

PIUMA UISHI KWA MATUMAINI (PIUMA)

EXECUTIVE COMMITTEE AND FINANCIAL REPORTS FOR THE YEAR 2007

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF PIMA UISHI KWA MATUMAINI (PIUMA)

INTRODUCTION.

I have examined the appended financial statements made up of the balance sheet, receipts and expenditure and cash flow as well as the related accounting records of **M/s PIMA UISHI KWA MATUMAINI (PIUMA)**, a local registered non-governmental organisation resident in Makete district for the year ended December 31, 2007.

OBJECTIVE AND SCOPE.

My examination was conducted in accordance with acceptable auditing standards for small organizations and accordingly I applied audit procedures that were relevant by examining the accounting records and books on a test check basis as I considered necessary under the circumstances.

The purpose of the examination was to form an opinion whether, taken as a whole, the financial statements examined portray a true view of the affairs of the organisation for the year under review. I did not conduct the audit with the purpose of establishing the adequacy or inadequacy of the system of internal control nor with intention to discover any accounting mistakes or fraudulent errors.

ACCOUNTABILITY FOR REPRESENTATIONS.

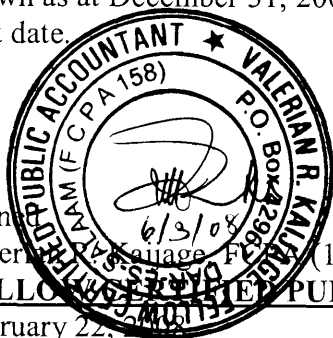
The responsibility for the representations of the financial statements is that of the management of PIUMA and its Executive Committee which is mandated to manage all financial affairs of the organisation in accordance with the Constitution of the organisation.

REPORT THAT:

1. The financial statements and related records examined are in agreement with the books maintained and that sufficient explanations were provided to support the transactions sampled for examination.
2. The financial statements of this first year of operation have been prepared in compliance with the generally accepted accounting principles.
3. All the money received from donors and other sources was properly supported by relevant official receipts.
4. On the basis of the audit sample examined, I was made to conclude that taken as whole all payments were adequately documented and duly accounted for.
5. Physical verification of the fixed assets was done to evidence their existence.
6. The Piuma trustee bank account maintained in Daressalaam by Pima Associates, Accountants & Auditors was scrutinised with regard to transfers received from donors and the approved reimbursements paid to Piuma. I was satisfied that all the transactions were properly documented and an elaborate excel file cash book maintained to record the receipts, withdrawals and payments.

OPINION:

In my opinion the appended financial statements of **M/s PIMA UISHI KWA MATUMAINI (PIUMA)** drawn as at December 31, 2007 present fairly a true view of the financial position and cash flow as at that date.



Sign
Valerian R. Kaimosi (158)

FELLOW CHARTERED ACCOUNTANT

February 22, 2008
UDSM, P.O. Box 35091
Daressalaam, Tanzania

PIMA UISHI KWA MATUMAINI (PIUMA)

Test & Live with Hope

FIRST ANNUAL FINANCIAL STATEMENTS & EXECUTIVE COMMITTEE REPORT FOR THE YEAR ENDED DECEMBER 31, 2007.

1.0 Introduction.

The Executive Committee has the pleasure to present the First Annual Report and Financial Statements of PIUMA for the year ended December 31, 2007. The Organization was officially registered in November 2005 under the Societies Ordinance Cap. 337 of 1954. However following legal reforms in regulation of non governmental organization in the United Republic of Tanzania, PIUMA was issued with a Certificate of Compliance No. 1929 in September 2007 in accordance with the requirement under Section 11(3) of Non –Governmental Organization Act No. 24 of 2002 thus making it a local NGO instead of a society. The organization is a legal entity in its own right within the scope of the new registration framework. The year 2007 marks the full year in which PIUMA has been in operation as a fully fledged entity. Since its establishment the organization has passed through very hard times of frustration, abuse of human rights, denial of required treatment and harassments of all kinds. In spite of all that the members have remained united and focused with a resolve to fight even harder for their basic rights to quality treatment.

2.0 Objectives and Activities.

Our main objectives include sensitization, education and public campaigns on HIV/AIDS with regard to prevention, treatment & care, strengthening management and sustained publics response to HIV/AIDS, building capacity for psycho-social, economic, legal, ethical and human rights mitigation for the people living with HIV/AIDS, advocating for a corruption free community.

During the year under review our organization was granted permission by the District Medical Officer to carry out voluntary counseling & testing clinics at Bulongwa and also mobile VCT. We carried out VCT and HBC in twenty seven villages in Bulongwa, Kipagalo, Iniho and Ipelele wards. Mobile VCT services were being provided through use of a hired vehicle at Tshs 1,000/- per km plus Tshs 35,000/= as allowance for the driver for each trip. A total of 2,001 of whom 1,208 were female and 793 men were tested between July and December 2007. The good response was partly attributed to the national campaign inaugurated by His Excellency President Jakaya Mrisho Kikwete.

With the support and participation of our friends from Canada, we had a Solidarity Walk from Makete Township to Nkenja artisan mining site in Ujuni which was graced by the Makete District Commissioner.

As part of our educational and advocacy roles four of our members visited Dar in April 2007 to create contacts and networks with similar organization in our strategy to build links, learn from their

experiences and problems. Our four members had a very successful tour which ended with an audience with the media at the Daressalaam Information House.

Our donor organization, the Evangelical Association for World Mission (EAWM) –Austria invited us to participate at a function to recognize the distinguished work done by our friend Mr. Gerhard in the commencement of constructing the Piuma House at Bulongwa village. Ms Wema Sanga, a founding member of the organization visited Vienna to represent us at the award presentation. Ms Wema had a very busy schedule which included addressing the Austrian Parliament, a really big honour and privilege for us all in Piuma.

Following the unfortunate closure of BLH CTC in April 2006, the quality of health services offered by the Hospital have been deteriorating with time. As a result our members had to go without liver and CD4 tests for a large part of the year. However arrangements were made with Ikonda Hospital where our members were given this service towards the end of the year under review.

Efforts had started towards the year end to embark on production of nutrition food packaging for sale to members and other PWLHA within and outside the Makete district. We are working on acquiring a cereals grinding machine using the grant money donated by our Canadian friends. Our former Coordinator has promised to continue rendering support towards the realization of this project.

Various group of friends of Piuma and individuals from Austria, Canada, Germany and local Tanzanians visited our organisation during the year.

3.0 Membership.

At the closure of the year our members register showed a total of two hundred sixty members. However it with sincere grief and sadness to report that seven of our members died during the year. Our members have been very active in all activities organized by their leaders. Participation in the Solidarity Walk, voluntary community work, attending meetings has generally been encouraging. Poor health of some members and long distance from their respective villages to Bulongwa has impaired regular attendance in meetings and participation in collective activities.

4.0 Summary of Income & Expenditure.

The synopsis of the Income and Expenditure during the year ending December 31, 2007 is highlighted here below. Details can be read from the financial statements appended.

	Tshs	Tshs
Year	2006	2007
Capital Grants of Equipment	92,227,598	-
Revenue Grants-cash	-	44,445,976
Other Cash Income- Local	-	1,804,521
Total	92,227,598	46,250,497
Expenditure	-	41,576,863
Cash & Bank Balances	1,249,050	4,673,634

5.0 Operational Plans Ahead.

We are poised to strengthen our VCT and HBC clinics in the year ahead, build on our successes, improve financial management and operational reporting to our stakeholders as well as sustain networking with similar NGOs within Makete and beyond.

Because of the heavy rains in the district, we plan to commence our VCT and HBC schedule early May 2008. It is expected that our nutrition foods project will be operational during the year. This project is expected to generate revenue for the organization as well as members through a profit sharing scheme.

6.0 Responsibility on the Financial Statements.

The Executive Committee recognizes that it bears full responsibility on the representations, accuracy and reliability of the appended financial statements. It is here by confirmed that, to the best of our knowledge and belief all income, expenditures, assets and liabilities of the organization have been fully disclosed so as to portray a true financial position as on the date of the reports.

7.0 Acknowledgement and Appreciation.

On behalf of Piuma members and its leadership, we wish to record our sincere appreciation and gratitude to the management and all stakeholders of the EAWM –Austria, our Canadian friends and partners, Mc Grill University of Canada, Partec of Germany for their material and moral support rendered to Piuma during the year under report. We hope this spirit will be continued and sustained in the years ahead so that together we may at last succeed the war against the pandemic that has created untold misery and pain to many families and households in our district and Tanzania at large.

KWA PAMOJA TUTASHINDA- TOGETHER WE SHALL OVERCOME

.....
CHAIRMAN

.....
DATE

.....
GENERAL SECRETARY

PIMA UISHI KWA MATUMAINI (PIUMA)

(Test & Live With Hope)

BALANCE SHEET AS AT DECEMBER 31, 2007

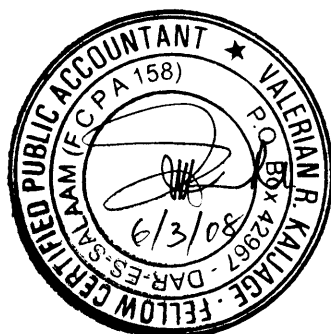
	NOTE	FY 2006	FY 2007
<u>CAPITAL, RESERVES & LIABILITIES</u>			
<u>Capital Grants</u>			
EAWM (Austria) Grant	1	57,608,385	57,608,385
Partec (Germany) Grant	1	24,086,850	24,086,850
Other Capital Grant	1	10,532,363	10,532,363
Capital Reserve		-	4,882,705
Total		92,227,598	97,110,303
<u>Current Liabilities</u>			
Creditors & Accrued Liabilities	1	-	376,519
Total		-	376,519
Total Capital & Liabilities		92,227,598	97,486,822
<u>REPRESENTED BY:</u>			
<u>Current Assets</u>			
Cash in Hand & Bank Accounts	3	1,249,050	4,673,634
Personal Tax (PAYE) Overpaid		-	21,000
Staff Debtors		-	135,000
Total		1,249,050	4,829,634
<u>Fixed Assets</u>			
Net Fixed Assets at Cost	2	90,978,548	92,657,188
TOTAL ASSETS		92,227,598	97,486,822

CHAIRMAN

GEN. SEC.

TREASURER

DATE



PIMA UISHI KWA MATUMAINI (PIUMA)

PROJECT NO. 7620-01022007

STATEMENT OF CASH IN FLOWS AND OUT FLOWS FOR THE QUARTER ENDED DECEMBER 31, 2007.

	CODE	1ST Quarter	2nd Quarter	TO DATE	3rd Quarter	TO DATE	4th Quarter	YEAR 2007
		JAN- MARCH	APRIL- JUNE	JAN- JUNE	JUL- SEPT.	JAN-SEPT	OCT- DEC.	JAN-DEC
CASH IN FLOWS:								
Opening cash & bank balances:								
	5-000							
Cash & bank balances- Piuma	500	1,283,110	2,705,730	1,249,050	6,189,211	1,249,050	5,475,080	1,249,050
Opening balance correction	500	-	-	-	-	-	-	-
Ujenzi Account	500	-	-	-	-	-	-	-
Corrected Opening Balance		1,283,110	2,705,730	1,249,050	6,189,211	1,249,050	5,475,080	1,249,050
Cash In Flows During Period:								
EAWM Grants	501	6,686,000	10,120,000	16,806,000	3,440,000	20,246,000	11,236,700	31,482,700
EAWM -Internet Service Quarterly Remittances	502	1,765,087	1,801,440	3,566,527	1,861,920	5,428,447	1,820,880	7,249,327
Coin Money -cash & Payroll Recoveries	503	-	405,600	405,600	-	405,600	365,000	770,600
Private Cash Grants	504	230,000	30,000	260,000	-	260,000	65,000	325,000
Private Cash Grants- Cheque usd 1500	505	-	-	-	1,888,395	1,888,395	(175,131)	1,713,264
Solidarity Walk Contribution-usd 1,000	506	-	-	-	1,257,775	1,257,775	-	1,257,775
Private Cash Grants -HBC	507	-	-	-	115,100	115,100	-	115,100
Private Grants in Kind- Condoms & Drugs	508	-	-	-	794,260	794,260	-	794,260
Private Cash Grant-Nursing Students	509	-	-	-	202,500	202,500	-	202,500
Private Cash Grant- Teachers Bulongwa Pr. School	510	-	-	-	11,000	11,000	-	11,000
Member Contribution- Piuma House Construction	511	-	-	-	-	-	16,000	16,000
Members Subscriptions	512	34,500	11,510	46,010	11,000	57,010	31,000	88,010
Baton's Treatment Contribution	513	-	-	-	-	-	30,000	30,000
Other Income- Secretarial Services	514	7,000	32,750	39,750	133,900	173,650	188,400	362,050
Disco Income	515	-	2,100	2,100	-	2,100	-	2,100
Imprest Refunds	516	40,800	92,900	133,700	85,800	219,500	-	219,500
Staff Advances Recoveries	517	55,000	171,000	226,000	40,000	266,000	188,930	454,930
Women Kanga Project	518	-	21,000	21,000	38,000	59,000	1,000	60,000
Interest on Savings A/c	516	-	2,419	2,419	-	2,419	15,711	18,130
Exchange Rate Gain	517	73,776	(71,951)	1,825	27,376	29,201	-	29,201
Current Grants& Income Received		8,892,163	12,618,768	21,510,931	9,907,026	31,417,957	13,783,490	45,201,447
Total Cash & Bank Balances Available		10,175,273	15,324,498	22,759,981	16,096,237	32,667,007	19,258,570	46,450,497

CASH OUT FLOWS -DSM TRUST A/C :		6-000							
EAWM Staff Salaries & Allowances	601	2,122,800	2,122,800	4,245,600	1,372,200	5,617,800	2,382,400	8,000,200	
EAWM Staff NSSF Contribution	602	-	1,278,000	1,278,000	426,000	1,704,000	852,000	2,556,000	
PAYE Remittance	603	288,800	577,600	866,400	288,800	1,155,200	535,600	1,690,800	
Rent Lupaso House	604	-	-	-	-	-	345,000	345,000	
Patients Medical & Funeral Expenses	605	-	-	-	-	-	60,000	60,000	
Coin Money Recovered from Payroll	606	-	-	-	-	-	200,000	200,000	
DHL Courier Charges	607	73,776	66,450	140,226	89,084	229,310	-	229,310	
Pioma Capacity Building Training Charges	608	600,000	600,000	1,200,000	600,000	1,800,000	-	1,800,000	
Purchase of Scanner & USB to PS2 Port	609	117,000	-	117,000	-	117,000	-	117,000	
Trustee Facilitation Fee	610	-	390,000	390,000	761,463	1,151,463	375,978	1,527,441	
Bank Commission for Transfer of Funds to NMB Ma	611	22,845	54,659	77,504	8,000	85,504	86,181	171,685	
Bank Charges -CRDB Holland House Trust Account	613	34,125	34,188	68,313	77,580	145,893	104,301	250,194	
Pima Associates	612	-	-	-	-	-	47,913	47,913	
Internet Charges -Afsat	614	1,765,087	1,801,440	3,566,527	1,861,920	5,428,447	1,820,880	7,249,327	
Expenditure/Payments Sub -Total (DSM)		5,024,433	6,925,137	11,949,570	5,485,047	17,434,617	6,810,253	24,244,870	
PIUMA OPERATIONAL EXPENDITURE:									
Administrative Support Allowances	615	325,000	475,000	800,000	390,000	1,190,000	765,000	1,955,000	
Office Rent- Lupaso House	616	345,000	-	345,000	-	345,000	-	345,000	
Hima VCT Centre Rent	617	20,000	80,000	100,000	40,000	140,000	80,000	220,000	
Rent- Store for Blg Materials	618	-	-	-	-	-	20,000	20,000	
Power -Lupaso Office	619	6,000	9,000	15,000	75,230	90,230	144,553	234,783	
Communications- Telephones, Faxes ,Emails etc.	620	38,200	69,000	107,200	81,000	188,200	70,500	258,700	
Secretarial Services	621	-	22,500	22,500	-	22,500	2,700	25,200	
Travelling -Within District	622	179,650	353,400	533,050	144,000	677,050	213,200	890,250	
Travelling -Regional	623	381,500	424,000	805,500	395,700	1,201,200	349,000	1,550,200	
Travelling Overseas -Pass & Visa	624	-	-	-	-	-	71,000	71,000	
Transport- Shifting of Staff	625	35,000	-	35,000	-	35,000	-	35,000	
Post Rental Charges	626	37,000	-	37,000	-	37,000	-	37,000	
Printing, Stationary & Computer Accessories	627	78,350	166,150	244,500	67,300	311,800	248,700	560,500	
Bank Charges & Commission	628	11,200	6,200	17,400	3,600	21,000	3,600	24,600	
Office Building Repairs & Renewals	629	5,400	45,000	50,400	2,000	52,400	500	52,900	
Small Office Assets	630	7,000	48,500	55,500	-	55,500	-	55,500	
Office Machinery & Equipment Repairs	631	13,000	40,000	53,000	186,840	239,840	159,200	399,040	
Office Furniture Repairs	632	-	1,400	1,400	-	1,400	-	1,400	
Advertisement Materials & Promotion	633	-	7,000	7,000	-	7,000	-	7,000	
Cleaning & Sanitary Items	634	2,500	29,500	32,000	-	32,000	14,000	46,000	
Security Gears & Tools	635	-	10,700	10,700	-	10,700	102,800	113,500	
Electrical Accessories & Repairs-Internet	636	-	12,200	12,200	-	12,200	-	12,200	
Building Project Costs	637	465,900	-	465,900	-	465,900	989,740	1,455,640	

Generator Expenses	638	34,500	-	34,500	-	34,500	-	34,500
Staff Salary Advances & Loans	639	311,000	125,000	436,000	-	436,000	55,000	491,000
Refund For Accessories Paid on behalf	640	-	-	-	-	-	351,840	351,840
Patients Medical Support & Funeral Expenses	641	17,000	142,000	159,000	-	159,000	1,033,400	1,192,400
Meetings Expenses	642	-	133,600	133,600	4,600	138,200	228,000	366,200
Members Training	643	-	-	-	-	-	101,650	101,650
Courier Charges-Bus	644	-	8,000	8,000	4,000	12,000	25,000	37,000
Guests Expenses	645	92,850	-	92,850	-	92,850	2,000	94,850
General Expenses	646	-	-	-	130,600	130,600	10,000	140,600
Orphans Students Exam Selection Expenses	647	-	-	-	-	-	36,000	36,000
Office Bicycle	648	-	-	-	-	-	106,000	106,000
Stocks - Drugs & Condoms	649	-	-	-	996,760	996,760	-	996,760
VCT Expenses	650	5,000	2,000	7,000	753,100	760,100	1,985,700	2,745,800
HBC Expenses	651	-	-	-	389,000	389,000	-	389,000
Solidarity Walk Expenses	652	-	-	-	1,472,380	1,472,380	-	1,472,380
Coin Money Held in Trust Paid	653	-	-	-	-	-	605,600	605,600
Expenditure Sub Total (Piuma)		2,411,050	2,210,150	4,621,200	5,136,110	9,757,310	7,774,683	17,531,993
TOTAL EXPENDITURE		7,435,483	9,135,287	16,570,770	10,621,157	27,191,927	14,584,936	41,776,863
CLOSING CASH & BANK BALANCES		2,739,790	6,189,211	6,189,211	5,475,080	5,475,080	4,673,634	4,673,634
CLOSING BALANCE MADE UP OF:								
Piuma General Bank Account		1,045,410	1,769,239	1,769,239	21,627	21,627	180,289	180,289
Piuma Cash In Hand		318,200	810,650	810,650	93,387	93,387	342,060	342,060
Piuma Building & Other Accounts		121,700	751,350	751,350	2,647,845	2,647,845	2,581,592	2,581,592
Trust Account -CRDB Holland House-Dsm		1,254,480	2,857,972	2,857,972	2,712,221	2,712,221	1,569,693	1,569,693
Total		2,739,790	6,189,211	6,189,211	5,475,080	5,475,080	4,673,634	4,673,634

Canadian Friends Chq -Exchange Rate Loss:

Chq 40032005 of 04.01.2007 cleared in Oct. 2007

Amount recorded in the reports -usd 1500

Amount Overstated corrected above

1,713,264

(1,888,395)

(175,131)

Signed

R.M. Sanga, FCPA

Pima Associates, Certified Public Accountants & Auditors

25-Jan-08

Daressaalam, Tanzania



PIMA UISHI KWA MATUMAINI (PIUMA)

Test & Live with Hope

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2007

1.0 PRINCIPAL ACCOUNTING POLICIES.

1.1 Accounting Basis:

The organization prepares its financial statements on historical cost accounting basis modified where necessary to include revaluation of fixed assets. Transactions of the organization are recognized on both cash and accrual basis modified as deemed appropriate under the circumstances.

1.2 Depreciation Accounting:

The organization has adopted a policy of charging depreciation on the reducing balance method to write off the assets over their economic useful lives. In the event of sale of any asset, no depreciation will be charged in the year of sale. The depreciation rates that have been adopted and will be applied on consistent basis are:

Buildings & Leasehold Land	5.0%
Electronic Equipment (i.e. computers, printers etc)	37.5%
Office Furniture & Fittings	25.0%
Office Cars & bicycles	37.5%

1.3 Grants & Income Accounting:

Income from grants and other sources is recognized in the books of accounts on cash basis which reflects the nature of the operations of the organization.

1.4 Stocks of Building Materials, Condoms & Drugs Accounting.

Stocks are treated as expenditure in the year of purchase. However in order to provide control over receipts and issues, memorandum records or registers are maintained.

2.0 CAPITAL GRANTS IN KIND.

The organization obtained grants in the form of HIV –AIDS laboratory testing equipment from EAWM-Austria and Partec –Germany. EAWM –Austria also donated furniture, office machinery and other equipment. The total value of capital grants was valued at Tshs 90,978,548/= on 31.12. 2006.

3.0 CREDITORS & ACCRUALS.

The amount shown in the accounts represents Tshs 300,000/= being amount due to members for money held in trust by Piuma and the cash account deficit of Tshs 76,619/= paid on behalf by the trustee of the reciprocal Piuma account maintained at CRDB Bank Limited in Dar.

4.0 FIXED ASSETS.

The fixed assets shown in the financial statements are stated at their transfer value. No depreciation has been provided. The treatment is deemed justified since all the technical equipments (cyflows) and machinery have not been put to any use since January 2007.

5.0 COMPARATIVE FIGURES.

The organization started to operate in January 2007 hence apart from the capital assets donated in kind there are no comparative figures.



PIMA USHI KWA MATUMAINI (PIUMA)

(Test & Live With Hope)

FIXED ASSETS & DEPRECIATION MOVEMENT FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 2

Assets Description	Cost/Revaluation			Depreciation			Net Book Value	
	B/F At 31.12.2006	Additions in Year 2007	C/F At 31.12.2007	B/F At 31.12.2006	Charge for Year 2007	C/F At 31.12.2007	B/F at 31.12.2006	C/F at 31.12.2007
Buildings- Works in Progress	18,527,000	1,455,640	19,982,640.00	-	-	-	18,527,000	19,982,640
Furniture & Fittings	333,900	-	333,900	-	-	-	333,900	333,900
Cars & Bicycles	-	106,000	106,000	-	-	-	-	106,000
Office Machinery & Equipment	4,167,344	117,000	4,284,344	-	-	-	4,167,344	4,284,344
Internet Satellite Equipment	9,955,529	-	9,955,529	-	-	-	9,955,529	9,955,529
Lab Technical Equipment	47,462,412	-	47,462,412	-	-	-	47,462,412	47,462,412
Dental Equipment	10,532,363	-	10,532,363	-	-	-	10,532,363	10,532,363
TOTAL	90,978,548	1,678,640	92,657,188	-	-	-	90,978,548	92,657,188



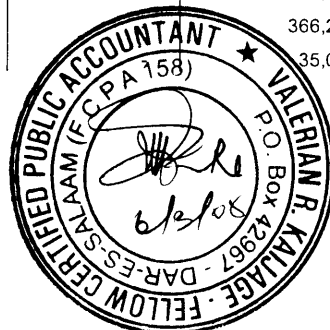
PIMA UISHI KWA MATUMAINI (PIUMA)

(Test & Live With Hope)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	NOTE	FY 2006	FY 2007
<u>Cash In Hand & Bank Balances.</u>	3		
NMB Makete General Accounts		1,249,050	180,289
NMB Other Accounts		-	2,581,592
Cash In Hand		-	342,060
CRDB Bank Holland House- Trust Account		-	1,569,693
Total		1,249,050	4,673,634
<u>Grants & Other Receipts.</u>	4		
EAWM Revenue Grants-Euros 18,900		-	31,482,700
EAWM Revenue Grants-Euros 4,320(Internet)		-	7,249,327
Grant from Canadian Friends -usd 2,500		-	2,971,039
Grant from Nursing Students- Austria		-	1,111,860
Various Local Private Individuals Grants		-	382,000
Members Subscriptions		-	88,010
Secretarial Bureau Services Income		-	362,050
Disco Income		-	2,100
Piuma Women Kanga Project Contributions		-	60,000
Imprests & Advances Recoveries		-	674,430
Interest on Savings Account		-	18,130
Coin Money		-	570,600
Exchange Rate Gain		-	29,201
Total Grants & Other Receipts		-	45,001,447
<u>Wages, Allowances & Amenities Expenditure</u>	5		
Technical Staff Wages & Allowances		-	8,000,200
Employer's NSSF Pension Contribution		-	2,556,000
Personal Tax on Wages		-	1,690,800
Secretariat Volunteers Allowances		-	1,955,000
Total		-	14,202,000
<u>Administration Expenditures</u>	6		
Internet Charges		-	7,249,327
Courier Services charges		-	266,310
Members Capacity Building Seminar		-	1,901,650
Travelling, Loding & Boarding		-	2,511,450
Rent for office ,Store & VCT Centre		-	930,000
Facilitation Trustee's Fee		-	1,527,441
Bank Commission & Charges		-	446,479
Electricity & Water Supplies		-	234,783
Communications- Mobile Phones,Faxes etc		-	258,700
Secretarial Services Expenses		-	25,200
Meetings		-	366,200
Local Transport		-	35,000

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PIMA UISHI KWA MATUMAINI (PIUMA)
(Test & Live With Hope)

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2007**

	NOTE	FY 2006	FY 2007
<u>Administration Expenditures-contd</u>			
Rental Charges- Postal Box		-	37,000
Printing & Stationary		-	560,500
Office Buildings Minor Repairs		-	52,900
Purchase of Small Items		-	55,500
Machinery & Equipment Repairs		-	399,040
Furniture Repairs		-	1,400
Cleaning & Sanitation		-	46,000
Security Gears & Tools		-	113,500
Electrical Accessories & Repairs		-	12,200
Generator Expenses		-	34,500
General Expenses		-	140,600
Adverts & Campaigns		-	7,000
Examinations for Orphan Students		-	36,000
Guests & Hospitality		-	94,850
Solidarity Walk		-	1,472,380
Sub Total		-	18,815,910
<u>VCT, HBC and Patients Support Expenditures</u>			
	7		
Voluntary Counselling & Testing Expenses		-	2,745,800
Condoms & Drugs Purchases		-	996,760
Home Base Care Expenses		-	389,000
Patients Support Expenses		-	1,252,400
Sub Total		-	5,383,960
<u>Other Payments</u>			
	8		
Salary Advances & Loans		-	491,000
Payment to Coin Beneficiaries		-	605,600
Acquisition of Scanner		-	117,000
Office Bicycle		-	106,000
Pima Associates		-	47,913
Purchase of Internet Accessories & Tonner Refund		-	351,840
Piuma House Construction costs		-	1,455,640
Sub Total		-	3,174,993

