KOTIDO DIOCESE

JUSTICE & PEACE DEPARTMENT (JPD)

REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

JASPER - SEMU & ASSOCIATES
Certified Public Accountants
P. O. Box 8294, Kampala

Audited by:

Jasper-Semu & Associates
Certified Public Accountants
7th Floor, Conrad Plaza
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ACRONYMS AND ABBREVIATIONS

ARU	-	Association of Religions in Uganda
BOG	-	Board of Governors
ISAs	-	International Standards on Auditing
J&P	-	Justice & Peace Department
JSA	-	Jasper – Semu & Associates
MoU	-	Memorandum of Understanding
NSSF	-	National Social Security Fund
PAYE	-	Pay As You Earn
T.O.T	-	Training Of Trainers
UGX	-	Uganda Shillings
EUR	-	European pounds
USD	-	United States Dollars
URA	-	Uganda Revenue Authority
WHT	-	With Holding Tax

1.0 BACKGROUND

1.1 About the Department

The Justice and Peace Department of Kotido Catholic Diocese (JPD-K) is one of the 7 Social Service Departments of Kotido Catholic Diocese. The Diocese was founded in 1991 and JPD-K created in 2014. The Organization[1] has been registered in 2009 under the number: T.37517/C.I.NO.643 (Trustees of Kotido Diocese). JPD-K works in the sectors of peacebuilding, conflict transformation, and environmental and land management. As the Department of the Diocese, JPD-K works on issues affecting Diocesan territories. These comprise the Districts of Abim, Kotido, Kaabong and Karenga. The Department also engages in cross-border interventions with neighboring sub-regions (e.g. Acholi) and countries (e.g. Kenya and South Sudan). The Department operates according to the following:

Vision: *A violence-free society, where people live a just, peaceful, and prosperous life.*

Mission: *To enable communities of Northern Karamoja to handle conflicts constructively, understand their rights and responsibilities, and treat each other with respect.*

Values: *Social Justice, Human Dignity, Peace, Love, and Inclusiveness.*

The Department is part of the permanent Diocesan structures. It is deeply rooted in the local communities through its arm on the ground, the Justice and Peace Committees (JPCs), which are present in each of the 10 Parishes of the Diocese. The Department is composed by 5 permanent staff members as well as over 30 field volunteers who are part of the Parish JPCs.

The Department is headed by a Coordinator providing supervisory function as well as steering the direction of the department in coordination with partners and donors, project implementation, and communication. The coordinator reports to the Bishop of the Diocese and the Vicar-General and is supported by 4 Officers who implement the Projects on the ground.

In 2024, the Department had 5 active Projects. The first one, financed by the German NGO Agiamondo, focuses on strengthening the capacity of Parish Justice and Peace structures to effectively transform conflict in their communities. The second, financed by DKA Austria, focuses on promoting women land rights and tenure security in the territories of Kotido District. The third, supported by Mondo Aperto Onlus, promote peace stabilization in North Karamoja through the demobilization, reintegration and reconciliation of disarmed cattle rustlers. The fourth, financed by GIZ-CUSP, fosters effective environmental governance in Kotido District. Finally, JPD-K has a third Project financed through unearmarked funding provided by the Diocese. Activities under the Diocesan Project comprise peace dialogues and one-on-one counselling/reach outs with towards non-demobilised youth and radio talk shows.

[1] The Diocese.

2.0 MANAGEMENT INFORMATION

2.1 Principal place of business

Kotido Catholic Diocese
P.O. Box 55
Kotido

2.2 Key management personnel

The key officials who were responsible for the Department are;

Name	Role
Nicola Carradori	Department Coordinator and Advisor
Peter Lopuko Adepangimoe	Project Officer - MOA
Chillakweny John Kennedy	Project Assistant - MOA
Sylvia Sagal	Project Officer – GIZ CUSP
Robert Ilukor	Finance Assistant – GIZ CUSP
Jane Abonyo	Project Officer DKA (resigned in October 2024)
Angella Meron Koryang	Project Assistant/Officer DKA

2.3 Bankers

Centenary Bank

2.4 Auditors

The auditors engaged to audit the Justice & Peace Department for the year ended 31 December 2024 in accordance with the terms of reference set out in the service contract are:

Jasper-Semu & Associates
Certified Public Accountants
7th Floor, Conrad Plaza
Plot 22, Entebbe Road
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3.0 MANAGEMENT ASSERTIONS

This section presents Justice & Peace Department management's confirmation of its responsibility for information in the financial statements and information provided during the course of the audit.

The management of Justice & Peace Department is required to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the programme funds as at the end of the financial period and of its operational results that comply with the requirements of various donors. Management is responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of Programme funded activities. Management is also responsible for safeguarding the assets of the programme.

Management further 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 the International Financial Reporting Standards. Management is of the opinion that the financial statements for the year ended 31 December 2024 give a true and fair view of the state of affairs of the Department-funded activities and operational results at the facility. Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the financial statements, as well as adequate systems of internal controls.

Management confirms that all funds received during the year ended 31 December 2024 were used for the intended purposes in accordance with the department guidelines and the MoU's with the donors. Management certifies that there were no irregularities involving the management and staff of JPD, and that the financial statements for the year ended 31 December 2024 are free of material misstatements.

This assertion is certified by the management of the Justice & Peace Department on 24 June 2025 and signed on its behalf by:

Mr. Nicola Carradori
Department Coordinator

+ Dominic Eibu
Bishop, Kotido Catholic Diocese

KOTIDO CATHOLIC DIOCESE
24 JUN 2025
BISHOP'S OFFICE
P. O. BOX 55, KOTIDO

4.0 AUDIT METHODOLOGY AND PROCEDURES

The audit was guided by a strategically driven audit approach to meet audit objectives and some of the audit procedures carried out included; strategic, operational, and compliance reviews as described below.

4.1 Preparatory audit activities and strategic reviews

- Reviewed terms of reference after signing the contract and oriented the audit team towards achieving the audit objective within the agreed time frame and agreed work plan with Centre management.
- Prepared a strategy audit document including tailored audit programmes and checklists to meet audit objectives.
- Reviewed background information including the Centre document, the operational manuals, the Memorandum of Understanding signed between the Centre and donors; and the letters of understanding signed with the department.
- Identified and reviewed possibilities for relevant strategic risks and evaluated the strategic control environment.
- We conducted systems-based audit - tests to assess the effectiveness of the internal control system.
- Reviewed the progress in the implementation of agreed prior-period audit recommendations
- We carried out substantive tests on the significant Centre cycles as below;

4.2 Receipts from donors

- Through enquiry, we documented the process of recording receipts from donors; and confirmed that a separate bank account was opened for these receipts
- We agreed all receipts of funds from donors to the bank statements and cashbooks and reconciled the balance with the releases from donors.
- Reconciled the application totals to bank receipts and confirmed the completeness of recording.

4.3 Other receipts

- We obtained understanding of the account, agreed balances to the ledgers, analysed their respective ledgers whilst obtaining explanations and tested the transactions to supportive documents for validity.

4.4 Expenditure

- Vouched payments from cashbooks and ledgers against respective invoices, and against evidence of receipt of goods or services, engineers certificate of work done and whether they were checked by management for arithmetic accuracy, pricing, condition, authorisation and eligibility.
- Reviewed all procurements to confirm that Economy, Efficiency and Effectiveness of resources was obtained with due reference to the Programme Work plan.
- Checked completeness and consistence of recording and confirmed appropriate categorisation of costs to correct eligible codes.

- ❖ Reviewed whether all actual expenditure incurred was budgeted for during the period under audit.

4.5 Fixed assets/equipment

- ❖ Obtained a fixed assets/ equipment registers and physically inspected a sample of assets to confirm existence, proper engravement and working condition.
- ❖ Reviewed the adequacy of the internal control procedures over the safeguards of assets procured for the programme.
- ❖ Reviewed management procedures in rationalisation of use of the programme vehicles to confirm that the assets were used exclusively by the works department.
- ❖ Verified the asset titles and confirmed ownership by the entity.

4.6 Cash and bank balances

- ❖ We agreed the reported balances to the cashbook and the reconciled bank statements.
- ❖ We traced clearance of un-presented cheques by reference to bank statements after the closing date of 31 December 2024.
- ❖ We obtained explanations for long outstanding reconciling items not cleared at the time of audit.
- ❖ We reviewed to confirm whether bank reconciliations are prepared on a regular basis and reviewed by a senior official.

4.7 Other audit procedures

- ❖ We received minutes for management meetings during the period for corroborative evidence to confirm assertions of the financial statements.
- ❖ We reviewed internal controls as a basis for detection and reporting of frauds and suspicious transactions.
- ❖ We made inquiries to establish evidence of any pending litigation for or against the Programme and verified information for evidence of any related party transactions.

AUDIT RESULTS

Results from the audit are presented under: the auditor's report on financial statements on page 6 to 8; the audited financial statements on pages 9 to 11 and the management letter appendixed to this report. All these reports form one integral audit report.

JASPER-SEMU
&ASSOCIATES
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5.0 INDEPENDENT AUDITOR'S REPORT

Opinion

We *(Jasper – Semu & Associates)* have audited the financial statements of the Justice & Peace Department (J&P), which comprise the statement of financial position as at 31 December 2024, statement of comprehensive income for the period ended 31 December 2024, statement of changes in equity, statement of cash flows and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes set out on pages 12 to 18.

In our opinion, the financial statements of Justice & Peace Department give a true and fair view of the state of financial affairs of the entity at 31 December 2024 and of its deficit and cash flows for the period then ended in accordance with generally accepted accounting principles, and the accounting policies and guidelines of the organisation.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. 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 J&P Department in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance

J&P Department management/Trustees is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;

Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstance.

In preparing the financial statements, management is responsible for assessing the Entity'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 either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial 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 skepticism throughout 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 Entity'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 the 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 Entity'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 Entity 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.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances,

we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirement

- We obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion, proper books of account have been kept by the entity management so far as appears from our examination of those books;
- The statement of financial position and the comprehensive income and expenditure statement, agree with the books of account.

The engagement partner responsible for this audit is CPA Charles Gerald Mugerwa, Partner at Jasper-Semu & Associates, **Practicing No. P0060** and **Certificate No. 175/25.**

Jasper – Semu & Associates

CPA. Charles Gerald Mugerwa
Partner

Jasper – Semu & Associates
Certified Public Accountants
P.O. Box 8294
Kampala.
Date 24 June 2025

JASPER - SEMU & ASSOCIATES
Certified Public Accountants
P. O. Box 8294, Kampala

6.0 STATEMENT OF FINANCIAL POSITION

Particulars	Note	31-Dec-24		
		USD	EUR	UGX
Assets				
Non-current assets				
Property, Plant, and Equipment	Annex 1	38,782	37,018	143,835,955
Current assets				
Cash and bank	10.1	33,725	31,152	126,731,492
Total current assets		**72,507**	**68,170**	**270,567,447**
Total Assets				
Equity and liabilities				
Equity and reserves				
Capital reserves	10.6	38,782	37,018	143,835,955
Revenue reserves	10.6	33,725	31,152	126,731,492
Total		**72,507**	**68,170**	**270,567,447**
Total equity and liabilities		**72,507**	**68,170**	**270,567,447**

The financial statements on pages 9 to 10 were approved by the management of J&P Department on ……. and signed on its behalf by:

Mr. Nicola Carradori
Department Coordinator

+ Dominic Eibu
Bishop, Kotido Catholic Diocese

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The accounting policies and notes form an integral part of these financial statements

7.0 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE

Particulars	Notes	31-Dec-24		
		USD	EUR	UGX
Gross income	11.1	110,879	102,423	416,349,888
		110,879	**102,423**	**416,349,888**
Less: Expenditure				
Agiamondo	Annex 1	30,190	27,888	113,363,744
DKA Austria	Annex 2	15,154	13,998	56,903,350
Kotido Diocese Support	Annex 3	7,591	7,012	28,504,160
GIZ-CUSP	Annex 4	8,179	7,555	30,712,323
MOA	Annex 5	16,015	14,793	60,134,819
Total		**77,129**	**71,247**	**289,618,396**
Fund balance	**-**	**33,750**	**31,176**	**126,731,492**

The financial statements on pages 9 to 10 were approved by the management of the J&P department on …….... and signed on its behalf by:

Mr. Nicola Carradori
Department Coordinator

+ Dominic Eibu
Bishop, Kotido Catholic Diocese

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The accounting policies and notes form an integral part of these financial statements

8.0 STATEMENT OF CASHFLOW

Particulars	31-Dec-24		
	USD	EUR	UGX
Cash flows from Operating activities			
Surplus/(Deficit) for the year	33,750	31,176	126,731,492
Adjustments for;			
Opening balance	- 19,377	- 17,899	-72,760,028
Adjustment in opening balance	1,676	1,548	6,294,196
Capital assets	**4,014**	**3,708**	**15,071,000**
Changes in working capital			
Movement in receivables	-	-	-
Movement in payables	-	-	-
Movement in different income	-	-	-
Other assets	-	-	-
Net cash flows from Operating activities	**20,063**	**18,533**	**75,336,660**
Cash flows from Investing activities	-	-	
Movement in fixed assets	- 4,014	- 3,708	-15,071,000
Net cash flows from investing activities	**- 4,014**	**- 3,708**	**-15,071,000**
Net increase in cash and cash equivalents	**16,049**	**14,826**	**60,265,660**
	-	-	
Cash at the beginning of the year	17,701	16,351	66,465,832
Cash at the end of the year	**33,750**	**31,176**	**126,731,492**
	16,049	14,826	60,265,660

The accounting policies and notes form an integral part of these financial statements

9.0 NOTES TO THE FINANCIAL STATEMENTS

9.1 Significant accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

i) Basis of preparation

The financial statements have been prepared on a modified cash basis of accounting.

ii) Receipts

These represent transfers made by the funding partners as reflected on the monthly statements. Cash transfers are recognised in the financial statements when received in the component bank account rather than when earned.

iii) Payments

Payments, including capital expenditure, are recorded in the financial statements in the period in which they are made.

iv) Fixed assets/Capital expenditure

Capital items are written off under income and expenditure as and when acquired. However, they are restated on the statement of financial position as represented by

Capital Reserves.

Fixed assets are depreciated on a straight-line basis as the rates calculated to write off the cost or valuation of individual assets over their expected useful lives. Depreciation is charged to the Capital Reserves Account and not to the income and expenditure statement. The rates of depreciation are as follows:

- Buildings 5%
- IT Equipment 20%
- Office Equipment 12.5%
- Furniture and Fittings 12.5%
- Motor Vehicles 20%

v) Foreign currency translation

Transactions during the period denominated in foreign currency are converted into Uganda Shillings at the weighted exchange average rate for 2024. Assets and liabilities at the statement of financial position date which are expressed in foreign currencies are translated into Uganda Shillings at the rates ruling at that date. The result differences from convention and translation are dealt with in the statement of comprehensive income in the period in which they arise.
1 USD – UGX 3,755
1 EUR – UGX 4,065

vi) Budget

Budget figures have been provided for comparison purposes and have been derived from the Programme approved work plan for the period under review. The approved budget is used to manage Programme spending according to the agreements with the funding partners.

10.1 Bank and cash balance

Particulars	31-Dec-24		
	USD	**EUR**	**UGX**
Centenary Bank UGX	**33,750**	**31,176**	**126,731,492**
Distributed as follows			
Agiamondo	143	132.49	538,572
DKA Austria	8,446	7,802	31,714,760
Kotido Diocese Support to JPD	661	611	2,483,222
MOA	18,031	16,656	67,707,261
GIZ	6,468	5,975	24,287,677
	33,750	**31,176**	**126,731,492**

10.2 Reserves

Particulars	Capital Reserves	Revenue reserves	Total
	Amount in UGX		
As at 01.01.2024	175,077,440	66,465,832	241,543,272
Prior year adjustment	-	6,294,196	6,294,196
Additions	15,071,000	-	15,071,000
Depreciation	-46,312,485	-	-46,312,485
Surplus for the year	-	53,971,463	53,971,463
As at 31.12.2024	143,835,955	126,731,491	**270,567,446**
Particulars	**Capital Reserves**	**Revenue reserves**	**Total**
	Amount in USD		
As at 01.01.2024	**47,102**	**17,882**	**64,984**
Prior adjustment	**-**	1,676	1,676
Additions	4,014		4,014
Depreciation	-12,334		-12,334
Surplus for the year	-	14,167	14,167
As at 31.12.2024	38,782	33,725	72,507
Particulars	**Capital Reserves**	**Revenue reserves**	**Total**
	Amount in EUR		
As at 01.01.2024	**45,240**	17,175	62,415
Prior adjustment		1,548	1,548
Additions	3,708	-	3,708
Depreciation	-11,930	-	-11,930
Surplus for the year	-	12,429	12,429
As at 31.12.2024	37,018	31,152	68,170

11.1 Funds received during the period

Particulars	31-Dec-24		
	USD	EUR	UGX
Opening balances as of 1.01.2024			
Kotido Diocese Support	2,696	2,491	10,124,182
DKA Support	16,440	15,187	61,733,210
Agiamondo	160	148	602,636
MOA	80	74	300,000
Sub-total	**19,377**	**17,899**	**72,760,028**
Transfers during the year			
Kotido Diocese Support	5,556	5,132	20,863,200
DKA Support	7,160	6,614	26,884,900
Agiamondo	30,173	27,872	113,299,680
GIZ	14,647	13,530	55,000,000
MOA	33,966	31,376	127,542,080
Sub-total	**91,502**	**84,524**	**343,589,860**
Total Funds	**110,879**	**102,423**	**416,349,888**

11.2 Operating expenses/ Department activity expenses

Please refer to the appendixes for the respective expenses under annexes 1 to 5

11.7 Contingent liabilities/assets

There were no known contingent liabilities/ assets that qualify for accrual or disclosure as at 31 December 24.

11.8 Accounting period

The financial statements have been prepared for the year ended 31 Dec 24.

11.9 Reporting currency

The financial statements are prepared in Uganda Shillings (UGX), which is the operating currency for the Programme. Information in other currencies is presented for memorandum purposes.

Annexes

Annex 1*;* AGIAMONDO Summarized Expenditure

Annex 2; DKA Austria Summarized Budget Vs Actual Analysis

Annex 3; GZI -CUSP Summarized Budget Vs Actual Analysis

Annex 4; MOA Summarized Budget Vs Actual Analysis

Annex 1; **AGIAMONDO Summarized Expenditure**

Particulars	Actual	Actual	Actual
	USD	EUR	UGX
Expenditures for local personnel	1,863	1,721	6,995,133
Equipment of more than 800, - EUR	1,383	1,278	5,194,054
Equipment up to 800, - EUR	1,429	1,320	5,364,906
Running costs project-related	14,473	13,369	54,346,286
Activities	11,042	10,200	41,463,366
	30,190	**27,888**	**113,363,744**

Anne 2: DKA Austria Budget Vs actual (UGX)

Particulars	Budget	Actual	Variance
	UGX	UGX	UGX
Personnel Costs	12,683,698	12,492,453	191,245
Administration costs	5,800,000	6,023,889	-223,889
Program Costs	35,133,561	38,387,008	-3,253,447
Total	53,617,260	56,903,350	-3,286,090

Annex 3; GIZ Budget Vs Actual Analysis (UGX)

Particulars	Budget	Actual	Variance
	UGX	UGX	UGX
Personnel Costs	21,120,000	5,780,923	15,339,077
Administration costs	4,510,000	1,790,500	2,719,500
Other costs/Equipment	17,800,000	14,850,000	2,950,000
Transport & Travel	1,425,000	1,425,000	-
Program Costs	132,620,000	6,865,900	125,754,100
	177,475,000	**30,712,323**	**146,762,677**

Annex 4; MOA Budget Vs Actual (UGX)

Particulars	Budget	Actual	Variance
	UGX	UGX	UGX
Human Resources Taxes and Benefits	63,748,000	8,129,177	55,618,823
Spaces and Utilities	0	0	0
Equipment costs	3,000,000	3,300,000	-300,000
Administration costs	5,166,000	704,042	4,461,958
Program costs	210,857,429	31,847,800	179,009,629
Other program costs	21,563,333	16,153,800	5,409,533
	304,334,762	60,134,819	244,199,943

PPE Schedule in UGX

Particulars	Computers	Motor vehicles	Furniture	Office Equipment	IT Equipment	Total
	UGX	UGX	UGX	UGX	UGX	UGX
	25%	20%	12.50%	12.50%	20%	
Costs						
As at 01.01.2024	-	198,839,000	2,453,000	2,715,000	14,355,300	218,362,300
Additions	3,300,000	9,750,000		2,021,000		15,071,000
As at 31.12.2024	**3,300,000**	**208,589,000**	**2,453,000**	**4,736,000**	**14,355,300**	**233,433,300**
Depreciation						
As at 01.01.2024	-	39,767,800	306,625	339,375	2,871,060	43,284,860
Charge for the year	825,000	41,717,800	306,625	592,000	2,871,060	46,312,485
As at 31.12.2024	**825,000**	**81,485,600**	**613,250**	**931,375**	**5,742,120**	**89,597,345**
						-
Carrying amounts						-
As at 31.12.2024	2,475,000	127,103,400	1,839,750	3,804,625	8,613,180	143,835,955
As at 01.01.2024	**-**	**159,071,200**	**2,146,375**	**2,375,625**	**11,484,240**	**175,077,440**

PPE Schedule in USD

Particulars	Computer	Motor vehicles	Furniture	Office Equipment	IT Equipment	Total
	USD	USD	USD	USD	USD	USD
	25%	20%	12.50%	12.50%	20%	
Costs						
As at 01.01.2024	-	53,494	660	730	3,862	58,747
Additions	879	2,597		538		4,014
As at 31.12.2024	**879**	**56,091**	**660**	**1,268**	**3,862**	**62,761**
Depreciation						
As at 01.01.2024	-	10,699	82	91	772	11,645
Charge for the year	220	11,218	83	159	772	12,451
As at 31.12.2024	**220**	**21,917**	**165**	**250**	**1,544**	**24,096**
						-
Carrying amounts						-
As at 31.12.2024	659	34,173	496	1,019	2,318	38,664
As at 01.01.2024	**-**	**42,796**	**577**	**639**	**3,090**	**47,102**

PPE SCHEDULE in EUR

Particulars	Computers	Motor vehicles & Cycles	Furniture	Office Equipment	IT Equipment	Total
	EUR	EUR	EUR	EUR	EUR	EUR
	25%	20%	12.50%	12.50%	20%	
Costs						
As at 01.01.2024	-	51,380	634	702	3,709	56,425
Additions	812	2,399	-	497	-	**3,708**
As at 31.12.2024	**812**	**53,779**	**634**	**1,199**	**3,709**	**60,133**
Depreciation						
As at 01.01.2024	-	10,276	79	88	742	11,185
Charge for the year	203	10,756	79	150	742	**11,930**
As at 31.12.2024	**203**	**21,032**	**158**	**238**	**1,484**	**23,115**
						-
Carrying amounts						-
As at 31.12.2024	609	32,747	476	961	2,225	37,018
As at 01.01.2024	**-**	**41,104**	**555**	**614**	**2,968**	**45,240**