promoting good governance, strengthening policies, systems and procedures"

**UGANDA RED
CROSS
SOCIETY.**

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Overview

The department has successfully implemented the first phase of its Strategic plan (2007/08).

A departmental Strategic plan derived from the institutional plan was developed in which the first two years would be committed to developing and/or adopting nonprofits board/management best practices. These include the Audit Committee Charter; Board Self-Assessment Tool; Conflict of Interest Policy; Fraud & Whistle-blower Policy; Co-option of a financial expert in the Audit Committee. The Audit Committee toolkit is so far the outstanding item but it has been developed and awaiting management and board consideration. The department shall continue making necessary recommendations on the adoption/adaption of other appropriate nonprofit board/management best practices in due course. The department also conducted both compliance and operational audits of projects.

The last two years (2009/10) shall be committed to conducting performance and financial audits of projects and departments respectively. These audits shall be conducted in accordance with the respective standards of internal auditing. The department adopted a risk-based auditing approach.

An internal quality assurance self assessment was conducted during 2007. Several recommendations were made (refer to Annual Internal Audit report 2007) to which during 2008, the department reviewed the Internal Audit Charter and has developed a draft Internal Audit Manual for internal use. More audit work programs are being developed basing on the various auditable areas identified within the National Society. These shall be continuously incorporated into the Audit Manual. The department was continuously engaged in attaining the relevant CPE credits within the profession.

Various projects' audits were coordinated in accordance with the partners' terms of reference. This is in addition to the annual limited society-wide financial audit. Unfortunately the department lacks the requisite funds to commission a full society-wide financial audit as a matter of best practice.

A co-sourced internal audit of branches' was not commissioned during the year, the primary reason being limited financial resources. However, the department is advocating for proper structures and systems in all the branches' as a starting point. The current quality of accounting staff is also wanting. The department failed to conduct the planned performance audit of the Fleet management system. The department gave its adverse opinion on the governance processes under the human capital management systems. The Fixed Assets management system (Assets register) is not yet in conformity with accounting best practices.

It is hoped that all current and potential partners' shall be signatories to the CAS after which it is hoped the department's financial constraints shall be systematically overcome.

a) Statement of Affairs As At 31-Dec-2008		
	Ushs	Ushs
Opening balance: 01-Jan-08		37,602,535
Received from:		
Total receipts during the year	203,146,387	
Total payments during the year	229,052,315	- 25,905,928
Closing balance: 31-Dec-08		11,696,607
Represented by:		
Cash and bank - URC Audit	13,647,688	
Accounts receivable - Staff	14,500	
Accounts payable - Providers	-	
Inter-programme: receivable	- 1,830,018	
Inter-programme: payable	- 135,563	
Other commitments	-	
Balance As At 31-Dec-08		11,696,607

b) Particulars

Programme start date	Estimated programme end date	Date of last report	Date of this report
01/01/08	31/12/08	14/04/08	20/04/09

REPORT SUMMARY

STRATEGIC OBJECTIVE 5: Enhance organizational development in areas of policies and systems, human resources, finance and logistics for effective and efficient service delivery.

Departmental Strategy 3: Promote good governance and strengthen policies, systems and procedures of the National Society.

Specific Objective 1: Strengthen current efforts to effectively utilize the National Society's policies, systems and procedures at all level by:

Key activities / Interventions:

1. Planning and conducting a combination of compliance, financial and systems audit;
 - a) Conducted a combination of financial and compliance audits of quarterly accountabilities from several projects. These include ICRC-funded programs; DFID 6; H2P project and the CSF project. Several audit recommendations have been proposed in respective draft audit reports.
 - b) Conducted the routine follow-up with respective process owners of audit recommendation made under various audit projects to date. There are a total of forty-three (43) audit recommendations not yet implemented. This has remained outstanding as at the end of the financial year.

Please, the detailed Implementing Status Report may be obtained on request from the Head, Internal Audit through: essekayiba@redcrossug.org

2. Conducting investigations premised on the Whistle blower policy and results of audit procedures.
 - a) Received three concerns out of which two are still in open issues file and the third is being concluded.

Specific Objective 2: Enhance shared understanding of policies and guidelines for effective delivery of quality services by:

Key activities/Intervention:

1. Disseminating to all levels of staff the role of the function & important policy documents including interpretation of the Internal Audit Charter.

- a) Conducted twelve (12) dissemination sessions at various forum including quarterly meetings; in-house workshops and branches'. There is reasonable assurance that all staff are aware of the key roles and importance of the function as a service department to normal programming/operations.
- b) There is general understanding of critical policy documents including Code of Ethics; Conflict of interest; Fraud & Whistleblower policy; Staff Standing Regulations.

Specific Objective 3: Support and enhance the resource mobilization strategy of the National Society both at the branches and national level:

Key activities/Interventions:

1. Conducting annual independent audits and further moving towards the organisation-wide audit of all the Society's projects.
 - a) The annual (FYE 2008) external audit exercise is still on-going and is scheduled for completion by the end of April 2009. This year a total of twenty-two programs up from twenty-one for fiscal year 2007, are earmarked for financial audit by Messrs Ernst & Young CPA.
2. Advise and advocate the need to have proper book-keeping at the branches.
 - a) The department conducted an appraisal of the quality of book-keeping in the following branches: Arua, Busia, Bundibugyo, Hoima, Kampala West, Lira, Masindi, Mbarara, Nebbi and Soroti. There is need to develop/propose standard books of accounts to be maintained at all the Society branches. There is also need to recruit the services of competent accounts assistant where feasible.

Specific Objective 4: Support and strengthen governance structures both at the branch and national level by:

Key activities/Interventions:

1. Propose the adoption/adaption of relevant governance and management best practice policies and toolkits.
 - a) The department was instrumental in proposing/developing the adaption of nonprofit board and management best practices. This followed an internal

assessment that identified missing key best practices. Some of best practices adopted/adapted include; Audit Committee Charter; Board Self-Assessment Tool; Conflict of Interest Policy; Fraud & Whistle-blower Policy; Co-option of a financial expert in the Audit Committee. The Audit Committee toolkit is so far the outstanding item but it has been developed and awaiting management and board consideration. The department shall continue making necessary recommendations on the adoption/adaption of other appropriate nonprofit board/management best practices in due course.

Specific Objective 5: Enhance the risk management focus of the Internal Audit function by assisting the Society to identify, understand and appropriately manage its risk exposures by:

Key activities/Interventions:

1. Planning and prioritising audit cycles for auditable areas and projects by developing the Society's risk matrix.
 - a) The department in conjunction with the Health & Care's WatSan unit provided risk management and advisory services to the Rural WatSan programme staff from Kabarole branch. Emphasis was placed on salient clauses/requirements of the EU-DRC contract document; the development contract with Danish Red Cross and the procurement guidelines. Internal Audit is concerned that there is risk of abuse of the project's tangible fixed assets as evidenced by a number of red flag memos raised by specific project staff.
2. Planning and conducting operational audits.
 - a) These are aimed at adding value to the area audited. The proposed audit recommendations are contained in the quarterly project audit reports.

Specific Objective 6: Ensuring the Internal Audit function maintains and manages optimum financial and human resources to enable it audit the Society's nation-wide branches by:

Key activities/Interventions:

1. Ensuring sound financial management including strong budget monitoring of funds.

- a) The department is still having financial constraints that have made it impossible to commission a co-sourced internal audit of branches. However, the service is being provided internally using the meagre resources at hand. Focus is on having the branches' prepare their respective books of accounts.
2. Ensure an on-going review of the effectiveness of the Internal Audit Charter to guide the maintenance of a relevant and effective Internal Audit function.

The department now has a revised Internal Audit Charter. As part of quality assurance, between the two internal audit staff a combined total of 73 CPE credits were attained throughout the fiscal year.

PROGRESS ON INTERNAL AUDIT LOGICAL FRAMEWORK

Objective: **Promote good governance & strengthen policies, systems and procedures.**

ACTIVITIES	PERFORMANCE INDICATOR(S) - PIs	PLANNED OUTCOME	ACTUAL OUTCOME	Variance Analysis
<p>3009: Coordinate financial & projects audit:</p> <ol style="list-style-type: none"> 1. Coordinate annual external financial audit of the Society's projects and departments for fiscal year 2007. 2. Coordinate performance audit of Health & Care's 9-months DAR project. 3. Coordinate performance audit of Youth and Health programs. 4. Coordinate special external certification of procurement under the HG project. 5. Coordinate external audit of the CSF HIV/AIDS project. 	<ul style="list-style-type: none"> ◆ No unsatisfactory/qualified opinion. ◆ Number of projects audited between two successive fiscal years. ◆ Elapsed time for issue of reports – completion of audit work to draft report. ◆ Elapsed time for issue of reports – draft to final report. ◆ Number of repeat findings. ◆ Timely signed engagement letters. 	<ol style="list-style-type: none"> 1. Finalize and receive the Annual audit report by the 30 April 2008. 2. Planned number of projects to be audited is 25. 3. Expect no qualified opinion. 4. Reduced repeat findings from 3 (2006) to nil (2007). 5. Receive final performance audit report of Health & Care's 9-months DAR project by 31 Dec 2008. 6. Receive final performance audit report by the 30 April 2009 7. Certification of expenditure under the Disaster Mgt's Humanitarian Grant project. 	<ol style="list-style-type: none"> 1.1 Exercise was completed late with the report being received in August 2008. 2.2 Actual number of projects audited is 21. 3.3 The annual (2007) report received a qualified opinion. 4.4 Repeat findings reduced to 2 only. 5.5 Received draft performance audit report – the final report was received as at the date of this report. 6.6 Exercise is still ongoing as at the date of this report. 7.7 Received final audit 	<ol style="list-style-type: none"> 1.1.1 There are quite a number of reasons for this delay. The department presented an advisory report that provides proposed solutions to avoid a recurrence. 2.2.2 Primary explanation is financial constraints to meet professional audit fees. 3.3.3 There was no proper/updated bookkeeping (opening balances) for specific programs. 4.4.4 The findings relate to statutory remittances and are directly linked to cash flow disruptions under Finance.

		8. Receive the draft CSF project audit report by 22 Dec 2008.	report as at the date of this report. 8.8 Draft report was not received as scheduled but final audit report was received as at the date of this report.	7.7.7 The issuance of the final report was delayed owing to additional terms of reference given to the auditors and related time spent. There is a positive financial variance of 40.1% reason being there was no special project audit that was commissioned during the year.
<p>3010: Conduct Operational & Compliance audit:</p> <p>1. Conduct an operational audit and appraisal of fleet management.</p> <p>2. Compliance audit of the quarterly project accountabilities.</p> <p>3. Expect zero fraud cases and/ or whistles blown.</p>	<p>◆ Optimum fleet management system (Advisory report).</p> <p>◆ New and/or improved internal controls (Quarterly internal audit report).</p> <p>◆ Revision of the Financial Manual</p> <p>◆ Whistle(s) blown and number of fraud concerns/cases handled.</p>	<p>1 Advisory (business) report on the current fleet management system.</p> <p>2 Compliance Audit report of the respective quarterly accountabilities.</p> <p>3 No whistle blown or fraud case(s) to come up.</p>	<p>1.1 No appraisal was conducted.</p> <p>2.2 Audit findings were brought to attention of process owners in time.</p> <p>3.3 Three concerns were raised of which two are still in open issues file and the third is being concluded.</p>	<p>1.1.1 There was a problem with data collection – both financial and non-financial.</p> <p>2.2.2 We proposed a value adding internal control to guarantee value for money.</p> <p>3.3.3 All Open Issues cases have to be resolved accordingly - so far two (2) cases still open.</p>
<p>4. Conduct follow-up of audit recommendations with respective process owners for implementation.</p>	<p>◆ Number of audit recommendations accepted.</p> <p>◆ Percentage (%) of actions implemented.</p>	<p>4 Increase the % of actions implemented to fifty (50%) percent i.e. from 43 pending</p>	<p>4.4 No effort was made during the last quarter in this follow-up role –</p>	<p>4.4.4 There was a considerable effort made – from a total of 61 findings</p>

		actions to 20 pending.	pending actions still stand at 43.	in the beginning of the year down to 20 pending actions.
<p>3011: Risk Management & Business Advisory: Enhance the risk management focus of the function by assisting the National Society to identify, understand and appropriately manage its risk exposure.</p>	<ul style="list-style-type: none"> ◆ Number of audit assignments completed ◆ Number of management requests. ◆ Percentage (%) of management requests actioned. ◆ Percentage (%) of key risks audited in the year. ◆ Number of approved nonprofits international best practices for both governance & management. ◆ Number of positive unsolicited comments about Internal Audit. ◆ Number of advisory reports submitted. ◆ Number of advisory report(s) recommendations implemented. 	<ol style="list-style-type: none"> 1 Approval of the revised Fraud & Whistleblower policy. 2 Adoption of the Board Self-Assessment Tool. 3 Approval of the Audit Committee Charter. 4 Co-opting of a financial expert in the Audit Committee. 5 Provide advisory services to projects 	<p>1.1 The revised Fraud & Whistleblower policy was approved.</p> <p>2.2 The Board Self-Assessment Tool shall be reviewed together with a Consultant.</p> <p>3.3 The Audit Committee Charter was approved.</p> <p>4.4 The financial expert's ToR was accepted.</p> <p>5.5 Provided advisory services to the Rural WatSan programme staff in Kabarole. A separate report is available</p>	<p>1.1.1 Needs consultation by the Board's legal advisor to be re-tabled in Q1 '09 sitting.</p> <p>2.2.2 The consultant was engaged by management – results to be communicated in Q1 '09 sitting.</p> <p>3.3.3 N/A.</p> <p>4.4.4 Need to table nominees and their Cvs</p> <p>5.5.5 Advisory services offered in preparation for the annual external financial and performance audit exercise.</p>
<p>3012: Internal Audit Quality Assurance: Ensure the department maintains and manages optimum financial and human resources to enable it</p>	<ul style="list-style-type: none"> ◆ Number of CPD hours attained. ◆ Attainment of CIA certification by staff. ◆ Up to-date Internal Audit Charter. ◆ Budget realization to finance fully 	<ol style="list-style-type: none"> 1 Approval of the revised Internal Audit Charter by the Central Governing Board. 2 Qualify for 64 CPD 	<p>1.1 The revised Charter was approved by the Central Governing Board.</p> <p>2.2 A combined total of</p>	<p>1.1.1 This was a great achievement towards quality assurance.</p> <p>2.2.2 The department</p>

<p>fulfil the Audit Plan</p>	<p>the Annual Audit Plan.</p>	<p>hours for both Audit staff. 3 Attain CIA status. 4 70% budget realization by end of the year.</p>	<p>73 hours were attained by both staff. 3.3 Not yet attained by close of year. 4.4 Y-T-D realized is 51.3%</p>	<p>exceeded the set annual target of 64 hours. 3.3.3 Staff did not manage to participate in 2 sittings during the year owing to tight work schedules and other academic commitments. 4.4.4 Actual remittances and number of projects contributing the 3% service charge fell below the projected numbers.</p>
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CHALLENGES & PROPOSED SOLUTIONS/WAYFORWARD

- The department has noticed not all partners may be signatories to the CAS document. Internal Audit is developing tools to ensure fair and equitable application of the 3% contributors’ funds. This shall be shared when finalized.
- For the third (3rd) financial year running (2006 – 2008), it seems remote the possibility of commissioning external audit of the National Society’s branches’. This is because of financial constraints. However, the department is focusing on the primary need to have standard books of accounts and systems in all branches before advocating for quality bookkeeping (human resource). Finance & Accounts should take the lead role in setting up these financial systems and structures for the National Society’s branches’.

CONCLUSION

Internal Audit submitted an Advisory Report (as requested by Management) on the hindrances to the timely generation of external audit reports. This is yet to be discussed by the Executive Board.

Finance & Accounts (Regional Accountants) needs to take a pro-active role to strengthen the financial Management systems of the National Society’s branches’.

In our opinion, it would be a wasteful of financial resources by the department if we engage the services of external auditors’ to ‘audit books’ that are non-existent.

Prepared by:.....

Date:.....

(Head of Department)

Approved by:.....

Date:.....

(Deputy Secretary General)

Approved by:.....

Date:.....

(Secretary General)

- END OF REPORT -

Financial Report

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WEPONDI

Filters- Period: 01/01/08..31/12/08, Programme : PG105, Activity :, Budget :AUDIT'08, Accounts :

Fiscal Year: 01/01/08..31/12/08

Account No.	Name	Period : 01/01/08..31/12/08			Year to date : 31/12/08			Annual Budget
		Budget	Actual	Variance	Var %	Budget	Actual	

Programme PG105 Audit and Internal Review

Expenses Activities**Activity 0205 Receipts (Income) - Audit**

4608 Transf. fr Swedish Red cross	(49,788,123)	49,788,123			(49,788,123)	49,788,123		
4615 Transf. fr ICRC	(27,554,780)	27,554,780			(27,554,780)	27,554,780		
4862 Transfer from Programmes	(120,630,254.3)	120,630,254.3			(120,630,254.3)	120,630,254.3		
4890 Miscellaneous Income	(5,173,230)	5,173,230			(5,173,230)	5,173,230		
Total for Activity Receipts (Income) - Audit	(203,146,387.3)	203,146,387.3			(203,146,387.3)	203,146,387.3		

Expenses Activities**Activity 3001 External Audit Professional Fees**

7501 Financial Audit Fees	44,000,000	27,974,800	16,025,200	63.6	44,000,000	27,974,800	16,025,200	63.6	44,000,000
7502 Architect Fees	33,000,000		33,000,000		33,000,000		33,000,000		33,000,000
7503 Legal Fees	10,000,000		10,000,000		10,000,000		10,000,000		10,000,000
Total for Activity External Audit Professional Fees	87,000,000	27,974,800	59,025,200	32.2	87,000,000	27,974,800	59,025,200	32.2	87,000,000

Expenses Activities**Activity 3002 Outsourced Internal Audit Professional Fees**

7501 Financial Audit Fees	52,000,000		52,000,000		52,000,000		52,000,000		52,000,000
7502 Architect Fees	12,000,000		12,000,000		12,000,000		12,000,000		12,000,000

Total for Activity										
Outsourced Internal Audit	64,000,000		64,000,000		64,000,000		64,000,000		64,000,000	64,000,000
Professional Fees										

Expenses Activities**Activity 3003 Audit Management****Financial Report**

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WEPONDI

Filters- Period: 01/01/08..31/12/08, Programme : PG105, Activity :, Budget :AUDIT'08, Accounts :

Fiscal Year: 01/01/08..31/12/08

Account No.	Name	Period : 01/01/08..31/12/08				Year to date :				Annual Budget
		Budget	Actual	Variance	Var %	Budget	Actual	Variance	Var %	
5820	Computer Hardware	4,600,000	2,681,000	1,919,000	58.3	4,600,000	2,681,000	1,919,000	58.3	4,600,000
5950	Pool Vehicle	40,945,160	10,448,567	30,496,593	25.5	40,945,160	10,448,567	30,496,593	25.5	40,945,160
5959	Other Transport Costs	3,600,000		3,600,000		3,600,000		3,600,000		3,600,000
6614	Per Diem	22,500,000	2,297,900	20,202,100	10.2	22,500,000	2,297,900	20,202,100	10.2	22,500,000
7302	Photocopying - Maint.		194,700	(194,700)			194,700	(194,700)		
7401	Postage/ Courier		45,360	(45,360)			45,360	(45,360)		
7408	Computer Telecommunications		58,333	(58,333)			58,333	(58,333)		
7501	Financial Audit Fees		24,142,800	(24,142,800)			24,142,800	(24,142,800)		
7509	Other Professional Fees		4,720,000	(4,720,000)			4,720,000	(4,720,000)		
7601	Banking Charges		2,500	(2,500)			2,500	(2,500)		
7820	Headquarter Board Expenses		2,937,200	(2,937,200)			2,937,200	(2,937,200)		
7908	Miscellaneous Admin. Exp.	4,800,000	365,200	4,434,800	7.6	4,800,000	365,200	4,434,800	7.6	4,800,000
7909	Program Cross Cutting	30,243,614	711,724	29,531,890	2.4	30,243,614	711,724	29,531,890	2.4	30,243,614

Total for Activity

Audit Management	106,688,774	48,605,284	58,083,490	45.6	106,688,774	48,605,284	58,083,490	45.6	106,688,774
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Expenses Activities**Activity 3004 Staff Training and Development**

6631 Staff Training Fees	29,560,000	4,190,583	25,369,417	14.2	29,560,000	4,190,583	25,369,417	14.2	29,560,000
Total for Activity Staff Training and Development	29,560,000	4,190,583	25,369,417	14.2	29,560,000	4,190,583	25,369,417	14.2	29,560,000

Expenses Activities**Activity 3005 Audit Administration**

5840 Office Furniture	5,500,000	85,000	5,415,000	1.5	5,500,000	85,000	5,415,000	1.5	5,500,000
5950 Pool Vehicle		1,118,618	(1,118,618)			1,118,618	(1,118,618)		
6614 Per Diem		7,837,446	(7,837,446)			7,837,446	(7,837,446)		
6631 Staff Training Fees		2,058,000	(2,058,000)			2,058,000	(2,058,000)		

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WEPONDI

Filters- Period: 01/01/08..31/12/08, Programme : PG105, Activity :, Budget :AUDIT'08, Accounts :

Fiscal Year: 01/01/08..31/12/08

Account No.	Name	Period : 01/01/08..31/12/08				Year to date :				Annual Budget
		Budget	Actual	Variance	Var %	Budget	Actual	Variance	Var %	
7015	Incentive - Volunteers	2,640,000	1,940,000	700,000	73.5	2,640,000	1,940,000	700,000	73.5	2,640,000
7201	Publications - Newspaper	2,800,000	534,700	2,265,300	19.1	2,800,000	534,700	2,265,300	19.1	2,800,000
7203	Subscriptions	4,200,000	571,667	3,628,333	13.6	4,200,000	571,667	3,628,333	13.6	4,200,000
7301	Stationery		2,569,885	(2,569,885)			2,569,885	(2,569,885)		
7302	Photocopying - Maint.	3,200,000	216,666	2,983,334	6.8	3,200,000	216,666	2,983,334	6.8	3,200,000
7304	Office Equipment	600,000		600,000		600,000		600,000		600,000
7324	Office Cleaning		20,000	(20,000)			20,000	(20,000)		

7325 Office Equip. Maintenance	500,000	707,372	(207,372)	141.5	500,000	707,372	(207,372)	141.5	500,000
7326 Computer Equipment Maintenance	1,600,000	104,500	1,495,500	6.5	1,600,000	104,500	1,495,500	6.5	1,600,000
7401 Postage/Courier	1,320,000		1,320,000		1,320,000		1,320,000		1,320,000
7403 Telephone		20,000	(20,000)			20,000	(20,000)		
7408 Computer Telecommunications	28,906,700	80,000	28,826,700	0.3	28,906,700	80,000	28,826,700	0.3	28,906,700
7505 Consultants		1,620,000	(1,620,000)			1,620,000	(1,620,000)		
7601 Banking Charges	800,000	895,800	(95,800)	112.0	800,000	895,800	(95,800)	112.0	800,000
7820 Headquarter Board Expenses		3,302,917	(3,302,917)			3,302,917	(3,302,917)		
7824 Conference Fees/Meetings		870,000	(870,000)			870,000	(870,000)		
7907 Office Tea	800,000	861,840	(61,840)	107.7	800,000	861,840	(61,840)	107.7	800,000
7908 Miscellaneous Admin. Exp.		4,759,564	(4,759,564)			4,759,564	(4,759,564)		
7909 Program Cross Cutting		1,049,583	(1,049,583)			1,049,583	(1,049,583)		
Total for Activity Audit Administration	52,866,700	31,223,558	21,643,142	59.1	52,866,700	31,223,558	21,643,142	59.1	52,866,700

Expenses Activities

Activity 3006 Telecommunication

5820 Computer Hardware		230,769	(230,769)			230,769	(230,769)		
7403 Telephone	4,800,000	1,111,077	3,688,923	23.1	4,800,000	1,111,077	3,688,923	23.1	4,800,000
7404 Telefax	1,440,000		1,440,000		1,440,000		1,440,000		1,440,000
Total for Activity Telecommunication	6,240,000	1,341,846	4,898,154	21.5	6,240,000	1,341,846	4,898,154	21.5	6,240,000

Expenses Activities

Activity 3007 Other Professional Fees

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Filters- Period: 01/01/08..31/12/08, Programme : PG105, Activity :, Budget :AUDIT'08, Accounts :

Fiscal Year: 01/01/08..31/12/08

Account No.	Name	Period : 01/01/08..31/12/08				Year to date :				Annual Budget
		Budget	Actual	Variance	Var %	Budget	Actual	Variance	Var %	
7509	Other Professional Fees	15,000,000	1,604,799	13,395,201	10.7	15,000,000	1,604,799	13,395,201	10.7	15,000,000
Total for Activity										
	Other Professional Fees	15,000,000	1,604,799	13,395,201	10.7	15,000,000	1,604,799	13,395,201	10.7	15,000,000

Expenses Activities**Activity 3008 Personnel Costs - Internal Audit**

6602	Salary - National Society Staf	80,448,792	79,817,265	631,527	99.2	80,448,792	79,817,265	631,527	99.2	80,448,792
6611	NSSF - 10%	8,044,880	8,050,021	(5,141)	100.1	8,044,880	8,050,021	(5,141)	100.1	8,044,880
6612	Medical Expenses - Staff	3,060,000	2,542,760	517,240	83.1	3,060,000	2,542,760	517,240	83.1	3,060,000
6614	Per Diem		295,000	(295,000)			295,000	(295,000)		
6616	GPA Insurance 3%	2,413,464	2,413,464		100.0	2,413,464	2,413,464		100.0	2,413,464
6618	Pension Scheme 15%	12,067,320	12,188,653	(121,333)	101.0	12,067,320	12,188,653	(121,333)	101.0	12,067,320
6619	Other Benefits		600,000	(600,000)			600,000	(600,000)		
6652	Local Travel	5,760,000	5,640,000	120,000	97.9	5,760,000	5,640,000	120,000	97.9	5,760,000
7010	General & Admin. expenses	(3,000,000)		(3,000,000)		(3,000,000)		(3,000,000)		(3,000,000)
7021	Contributions to Salaries		2,356,629	(2,356,629)			2,356,629	(2,356,629)		
7301	Stationery		40	(40)			40	(40)		

7601										
Banking Charges	60,000	(60,000)			60,000	(60,000)				
Total for Activity Personnel	108,794,456	113,963,832	(5,169,376)	104.8	108,794,456	113,963,832	(5,169,376)	104.8	108,794,456	
Costs - Internal Audit										

Expenses Activities**Activity 9900AUD Non-expenses Audit**

6611 NSSF - 10%		147,613	(147,613)		147,613	(147,613)				
Total for Activity Non-expenses Audit		147,613	(147,613)		147,613	(147,613)				

Total for Programme Audit and Internal Review	470,149,930	229,052,315	241,097,615	48.7	470,149,930	229,052,315	241,097,615	48.7	470,149,930	
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Income

Surplus/Deficit	(470,149,930)	(229,052,315)	241,097,615	48.7	(470,149,930)	(229,052,315)	241,097,615	48.7	(470,149,930)	
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Financial Report

URCS FINANCIAL SYSTEM 07-10

21. April 2009

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WEPONDI

Filters- Period: 01/01/08..31/12/08, Programme : PG105, Activity :, Budget :AUDIT'08, Accounts :

Fiscal Year: 01/01/08..31/12/08

STATEMENT OF AFFAIRS AS AT 31/12/08

Opening Balance at 01/01/08 (37,602,535)

Received from :

4608 - Transf. fr Swedish Red cross	(49,788,123)
4615 - Transf. fr ICRC	(27,554,780)
4862 - Transfer from Programmes	(120,630,254.3)

4890 - Miscellaneous Income	(5,173,230)
Total Income	(203,146,387.3)
Payments	229,052,315
Closing balance 31/12/08	(11,696,607.3)
Represented by	
1011 - Petty Cash- Programs	14,500
1105 - URC Audit	13,647,688.3
1320 - Inter- programme Payable	(135,563)
2590 - Miscellaneous Advances	(1,830,018)
Balance as at 31/12/08	11,696,607.3
