



**THE WORLD BANK**  
IBRD • IDA | WORLD BANK GROUP



**THE NILE BASIN DISCOURSE (NBD)**

**ENGAGING CIVIL SOCIETY FOR SOCIAL AND CLIMATE RESILIENCE  
IN THE NILE BASIN PROJECT (ECSSCRNBP)**

**FINANCED BY WORLD BANK-CIWA GRANT NO. TF015834**

**ANNUAL REPORT AND PROJECT FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
1 ACRONYMS AND ABBREVIATIONS .....	1
2 ORGANISATION & PROJECT INFORMATION.....	1
3 MANAGEMENT REPORT .....	3
4.0 OBJECTIVES OF THE AUDIT .....	10
4.1 SCOPE OF THE AUDIT.....	10
5 STATEMENT OF DIRECTORS' RESPONSIBILITIES .....	12
6 REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE NILE BASIN DISCOURSE .....	13
7 STATEMENT OF INCOME AND EXPENDITURE.....	16
9 NOTES TO THE PROJECT FINANCIAL STATEMENTS.....	18
15 INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL ACCOUNT OPERATIONS.....	22
17 REPORT OF FACTUAL FINDINGS IN CONNECTION WITH THE INTERIM FINANCIAL REPORTS (IFRs) .....	25
18 APPENDIX: ASSET REGISTER.....	108

## **1 ACRONYMS AND ABBREVIATIONS**

AF	Additional Financing
CIWA	Cooperation in International Waters in Africa
C1	Cluster one (Egypt, Ethiopia, South Sudan, Sudan)
C2	Cluster two (Kenya, Tanzania, Uganda)
C3	Cluster three (Burundi, D.R. Congo)
CSOs	Civil Society Organizations
EC	Executive Committee
ECSSCRNBP	Engaging Civil Society in Social and Climate Resilience in the Nile Basin Project
ENTRO	Eastern Nile Technical Regional Office
EU	European Union
GAAP	Generally Accepted Accounting Principles
GWPEA	Global Water Partnership Eastern Africa
IDA	International Development Agency
IFRs	Interim Financial Reports
IHA	International Hydropower Association
ISA	International Standards on Auditing
LDFs	Local Discourse Forums
M&E	Monitoring and Evaluation
NBD	Nile Basin Discourse
NBI	Nile Basin Initiative
NBFs	Nile Basin Discourse Forums
NELSAP	Nile Equatorial Lakes Subsidiary Action Program
NTAC	Nile Technical Advisory Committee
NCOM	Nile Council of Ministers
NOC	National Organizing Committee
NTSEs	National Technical Support Experts
PAD	Project Appraisal Document
RM	Regional Manager
ROC	Regional Organizing Committee
SAPs	Subsidiary Action Programs
SMC	Social Media Campaigns
TTL	Task Team Leader
UGC	User Generated Contents
USD	United States Dollar
UGX	Uganda Shillings
WB	World Bank

## **2 ORGANISATION & PROJECT INFORMATION**

### **Project Name**

CIWAWB Gant No. TF015834-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

### **Implemented by**

The Nile Basin Discourse (NBD)  
 Plot 32, Nsamizi Road  
 P. O. Box 185  
 Entebbe, Uganda

### Board of Directors

No.	Name of NDF	Name of representative	Title
1	Sudan Nile National Discourse Forum	Prof. Muawia Hamid Shaddad	Chairperson
2	Rwanda Nile National Discourse Forum	Ms. Verdiane Nyiramana	Vice Chairperson
3	Tanzania Nile National Discourse Forum	Mr. Donald Kasongi	Secretary General
4	Burundi Nile National Discourse Forum	Mr. Gérard Nizigiyimana	Treasurer
5	D.R.C. Nile National Discourse Forum	Mr. Jonathan Ukelo Wanok	Member
6	Egypt Nile National Discourse Forum	Dr. Mohammed Mahmoud El-Sayed	Member
7	Ethiopia Nile National Discourse Forum	Dr. Habtemariam Abate	Member
8	Kenya Nile National Discourse Forum	Rev. Joe Asila	Member
9	South Sudan Nile National Discourse Forum	Rev. Peter Sabastian Mawa	Member
10	Uganda Nile National Discourse Forum	Ms. Faith Namansa Balaba	Member

### Executive Committee

No.	Name	Title
1	Prof. Muawia Hamid Shaddad	Chairperson
2	Ms. Verdiane Nyiramana	Vice Chairperson
3	Mr. Donald Kasongi	Secretary General
4	Mr. Gérard Nizigiyimana	Treasurer

### NBD Secretariat Personnel involved in the project

No.	Name	Title
1	Dr. Helen Natu	Regional Manager
2	Herbert Wairugala	Regional Finance and Administration Officer
3	Ayew Tessa	Regional Monitoring and Evaluation Officer
4	Jennifer Kurubeija	Regional Program Administrator
5	Fidele Niyigaba	Regional Communication and Media Officer
6	Mathias Nyanzi	Regional ICT and Social Media Officer

### Bankers

Stanbic Bank Uganda Limited  
 Entebbe Branch  
 P.O. Box 7131  
 Kampala, Uganda

### Independent Auditor

The auditor commissioned by The Nile Basin Discourse (NBD) to audit the CIWA/WB-Engaging Civil Society in Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) for the year ended 31 December 2020 in accordance with the terms of reference set out in the service contract are:

PKF Uganda  
 Certified Public Accountants  
 Plot 1B, Kira Road  
 P.O. Box 24544 Kampala, Uganda.

### **3 MANAGEMENT REPORT**

#### **3.1 Background information**

The Nile Basin Discourse (NBD) or 'the Organization' is a regional network of networks comprised of Civil Society Organizations (CSOs) in the Nile riparian countries that was established in the early 2000. It is registered in Uganda with the Secretariat at Entebbe, Uganda. NBD promotes dialogue on sustainable equitable development and cooperation, peace, and mutual understanding on issues of the Nile, providing and facilitating exchange of information on development and cooperation and supporting research on evidence-based issues that promote integrated water resources development, environmental, gender and pro-poor development agendas.

The organization operates regionally and country-wide in each of the ten (10) Nile riparian states. NBD membership comprises of the National Discourse Forums (NDFs) in the Nile riparian states namely: Burundi, D.R. Congo, Egypt, Ethiopia, Kenya, Rwanda, South Sudan, Sudan, Tanzania and Uganda. NBD's extensive grassroots presence in the riparian communities makes it uniquely placed to link regional and local perspectives / interventions. The unique engagement has enabled contribution towards equitable and sustainable climate resilience growth in the region since the project cycle commencement date in 2013. The project has had three (3) phases: 1<sup>st</sup> project phase was rolled out in 2013 and ended in 2016; the second phase was rolled out in 2017 and ended in 2019. NBD is now in its third phase that was rolled out in 2020 and is to end December 2021. The exemplary performances of the 1<sup>st</sup> and 2<sup>nd</sup> phases enabled NBD an opportunity for Additional Funding (AF) for the 3<sup>rd</sup> phase that is now running.

Fundamentally, the NDFs working through the National Technical Support Experts (NTSEs) and their Local Discourse Forums (LDFs) and CSOs' members understand national issues and provide the NBD Network with the skills and support to enhance discourse on practical and sustainable policies, projects and programs that meet the real needs of the communities. The organization operates regionally and internationally to contribute towards change in policies and practices and ensures that issues of Nile cooperation and development are brought to the fore and are pivotal in reducing poverty in the countries. NBD seeks to engage and discourse on development processes in the Nile region with a primary focus on the development agendas of governments and development partners such as the Inter-governmental structures. The organization communicates through two pipelines: a vertical pipeline encompassing top-down and bottom-up advocacy flow, connecting the policy arm to the grassroots communities; and a horizontal pipeline connecting countries on trans-boundary agendas, especially on shared waters.

In strategic planning, the NBD envisions "a Nile basin in which there is sustainable and economic development for all people of the Nile, free of conflict, leading to achievement of justice, human rights, good governance, poverty reduction and protection of the environment". Its mission therefore is "to ensure that a Nile-basin-wide civil society progressively develops and plays a key role in proactive and critical influencing of policies and practices and capable of collaborating with government and inter-governmental structures and processes while adhering to transformative inclusion and participation".

#### **3.2 Project Implementation of the APO 2020 and Outputs**

NBD, throughout the accounting year, focused on implementing activities towards its three components that are stipulated under the Cooperation in International Waters in Africa (CIWA) Grant TF015834, (AF). The title of the Project is "*Engaging Civil Society for Social and Climate Resilience in the Nile Basin*". This is the Additional Financing (AF) third phase of the project running from January 2020 to December 2021. The three components are as follows:

- Component 1: Strengthening the NBD Secretariat
- Component 2: Improved Communication and Outreach
- Component 3: Capacity building for NBD members

Project management is mainly by the NBD Secretariat with supervision and guidance from the 13 member NBD Board (10 Board members + 3 co-opted women representation per cluster whereby the 10 NBRS are in 3 clusters namely: Cluster 1 (C1): Egypt, Ethiopia, South Sudan and Sudan; Cluster 2 (C2): Kenya, Tanzania and Uganda; and Cluster 3 (C3): Burundi, D.R. Congo, and Rwanda. The NBD Secretariat also receives closer supervision from the 4-member Executive Committee (EC) consisting of the Board Chairperson, Vice Chairperson, Treasurer and Secretary General. They hold meetings aimed at giving guidance to the Secretariat and the entire NBD Network of networks. The Secretariat also benefits from supervision missions and guidance by the CIWA/WB team led by the Project's Task Team Leader (TTL), to discuss on the general progress and performance of activity indicators and programmatically guide on the strategic direction and engagement as stipulated in the Project Appraisal Document (PAD).

### **3.2.1 Key Initiatives**

Having signed the grant agreement by December 2019 with CIWA/WB for Additional Financing (AF), NBD prepared a Project Plan (PP) 2020-2021 whereby activities were prioritized in line with strategic engagements stipulated in the NBD Strategy 2018 – 2022. The PP was cascaded into 3 Months interim Work Plan for what could be realistically implemented in the short term and use the time to prepare the rolling out of the long-term plan considering the adaptation to the evolving context of COVID-19.

During January-December 2020, progress was realized in the three components of the project, though it was quite challenging to conduct face-to-face activities (a niche of NBD) given the global COVID-19 situation.

### **3.2.2 Project Components**

#### **Component I: Strengthening NBD Secretariat**

This component supports the NBD Network in developing the capacity of the NBD to deliver on its core activities in a more cost-effective and impactful manner through: (i) developing strategies and measures for strengthening the NBD network; (ii) building capacity for media communications and strengthening monitoring and evaluation capacity within the NBD and NBD member activities; and (iii) implementing the action plan to improve NBD's programmatic, institutional and financial sustainability.

#### **Component II: Improving communication and outreach**

This component supports NBD to effectively disseminate information across a large, culturally and politically diverse, and geographically dispersed region through: (i) improving vertical (both Bottom-Up and Top-down) and horizontal communications among civil society organizations and stakeholders within the network, such as through closer partnerships with media; (ii) leveraging its enhanced web-presence for capacity building through webinars, bringing to the surface civil society and community concerns around Nile issues; (iii) ramping up use of social media for outreach and advocacy; (iv) expanding NBD's facilitation role in transboundary investments dialogue platforms in the basin.

#### **Component III: Capacity building for NBD members**

This component supports NBD to strengthen the capacity of its members, communities and partners on key topics they identify as priorities such as climate change adaptation, gender equity, empowerment of women and youth as resilience champions, and general CSO organizational skills, through a range of mediums such as face-to-face events/training, virtual platforms, and site visits.

### **3.2.3 Key Achievements Per Component**

#### **Component I: Strengthening NBD Secretariat**

First activity: NBD procured the step1 Resource Mobilization expert to ensure NBD's programmatic, institutional and financial sustainability. NBD was and is looking at achieving a steady flow of funds, and generating revenue for maintaining and continuing the organization's mandate by accessing more donor

support from current (CIWAWB) and from new donors, in addition to integrating innovative income generating and sustainability principles in the on-going projects as an effective way to ensure long term impact. A key result of this effort was that:

- *NBD secured a grant share percentage of US\$ 0.75 Million (Seven Hundred Fifty Thousand US Dollars) as stipulated in the draft Nile Cooperation for Climate Resilience (NCCR) Project Appraisal document on a proposed grant in the amount of US\$30 million (Thirty Million US Dollars) where the Nile Basin Discourse is the Implementing Agency for Component 5 (Enhancing stakeholder engagement in the Nile Basin). The Agreement has already been signed. This component mainly encompasses the thematic areas of Platform for cooperation and Flood and Drought risk mitigation out of the 5 thematic areas of the project (the remaining Three thematic areas being: Dam safety capacity building, Innovative information services for climate-resilient investment planning, and Water quality investment planning and prioritization).*

Development partners and basin governments agreed that NBD represent one of the 5 pillars in the NCCR project (the other pillars being: Nile-Sec, ENTRO, NEL-SAP CU, & LVBC) in the preparation and implementation of the NCCR project 2020-2025 based on the fact that NBD is strategically positioned to engage communities upstream and downstream with awareness creation, sensitization through platforms for cooperation in focus areas of water for development in communities, environmental sustainability and climate security, flood and drought risk mitigation, protection of the Nile basin wetlands, engaging women and young people in watershed management and integrated water resources management in key Nile programs such as the upstream watershed protection to improve underground water aquifers, water quality, irrigated agriculture, and so on. This is because NBD facilitates social leaning which helps build communities' trust, ownership, and acceptability on Governments' and NBI's development processes in the Nile basin as well as collecting real time data on the concerns and priorities of Nile basin citizens, which are critical to inform and influence policy formulation at national and regional levels. Under the NCCR project, NBD will support the flood and drought risk mitigation thematic area led by ENTRO and NELSAP for their stakeholder mapping exercise and development of an information dissemination strategy to incorporate the needs of the civil society end-users of the flood and drought early warning tools developed through the Project. NBD will also raise awareness and enhance capacity of CSOs—particularly women and youth—in communities on water and climate resilience issues and especially in setting up the Nile Women Network (NWN), to enhance information flow, and gender inclusivity in planning, and implementation

- Second activity: NBD procured a consultant who (a) developed Terms of Reference (ToRs) and (b) a Work Plan for an Expert who will support NBD in Resource Mobilization endeavors both at the Secretariat and at the NDFs levels. As a follow up, NBD is to procure a consultant to support NBD in Resources Mobilization for program, institutional and financial sustainability.

## **Component II: Improved Communication and Outreach**

This component supported NBD's community outreach in a number of areas, including, but not limited to the following:

- First activity: NBD upgraded its website with features to enable uploading of achievements and effectively manage online fundraising initiatives. NBD's website at [www.nilebasindiscourse.org](http://www.nilebasindiscourse.org) is the main communication channel between NBD Secretariat and its membership, partners, donor community and other stakeholders. Through the website, NBD disseminates User Generated content (UGC) /information-NBD's major output and results to a wider audience. Moreover, in pursuit of fulfilling NBD's financial sustainability strategy, NBD is envisaging on availing some of the contents on the website at a fee.

- Second activity: NBD updated its electronic M&E System code and functions to match the updated hosting environment for sure proof of data integrity, security and future functioning. The current electronic M&E system was custom built in 2017 basing on a structured Monitoring, Evaluation, and Learning (MEL) framework to facilitate NBD to collect and manage M&E data on complex activities within the NBD Secretariat and across 10 NDFs in 10 countries. The system is based on widely available Open-Source technologies to help leverage on cost effectiveness. Over time, underlying technologies upon which the M&E system is hosted have been updated to the latest versions for security and functional reliability. Additionally, using the system for the last 3 years has enabled NBD to highlight several sections for functional changes and feature improvement to maximize the system's effectiveness to deliver the intended results.

The revamped website and the updated M&E system would better accommodate the uploading of NBD's achievements for sharing with the wider public, including those at grassroots that are in a position to access, development partners for visibility and adding value to NBD's future programming.

- Third activity: NBD revitalized its engagement with the Nile Basin Initiative through the review of the NBD-NBI MoU which was initially entered into agreement since 2010 (renewable after each Three Years) in recognition of the benefits to be gained through a cooperative agenda that promotes sustainable development interventions in the Nile Basin region. The NBD-NBI MoU that had been signed on the 15<sup>th</sup> of November, 2017 (for 3 years) was to be expired at the end of 2020, therefore the two organizations saw the need to review and renew the MoU extending it for the period of implementation for 5 years (from January 1, 2021 to December 31st, 2025). The Understandings were to enable the two organizations collaboratively implement the NCCR project funded by CIWAWB and running from 2021-2025. In addition, the Understandings were to enable NBD implement planned dialogue platforms on the shared sub-basins of the Nile.
- Fourth activity: NBD reached out to over 500 Nile Basin citizens and friends of the Nile gathered for the 14th Annual Regional Nile Day 2020 celebrations, in Khartoum, Sudan and advocated for benefits of cooperation in the Nile Basin. The theme of the Nile Day 2020 was "*Joint Investments on the Nile for Regional Transformation*". The aim of NBD's collaborative participation was to increase NBD's engagement in NBI's transboundary investment programmes and projects on shared sub-basins of the Nile, by advocating for emerging issues.

Besides the celebrations of Regional Nile Day in Sudan, NBD NDF members in countries participated in the pre-celebrations awareness creation by which they called on the communities, general public, stakeholders and partners to join in efforts for Nile cooperation and joint efforts on the Nile investment for Regional transformation.

- Fifth Activity: NBD undertook the assessment of the 10 NDFs' capacity, their readiness to implement the Phase III AF of 2020-2021, and their contribution to the preparation of the NCCR project of 2021-2025. Assessing NDFs' capacity was important as this is a Network of networks and NDFs are core in facilitating communication for improved knowledge & information sharing from the grassroots. The assessment was to capture information on the status of legal registration, opening of bank accounts, governance and coordination capacity, holding of office premises with discrete physical address, and their readiness to use online tools for communication in the COVID-19 pandemic. Gaps and needs of the NDFs in terms of manpower and equipment were identified and NDFs were advised to address the identified in a bid to enable them participate and contribute to achieving project results.
- The Sixth activity: NBD finalized preparations of ToRs for the National Technical Support Experts (NDF – NTSEs), because of their pivotal role as the Entry Points into the NDFs and countries, in addition to providing the monthly User Generated Contents (UGC).

- The Seventh activity: NBD prepared, with the guidance of the NBD Board and CIWA/WB, the Project Activity Implementation Agreements (PAIA), that were signed between NBD Secretariat and each of the NDFs to guide collaboration on activity implementation and accountability of the approved project by NDFs in each country; to enable the parties (NBD Secretariat and NDFs) to cooperate and diligently work, consistent with their respective mandates and missions and in accordance with their respective rights and obligations, to realize achievement of the objectives of the NBD project funded by CIWA-WB. The PAIA specifies the undertakings of each party, Cash Flow forecasts for NDFs as per their work plan, and accountability framework for NDFs-including relevant and mandatory reporting formats. As per the PAIA, NBD Secretariat facilitates and supervises implementation of activities set out in the agreement document, advance an agreed allocated amount of funds to NDFs based on the approved work plan and quarterly activities and budget report, oversee the progress toward meeting strategies and outputs outlined in the accountability framework while the NDFs implement the activities set out and make timely reporting to the Secretariat, ensure that all collaborative activities implemented by them are conducted in a responsible, effective and transparent manner permitting the NBD Finance Team to audit both NDFs and any of their sub-contractors in connection with the performance of this PAIA.
- The Eighth activity: NBD guided by the Board and CIWA/WB identified and listed the Eligible Expenditures for NDFs' Activities. The eligible expenditures refer to the reasonable costs directly related to project activities implementation platforms conducted by NDFs such as trainings, workshops, and any other related meetings. Such reasonable costs during community engagement meetings will include: travel and subsistence costs of participants; costs associated with securing the services of trainers, speakers and experts; cost of hiring meeting facilities; costs for preparation and reproduction of materials; and other costs directly related to the preparation and implementation of project activities. Funds accountability framework for each NDF include: completion of legal registration; opening of a bank account with three NDF representative signatories; signing a PAIA; approval of NDF work plan by the NDF based on the work plan already approved by the Regional Board; existence of Voucher Package Documentation (VPD) such as Payment Voucher, Petty Cash Voucher, and Cash Receipts Journal; and submission of physical and financial reports on time.
- The Ninth activity: NBD prepared contents for the video production documenting key work programme areas, success stories and challenges to date. With technical inputs from WB's communication specialist, NBD prepared contents to produce two short video documentaries. One on 'women & youth as climate resilience champions', and the other on 'transboundary community consultations. NBD also developed contents for "Frequently Ask Questions-FAQs" Flier to be E-published and posted on NBD's website for wider stakeholders interested in knowing more about the organization. Contents were reviewed in-house and shared with WB's communication specialist for finalization.
- The Tenth activity: NBD continually engaged audience and stakeholders through the dissemination of quarterly E-newsletters, newsbytes, videos and animation in line with key international and regional days that were being celebrated in the year.

### **Component III: Capacity Building for NBD Members**

- First Activity: NBD developed ToRs for a consultant to develop ToRs for an expert to train NDF-NTSEs on Citizen Data collection, analysis and reporting. The purpose of the current NBD-CIWA/WB (2020-21) grant is not for business as usual. It is for ensuring the sustainability of the NBD Network in three main areas, one of which is the sustainability of the programme by testing new programmatic areas that include innovations on citizen data. NTSEs are instrumental for collecting, synthesizing and reporting citizen data by virtue of their accessibility and regular interaction with the grassroots community. For the NTSEs/coordinators to be effective, there is need to get the necessary knowledge

and skills on the subject matter. It is against this background that NBD planned to build their capacity on Citizen Data collection, synthesis, and reporting.

- The Second activity: NBD published on its website 'Request for Expression of Interest (REOI)' for Consultancy Services of developing ToRs for an expert who was planned to build capacity of NTSE's on Citizen Data and received applications from potential bidders. The evaluation committee developed evaluation criteria and evaluation matrix for short listing the bidders. The committee prepared the first draft evaluation report and set timelines to make virtual oral interviews for the outstanding candidates to finalize the evaluation process and select a successful bidder.
- The Third activity: CIWA/WB prepared Fiduciary and procurement management training for project management staff at the Secretariat on the matters of financial control and management. The training aimed at providing NBD project management team basic skills on financial control and management during procurement of goods and services.
- The Fourth activity: NBD held its 19th Board meeting on the 21st February 2020, back-to-back with the Nile Day 2020 Celebrations, in Khartoum- Sudan. The Board discussed on quite a number of issues, and passed resolutions on the following priority areas:
  - ✓ *Re-registration and validation of NBD:* The Board underlined the fact that NBD needed to re-align itself with the changing legal context of its host country-Uganda. The Board instructed the Secretariat to check all necessary requirements to complete the re-registrations process as per the law of the land.
  - ✓ *Legal status and registration of all the NDFs:* The Board emphasized that all NDFs need to be legally registered entities to enable their resources mobilization endeavors and functionality. The NDFs were requested to check their legal status and registration, activate their bank accounts, and revitalize their governance. The Board urged all NDFs to clean their records, and report the status back to the NBD Secretariat as urgently as possible.
  - ✓ *The sustainability phase 2020-2021:* In order to ensure NBD's sustainability in the mentioned period, the Board in approving the PP 2020-2021 stressed the need for meticulous actions in the financial, technical, and programmatic areas. In the financial area, the Board emphasized on budgetary management and expenditure control, foreign exchange management, grant management, purchasing and procurement, as well as External Audit activities to be performed in accordance with the value for money principle.

With regard to technical aspects for sustainability, the Board highlighted the need for data and disaster management, improvement in internal and external communication for NBD's visibility, publishing timely stories, training of NDFs on social media campaign, preparing a calendar of activities, improving linkages with media houses, and re-packaging NBD's achievements as tools for promotion and resources mobilization. As far as the programmatic area concerned, the Board deliberated on the need for clear program designing with feasible work planning, closely working with the NDFs-NTSEs, and strengthening working relations with partners.

### **3.3.3 Summary**

The NBD Network made effort to achieve the planned activities for each component planned for 2020, with most of the activities deemed continuous. The organization also put concerted effort at resource mobilization with the understanding that the success of which was to lead towards organizational sustainability and achievement of its mandate.

During the year 2020, NBD implemented the project amidst COVID-19 pandemic, in which case most people, especially Board and NDFs representatives mostly worked from their homes. In other situations, online/virtual tools and facilities were rare or in some cases non-existent at all thus registering as a challenge. NBD being a grassroots /community focused organization faced a challenge in implementing the trans-boundary dialogues that had been planned. The pandemic adversely impacted on the progress of project implementation and achievement of expected results.

In 2020, the NBD Secretariat worked closely with, and received guidance from the EC/Board and the CIWAWB. The EC gave the over-arching guidance to the project management process and making effort to involve the entire Board, and all the NDFs in project management decision-making processes for transparency and engagement and the CIWAWB ensured that NBD remains focused on the three key objectives of the project.

The NBD agreed on cost-effective value for money strategies for implementation of activities, such as undertaking two or more activities for the same monetary unit spent, and leveraging on co-partnerships, especially with the NBI as stipulated in the running NBD-NBI MoU. Most of all, the NBD Network was closely following through the strategic directions as stipulated under the NBD Strategy 2018 – 2022.

#### **4.0 OBJECTIVES OF THE AUDIT**

The objective of the audit of the Project Financial Statements (PFSs) was to enable the auditor to express a professional opinion on the financial position of the project at the end year, and on funds received and expenditures incurred for the year ended 31 December 2020.

The project books of accounts provided the basis for preparation of the PFSs by the project implementing agency and are established to reflect the financial transactions in respect of the project. The implementing agency maintains adequate internal controls and supporting documentation for transactions

#### **4.1 SCOPE OF THE AUDIT**

The audit of the project was carried out in accordance with International Standards on Auditing (ISAs) promulgated by the International Federation of Accountants (IFAC), and included such tests and auditing procedures as the auditor consider necessary under the circumstances.

Special attention was paid to whether the;

- a) World Bank financing was used in accordance with the conditions of the relevant grant agreement, with due attention to economy and efficiency, and only for the purposes for which the financing was provided
- b) Counterpart funds were provided and used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided;
- c) Goods, works and services financed were procured in accordance with the relevant financing agreements including specific provisions of the World Bank Procurement Regulations for Borrowers under Investment Project Financing”, dated July 1, 2016.
- d) All necessary supporting documents, records, and accounts were maintained in respect to all project activities, including expenditures reported using Statements of Expenditure (SOEs) or Unaudited Interim Financial Reports (IFRs) methods of reporting.
- e) Designated Account was maintained in accordance with the provisions of the relevant grant agreement and funds disbursed out of the Accounts were used only for the purpose intended in the financing agreement;
- f) National laws and regulations were complied with, and that the financial and accounting procedures approved for the project (e.g. operational manual, financial procedures manual, etc.) were followed and used;
- g) Financial performance of the project is satisfactory.
- h) Assets, procured from project funds, exist and there is verifiable ownership by the implementing agency or beneficiaries in line with the financing agreement.
- i) Ineligible expenditures included in withdrawal applications are identified and reimbursed to the Designated Accounts.
- j) Where funds are disbursed to other implementing agencies outside NBD, then representative samples included in the audit.

In complying with International Standards on Auditing, particular attention was paid to the following matters:

- **Fraud and Corruption:** Consider the risks of material misstatements in the financial statements due to fraud as required by ISA 240:
- We identified and assessed risks (of material misstatement of the financial statements) due to fraud, obtained sufficient appropriate audit evidence about the assessed risks; and responded appropriately to identified or suspected fraud;
- **Laws and Regulations:** In designing and performing audit procedures, evaluating and reporting the results, consider that noncompliance by the implementing agency with laws and regulations may materially affect the financial statements as required by ISA 250: Consideration of Laws and Regulations in an Audit of Financial Statements;
- **Governance:** Communicate audit matters of governance interest arising from the audit of financial statements with those charged with governance of NBD as required by International Standard on Auditing 260: Communication of Audit Matters with those Charged with Governance.
- **Risks:** In order to reduce audit risk to an acceptable low level, determine the overall responses to assessed risks at the financial statement level, and design and perform further audit procedures to respond to assessed risks at the assertion level as required by International Standard on Auditing 330: The Auditor's Procedures in Response to Assessed Risks.

## 5 STATEMENT OF DIRECTORS' RESPONSIBILITIES

Board of The Nile Basin Discourse has prepared and is responsible for the Project Financial Statements (PFS) which give a true and fair view of the state of affairs of the CIWA/WB Gant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) as at the end of the financial year. Board is also required to ensure that proper accounting records are maintained which disclose with reasonable accuracy the financial position of the Project. Board is also responsible for safeguarding the assets of the project.

Board accepts the responsibility for the project financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with the accounting policies set out on page 18.

Board is of the opinion that the project financial statements give a true and fair view of the state of the financial affairs of the Project as at 31 December 2020 and the operating results for the year then ended. Board further confirms the accuracy and completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the system of internal financial controls.

Approved by the Board on 28 / 10 / 2021 and signed on its behalf by:



Board Chairperson



Board Treasurer



Regional Manager

## 6 REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF THE NILE BASIN DISCOURSE

### Opinion

We have audited project financial statements of Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) financed by World Bank - CIWA Grant No. TF015834 set out on pages 18 to 21 which comprise the statement of fund balance as at 31 December 2020, statement of income and expenditure for the year then ended and a summary of significant accounting policies.

In our opinion, the accompanying project financial statements present fairly in all material respects the financial position of CIWA/WB Gant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) as of 31 December 2020 and financial performance for the year then ended in accordance with the basis of accounting policies described in **Note 9.1(a)** to the accompanying project Financial Statements and comply in all material respects with the provisions governing the Agreement between The Nile Basin Discourse and World Bank for the year ended 31 December 2020.

### 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 organization 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, 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.

### Key Audit Matters

Key audit matters are those matters that in our professional judgment were of most significance in our audit of financial statement of the current period.

We have determined that there are no other key audit matters to communicate in our report.

### Other Information

Board is responsible for the other information. The other information comprises the report of Board, the schedule of other operating expenditure and any other reports that comprise the annual report but does not include the project financial statements and our auditor's opinion.

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

Kalamu House, Plot 1B, Kira Road, Kampala, Uganda, P.O. Box 24544  
T: +256 312 305800, E: pkfkam@ug.pkfea.com, www.pkfea.com

13

Partners: Charles Oguttu\*, Frederick Kibbedi \*, Alpesh Vadher\*\*, Piyush Shah\*\*, Gurmit Santokh\*\*, Sumesh D'Cruz\*\*, Ketan Shah\*\*\*, Shilpa Cheda\*\*\*  
(\*Ugandan, \*\* Kenyan, \*\*\* British)

PKF Uganda is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

PKF Uganda is licensed and regulated by the Institute of Certified Public Accountants of Uganda. (Firm Number: AF0014)

## REPORT OF INDEPENDENT AUDITOR TO MEMBERS OF THE NILE BASIN DISCOURSE (CONTINUED)

### **Responsibilities of Board and those charged with governance of the organization**

Board is responsible for the preparation and fair presentation of the project financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAPs) and NBD accounting policies on modified cash basis of accounting described in Note 9.1 (a) and the requirements of the financing agreements, and for such internal control as Board determines is necessary to enable the preparation of project financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the project's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Project 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 project 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 project 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 controls 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 Board.

**REPORT OF INDEPENDENT AUDITOR TO MEMBERS OF THE NILE BASIN DISCOURSE  
(CONTINUED)**

- 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 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 project 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.

The engagement partner responsible for the audit resulting in this independent auditor's report is:



Frederick Kibbedi (P0242)  
**Engagement Partner**



**Certified Public Accountants  
Kampala**


Date 29 Oct 2021  
Ref: FK/T089/0263/2021



**7 STATEMENT OF INCOME AND EXPENDITURE**

	Notes	2020 Budget USD	2020 Actual USD	2019 Actual USD
<b>Income</b>				
Donor funding (CIWA)	10	678,881	678,331	25,661
Other income (Forex Gains)		-	10,224	2,544
<b>Total Income</b>		<b>678,881</b>	<b>688,555</b>	<b>28,205</b>
<b>Expenditure by component</b>				
Strengthening the NBD Secretariat Functions	11.1	270,804	182,749	129,030
Improving Communication and Outreach	11.2	208,212	116,215	98,188
Capacity Development of NBD Members	11.3	199,865	121,731	63,858
<b>Total expenditure</b>		<b>678,881</b>	<b>420,695</b>	<b>291,076</b>
<b>Surplus/(Deficit) for the year</b>		<b>-</b>	<b>267,860</b>	<b>(262,871)</b>

The project financial statements were approved by the Board on 28/10/ 2021 and signed on its behalf by:



Board Chairperson



Board Treasurer



Regional Manager

The notes set out on pages 18 to 21 form an integral part of these project financial statements

Report of the independent auditor on pages 13 to 15.

8 STATEMENT OF FUND BALANCE AS AT 31 DECEMBER

	Note	2020 USD	2019 USD
At start of year		(221,109)	28,881
Prior Year Adjustment		-	12,882
Surplus/(Deficit) for the year		267,860	(262,871)
<b>At end of year</b>		<b>46,751</b>	<b>(221,109)</b>
<b>Represented by:</b>			
<b>Current assets</b>			
Cash at bank and in hand	12	106,176	11,304
Receivables	13	3,004	19,126
		<b>109,180</b>	<b>30,430</b>
<b>Current liabilities</b>			
Payables	14	62,429	251,538
<b>Net current assets/(liabilities)</b>		<b>46,751</b>	<b>(221,109)</b>

The project financial statements were approved by the Board on 28/10/ 2021 and signed on its behalf by:



Board Chairperson



Board Treasurer



Regional Manager

The notes set out on pages 18 to 21 form an integral part of these project financial statements

Report of the independent auditor on pages 13 to 15.

## **9 NOTES TO THE PROJECT FINANCIAL STATEMENTS**

### **9.1 SIGNIFICANT ACCOUNTING POLICIES**

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

#### **a) Basis of Preparation**

These financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAPs) and NBD accounting policies on modified cash basis of accounting.

#### **b) Receipts**

Receipts are recognised as income in the project financial statements in the period in which they are received. Interest income, if applicable, on bank deposits is recognised as and when credited to the entity's bank account.

#### **c) Expenditure**

Expenses are recognized in the project financial statements in the period in which they are incurred. Prepayments and accruals are recognized as assets and liabilities respectively at the end of the financial year for reporting purposes.

#### **d) Fixed assets**

Fixed assets are expensed in full in the year of acquisition/purchase and not capitalized. A fixed asset register is maintained as a monitoring tool for the assets. Fixed assets purchased and held at period end are not recognized in the statement of fund balances.

#### **e) Foreign Currency Transactions and translations**

The base currency for the program is US Dollars. Transactions denominated in other currencies are translated into US Dollars at the rates ruling on the date of the transaction. Monetary assets and liabilities held at year-end which are expressed in other currencies are translated into US Dollar at rates ruling at that date. The resulting differences (if any) are dealt with in the statement of receipts and payments.

#### **f) Staff Gratuity**

Staff gratuity is computed as a percentage of the employee's monthly salary and is payable when the employee leaves the organization. The amount is accrued on a monthly basis and is recognized as an expense when paid.

#### **g) Post-employment benefits**

Nile Basin Discourse (NBD) registered its staff for the National Social Security Fund (NSSF) and is compliant with the statutory requirements. Contributions to NSSF are determined by local statute and are shared between employer and employee. The organization's contributions of 10% on employee emoluments are charged to the income and expenditure statement in the year in which they relate.

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**h) Current tax**

NBD has a tax exemption certificate. The organization deals in activities which are not for profit and therefore the organization is not subject to tax. Accordingly, no provision for current tax is recognized in the project financial statements.

**i) Comparatives**

Where necessary comparative figures are adjusted to conform to changes in presentation in the current year.

**10 Donor funding**

This represents transfers from the World Bank to the designated account of the ECSSCRNB project.

The receipts during the period ended December 31, 2020 are detailed below.

Date	Document No.	Description	World Bank Remittances in 2020 USD	Actual Amount Received on the DA in 2020 USD
9 Jan 2020	NBD/USD/W-BANK/024A	Funds received from World Bank - ECSSCRNB Project	182,612	182,605
23 Jun 2020	NBD/USD/W-BANK/025	Funds received from World Bank - ECSSCRNB Project	195,109	195,102
20 Aug 2020	NBD/USD/W-BANK/026	Funds received from World Bank - ECSSCRNB Project	114,164	114,157
20 Nov 2020	NBD/USD/W-BANK/027	Funds received from World Bank - ECSSCRNB Project	186,474	186,467
<b>Total</b>		<b>Total</b>	<b>678,359</b>	<b>678,331</b>

## 11 Project Expenditure by component

Particulars	2020	2020	2019
	Budget USD	Actual USD	Actual USD
<b>11.1 Strengthening the NBD Secretariat Functions</b>			
Personnel costs -Operations and Support staff (42%)	106,854	58,560	48,043
Personnel costs - Program Staff (42%)	123,262	66,610	56,889
Rent, Utilities and Related Costs	18,510	14,353	11,944
Office Consumables	1,276	993	500
Bank Charges	1,823	1,398	936
Other Core Costs	10,780	22,508	5,604
Resource Mobilization	8,298	6,606	2,246
Forex Losses (Includes Invoice Rounding offs)	-	11,721	2,867
<b>Total</b>	<b>270,804</b>	<b>182,750</b>	<b>129,029</b>
<b>11.2 Improving Communication and Outreach</b>			
Personnel costs -Operations and Support staff (35%)	89,045	48,800	40,036
Personnel costs - Program Staff (35%)	102,718	55,508	47,407
NBD website and the M&E System	8,890	6,000	5,205
Communication	7,558	5,907	5,540
<b>Total</b>	<b>208,212</b>	<b>116,215</b>	<b>98,188</b>
<b>11.3 Capacity Development of NBD Members</b>			
Personnel costs -Operations and Support staff (23%)	58,516	32,069	26,310
Personnel costs - Program Staff (23%)	67,500	36,477	31,153
Strengthen governance capacity of NBD Board	49,787	33,843	-
Travel and Travel-related costs	17,432	14,014	5,320
Equipment Supplies and Software Maintenance	6,630	5,328	1,075
<b>Total</b>	<b>199,865</b>	<b>121,731</b>	<b>63,858</b>
<b>12 Cash and bank balances</b>			
<b>Particulars</b>	<b>2020 USD</b>	<b>2019 USD</b>	
Cash in hand (both USD and UGX)	-	-	
Cash at bank (both USD and UGX)	106,176	11,304	
<b>Total Cash and Bank balances</b>	<b>106,176</b>	<b>11,304</b>	

13 Receivables

	2020 USD	2019 USD
<b>Particulars</b>		
Salary loan advances	-	18,000
Work advances	-	1,126
Prepaid Expenses	3,004	-
	<hr/>	<hr/>
<b>Total receivables</b>	<b>3,004</b>	<b>19,126</b>

14 Payables

<b>Particulars</b>		
NSSF Payable	3,104	34,950
PAYE Payable	6,497	73,672
Provident Payable	26,407	12,882
Accruals and Payables	-	128,166
LST payable	-	165
Audit fees payable	14,042	-
Other Creditors	12,379	1,704
	<hr/>	<hr/>
<b>Total payables</b>	<b>62,429</b>	<b>251,538</b>

**15 INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL ACCOUNT OPERATIONS**

The Board of Directors  
 Nile Basin Discourse (NBD)  
 32, Nsamizi Road  
 Entebbe- Uganda

We have audited the Statement of Special Account Reconciliation of Engaging Civil Society in Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) for the period ended December 31, 2020.

**Director's responsibility for the financial statements**

The Board of NBD, the implementing agency of the project is responsible for the preparation and fair presentation of the special account statement on the basis of cash deposits and withdrawals for the purpose of complying with the Grant Agreement and for such internal controls as Board determines is necessary to enable the preparation of the statements that are free from material misstatement whether due to fraud or error.

**Auditor's responsibility for the financial statements**


Our responsibility is to express an opinion on the Special Account Statement, based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the special account statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Special Account Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the project financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the project financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Board, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the receipts were properly accounted for and withdrawals were made for the purposes of the project in accordance with the Grant Agreement. The Statement of Special Account reconciliation contained in section 15.1 on page 18 below and; notes thereon fairly presents in all material respects the account operations for the year ended 31 December 2020 in accordance with basis of accounting policies described under note 9.1 of this report.

  
 Frederick Kibbedi (P0242)  
**Engagement Partner**

  
**Certified Public Accountants**  
**Kampala**

Date 29th Oct 2021  
 Ref: FK/T089/0263/2021



Kalamu House, Plot 1B, Kira Road, Kampala, Uganda, P.O. Box 24544  
 T: +256 312 305800, E: pkfkam@ug.pkfea.com, www.pkfea.com

Partners: Charles Oguttu\*, Frederick Kibbedi \*, Alpesh Vadher\*\*, Piyush Shah\*\*, Gurmit Santokh\*\*, Sumesh D'Cruz\*\*, Ketan Shah\*\*\*, Shilpa Cheda\*\*\*  
 (\*Ugandan, \*\* Kenyan, \*\*\* British) 22

PKF Uganda is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

PKF Uganda is licensed and regulated by the Institute of Certified Public Accountants of Uganda. (Firm Number: AF0014)

**15.1 STATEMENT OF SPECIAL ACCOUNT RECONCILIATION AS AT 31 DECEMBER 2020**

	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>USD</b>	<b>UGX</b>	<b>Total (USD)</b>
Opening Cash Book Balance as at January 1, 2020	<u>10,173</u>	<u>1,197</u>	<u>11,370</u>
<b>Add:</b>			
Total Replenishments by World Bank	678,331	-	678,331
Transfers to UGX Bank Account	<u>(244,000)</u>	<u>244,000</u>	<u>-</u>
<b>Funds Available during the year under review</b>	<b><u>444,504</u></b>	<b><u>245,197</u></b>	<b><u>689,702</u></b>
<b>Less:</b>			
Expenditures paid from DA Account	323,993	233,224	557,217
Work Advances to Staff - Secretariat	<u>26,309</u>	<u>-</u>	<u>26,309</u>
<b>Total payments during the year</b>	<b><u>350,302</u></b>	<b><u>233,224</u></b>	<b><u>583,525</u></b>
<b>Closing Cash and Bank Balance as at December 31, 2020</b>	<b><u><u>94,203</u></u></b>	<b><u><u>11,973</u></u></b>	<b><u><u>106,176</u></u></b>

Report of the independent auditor on Special Account on page 22.

**16 AUDITOR'S REPORT ON MANAGEMENT COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE LAWS AND REGULATIONS.**

The audit was guided by the checklist presented under (i) – (viii) to review compliance with the key Terms of Reference for the audit.

Audit instructions on the checklist and audit findings are presented below. Audit instructions are bolded whilst audit conclusions and answers are inserted immediately after each instruction in italics.

- i) Determine that all funds have been used in accordance with conditions of the relevant funding agreements.**

*All funds received in the year ended December 31, 2020 were used in accordance with the relevant financing agreement provisions.*

- ii) Determine whether goods and services financed have been procured in accordance with relevant financing agreement provisions.**

*Our audit enabled us conclude that goods and services financed were procured in accordance with the World Bank Procurement Guidelines.*

- iii) Determine that all necessary supporting documents, records and accounts have been kept in respect of all project expenditures.**

*We reviewed quarterly financial reports and the respective support documents and we concluded that based on the results of our tests, all necessary supporting documents, records and accounts have been kept in respect of all project expenditures.*

- iv) Determine whether the designated account has been maintained in accordance with the provisions of the relevant financing agreement and funds disbursed out of the account were used only for the purpose intended in the financing agreement.**

*Base on the results of our tests we concluded that the designated account has been maintained in accordance with the provisions of the relevant grant financing agreement and funds disbursed out of the account were used only for the purpose intended in the grant agreement.*

- v) Identify, evaluate and report on the Project's internal control structure.**

*We reviewed the internal control structure of the project. Based on the results of our tests, the internal control structure was in place and generally adequate.*

- vi) Determine whether NBD project management complied in all material respects with agreement terms and applicable laws and regulations.**

*The results of our tests did not identify any instances of non-compliance with the agreement terms and applicable laws and regulations.*

- vii) Determine the eligibility and correctness of the financial transactions during the period and fund balances at the end of December 31, 2020.**

*Our audit enabled us conclude that the financial transactions were eligible. The closing balance as at December 31, 2020 on the project designated bank accounts was correctly reported.*

**17 REPORT OF FACTUAL FINDINGS IN CONNECTION WITH THE INTERIM FINANCIAL REPORTS (IFRs) OF THE NILE BASIN DISCOURSE FOR ECSSCRNBP FOR THE YEAR ENDED 31 DECEMBER 2020**

We have performed the procedures agreed with you and enumerated below with respect to the statement of expenditures of the Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project (ECSSCRNBP) implemented by The Nile Basin Discourse (NBD) for the year ended 31 December 2020, set forth in the Terms of Reference. Our engagement was undertaken in accordance with the ISRS 4400-Engagements to Perform Agreed-Upon Procedures Regarding Financial Information. Our examination was performed solely to assist the World Bank in respect of Grant Agreement number TF015834.

Specifically, we performed the following procedures:

- 1) We compared the Statement of Expenditure to the Interim Financial Reports (IFRs) submitted to the World Bank for each of the quarters ended 31/03/2020, 30/06/2020, 30/09/2020 and 31/12/2020.
- 2) We compared the total expenditure in the statement of expenditures to the total amounts and categories reported under NBD expenditures in the statement of cash receipts and expenditures within the financial statement of the project for the year ended 31 December 2020. As agreed we only performed the above agreed upon procedures in respect to the Interim Financial Reports on page 26. Our factual findings with respect to procedures 1 and 2 above are included below;
- 3) With respect to item 1, we found the Interim Financial Reports submitted to the World Bank for withdraw application purposes to be in agreement with the books of account and statement of expenditures.
- 4) With respect to item 2, we found the total expenditures in the statement of expenditures to be equal to the total per category of expenses reported under project expenditures in the statement of cash receipts and payments of the year ended 31 December 2020.
- 5) Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose nor does it extend to the financial statements of The Nile Basin Discourse and is not to be distributed to any other parties except to the World Bank without our express written consent.

  
 Frederick Kibbedi (P0242)  
**Engagement Partner**

  
**Certified Public Accountants**  
**Kampala**

Date 29th Oct 2021  
 Ref: FK/T089/0263/2021



Kalamu House, Plot 1B, Kira Road, Kampala, Uganda, P.O. Box 24544  
 T: +256 312 305800, E: pkfkam@ug.pkfea.com, www.pkfea.com

Partners: Charles Oguttu\*, Frederick Kibbedi \*, Alpesh Vadher\*\*, Piyush Shah\*\*, Gurmit Santokh\*\*, Sumesh D'Cruz\*\*, Ketan Shah\*\*\*, Shilpa Cheda\*\*\*  
 (\*Ugandan, \*\* Kenyan, \*\*\* British) 25

PKF Uganda is a member firm of the PKF International Limited family of legally independent firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

PKF Uganda is licensed and regulated by the Institute of Certified Public Accountants of Uganda. (Firm Number: AF0014)

The Nile Basin Discourse (NBD)  
 CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

**17.1 THE INTERIM FINANCIAL REPORTS (IFRS)/ STATEMENT OF EXPENDITURES (SOES)**

NAME OF PROJECT **ENGAGING CIVIL SOCIETY FOR SOCIAL AND CLIMATE RESILIENCE IN THE NILE BASIN PROJECT**

Attachment [1]

Payments made during the period from **01/01/2020** To **31/03/2020**

For Expenditures against contracts not subject to Bank Prior Review

x

Category	Less than US\$ equiv.	Application No.:
1 Civil Works	-	IDA Credit No.: 0
1 Consulting Services (Firm)	\$ -	SOE Sheet No.: 29
1 Consulting Services (Individuals)	\$ -	
1 Goods	\$ -	
1 Training Costs	-	
2 Operating Costs	<b><u>\$188,489.84</u></b>	

1	2	3	4	5	6	7	8	9		10	11	12
Item No.	Category No. *	Currency and Total Contract amount	Name of Contractor/Payee	Details of Payment	Currency and Total Amount of the invoice covered by this invoice (net of retention)	Eligible % of financing	Amount eligible for financing (6*7)	Currency and amount paid from Designated Account (if applicable) **	Exchange Rate	USD EQUIVALENT	Date of Payment	Remarks (Invoice nos, including no objections)
					USD		USD	USD		USD		

The Nile Basin Discourse (NBD)

CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

1	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank charges for January 2020	77.05	100%	77.05	77.05	1.00	77.05	31/01/2020	NBD/BK/USD/WB/0792
2	2	NOT APPLICABLE	Herbert Wairugala	Advance-Executive Committee Meeting in Entebbe - Uganda	8,779.00	100%	8,779.00	8,779.00	1.00	8,779.00	03/02/2020	NBD/BK/USD/WB/0793
3	2	NOT APPLICABLE	Herbert Wairugala	Advance-Process Visa Fees for Nile Day Participants in Khartoum	600.00	100%	600.00	600.00	1.00	600.00	11/02/2020	NBD/BK/USD/WB/0794
4	2	NOT APPLICABLE	Metropolitan Travel Bureau Limited	Pyt – Air tickets for EC Members for EC Meeting in Entebbe - Uganda	4,077.00	100%	4,077.00	4,077.00	1.00	4,077.00	11/02/2020	NBD/BK/USD/WB/0795
5	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Deposit of Un-utilized funds - Visas for Nile Day Events in Khartoum	- 250.00	100%	- 250.00	- 250.00	1.00	- 250.00	18/02/2020	NBD/BK/USD/WB/0804
6	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Deposit of Un-utilized funds- Advance-Executive Committee Meeting in Entebbe	- 785.00	100%	- 785.00	- 785.00	1.00	- 785.00	18/02/2020	NBD/BK/USD/WB/0752
7	2	NOT APPLICABLE	Herbert Wairugala	Advance during Nile Day + Board Meeting in Khartoum - Sudan	18,155.00	100%	18,155.00	18,155.00	1.00	18,155.00	19/02/2020	NBD/BK/USD/WB/0796
8	2	NOT APPLICABLE	Metropolitan Travel Bureau Limited	Pyt for Air-tickets for NBD Stakeholders for Nile Day Celebrations in Khartoum - Sudan	13,158.00	100%	13,158.00	13,158.00	1.00	13,158.00	27/02/2020	NBD/BK/USD/WB/0797
9	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank charges for February 2020	136.67	100%	136.67	136.67	1.00	136.67	29/02/2020	NBD/BK/USD/WB/0798

The Nile Basin Discourse (NBD)

CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

10	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Security Guard Services for Jan 2020 - Richard	100.00	100%	100.00	100.00	1.00	100.00	24/03/2020	NBD/BK/USD/WB/0799
11	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Security Guard Services for Feb 2020 - Richard	100.00	100%	100.00	100.00	1.00	100.00	24/03/2020	NBD/BK/USD/WB/0799
12	2	NOT APPLICABLE	Herbert Wairugala	Pyt- Cleaning Services for Jan 2020 -Janepher	150.00	100%	150.00	150.00	1.00	150.00	24/03/2020	NBD/BK/USD/WB/0799
13	2	NOT APPLICABLE	Herbert Wairugala	Pyt- Cleaning Services for Feb 2020 -Janepher	150.00	100%	150.00	150.00	1.00	150.00	24/03/2020	NBD/BK/USD/WB/0799
14	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Deposit of Un-utilized funds advanced - Stakeholder Meeting on Resource Mobilization	256.00	100%	256.00	256.00	1.00	256.00	24/03/2020	NBD/BK/USD/WB/0769
15	2	NOT APPLICABLE	HRP Solutions (U) Limited	Pyt-Renewal of Microsoft Dynamics NAV License-2020	524.86	100%	524.86	524.86	1.00	524.86	24/03/2020	NBD/BK/USD/WB/0800
16	2	NOT APPLICABLE	James Robert Kisenyi	12 months' Rent-NBD Offices - Feb15th 2020 - Feb14th 2021	10,200.00	100%	10,200.00	10,200.00	1.00	10,200.00	24/03/2020	NBD/BK/USD/WB/0801
17	2	NOT APPLICABLE	Liquid Telecommunications Limited	6 months Internet Services w.e.f 01/12/19 - 31/05/20	2,124.00	100%	2,124.00	2,124.00	1.00	2,124.00	24/03/2020	NBD/BK/USD/WB/0803
18	2	NOT APPLICABLE	Fast Host Bay	Pyt-Unlimited Cloud Hosting-nilebasindiscourse.org	297.00	100%	297.00	297.00	1.00	297.00	24/03/2020	NBD/BK/USD/WB/0804
19	2	NOT APPLICABLE	Hellen Natu	2019 Net Salary Arrears for Regional Manager	41,277.00	100%	41,277.00	41,277.00	1.00	41,277.00	24/03/2020	NBD/BK/USD/WB/0805

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

20	2	NOT APPLICABLE	Aynew Tessera	2019 Net Salary Arrears for Regional Monitoring & Evaluation Officer	23,529.00	100%	23,529.00	23,529.00	1.00	23,529.00	24/03/2020	NBD/BK/USD/WB/0806
21	2	NOT APPLICABLE	Herbert Wairugala	2019 Net Salary Arrears for Regional Finance & Administration Officer - Part of Payment	9,438.00	100%	9,438.00	9,438.00	1.00	9,438.00	24/03/2020	NBD/BK/USD/WB/0807
22	2	NOT APPLICABLE	Jennifer Kurubeija	2019 Net Salary Arrears for Regional Program Administrator	12,609.00	100%	12,609.00	12,609.00	1.00	12,609.00	24/03/2020	NBD/BK/USD/WB/0808
23	2	NOT APPLICABLE	Fidele Niyigaba	2019 Net Salary Arrears for Regional Communication & Media Officer - Part of Payment	13,929.00	100%	13,929.00	13,929.00	1.00	13,929.00	24/03/2020	NBD/BK/USD/WB/0809
24	2	NOT APPLICABLE	Mathias Nyanzi	2019 Net Salary Arrears for Regional ICT & Social Media Officer	11,889.00	100%	11,889.00	11,889.00	1.00	11,889.00	24/03/2020	NBD/BK/USD/WB/0810
25	2	NOT APPLICABLE	Herbert Wairugala	2019 Net Salary Arrears for Regional Finance & Administration Officer - Part of Payment	12,411.00	100%	12,411.00	12,411.00	1.00	12,411.00	24/03/2020	NBD/BK/USD/WB/0811
26	2	NOT APPLICABLE	Fidele Niyigaba	2019 Net Salary Arrears for Regional Communication & Media Officer - Part of Payment	3,000.00	100%	3,000.00	3,000.00	1.00	3,000.00	24/03/2020	NBD/BK/USD/WB/0811
27	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank Charges for March 2020	157.12	100%	157.12	157.12	1.00	157.12	31/03/2020	NBD/BK/USD/WB/0812

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

LOCAL CURRENCY												
					UGX		UGX	UGX		USD		
28	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank charges for January 2020	41,400.00	100%	41,400.00	41,400.00	3,640.00	11.37	31/01/2020	NBD/BK/UGX/WB/0578
29	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Attend CIWA Meeting-EBB	210,000.00	100%	210,000.00	210,000.00	3,640.00	57.69	11/02/2020	NBD/BK/UGX/WB/0579
30	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Attend CIWA Meeting-EBB	300,000.00	100%	300,000.00	300,000.00	3,640.00	82.42	11/02/2020	NBD/BK/UGX/WB/0579
31	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Finalize Registration/Validation-KLA	180,000.00	100%	180,000.00	180,000.00	3,640.00	49.45	11/02/2020	NBD/BK/UGX/WB/0579
32	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Attend CIWA Meeting-EBB	330,000.00	100%	330,000.00	330,000.00	3,640.00	90.66	11/02/2020	NBD/BK/UGX/WB/0579
33	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Official Errands in Entebbe	270,000.00	100%	270,000.00	270,000.00	3,640.00	74.18	11/02/2020	NBD/BK/UGX/WB/0579
34	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Attend CIWA Meeting-EBB	30,000.00	100%	30,000.00	30,000.00	3,640.00	8.24	11/02/2020	NBD/BK/UGX/WB/0579
35	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Official Errands in Entebbe	305,000.00	100%	305,000.00	305,000.00	3,640.00	83.79	11/02/2020	NBD/BK/UGX/WB/0579
36	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Attend CIWA Meeting-EBB	60,000.00	100%	60,000.00	60,000.00	3,640.00	16.48	11/02/2020	NBD/BK/UGX/WB/0579

*The Nile Basin Discourse (NBD)*

*CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project*

*Financial Statements for the year ended 31 December 2020*

37	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Official Errands in Entebbe	300,000.00	100%	300,000.00	300,000.00	3,640.00	82.42	11/02/2020	NBD/BK/UGX/WB/0579
38	2	NOT APPLICABLE	Herbert Wairugala	Pyt-Taxi Hire-EC-Official Errands in Entebbe	35,000.00	100%	35,000.00	35,000.00	3,640.00	9.62	11/02/2020	NBD/BK/UGX/WB/0579
39	2	NOT APPLICABLE	Herbert Wairugala	Pyt - Prepaid Units of Power (YAKA) for Office Use	200,000.00	100%	200,000.00	200,000.00	3,640.00	54.95	11/02/2020	NBD/BK/UGX/WB/0579
40	2	NOT APPLICABLE	National Water & Sewerage Corporation	Pyt of Water Bill for Dec 2019	47,177.00	100%	47,177.00	47,177.00	3,640.00	12.96	11/02/2020	NBD/BK/UGX/WB/0580
41	2	NOT APPLICABLE	National Water & Sewerage Corporation	Pyt of Water Bill for Jan 2020	82,033.00	100%	82,033.00	82,033.00	3,640.00	22.54	11/02/2020	NBD/BK/UGX/WB/0580
42	2	NOT APPLICABLE	Uganda Telecom Limited	Pyt of telephone bills for Nov 2019 and Dec 2019	47,200.00	100%	47,200.00	47,200.00	3,640.00	12.97	14/02/2020	NBD/BK/UGX/WB/0581
43	2	NOT APPLICABLE	Uganda Telecom Limited	Pyt of telephone bills for January 2019 ONLY	47,200.00	100%	47,200.00	47,200.00	3,640.00	12.97	14/02/2020	NBD/BK/UGX/WB/0581
44	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank charges for February 2020	64,400.00	100%	64,400.00	64,400.00	3,640.00	17.69	29/02/2020	NBD/BK/UGX/WB/0583
45	2	NOT APPLICABLE	Opam Investments Limited	Pyt-Supply of Printed Materials for Nile Day-KRT	809,404.00	100%	809,404.00	809,404.00	3,640.00	222.36	24/03/2020	NBD/BK/UGX/WB/0584
46	2	NOT APPLICABLE	Opam Investments Limited	Pyt-Supply of Printed Materials for Nile Day-KRT	7,126,096.00	100%	7,126,096.00	7,126,096.00	3,880.00	1,836.62	24/03/2020	NBD/BK/UGX/WB/0584
47	2	NOT APPLICABLE	Tight Security Limited	Pyt for Alarm Sys Maintenance - January 2020	236,000.00	100%	236,000.00	236,000.00	3,880.00	60.82	24/03/2020	NBD/BK/UGX/WB/0585

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

48	2	NOT APPLICABLE	Tight Security Limited	Pyt for Alarm Sys Maintenance - February 2020	236,000.00	100%	236,000.00	236,000.00	3,880.00	60.82	24/03/2020	NBD/BK/UGX/WB/0585
49	2	NOT APPLICABLE	National Water & Sewerage Corporation	Pyt of Water Bill for Feb 2020	37,218.00	100%	37,218.00	37,218.00	3,880.00	9.59	25/03/2020	NBD/BK/UGX/WB/0586
50	2	NOT APPLICABLE	Stanbic Bank Uganda Limited	Bank Charges for March 2020	87,400.00	100%	87,400.00	87,400.00	3,880.00	22.53	31/03/2020	NBD/BK/UGX/WB/0587
<b>PETTY CASH</b>												
							<b>UGX</b>	<b>UGX</b>		<b>USD</b>		
										<b>188,489.84</b>		



The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

1	2	NOT APPLICABLE	STANBIC BANK UGANDA LIMITED	Bank Charges for April 2020	19.55	100%	19.55	19.55	1.00	19.55	30/04/2020	NBD/BK/USD/WB/0814
2	2	NOT APPLICABLE	STANBIC BANK UGANDA LIMITED	Bank Charges for May 2020	32.20	100%	32.20	32.20	1.00	32.20	31/05/2020	NBD/BK/USD/WB/0815
3	2	NOT APPLICABLE	HELLEN NATU	Jan 2020 Salary for Regional Manager- part of pyt	545.70	100%	545.70	545.70	1.00	545.70	26/06/2020	NBD/BK/USD/WB/0816
4	2	NOT APPLICABLE	HELLEN NATU	Jan 2020 Salary for Regional Manager- part of pyt	1,273.30	100%	1,273.30	1,273.30	1.00	1,273.30	26/06/2020	NBD/BK/USD/WB/0816
5	2	NOT APPLICABLE	HELLEN NATU	Feb 2020 Salary for Regional Manager	1,145.70	100%	1,145.70	1,145.70	1.00	1,145.70	26/06/2020	NBD/BK/USD/WB/0816
6	2	NOT APPLICABLE	HELLEN NATU	Feb 2020 Salary for Regional Manager	2,673.30	100%	2,673.30	2,673.30	1.00	2,673.30	26/06/2020	NBD/BK/USD/WB/0816
7	2	NOT APPLICABLE	HELLEN NATU	Mar 2020 Salary for Regional Manager	1,145.70	100%	1,145.70	1,145.70	1.00	1,145.70	26/06/2020	NBD/BK/USD/WB/0816
8	2	NOT APPLICABLE	HELLEN NATU	Mar 2020 Salary for Regional Manager	2,673.30	100%	2,673.30	2,673.30	1.00	2,673.30	26/06/2020	NBD/BK/USD/WB/0816
9	2	NOT APPLICABLE	AYENEW TESSERA FENTA	Jan 2020 Salary for Regional M & E Officer	2,303.00	100%	2,303.00	2,303.00	1.00	2,303.00	25/06/2020	NBD/BK/USD/WB/0817

The Nile Basin Discourse (NBD)

CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

10	2	NOT APPLICABLE	AYENEW TESSERA FENTA	Feb 2020 Salary for Regional M & E Officer	2,303.00	100%	2,303.00	2,303.00	1.00	2,303.00	25/06/2020	NBD/BK/USD/WB/0817
11	2	NOT APPLICABLE	AYENEW TESSERA FENTA	Mar 2020 Salary for Regional M & E Officer	2,303.00	100%	2,303.00	2,303.00	1.00	2,303.00	25/06/2020	NBD/BK/USD/WB/0817
12	2	NOT APPLICABLE	HERBERT WAIRUGALA	Jan 2020 Salary for Regional F & A Officer	2,156.00	100%	2,156.00	2,156.00	1.00	2,156.00	01/07/2020	NBD/BK/USD/WB/0818
13	2	NOT APPLICABLE	HERBERT WAIRUGALA	Feb 2020 Salary for Regional F & A Officer	2,156.00	100%	2,156.00	2,156.00	1.00	2,156.00	01/07/2020	NBD/BK/USD/WB/0818
14	2	NOT APPLICABLE	HERBERT WAIRUGALA	Mar 2020 Salary for Regional F & A Officer	2,156.00	100%	2,156.00	2,156.00	1.00	2,156.00	01/07/2020	NBD/BK/USD/WB/0818
15	2	NOT APPLICABLE	JENNIFER KURUBEIJA	Jan 2020 Salary for Regional Program Administrator	1,367.00	100%	1,367.00	1,367.00	1.00	1,367.00	26/06/2020	NBD/BK/USD/WB/0819
16	2	NOT APPLICABLE	JENNIFER KURUBEIJA	Feb 2020 Salary for Regional Program Administrator	1,367.00	100%	1,367.00	1,367.00	1.00	1,367.00	26/06/2020	NBD/BK/USD/WB/0819
17	2	NOT APPLICABLE	JENNIFER KURUBEIJA	Mar 2020 Salary for Regional Program Administrator	1,367.00	100%	1,367.00	1,367.00	1.00	1,367.00	26/06/2020	NBD/BK/USD/WB/0819

The Nile Basin Discourse (NBD)  
 CIWAMWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

18	2	NOT APPLICABLE	FIDELE NIYIGABA	Jan 2020 Salary-Regional C & M Officer-part of pyt	745.00	100%	745.00	745.00	1.00	745.00	26/06/2020	NBD/BK/USD/WB/0820
19	2	NOT APPLICABLE	FIDELE NIYIGABA	Feb 2020 Salary-Regional C & M Officer-part of pyt	745.00	100%	745.00	745.00	1.00	745.00	26/06/2020	NBD/BK/USD/WB/0820
20	2	NOT APPLICABLE	FIDELE NIYIGABA	Mar 2020 Salary-Regional C & M Officer	1,745.00	100%	1,745.00	1,745.00	1.00	1,745.00	26/06/2020	NBD/BK/USD/WB/0820
21	2	NOT APPLICABLE	MATHIAS NYANZI	Jan 2020 Salary for Regional ICT & SM Officer	1,303.00	100%	1,303.00	1,303.00	1.00	1,303.00	25/06/2020	NBD/BK/USD/WB/0821
22	2	NOT APPLICABLE	MATHIAS NYANZI	Feb 2020 Salary for Regional ICT & SM Officer	1,303.00	100%	1,303.00	1,303.00	1.00	1,303.00	25/06/2020	NBD/BK/USD/WB/0821
23	2	NOT APPLICABLE	MATHIAS NYANZI	Mar 2020 Salary for Regional ICT & SM Officer	1,303.00	100%	1,303.00	1,303.00	1.00	1,303.00	25/06/2020	NBD/BK/USD/WB/0821
24	2	NOT APPLICABLE	HELLEN NATU	Jan 2020 Salary for Regional Manager- part of pyt	600.00	100%	600.00	600.00	1.00	600.00	25/06/2020	NBD/BK/USD/WB/0822
25	2	NOT APPLICABLE	HERBERT WAIRUGALA	Jan 2020 Salary for Regional Manager- part of pyt	1,400.00	100%	1,400.00	1,400.00	1.00	1,400.00	25/06/2020	NBD/BK/USD/WB/0822
26	2	NOT APPLICABLE	HERBERT WAIRUGALA	Jan 2020 Salary-Regional	1,000.00	100%	1,000.00	1,000.00	1.00	1,000.00	25/06/2020	NBD/BK/USD/WB/0822

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

				C & M Officer-part of pyt								
27	2	NOT APPLICABLE	HERBERT WAIRUGALA	Feb 2020 Salary-Regional C & M Officer-part of pyt	1,000.00	100%	1,000.00	1,000.00	1.00	1,000.00	25/06/2020	NBD/BK/USD/WB/0822
28	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-RMEO for Permit Renewal Fees until 31052020	250.00	100%	250.00	250.00	1.00	250.00	25/06/2020	NBD/BK/USD/WB/0822
29	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Security Guard Services for Mar 2020 - Richard	100.00	100%	100.00	100.00	1.00	100.00	25/06/2020	NBD/BK/USD/WB/0822
30	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Security Guard Services for Apr 2020 - Richard	100.00	100%	100.00	100.00	1.00	100.00	25/06/2020	NBD/BK/USD/WB/0822
31	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Security Guard Services for May 2020 - Richard	100.00	100%	100.00	100.00	1.00	100.00	25/06/2020	NBD/BK/USD/WB/0822
32	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt- Cleaning Services for Mar 2020 - Janepher	150.00	100%	150.00	150.00	1.00	150.00	25/06/2020	NBD/BK/USD/WB/0822
33	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt- Cleaning Services for Apr 2020 -Janepher	150.00	100%	150.00	150.00	1.00	150.00	25/06/2020	NBD/BK/USD/WB/0822
34	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt- Cleaning Services for May 2020 - Janepher	150.00	100%	150.00	150.00	1.00	150.00	25/06/2020	NBD/BK/USD/WB/0822

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

35	2	NOT APPLICABLE	LIQUID TELECOMMUNICATIONS LIMITED	6 months Internet Services w.e.f 01/06/20-30/11/20	2,124.00	100%	2,124.00	2,124.00	1.00	2,124.00	25/06/2020	NBD/BK/USD/WB/0823
36	2	NOT APPLICABLE	STANBIC BANK UGANDA LIMITED	Bank Charges for June 2020	173.24	100%	173.24	173.24	1.00	173.24	30/06/2020	NBD/BK/USD/WB/0825
<b>LOCAL CURRENCY</b>												
					<b>UGX</b>		<b>UGX</b>	<b>UGX</b>		<b>USD</b>		
37	2	NOT APPLICABLE	STANBIC BANK UGANDA LIMITED	Bank Charges for April 2020	41,400.00	100%	41,400.00	41,400.00	3,880.00	10.67	30/04/2020	NBD/BK/UGX/WB/0588
38	2	NOT APPLICABLE	STANBIC BANK UGANDA LIMITED	Bank Charges for May 2020	41,400.00	100%	41,400.00	41,400.00	3,880.00	10.67	31/05/2020	NBD/BK/UGX/WB/0589
39	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	200,000.00	100%	200,000.00	200,000.00	3,880.00	51.55	19/06/2020	NBD/BK/UGX/WB/0590
40	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Compound Maintenance costs	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UGX/WB/0590
41	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Taxi Hire-Official Errands in Entebbe+ Kampala	380,000.00	100%	380,000.00	380,000.00	3,880.00	97.94	19/06/2020	NBD/BK/UGX/WB/0590
42	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Fixing a new tap for the office kitchen	30,000.00	100%	30,000.00	30,000.00	3,880.00	7.73	19/06/2020	NBD/BK/UGX/WB/0590

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

43	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	200,000.00	100%	200,000.00	200,000.00	3,880.00	51.55	19/06/2020	NBD/BK/UG X/WB/0590
44	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Processing Certificate of Good Conduct-RMEO	79,400.00	100%	79,400.00	79,400.00	3,880.00	20.46	19/06/2020	NBD/BK/UG X/WB/0590
45	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt-Sanitizing items for office use - COVID-19	62,500.00	100%	62,500.00	62,500.00	3,880.00	16.11	19/06/2020	NBD/BK/UG X/WB/0590
46	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Data for Staff while working from home	180,000.00	100%	180,000.00	180,000.00	3,880.00	46.39	19/06/2020	NBD/BK/UG X/WB/0590
47	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Compound Maintenance costs	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UG X/WB/0590
48	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UG X/WB/0590
49	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Compound Maintenance costs	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UG X/WB/0590
50	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	175,000.00	100%	175,000.00	175,000.00	3,880.00	45.10	19/06/2020	NBD/BK/UG X/WB/0590
51	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Compound Maintenance costs	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UG X/WB/0590

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

52	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	50,000.00	100%	50,000.00	50,000.00	3,880.00	12.89	19/06/2020	NBD/BK/UG X/WB/0590
53	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Purchase of Office Stick Glue	5,000.00	100%	5,000.00	5,000.00	3,880.00	1.29	19/06/2020	NBD/BK/UG X/WB/0590
54	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund - Laminating A4 URA TIN Certificate	1,500.00	100%	1,500.00	1,500.00	3,880.00	0.39	19/06/2020	NBD/BK/UG X/WB/0590
55	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Purchase of Office Serviettes	3,000.00	100%	3,000.00	3,000.00	3,880.00	0.77	19/06/2020	NBD/BK/UG X/WB/0590
56	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refreshments-Staff working meeting-R/Mobilization	95,000.00	100%	95,000.00	95,000.00	3,880.00	24.48	19/06/2020	NBD/BK/UG X/WB/0590
57	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Purchase of Compound Broom for sweeping	8,000.00	100%	8,000.00	8,000.00	3,880.00	2.06	19/06/2020	NBD/BK/UG X/WB/0590
58	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Purchase of Office Consumables	28,700.00	100%	28,700.00	28,700.00	3,880.00	7.40	19/06/2020	NBD/BK/UG X/WB/0590
59	2	NOT APPLICABLE	HERBERT WAIRUGALA	Pyt - Prepaid Units of Power (YAKA) for Office Use	200,000.00	100%	200,000.00	200,000.00	3,880.00	51.55	19/06/2020	NBD/BK/UG X/WB/0590
60	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Compound	20,000.00	100%	20,000.00	20,000.00	3,880.00	5.15	19/06/2020	NBD/BK/UG X/WB/0590

*The Nile Basin Discourse (NBD)*  
*CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project*  
*Financial Statements for the year ended 31 December 2020*

				Maintenance costs								
61	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refreshments-Staff working meeting-R/Mobilization	64,000.00	100%	64,000.00	64,000.00	3,880.00	16.49	19/06/2020	NBD/BK/UG X/WB/0590
62	2	NOT APPLICABLE	HERBERT WAIRUGALA	Refund-Purchase of Office Serviettes	4,000.00	100%	4,000.00	4,000.00	3,880.00	1.03	19/06/2020	NBD/BK/UG X/WB/0590
63	2	NOT APPLICABLE	TIGHT SECURITY LIMITED	Pyt for Alarm Sys Maintenance - March 2020	247,800.00	100%	247,800.00	247,800.00	3,880.00	63.87	26/06/2020	NBD/BK/UG X/WB/0591
64	2	NOT APPLICABLE	TIGHT SECURITY LIMITED	Pyt for Alarm Sys Maintenance - April 2020	247,800.00	100%	247,800.00	247,800.00	3,880.00	63.87	26/06/2020	NBD/BK/UG X/WB/0591
65	2	NOT APPLICABLE	TIGHT SECURITY LIMITED	Pyt for Alarm Sys Maintenance - May 2020	247,800.00	100%	247,800.00	247,800.00	3,880.00	63.87	26/06/2020	NBD/BK/UG X/WB/0591
66	2	NOT APPLICABLE	NATIONAL WATER & SEWERAGE CORPORATION	Pyt of Water Bill for Mar + Apr+ May + June 2020	158,828.00	100%	158,828.00	158,828.00	3,880.00	40.94	01/07/2020	NBD/BK/UG X/WB/0592
67	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jan 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,880.00	264.82	01/07/2020	NBD/BK/UG X/WB/0593
68	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional	18,675.70	100%	18,675.70	18,675.70	3,880.00	4.81	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Manager - Jan 2019								
69	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jan 2019	2,378,783.00	100%	2,378,783.00	2,378,783.00	3,714.00	640.49	01/07/2020	NBD/BK/UG X/WB/0593
70	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Feb 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
71	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Feb 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
72	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Mar 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
73	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Mar 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
74	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Apr 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
75	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Manager - Apr 2019								
76	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - May 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
77	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - May 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
78	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jun 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
79	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jun 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
80	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jul 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
81	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Jul 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
82	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Manager - Aug 2019								
83	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Aug 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
84	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Sep 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
85	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Sep 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
86	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Oct 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
87	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Oct 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
88	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Nov 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
89	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593

*The Nile Basin Discourse (NBD)*  
*CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project*  
*Financial Statements for the year ended 31 December 2020*

				Manager - Nov 2019								
90	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Dec 2019	1,027,482.30	100%	1,027,482.30	1,027,482.30	3,714.00	276.65	01/07/2020	NBD/BK/UG X/WB/0593
91	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Regional Manager - Dec 2019	2,397,458.70	100%	2,397,458.70	2,397,458.70	3,714.00	645.52	01/07/2020	NBD/BK/UG X/WB/0593
92	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Jan 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
93	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Feb 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
94	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Mar 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
95	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Apr 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
96	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - May 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
97	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				M & E Officer - Jun 2019								
98	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Jul 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
99	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Aug 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
100	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Sep 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
101	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Oct 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
102	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Nov 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
103	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for M & E Officer - Dec 2019	1,933,014.00	100%	1,933,014.00	1,933,014.00	3,714.00	520.47	01/07/2020	NBD/BK/UG X/WB/0593
104	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Jan 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
105	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Feb 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

106	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Mar 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
107	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Apr 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
108	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - May 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
109	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Jun 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
110	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Jul 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
111	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Aug 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
112	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Sep 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
113	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Oct 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
114	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Nov 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

115	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for F & A Officer - Dec 2019	1,791,977.00	100%	1,791,977.00	1,791,977.00	3,714.00	482.49	01/07/2020	NBD/BK/UG X/WB/0593
116	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Jan 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
117	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Feb 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
118	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Mar 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
119	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Apr 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
120	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - May 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
121	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Jun 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
122	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Administrator - Jul 2019								
123	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Aug 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
124	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Sep 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
125	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Oct 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
126	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Nov 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
127	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution for Prog Administrator - Dec 2019	1,089,983.00	100%	1,089,983.00	1,089,983.00	3,714.00	293.48	01/07/2020	NBD/BK/UG X/WB/0593
128	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution- Comm & Media Officer - Jan 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
129	2	NOT APPLICA BLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution- Comm & Media	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Officer - Feb 2019								
130	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Mar 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
131	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Apr 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
132	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - May 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
133	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Jun 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
134	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Jul 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
135	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Aug 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
136	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Officer - Sep 2019								
137	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Oct 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
138	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Nov 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
139	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-Comm & Media Officer - Dec 2019	1,397,052.00	100%	1,397,052.00	1,397,052.00	3,714.00	376.16	01/07/2020	NBD/BK/UG X/WB/0593
140	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Jan 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
141	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Feb 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
142	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Mar 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
143	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Officer - Apr 2019								
144	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - May 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
145	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Jun 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
146	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Jul 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
147	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Aug 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
148	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Sep 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
149	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Oct 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
150	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593

The Nile Basin Discourse (NBD)  
 CIWA/WB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project  
 Financial Statements for the year ended 31 December 2020

				Officer - Nov 2019								
151	2	NOT APPLICABLE	NATIONAL SOCIAL SECURITY FUND	NSSF Contribution-ICT&S/Media Officer - Dec 2019	1,038,079.00	100%	1,038,079.00	1,038,079.00	3,714.00	279.50	01/07/2020	NBD/BK/UG X/WB/0593
152	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Jan 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
153	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Jan 2019	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594
154	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Feb 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
155	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Feb 2019	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594
156	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Mar 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
157	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594

The Nile Basin Discourse (NBD)

CIWAWB Grant-Engaging Civil Society for Social and Climate Resilience in the Nile Basin Project

Financial Statements for the year ended 31 December 2020

				Manager - Mar 2019								
158	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Apr 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
159	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Apr 2019	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594
160	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - May 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
161	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - May 2019	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594
162	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Jun 2019	2,410,552.80	100%	2,410,552.80	2,410,552.80	3,714.00	649.04	30/06/2020	NBD/BK/UG X/WB/0594
163	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for Regional Manager - Jun 2019	5,624,623.20	100%	5,624,623.20	5,624,623.20	3,714.00	1,514.44	30/06/2020	NBD/BK/UG X/WB/0594
164	2	NOT APPLICABLE	UGANDA REVENUE AUTHORITY	PAYE Contribution for M & E Officer - Jan 2019	4,056,703.00	100%	4,056,703.00	4,056,703.00	3,714.00	1,092.27	30/06/2020	NBD/BK/UG X/WB/0594