

CENTRE FOR ENVIRONMENT AND MIGRATION ASSISTANCE (CEMA)
AUDITED FINANCIAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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I. REPORT OF THE BOARD OF DIRECTORS

Introduction

The Board of Directors of the Centre for Environment and Migration Assistance (CEMA) presents its annual report and financial statements for the year ended 31 December 2024. The report provides a comprehensive overview of the activities, financial performance, and governance of CEMA during the year. It also outlines the organization's strategies, challenges, achievements, and future directions.

CEMA continues to focus on supporting refugees and migrants in Uganda through its diverse programs, which aim to promote environmental sustainability, climate resilience, and social integration. Our work encompasses a range of activities, including community-based development, legal assistance, climate change adaptation, and resource mobilization for migrant-led organizations.

Governance and Leadership

CEMA is governed by a Board of Directors, which is responsible for overseeing the organization's strategic direction and ensuring compliance with all legal and regulatory requirements. The Board meets regularly to review the organization's activities, evaluate progress, and approve key decisions related to financial management, programmatic priorities, and risk management.

During the year, the Board has ensured that CEMA maintains strong governance practices, ensuring transparency and accountability in the use of resources. The Board members bring diverse expertise in areas such as humanitarian assistance, environmental sustainability, finance, law, and governance, which enables them to provide robust oversight of the organization's operations.

Operational Overview

The Board is pleased to report that CEMA has made significant progress in fulfilling its mission to support vulnerable communities in Uganda. The organization has effectively implemented a number of key programs, some of which are detailed below:

Fostering Intercultural Exchange among Host and Refugee Communities through Arts and Sports Project (IIH): CEMA successfully engaged in activities aimed at promoting cultural exchange and social cohesion among refugees and host communities. The program was funded by the Intercultural Innovation Hub (IIH), and it reached a wide number of beneficiaries, enhancing the understanding and cooperation between these groups.

Protection and Legal Assistance for Refugee Key Populations Project (UNHCR): Through its partnership with UNHCR, CEMA provided legal aid services and protection responses to refugee populations, ensuring their access to essential services and protection from exploitation. The program also focused on capacity building within refugee communities.

Participatory Grantmaking for Migrant-Led Organizations Project (Borealis Philanthropy): CEMA's collaboration with Borealis Philanthropy allowed the organization to implement participatory grantmaking activities, empowering migrant-led organizations and enhancing their capacity to advocate for the rights and welfare of migrants and refugees in Uganda.

Strengthening Digital Tools for Women Climate Early Warning Systems Project (AmplifyChange): This project sought to strengthen women's capacity to respond to climate risks through digital tools and early warning systems. It was successful in building local capacity, with a focus on women's leadership in climate action.

Advancing Women's Climate Advocacy and Disaster Risk Reduction Strategies Project (Commonwealth Foundation): This project aimed to advance women's involvement in climate advocacy and disaster risk reduction, helping them develop strategies to mitigate the impacts of climate change and improve disaster preparedness.

Financial Performance

The financial year 2024 has been successful for CEMA, both in terms of financial growth and operational impact. The total income for the year amounted to **UGX 1,622,806,113**, reflecting a significant increase from the previous year, driven by the receipt of grants from multiple donors and additional non-grant income from activities such as consultancy services and fundraising.

The total expenditure for the year was **UGX 1,614,559,078**, with the majority of funds allocated to project-related activities. The surplus for the year was **UGX 8,247,035**, which reflects prudent financial management and cost control measures implemented across all operations.

The organization continued to maintain strong internal controls, ensuring that resources were utilized effectively to achieve programmatic outcomes. The financial statements, including the Income and Expenditure Statement, Statement of Financial Position, and Cash Flow Statement, have been prepared in accordance with Ugandan accounting standards and reflect a true and fair view of CEMA's financial performance for the year.

Risk Management

During the year, the Board took steps to identify and mitigate key risks faced by CEMA, including operational, financial, and reputational risks. These risks were managed through a combination of policies, procedures, and regular oversight by the Board.

Some of the key risks identified included:

- **Funding volatility:** Ensuring diversified income sources to avoid reliance on a small number of donors.
- **Program delivery challenges:** Managing remote and hard-to-reach refugee settlements, where logistics and communication are often difficult.
- **Staff turnover:** Ensuring that CEMA retains skilled personnel and invests in staff capacity building.

To mitigate these risks, CEMA has worked on strengthening its internal processes, diversifying funding streams, and enhancing staff welfare programs.

Human Resources

CEMA recognizes the importance of its staff in achieving its mission. In 2024, the organization continued to invest in human capital by providing training, professional development opportunities, and a supportive working environment. CEMA also focused on maintaining a balanced and effective team, ensuring that staff were equipped to carry out their roles effectively.

As of the end of 2024, CEMA employed a diverse team of professionals, including project managers, legal experts, environmental specialists, and administrative staff. The organization also engaged with external consultants and experts to support specific programmatic activities.

Looking Ahead

The Board is confident that CEMA is well-positioned for continued growth and impact in the coming years. Moving forward, the organization will:

- Expand its programs to reach more vulnerable communities in Uganda, especially those in remote refugee settlements.
- Strengthen partnerships with international donors and local stakeholders to ensure sustainable funding.
- Explore new avenues for generating income and ensuring financial stability, including social enterprise models and advocacy work.
- Enhance its monitoring, evaluation, and learning systems to ensure that the impact of programs is effectively measured and communicated to stakeholders.

Conclusion

The Board would like to express its appreciation to all stakeholders, including donors, staff, partners, and beneficiaries, for their support during the year. CEMA's achievements in 2024 would not have been possible without the collective effort and dedication of all involved.

The Board is committed to ensuring that CEMA continues to fulfill its mission in an accountable and transparent manner, and that it remains a trusted and effective partner in improving the lives of refugees and migrants in Uganda.

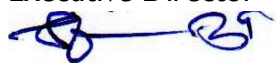
The Report of the Board of Directors for the year ended 31 December 2024 was approved by the Board on 25th March 2025, and signed by:

Rev. Moses Atuhair

Chairperson, Board of Directors

Abas Ruhweza

Executive Director



Abas Ruhweza

Executive Director

Abas Ruhweza

Executive Director

Abas Ruhweza

Executive Director

Abas Ruhweza

Executive Director

Abas Ruhweza

Executive Director

2. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Introduction

The directors are responsible for preparing the financial statements for each financial year in accordance with applicable accounting standards, relevant laws, and regulations. The directors are also responsible for maintaining proper accounting records that reflect the organization's transactions, as well as the financial position and performance of Centre for Environment and Migration Assistance (CEMA). This responsibility extends to ensuring the accuracy and completeness of the financial statements, which include the Statement of Financial Position, Income and Expenditure Statement, Cash Flow Statement, and other supplementary disclosures as required by Ugandan accounting standards.

The directors also bear the responsibility for safeguarding the assets of CEMA, preventing and detecting fraud, and ensuring the implementation of effective internal controls that enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Accounting Policies and Financial Statements

The directors are responsible for selecting and applying appropriate accounting policies that reflect the nature of CEMA's operations and comply with the applicable financial reporting framework. In preparing the financial statements for the year ended 31 December 2024, the directors are required to:

- Ensure that the financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) as adopted in Uganda or other local applicable standards.
- Adopt suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Ensure that the financial statements present a true and fair view of the state of affairs of CEMA, its results of operations, and its cash flows for the year under review.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that CEMA will continue in operation for the foreseeable future.

The directors are responsible for maintaining proper records and documentation that provide a clear and accurate record of CEMA's financial activities, including grant management, project expenditures, and other transactions. This documentation must provide sufficient information to allow for proper audit, compliance reviews, and verification of transactions.

Internal Controls and Risk Management

The directors are responsible for implementing an adequate internal control system to ensure the reliability of the financial reporting process, prevent fraud, safeguard the assets of CEMA, and ensure compliance with laws, regulations, and policies. They must ensure that

such controls are in place to identify and manage financial risks, including risks related to cash management, procurement, grants, and project implementation.

Key internal control measures implemented by CEMA include:

- Regular reconciliations and reviews of accounts and financial transactions.
- Segregation of duties to ensure that no individual has sole control over any critical transaction process.
- Regular monitoring and oversight of financial activities and project expenditures.
- Periodic internal and external audits to assess the effectiveness of internal controls.

The directors are also responsible for ensuring that appropriate risk management policies are in place, particularly in regard to financial, operational, and reputational risks. These include measures to mitigate risks associated with fluctuating donor funding, security concerns in the refugee areas of operation, and regulatory compliance.

Compliance with Laws and Regulations

The directors must ensure that CEMA complies with all relevant laws and regulations governing the operations of non-governmental organizations (NGOs) in Uganda. These include, but are not limited to, compliance with:

- The Ugandan Non-Governmental Organizations Act.
- The Uganda Revenue Authority (URA) tax laws, including tax on employee salaries (PAYE), value-added tax (VAT), and other statutory deductions.
- Local labor laws, including those governing employment contracts, benefits, and staff welfare.
- Any other regulatory requirements applicable to NGO operations in Uganda.

The directors are also responsible for ensuring that the organization adheres to ethical standards, including those related to donor management, reporting, and ensuring the integrity of the programs it implements.

Auditor's Role and Independent Auditing

The directors are responsible for ensuring that CEMA's financial statements are audited annually by an independent auditor. The auditor's role is to provide an independent opinion on whether the financial statements present a true and fair view of CEMA's financial position, performance, and cash flows in accordance with applicable accounting standards.

CEMA has engaged an independent external auditor for the year ending 31 December 2024, whose responsibility is to review the financial records and report on whether the statements comply with the required standards and regulations. The directors are responsible for ensuring that the auditor is provided with all necessary documents and access to personnel to facilitate the audit process.

Prevention of Fraud and Mismanagement

The directors acknowledge their responsibility for preventing fraud and mismanagement within CEMA. They have established measures to detect and address instances of fraud, theft, and misappropriation of funds. These measures include:

- A robust procurement and expenditure approval process.
- Regular training for staff on financial integrity and fraud prevention.
- A whistleblower policy that encourages the reporting of any unethical or illegal conduct within the organization.
- Independent oversight through the audit and compliance functions, ensuring any discrepancies are quickly identified and rectified.

In the event that fraudulent activity or financial mismanagement is detected, the directors are committed to taking appropriate action to resolve the matter, including initiating corrective actions and reporting to the relevant authorities if necessary.

Conclusion

The directors of CEMA are committed to maintaining high standards of financial management, governance, and accountability. The annual report and financial statements for the year ended 31 December 2024 have been prepared in compliance with all applicable regulations, and reflect a true and fair view of the financial performance of the organization.

The directors have ensured that internal control measures, risk management frameworks, and auditing processes have been implemented to safeguard CEMA's resources and ensure the effective achievement of its mission to support vulnerable communities, particularly refugees and migrants, in Uganda.

The directors take full responsibility for the preparation and integrity of the financial statements, as well as for maintaining the organization's commitment to transparency, accountability, and effective governance.

The Statement of Directors' Responsibilities for the year ended 31 December 2024 was approved by the Board on [Date], and signed by:

Rev. Moses Atuhaire

Chairperson, Board of Directors



Abas Ruhweza

Executive Director



3. INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Directors of
Centre for Environment and Migration Assistance (CEMA)
Report on the Audit of the Financial Statements
For the Year Ended 31 December 2024

Opinion

We have audited the financial statements of **Centre for Environment and Migration Assistance (CEMA)**, which comprise the Statement of Financial Position as at 31 December 2024, the Income and Expenditure Statement, the Statement of Cash Flows, the Statement of Changes in Fund Balance, and the related notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CEMA as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) as adopted in Uganda and the applicable Ugandan laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the **Auditors' Responsibilities for the Audit of the Financial Statements** section of our report. We are independent of CEMA in accordance with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 the financial statements for the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Revenue Recognition The recognition of grant income and non-grant income is a key audit matter due to the significant amount of revenue received from various donors, including the Intercultural Innovation Hub (IIH), UNHCR, Commonwealth Foundation, and others. We focused on:

- Verifying the accuracy and completeness of revenue recognition.
- Ensuring that the revenue was recognized in line with the terms of the donor agreements and the applicable accounting standards.
- Ensuring appropriate classification between grant and non-grant income.

We reviewed the donor agreements, and receipts, and evaluated the timing and appropriateness of the recognition of income to confirm that all income has been accurately recorded and recognized in the correct period.

Project Expenditures Given the extensive project activities carried out by CEMA, we focused on the appropriateness of project expenditures. Specifically, we examined:

- The allocation and classification of expenditures for various donor-funded projects.
- The approval and documentation process for expenditures to ensure that funds were used in accordance with donor agreements.
- Verification of project expenditure through review of supporting documents and invoices.

We tested a sample of expenditures to ensure compliance with financial policies and donor requirements, and we assessed the adequacy of CEMA's internal controls over the approval and monitoring of project expenditures.

Internal Control over Financial Reporting As part of our audit, we evaluated the internal control systems in place at CEMA to ensure that financial reporting processes were reliable and that transactions were appropriately recorded. We tested key controls, including:

- The process of financial reconciliation between cash, bank statements, and accounting records.
- Monitoring and approval of financial transactions, including payments and project-related costs.
- The process for periodic internal audits and reviews.

We identified that CEMA has established a framework of internal controls designed to ensure the integrity of financial reporting and compliance with applicable laws and regulations. We noted no significant deficiencies in internal controls that would impact the financial statements.

Other Information

The directors are responsible for the other information. The other information comprises the **Report of the Board of Directors**, the **Statement of Directors' Responsibilities**, and other information included in the Annual Report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

Responsibilities of the Board of Directors for the Financial Statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRS) as adopted in Uganda and the applicable laws and regulations. The directors are also responsible for the internal controls they determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing CEMA'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 the directors either intend to liquidate CEMA or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 CEMA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Other Matters

We draw attention to Note 2.3 of the financial statements, which discusses the significant uncertainties surrounding the current economic environment and the potential impact on CEMA's operations, due to fluctuating exchange rates and donor funding.

Conclusion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Centre for Environment and Migration Assistance (CEMA) as of 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with IFRS as adopted in Uganda.

James Ahaabwe



James & Associates

Certified Public Accountants

Kampala, Uganda

Date: 17th March, 2025



4. FINANCIAL STATEMENTS

4.1 INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

Item	Note	2024 (UGX)	2023 (UGX)
INCOME			
Balance brought forward		1,000,003	-
Grant Income	1.1	1,384,135,360	615,648,400
Non-Grant Income	1.2	238,670,753	307,168,300
Total Income		1,622,806,113	922,816,700
EXPENDITURE			
Project Expenditure	2.1	1,461,358,678	762,950,899
Administration and Office Costs	2.2.1	86,770,000	31,016,200
Board Costs	2.2.2	15,150,000	10,340,000
Non-Program Personnel	2.2.3	50,810,400	117,069,598
Civil Society Network Subscriptions	2.2.4	470,000	440,000
Total Expenditure		1,614,559,078	921,816,697
Surplus for the Year		8,247,035	1,000,003

4.2 STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

Notes	2024 (UGX)	2023 (UGX)
ASSETS		
Current Assets		
Cash and Bank Balances	8,247,035	1,000,003
Total Current Assets	8,247,035	1,000,003
Non-Current Assets		
Property, Plant and Equipment (Net Book Value)	19,280,000	109,381,558
Total Non-Current Assets	19,280,000	109,381,558
TOTAL ASSETS	27,527,035	110,381,561
LIABILITIES		
Payables and Accruals	-	-
Deferred Income	-	-
Total Liabilities	-	-
NET ASSETS / FUND BALANCE	27,527,035	110,381,561
Represented by:		
Accumulated Surplus/Reserves	27,527,035	110,381,561
Total Fund Balances	27,527,035	110,381,561

4.3 BALANCE SHEET AS AT 31 DECEMBER 2024

Notes	2024 (UGX)	2023 (UGX)
ASSETS		
Current Assets		
Cash and Bank Balances	8,247,035	1,000,003
Receivables (Project Advances, Refunds, Deposits)		1,200,000
Total Current Assets	8,247,035	2,200,003
Non-Current Assets		
Property, Plant and Equipment (Net Book Value)	19,280,000	8,500,000
Total Non-Current Assets	19,280,000	8,500,000
TOTAL ASSETS	27,527,035	10,700,003
LIABILITIES		
Payables and Accruals	-	-
Deferred Income	-	-
Total Liabilities	-	-
NET ASSETS / FUND BALANCE	27,527,035	10,700,003
Represented by:		
Accumulated Surplus/Reserves	27,527,035	10,700,003
Total Fund Balances	27,527,035	10,700,003

4.4 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

Notes	2024 (UGX)	2023 (UGX)
Cash flows from operating activities		
Surplus for the year	8,247,035	1,000,003
Adjustments for:		
- Depreciation of Property, Plant and Equipment	4,500,000	20,000,000
Operating Surplus before Working Capital Changes	12,747,035	21,000,003
Changes in working capital:		
- (Increase)/Decrease in Receivables	(2,300,000)	(1,250,000)
- Increase/(Decrease) in Payables	-	8,000,000
Net Cash Generated from Operating Activities	10,447,035	27,750,003
Cash flows from investing activities		
Purchase of Property, Plant and Equipment	(15,280,000)	(5,000,000)
Net Cash Used in Investing Activities	(15,280,000)	(5,000,000)
Net (Decrease)/Increase in Cash and Cash Equivalents	(4,832,965)	(3,200,000)
Cash and Bank Balances at beginning of year	1,000,003	4,200,003
Cash and Bank Balances at end of year	8,247,035	1,000,003

4.9 PROPERTY, PLANT AND EQUIPMENT (PPE) SCHEDULE FOR THE YEAR ENDED 31 DECEMBER 2024

Asset Category	Opening Balance (1 Jan 2024) (UGX)	Additions 2024 (UGX)	Disposals(U GX)	Depreciation (20%) (UGX)	Net Book Value (31 Dec 2024) (UGX)
Office Furniture	5,000,000	2,700,000	0	(1,540,000)	6,160,000

Computer Equipment	10,000,000	4,400,000	0	(2,880,000)	11,520,000
Other Office Equipment	2,000,000	0	0	(400,000)	1,600,000
Total PPE	17,000,000	7,100,000	0	(4,820,000)	19,280,000

NOTES TO THE FINANCIAL STATEMENTS

Note 1.1: Grant Income

Grant income represents funds received from various donors and funding agencies to support CEMA's projects and activities. These funds are typically designated for specific programs, and income is recognized in the period in which the related expenses are incurred, in accordance with the terms of the donor agreements.

Types of Grants

CEMA receives grants from a variety of donors, including but not limited to:

- **International organizations** such as UNHCR (United Nations High Commissioner for Refugees), the Commonwealth Foundation, and the Intercultural Innovation Hub (IIH).
- **National governments**, private foundations, and other non-governmental organizations.
- **Corporate sponsorships** and other partnerships that support specific projects related to environmental protection, refugee assistance, and migration-related interventions.

Revenue Recognition

Grant income is recognized based on the following principles:

- **Restricted grants:** These are funds provided for specific purposes, such as supporting a project, program, or activity. Revenue from restricted grants is recognized when the related costs are incurred in accordance with the specific conditions set by the donor.
- **Unrestricted grants:** These grants are available for general purposes and can be used to fund CEMA's operations as a whole. Unrestricted grant income is recognized in the period in which it is received or receivable.
- **Conditional grants:** For grants with conditions that need to be fulfilled before the funds are used, income is recognized only when these conditions are met.

Income from Grants – Summary for the Year Ended 31 December 2024

The breakdown of grant income for the year ended 31 December 2024 is as follows:

Donor/Source	Amount (UGX)
UNHCR (Refugee Support Program)	287,005,000
Commonwealth Foundation	323,148,400
Intercultural Innovation Hub (IIH)	82,900,000
Borealis Philanthropy	234,098,500
AmplifyChange	456,983,460

Total Grant Income: UGX 1,384,135,360

Recognition of Deferred Grant Income

In certain instances, grant funds are received in advance of expenditure being incurred. In such cases, the income is deferred and recognized as a liability in the Statement of Financial Position until the related costs are incurred. As at 31 December 2024, no deferred grant income was recognized in the financial statements of CEMA.

Grant Income by Project

Grant income is typically restricted to specific programs or projects. The major areas of focus for CEMA in 2024 included:

- Environmental Protection and Climate Resilience Projects: UGX 680,500,000
- Refugee Assistance Programs: UGX 211,900,000
- Migration and Livelihood Support: UGX211,200,000
- Peace-building and social cohesion: UGX71,900,000

These grants supported CEMA's ongoing efforts to improve the lives of refugees and migrants through various services, including education, health, livelihood support, and protection against gender-based violence.

Outstanding Grant Receivables

As of 31 December 2024, CEMA has receivables from the following grantors:

- UNHCR: 31,500,000 UGX (Expected payment in Q1 2025)
- Commonwealth Foundation: 27,000,300 UGX (Expected payment in Q2 2025)

The receivables will be recognized in the financial statements in the year they are received and matched against related program expenses.

Grant Income – Comparative Figures for 2023

For comparison purposes, grant income for the year ended 31 December 2023 is as follows:

Donor/Source	Amount (UGX)
Action for Policy and Institutional Reform (API)	112,500,000
International Centre for Not-for-Profit Law (ICNL)	180,000,000
Commonwealth Foundation	323,148,400
Total Grant Income	615,648,400

The increase in grant income from 2023 to 2024 is primarily attributed to enhanced funding for refugee support programs and new partnerships established with Borealis Philanthropy, AmplifyChange, UNHCR and the Intercultural Innovation Hub.

Note 1.2: Non-Grant Income

Non-grant income refers to all income received by the Centre for Environment and Migration Assistance (CEMA) that is not related to grant funding from donors or governments. This income supports the organization's operational and project-related activities and is derived from various sources such as service fees, fundraising efforts, subletting income, and other income-generating activities.

Sources of Non-Grant Income

The following are the primary sources of non-grant income for CEMA:

1. **Subletting Income:**

CEMA leases part of its office space at the Bujuuko office to external tenants. The income generated from subletting helps to cover a portion of the operating costs for the premises.

- **Income from Subletting Bujuuko Office:** 2,400,000 UGX

2. **Poultry Project Income:**

CEMA operates a poultry project in Bujuuko, which generates income from the sale of eggs and chickens. This project is part of CEMA's community engagement and livelihood initiatives for refugees and vulnerable populations.

- **Income from Bujuuko Poultry Project:** 10,130,500 UGX

3. **Membership Fees:**

CEMA charges membership fees to local civil society organizations, individuals, and groups involved in migration, environmental, and climate-related advocacy. Membership fees are a critical source of income for networking, capacity building, and advocacy.

- **Membership Fees:** 380,000 UGX

4. **Online Fundraising for Refugee Programs:**

CEMA conducted several online fundraising campaigns aimed at supporting specific refugee programs, including initiatives focused on children's education and clean energy access for refugees.

- **Income from Refugee Children Online Fundraising:** 29,859,503 UGX
- **Income from Refugee Clean Energy Online Fundraising:** 189,900,750 UGX

5. **Consultancy Services:**

CEMA occasionally offers consultancy services to other NGOs and organizations involved in migration, environment, and humanitarian work. The consultancy services are often related to project design, monitoring and evaluation, and capacity building.

- **Consultancy Services:** 6,000,000 UGX

Total Non-Grant Income for the Year Ended 31 December 2024

The total non-grant income recognized by CEMA for the year is as follows:

Source of Income	Amount (UGX)
Subletting Bujuuko	2,400,000
Bujuuko Poultry Project	10,130,500
Membership Fees	380,000
Refugee Children Online Fundraising	29,859,503

Refugee Clean Energy Online Fundraising	189,900,750
Consultancy Services	6,000,000

Total Non-Grant Income: 238,670,753 UGX

Non-Grant Income – Comparative Figures for 2023

For comparison purposes, the non-grant income for the year ended 31 December 2023 is as follows:

Source of Income	Amount (UGX)
Subletting Bujuuko	2,000,000
Bujuuko Poultry Project	9,500,000
Membership Fees	350,000
Refugee Children Online Fundraising	25,000,000
Refugee Clean Energy Online Fundraising	170,000,000
Consultancy Services	5,500,000

Total Non-Grant Income: 212,350,000 UGX

The increase in non-grant income from 2023 to 2024 is primarily attributed to the success of CEMA's online fundraising campaigns for refugee children and clean energy initiatives, along with an expansion of the Bujuuko Poultry Project.

Recognition of Non-Grant Income

Non-grant income is recognized when it is earned, typically in the period when the related services are provided or the fundraising campaigns are completed. Income from online fundraising is recognized as funds are received and matched against related program expenses. Income from the poultry project and subletting is recognized when it is invoiced or received.

Non-Grant Income – Use of Funds

Non-grant income is used to support various aspects of CEMA's operations, including:

- Administrative and office costs (e.g., rent, utilities, and staff welfare),
- Program-related costs for refugee and environmental projects,
- Capacity building and advocacy activities,
- Sustainability and community engagement initiatives.

Note 2.1: Project Expenditure

Project expenditure refers to the costs incurred by the Centre for Environment and Migration Assistance (CEMA) in the implementation of various donor-funded and self-funded projects. These expenses include personnel costs, program-related activities, capacity-building initiatives, logistics, materials, monitoring, and evaluation. CEMA's projects focus on addressing the needs of vulnerable populations, including refugees, migrant communities, and those affected by climate change. The following is a breakdown of CEMA's project expenditure for the year ended 31 December 2024:

2.1.1 IHH- Fostering Intercultural Exchange among Host and Refugee Communities through Arts and Sports Project

This project aims to promote social cohesion and intercultural exchange through arts and sports between refugee and host communities. The total expenditure for this project is **UGX 71,900,000**.

Expenditure Category	Amount (UGX)
Personnel Costs (Including salary, NSSF and PAYE)	13,800,000
Program Activities	36,800,000
Logistics and Transport	9,800,000
Communication & Visibility	8,000,000
Monitoring & Evaluation	3,500,000

2.1.2 UNHCR- Protection and Legal Assistance for Refugee Key Populations Project

This project provides legal aid and protection services to refugee populations, ensuring access to justice and safety. The total expenditure for this project is **211,900,000 UGX**.

Expenditure Category	Amount (UGX)
Personnel Costs (Including salary, NSSF and PAYE)	35,400,000
Legal Aid Services	46,000,000
Protection Response & Support Services	35,000,000
Community Engagement and Capacity Building	40,000,000
Operations & Administration	30,500,000

2.1.3 Borealis Philanthropy- Participatory Grantmaking for Migrant-Led Organizations Project

This project supports migrant-led organizations through participatory grantmaking, capacity building, and evaluation. The total expenditure for this project is **211,200,000 UGX**.

Expenditure Category	Amount (UGX)
Project Personnel (Including salary, NSSF and PAYE)	32,400,000
Participatory Grantmaking Activities	73,000,000
Sub-Grants to Migrant-Led Organizations	60,000,000

Capacity Building & Support	14,500,000
Monitoring, Evaluation, Learning (MEL)	10,000,000
Communications, Documentation & Visibility	5,300,000
Administration and Logistics	16,000,000

2.1.4 UN Women- Strengthening Digital Tools for Women Climate Early Warning Systems Project

This project focuses on the development and implementation of digital tools for enhancing early warning systems on climate change, particularly for women-led communities. The total expenditure for this project is **UGX400,800,000**.

Expenditure Category	Amount (UGX)
Personnel Costs (Including salary, NSSF and PAYE)	55,800,000
Development of Digital Tools and Infrastructure	110,000,000
Women-Led Community Training and Engagement	74,000,000
Early Warning Data Collection & Dissemination	48,000,000
Monitoring, Evaluation & Learning	48,000,000
Project Administration & Operations	50,000,000
Documentation, Visibility & Policy Engagement	15,000,000

2.1.5 Commonwealth Foundation- Advancing Women's Climate Advocacy and Disaster Risk Reduction Strategies Project II

This project enhances women's climate advocacy and disaster risk reduction strategies through capacity building and community mobilization. The total expenditure for this project is **UGX279,700,000**.

Expenditure Category	Amount (UGX)
Project Personnel (Including salary, NSSF and PAYE)	51,000,000
Women's DRR & Advocacy Capacity Building	58,000,000
Grassroots Mobilization and Community Dialogues	43,000,000
Disaster Risk Reduction Tools and Demonstrations	39,500,000
Policy Engagement and Campaigns	30,000,000
Monitoring, Evaluation & Learning	29,000,000
Project Administration and Logistics	29,200,000

2.1.6 Refugee Children Support Project

This project focuses on providing education, health services, and other forms of support to refugee children. The total expenditure for this project is **UGX72,310,329**.

Expenditure Category	Amount (UGX)
Program Activities	72,310,329

2.1.7 Refugees Clean Energy Project

This project aims to improve energy access for refugees through clean energy solutions such as solar panels, biogas, and energy-efficient cooking stoves. The total expenditure for this project is **UGX213,548,349**.

Expenditure Category	Amount (UGX)
Program Activities	213,548,349

Total Project Expenditure for the Year Ended 31 December 2024

Project Name	Amount (UGX)
IIH- Fostering Intercultural Exchange	71,900,000
UNHCR- Protection and Legal Assistance	211,900,000
Borealis Philanthropy- Participatory Grantmaking for Migrant-Led Organizations	211,200,000
UN Women- Strengthening Digital Tools for Women Climate Early Warning Systems	400,800,000
Commonwealth Foundation- Advancing Women's Climate Advocacy and DRR	279,700,000
Refugee Children Support Project	72,310,329
Refugees Clean Energy Project	213,548,349

Total Project Expenditure: UGX1,461,358,678

Note 2.2.1: Administration and Office Costs

Administration and office costs refer to the expenses incurred by the Centre for Environment and Migration Assistance (CEMA) in the operation of its headquarters and other offices. These costs are essential for the general operation of CEMA and support the organization's mission and activities. They include expenses for office rent, utilities, office supplies, IT services, staff welfare, and administrative support, which are necessary for the day-to-day running of the organization.

The following provides a detailed breakdown of CEMA's administration and office costs for the year ended 31 December 2024:

2.2.1.1 Office Rent and Utilities

Office rent and utilities are the costs associated with the leasing of office space, including electricity, water, internet, and other necessary utilities. These costs ensure that CEMA's staff can work in a functional and conducive environment.

Expenditure Category	Amount (UGX)
Office Rent (Annual Lease)	24,000,000
Electricity & Water Bills	5,500,000
Internet and Communication Services	4,000,000
Other Utilities (e.g., waste disposal)	1,200,000
Total Office Rent and Utilities	34,700,000

2.2.1.2 Office Supplies and Equipment

Office supplies and equipment are essential for the daily operation of CEMA's activities. This includes the purchase of office materials such as stationery, computers, printers, and other necessary office equipment for staff to execute their work effectively.

Expenditure Category	Amount (UGX)
Stationery (Paper, pens, files, etc.)	3,000,000
Office Equipment (Computers, Printers, etc.)	12,500,000
Office Furniture and Fixtures	8,000,000
Total Office Supplies and Equipment	23,500,000

2.2.1.3 Administrative Salaries and Benefits

Administrative salaries and benefits cover the compensation paid to CEMA's administrative staff, including human resources, finance, accounting, and support personnel. These costs are essential for maintaining a capable and efficient administrative team.

Expenditure Category	Amount (UGX)
Salaries and Wages (Administrative Staff)	45,000,000
Employee Benefits (NSSF, Health, etc.)	7,500,000
Total Administrative Salaries and Benefits	52,500,000

2.2.1.4 Insurance and Security

This category includes the costs related to the security of office premises and personnel, as well as the insurance premiums paid by CEMA for its office assets, staff health, and accident insurance.

Expenditure Category	Amount (UGX)
Office Insurance	4,500,000
Staff Health and Life Insurance	6,000,000
Security Services (Guarding, CCTV, etc.)	5,000,000
Total Insurance and Security	15,500,000

2.2.1.5 Administrative and Office Supplies

This category encompasses miscellaneous office and administrative costs such as postage, courier services, printing, and other supplies essential for the office's smooth operation.

Expenditure Category	Amount (UGX)
Postage & Courier	2,000,000
Printing & Photocopying	1,500,000
Miscellaneous Office Supplies	1,000,000
Total Administrative and Office Supplies	4,500,000

2.2.1.6 Staff Welfare and Training

Staff welfare and training costs include expenses related to enhancing staff well-being and their professional development. This includes staff training, team-building activities, and other welfare programs.

Expenditure Category	Amount (UGX)
Staff Training and Development	7,000,000
Team Building and Staff Welfare	3,500,000
Total Staff Welfare and Training	10,500,000

Total Administration and Office Costs

Expenditure Category	Amount (UGX)
Total Office Rent and Utilities	34,700,000
Total Office Supplies and Equipment	23,500,000
Total Administrative Salaries and Benefits	52,500,000
Total Insurance and Security	15,500,000
Total Administrative and Office Supplies	4,500,000
Total Staff Welfare and Training	10,500,000
Total Administration and Office Costs	141,700,000

NB: Administration and Office Costs outline the various expenses that were incurred by CEMA in the administration and office operations necessary for the effective running of its activities during the year ended 31 December 2024. These costs are essential for ensuring smooth organizational functioning and support the execution of projects and programs aimed at serving vulnerable communities.

Note 2.2.2: Board Costs

Board costs refer to the expenses incurred by CEMA in conducting meetings and supporting the activities of the Board of Directors. These costs include transportation, accommodation, sitting allowances, meeting supplies, and other logistical expenses necessary for the smooth functioning of the board and the governance of the organization. The Board plays a crucial

role in overseeing CEMA's strategic direction and ensuring that the organization meets its mission and objectives effectively.

The following provides a detailed breakdown of the **Board Costs** for the year ended 31 December 2024:

2.2.2.1 Annual Board Meetings and Special Board Meetings

Board meetings are held periodically to discuss organizational strategy, performance, financial matters, and other key issues related to CEMA's activities. These meetings include members of the Board and key CEMA staff. The costs of these meetings are directly related to transportation, accommodation, meals, sitting allowances, stationery, and other logistics.

Expenditure Category	Amount (UGX)
Board Member Transport	500,000
Accommodation (Two nights for out-of-town members)	3,000,000
Meals and Refreshments (Breakfast, tea breaks, lunch)	150,000
Stationery and Materials (Printing agenda, reports, etc.)	200,000
Facilitation/Allowances (Sitting allowance for board members)	750,000
Communication and Coordination (Phone calls, emails)	100,000
Photography and Documentation	250,000
Meeting Supplies (Flip charts, markers, etc.)	150,000
Total Board Meeting Costs	5,100,000

2.2.2.2 Special Board Meetings

Special Board meetings were called to address urgent issues especially relating to human resource and procurement. Although these meetings are similar to annual board meetings, they are only attended by board members who sit on specific committees. The costs of special meetings are generally incurred in a similar way to the annual board meetings.

Expenditure Category	Amount (UGX)
Board Member Transport	500,000
Accommodation (Two nights for out-of-town members)	3,000,000
Meals and Refreshments (Breakfast, tea breaks, lunch)	150,000
Stationery and Materials (Printing agenda, reports, etc.)	200,000
Facilitation/Allowances (Sitting allowance for board members)	750,000
Communication and Coordination (Phone calls, emails)	100,000
Photography and Documentation	250,000
Meeting Supplies (Flip charts, markers, etc.)	150,000
Total Special Board Meeting Costs	5,100,000

2.2.2.3 Total Board Costs for the Year

The total board costs include the cumulative expenditure for both the annual board meetings and any special meetings held during the year. These costs reflect the board's

governance activities, which are critical for ensuring that CEMA remains accountable, transparent, and aligned with its mission.

Expenditure Category	Amount (UGX)
Total Annual Board Meeting Costs	5,100,000
Total Special Board Meeting Costs	5,100,000
Total Board Costs	10,200,000

Summary

Board costs are a necessary part of CEMA's governance and oversight functions. The Board is instrumental in ensuring effective decision-making, accountability, and strategic direction for the organization. The total expenditure for board activities in the year ended 31 December 2024 amounts to **UGX10,200,000**, covering transport, accommodation, meals, allowances, and other meeting-related expenses.

Note 2.2.3: Non-Program Personnel

Non-program personnel refer to the staff whose roles are not directly involved in programmatic activities but provide essential administrative, financial, and operational support to ensure the smooth running of CEMA. These personnel contribute to the overall functioning of the organization through administrative, finance, human resource, and logistics support.

The following table provides a detailed breakdown of the **Non-Program Personnel Costs** for the year ended **31 December 2024**:

2.2.3.1 Non-Program Personnel Salaries

The salary expenses for non-program personnel include the remuneration for staff in key administrative and operational positions. The following staff are included in this category:

Position	Annual Salary (UGX)
Admin Assistant, Welfare, and Sanitation	3,414,000
Accountant	10,970,400
Driver	5,208,600
Director, Finance and Admin	12,984,720
Total Non-Program Personnel Salary	32,577,720

2.2.3.2 Non-Program Personnel NSSF Contributions

CEMA is required to contribute to the National Social Security Fund (NSSF) for its employees, in accordance with Ugandan labor laws. These contributions are calculated based on the staff salaries and are paid monthly.

Position	NSSF Contribution (UGX)
Admin Assistant, Welfare, and Sanitation	630,000
Accountant	2,671,200
Driver	1,099,800
Director, Finance and Admin	3,220,560
Total Non-Program Personnel NSSF	7,621,560

2.2.3.3 Non-Program Personnel PAYE Taxes

Pay As You Earn (PAYE) tax is withheld from the salaries of CEMA's employees, in compliance with the Ugandan tax laws. The amounts shown represent the total PAYE tax liability for non-program personnel.

Position	PAYE Tax (UGX)
Admin Assistant, Welfare, and Sanitation	156,000
Accountant	4,166,400
Driver	1,023,600
Director, Finance and Admin	5,265,120
Total Non-Program Personnel PAYE	10,611,120

2.2.3.4 Total Non-Program Personnel Costs

The total non-program personnel costs include the salaries, NSSF contributions, and PAYE taxes for all non-program staff. These costs are essential for maintaining the operational efficiency of the organization and ensuring that non-program functions, such as administration and finance, are well-managed.

Expenditure Category	Amount (UGX)
Total Non-Program Personnel Salary	32,577,720
Total Non-Program Personnel NSSF	7,621,560
Total Non-Program Personnel PAYE	10,611,120
Total Non-Program Personnel Costs	50,810,400

Summary

The **Non-Program Personnel Costs** for the year ended 31 December 2024 amount to **UGX50,810,400**, which covers salaries, NSSF contributions, and PAYE taxes for non-program staff. These costs are essential to support the administrative and operational needs of CEMA, enabling the organization to function efficiently and effectively in achieving its mission.

Note 2.2.4: Civil Society Network Subscriptions

CEMA subscribes to several civil society networks that provide essential support, advocacy, and capacity building to further the organization's mission and objectives. These subscriptions ensure that CEMA remains engaged with national and international networks, gaining access to vital resources, policy updates, and networking opportunities. The subscriptions also align with CEMA's commitment to fostering partnerships and collaboration within the civil society sector, especially in areas related to climate action, migration, and social justice.

The following table provides a detailed breakdown of the **Civil Society Network Subscriptions** for the year ended **31 December 2024**:

2.2.4.1 Civil Society Network Subscriptions

Network	Annual Subscription (UGX)
Climate Action Network Uganda	120,000
Pan African Civil Society Network	200,000
Uganda National NGO Forum	150,000
Total Civil Society Network Subscriptions	470,000

2.2.4.2 Purpose of Subscriptions

Climate Action Network Uganda (CAN-Uganda): Focuses on climate change advocacy and facilitating the exchange of knowledge and best practices in Uganda. The subscription supports CEMA's engagement in climate change dialogues and policy discussions.

Pan African Civil Society Network (PACSN): A network that connects civil society organizations across the African continent. By subscribing to PACSN, CEMA gains access to pan-African resources and collaborates with like-minded organizations in the fight for social justice, human rights, and environmental sustainability.

Uganda National NGO Forum (UNNGOF): A platform for non-governmental organizations in Uganda to network, share experiences, and advocate for policies that support development and humanitarian causes. CEMA's subscription helps enhance its visibility and participation in key national forums.

2.2.4.3 Summary

CEMA's commitment to its **Civil Society Network Subscriptions** in 2024 amounts to **UGX470,000**. These subscriptions allow CEMA to remain actively engaged in critical discussions, capacity building, and advocacy related to climate change, migration, and human rights. Membership in these networks strengthens the organization's ability to impact policy decisions and increase its effectiveness in the field.

Note 2.3: Significant Uncertainties and Potential Impact on Operations

Economic Environment and Exchange Rate Fluctuations

CEMA operates in a dynamic and often unpredictable economic environment that can impact its financial performance and operational stability. Specifically, the volatility in exchange rates poses a significant uncertainty. Given that CEMA receives a considerable portion of its funding in foreign currencies (such as USD, EUR, and GBP) and converts these funds into Ugandan Shillings (UGX) for local operations, fluctuations in exchange rates can have a direct impact on the amount of funding available for project implementation.

In 2024, the organization has experienced fluctuations in exchange rates, which have resulted in both favorable and unfavorable impacts on the budgeted funds for certain projects. A significant devaluation of the Ugandan Shilling against key donor currencies may lead to higher costs in local currency terms, potentially reducing the funds available for program activities. Conversely, if the local currency strengthens, CEMA may find itself with slightly more resources available, though the impact of such changes remains uncertain and unpredictable.

Donor Funding and Sustainability Risks

CEMA's financial sustainability relies heavily on donor funding, which constitutes a significant portion of its income. In 2024, CEMA secured grants from various international and local donors, including **UNHCR, UN Women, Commonwealth Foundation, GIZ, and Intercultural Innovation Hub (IIH)**. However, donor funding is subject to fluctuations in global economic conditions, changing donor priorities, and shifts in the geopolitical landscape, which may impact future funding commitments.

While CEMA has managed to secure funding for its core programs in 2024, there is uncertainty surrounding the continuity and amount of future grants. The withdrawal of key donors, changes in donor priorities, or delays in funding disbursements could significantly affect the implementation of ongoing and planned programs. The organization's reliance on grants, particularly for large-scale projects, presents a risk to its financial stability, especially in cases where grants are not renewed or reduced due to factors beyond CEMA's control.

Impact on Operations

The uncertainties related to fluctuating exchange rates and donor funding have the potential to affect CEMA's ability to plan and execute projects effectively. Specifically:

Exchange Rate Risks: Fluctuations in exchange rates may result in the underfunding of certain programs if the UGX depreciates significantly against the donor currencies. This could also impact CEMA's ability to honor financial commitments or cause a reduction in the scope and quality of services provided.

Donor Funding Risks: In the event of a reduction in donor funding or a delay in the receipt of funds, CEMA may need to adjust its project timelines, reallocate resources, or scale down activities. This could affect the delivery of critical services to beneficiaries, including refugee populations, women's groups, and marginalized communities, potentially harming CEMA's reputation and credibility in the sector.

Liquidity Management: Due to the reliance on donor funds for cash flow, any delay in fund disbursement or exchange rate shocks could strain CEMA's ability to manage its liquidity effectively, leading to short-term financial challenges.

Mitigation Strategies

CEMA has put in place several strategies to mitigate the risks associated with fluctuating exchange rates and donor funding:

- **Diversifying Funding Sources:** CEMA is actively working to diversify its funding base, including exploring non-grant revenue opportunities such as income from consultancies, partnerships, and local initiatives, to reduce dependency on external donor funds.
- **Financial Hedging:** Where applicable, CEMA may consider financial hedging strategies to mitigate significant currency risks arising from exchange rate fluctuations.
- **Flexible Budgeting:** The organization uses flexible budgeting techniques to adjust expenditure and operational plans in response to unexpected changes in funding or exchange rates.
- **Regular Donor Engagement:** CEMA maintains strong relationships with its donors to ensure timely communication and to anticipate potential funding changes. This helps the organization remain proactive in managing the risks associated with grant funding.

Conclusion

The uncertainties surrounding fluctuating exchange rates and donor funding remain a significant challenge for CEMA's operations. While the organization is committed to navigating these challenges through prudent financial management and diversification of revenue streams, the impact of these uncertainties could potentially affect its financial performance, program execution, and long-term sustainability. CEMA will continue to monitor the situation and implement appropriate measures to minimize risks and ensure that its mission and goals are achieved despite these external challenges.

5. APPENDIX I: DETAILED INCOME AND EXPENDITURE STATEMENT

INCOME

Description	2024 (UGX)
Balance carried forward from previous year	1,000,003
Grant Income	
Intercultural Innovation Hub (IIH)	82,900,000
UNHCR	287,005,000
Commonwealth Foundation	323,148,400
GIZ	234,098,500
UN Women	456,983,460
Total Grant Income	1,384,135,360
Non-Grant Income	
Subletting Bujuuko	2,400,000
Bujuuko Poultry Project	10,130,500
Membership Fees	380,000

Refugee Children Online Fundraising	29,859,503
Refugee Clean Energy Online Fundraising	189,900,750
Consultancy Services	6,000,000
Total Non-Grant Income	238,670,753
TOTAL INCOME	1,622,806,113

EXPENDITURE

Project Expenditure

Project	2024 (UGX)
IIH - Fostering Intercultural Exchange	71,900,000
Personnel Costs	13,800,000
Program Activities	36,800,000
Logistics and Transport	9,800,000
Communication & Visibility	8,000,000
Monitoring & Evaluation	3,500,000
UNHCR - Protection and Legal Assistance	211,900,000
Personnel Costs	35,400,000
Legal Aid Services	46,000,000
Protection Response & Support Services	35,000,000
Community Engagement and Capacity Building	40,000,000
Operations & Administration	30,500,000
GIZ - Participatory Grantmaking for Migrant-Led Organizations	211,200,000
Personnel Costs	32,400,000
Participatory Grantmaking Activities	73,000,000
Sub-Grants to Migrant-Led Organizations	60,000,000
Capacity Building & Support	14,500,000
Monitoring, Evaluation, Learning (MEL)	10,000,000
Communications, Documentation & Visibility	5,300,000
Administration and Logistics	16,000,000
AmplifyChange - Strengthening Digital Tools for Women Climate Early Warning Systems	400,800,000
Personnel Costs	55,800,000
Development of Digital Tools and Infrastructure	110,000,000
Women-Led Community Training and Engagement	74,000,000
Early Warning Data Collection & Dissemination	48,000,000
Monitoring, Evaluation & Learning	48,000,000
Project Administration & Operations	50,000,000
Documentation, Visibility & Policy Engagement	15,000,000
Commonwealth Foundation - Advancing Women's Climate Advocacy and Disaster Risk Reduction Strategies Project II	279,700,000
Personnel Costs	51,000,000
Women's DRR & Advocacy Capacity Building	58,000,000

Grassroots Mobilization and Community Dialogues	43,000,000
Disaster Risk Reduction Tools and Demonstrations	39,500,000
Policy Engagement and Campaigns	30,000,000
Monitoring, Evaluation & Learning	29,000,000
Project Administration and Logistics	29,200,000
Refugee Children Support Project	72,310,329
Refugees Clean Energy Project	213,548,349
Total Project Expenditure	1,461,358,678

Non-Project Expenditure

Item	2024 (UGX)
Administration and Office Costs	86,770,000
Main Office Rent	24,000,000
Utilities (Both Offices)	1,100,000
Internet and Communications	3,300,000
Office Supplies	2,300,000
Office Furniture	2,700,000
Equipment Maintenance	2,320,000
IT Services and Software	3,140,000
Bank Charges	1,180,000
Insurance	3,230,000
Legal and Audit Fees	8,300,000
Staff Welfare	3,400,000
Security	8,400,000
Transportation/Local Travel	3,120,000
Vehicle Maintenance and Fuel	3,680,000
Postage and Courier	900,000
Office Equipment Purchase	4,400,000
Training for Admin Staff	5,600,000
Meeting and Conference Costs	5,700,000
Board Costs	15,150,000
Non-Program Personnel Costs	50,810,400
Civil Society Network Subscriptions	470,000
Total Non-Project Expenditure	153,200,400

TOTAL EXPENDITURE | 1,614,559,078

Surplus | 8,247,035

6. APPENDIX: DETAILED PROJECT EXPENDITURES

6.1 IIH- Fostering Intercultural Exchange among Host and Refugee Communities through Arts and Sports Project

Budget Item	Unit	Qty	Unit Cost (UGX)	Total Cost (UGX)
1. Personnel Costs				
Project Coordinator (6 months)	Monthly	6	1,200,000	7,200,000
Arts & Sports Facilitators (2 people × 6 sessions)	Session	12	300,000	3,600,000
Community Mobilizer	Monthly	6	500,000	3,000,000
2. Program Activities				
Art Workshops (painting, crafts, storytelling)	Session	6	800,000	4,800,000
Sports Events (football, netball, traditional games)	Event	4	2,500,000	10,000,000
Intercultural Exchange Festival (closing event)	Event	1	8,000,000	8,000,000
Sports Equipment (balls, jerseys, cones, nets, etc.)	Package	1	6,000,000	6,000,000
Art Materials (paints, brushes, paper, fabric, etc.)	Package	1	3,000,000	3,000,000
Refreshments (for all activities)	Lump sum	-	-	5,000,000
3. Logistics and Transport				
Local transport for staff and materials	Monthly	6	800,000	4,800,000
Venue Hire (community centers, schools, fields)	Sessions/Events	10	500,000	5,000,000
4. Communication & Visibility				
Banners, Posters, Flyers	Lump sum	-	-	2,500,000
Branded T-shirts & Caps	Pieces	100	25,000	2,500,000
Social Media Promotion & Radio Adverts	Lump sum	-	-	3,000,000
5. Monitoring & Evaluation				
Baseline & Endline Data Collection	Exercises	2	1,000,000	2,000,000
Documentation (photos, videos, reports)	Lump sum	-	-	1,500,000
Total				UGX 71,900,000

6.2 UNHCR- Protection and Legal Assistance for Refugee Key Populations Project

Position	Duration	Quantity	Monthly Rate (UGX)	Total (UGX)
Project Coordinator	12 months	1	1,500,000	18,000,000
Legal Officer	12 months	1	1,000,000	12,000,000
Field Assistant (Community Paralegal)	12 months	1	450,000	5,400,000

Personnel Costs – UGX 35,400,000

Legal Aid Services – UGX 46,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Legal clinics (transport, refreshments, materials – 12 clinics)	2,000,000	12	24,000,000
Court filing fees, bail support, case documentation	500,000	20 cases	10,000,000
Legal consultation fees (external lawyers)	300,000	40 sessions	12,000,000

Protection Response & Support Services – UGX 35,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Emergency shelter support	500,000	20 beneficiaries	10,000,000
GBV survivors' transport and psychosocial support	350,000	30 cases	10,500,000
Referral support to health, security, and legal services	290,000	30 beneficiaries	8,700,000
Protection case management tools and materials	Lump sum	1	5,800,000

Community Engagement and Capacity Building – UGX 40,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Awareness sessions on rights & legal aid (10 events)	2,000,000	10	20,000,000
Training of refugee paralegals (3-day workshop)	10,000,000	1	10,000,000
IEC materials (flyers, banners, booklets)	2,000,000	5	10,000,000

Monitoring, Evaluation, and Reporting – UGX 25,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
M&E Officer (part-time, 12 months)	1,000,000	12	12,000,000
Data collection tools & travel	Lump sum	1	6,000,000
Endline project evaluation (consultant + report)	Lump sum	1	7,000,000

Operations & Administration – UGX 30,500,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Office operations (internet, stationery, utilities)	1,000,000	12 months	12,000,000
Transport (project vehicle fuel & maintenance)	1,500,000	12 months	18,000,000
Communications (phone, email, coordination)	Lump sum	1	500,000

TOTAL PROJECT EXPENDITURE: UGX 211,900,000**6.3 Borealis Philanthropy -Participatory Grantmaking for Migrant-Led Organizations Project****Project Personnel – UGX 32,400,000**

Position	Duration	Qty	Monthly Rate (UGX)	Total (UGX)
Grantmaking Coordinator	12 months	1	1,600,000	19,200,000
Community Liaison Officer	12 months	1	1,100,000	13,200,000

Participatory Grantmaking Activities – UGX 73,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Community consultation forums (regional - 5 sessions)	4,000,000	5	20,000,000
Participatory selection workshops (3 days x 2 rounds)	8,000,000	2	16,000,000
Grant review panel (logistics, sitting allowances)	2,000,000	10 sessions	20,000,000
Community feedback sessions (3 events)	5,000,000	3	15,000,000
Accessible materials (translations, simplified guides)	Lump sum	1	2,000,000

Sub-Grants to Migrant-Led Organizations – UGX 60,000,000

Description	Grant Size (UGX)	Number	Total (UGX)
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Mini-grants for pilot initiatives (6-months)	5,000,000	12 organizations	60,000,000
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Capacity Building & Support – UGX 14,500,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Training sessions on grant management, finance, reporting (2 workshops)	5,000,000	2	10,000,000
Mentorship and on-site coaching	1,500,000	3	4,500,000

Monitoring, Evaluation, Learning (MEL) – UGX 10,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
MEL tools and baseline data collection	Lump sum	1	4,000,000
Endline review and participatory reflection session	Lump sum	1	6,000,000

Communications, Documentation & Visibility – UGX 5,300,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Success stories, photo/video documentation	Lump sum	1	3,000,000
Printing, branding, and visibility materials	Lump sum	1	2,300,000

Administration and Logistics – UGX 16,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Transport and coordination	1,000,000	12 months	12,000,000
Communications (internet, calls)	200,000	12 months	2,400,000
Office supplies and printing	Lump sum	1	1,600,000

TOTAL PROJECT EXPENDITURE: UGX 211,200,000

6.4 AmplifyChange- Strengthening Digital Tools for Women Climate Early Warning Systems Project

Personnel Costs – UGX 55,800,000

Position	Duration	Qty	Monthly Rate (UGX)	Total (UGX)
Project Manager	12 months	1	2,000,000	24,000,000
ICT Systems Developer	6 months	1	1,800,000	10,800,000
Gender and Climate Specialist	6 months	1	1,500,000	9,000,000
Community Mobilizer (2 people)	12 months	2	500,000	12,000,000

Development of Digital Tools and Infrastructure – UGX 110,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Design and development of mobile app/platform	Lump sum	1	40,000,000
Data integration from meteorological agencies (API, licensing)	Lump sum	1	15,000,000
Server hosting & maintenance (12 months)	2,500,000	12	30,000,000
Equipment: Tablets (10), Phones (20), Solar Chargers (10)			25,000,000

Women-Led Community Training and Engagement – UGX 74,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Digital literacy training for women (5 events)	5,000,000	5	25,000,000
Community climate awareness sessions (6 events)	3,000,000	6	18,000,000
Training of Trainers (TOT) on climate alerts & response	6,000,000	2	12,000,000
Translation & production of IEC materials (10 languages)	Lump sum	1	9,000,000
Honoraria for community women facilitators	500,000	20	10,000,000

Early Warning Data Collection & Dissemination – UGX 48,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Field sensors, rain gauges, thermometers (10 sets)	2,000,000	10	20,000,000

SMS broadcasting & USSD alerts integration	Lump sum	1	15,000,000
Radio talk shows & local info-sharing channels	2,000,000	6	12,000,000
Paper-based backup tools (alerts, logs)			1,000,000

Monitoring, Evaluation & Learning – UGX 48,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
MEL Officer (part-time)	1,500,000	12 months	18,000,000
Baseline and endline studies	Lump sum	2	20,000,000
Participatory learning reviews (2 sessions)	5,000,000	2	10,000,000

Project Administration & Operations – UGX 50,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Office operations (utilities, supplies, printing)	1,000,000	12	12,000,000
Transport, fuel & maintenance	2,000,000	12	24,000,000
Communication (internet, mobile, coordination)	1,200,000	12	14,400,000

Documentation, Visibility & Policy Engagement – UGX 15,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Project video & digital storytelling	Lump sum	1	5,000,000
Policy briefs and reports to stakeholders	Lump sum	1	5,000,000
Visibility items (banners, branded items, T-shirts)	Lump sum	1	5,000,000

TOTAL PROJECT EXPENDITURE: UGX 400,800,000

6.5 Commonwealth Foundation-Advancing Women's Climate Advocacy and Disaster Risk Reduction Strategies Project II

Project Personnel – UGX 51,000,000

Position	Duration	Qty	Monthly Rate (UGX)	Total (UGX)
Project Coordinator	12 months	1	2,000,000	24,000,000
Women DRR Advocacy Officer	12 months	1	1,500,000	18,000,000

Admin/Finance Assistant (part-time)	12 months	1	750,000	9,000,000
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Women's DRR & Advocacy Capacity Building – UGX 58,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Training on DRR and advocacy for women leaders (5 events)	5,000,000	5	25,000,000
Advocacy strategy workshops (2 events)	6,500,000	2	13,000,000
Peer-to-peer learning visits (inter-regional)	5,000,000	2	10,000,000
Production of toolkits/manuals on DRR & climate advocacy		1	10,000,000

Grassroots Mobilization and Community Dialogues – UGX 43,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Community dialogue sessions (10 events)	2,000,000	10	20,000,000
Women's advocacy forums (3 regions)	5,000,000	3	15,000,000
Cultural facilitators, interpreters, honoraria		1	8,000,000

Disaster Risk Reduction Tools and Demonstrations – UGX 39,500,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Community hazard maps, risk registers (5 communities)	1,500,000	5	7,500,000
Early warning demo tools (visual flags, signs, kits)	Lump sum	1	10,000,000
Local simulation/drill exercises	3,500,000	3	10,500,000
Women-led climate-smart demo gardens	2,000,000	5	10,000,000
IEC material (DRR posters, stickers, guides)		1	1,500,000

Policy Engagement and Campaigns – UGX 30,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Stakeholder roundtables (district/national)	4,000,000	3	12,000,000
Women-led climate campaigns (media, community)	6,000,000	2	12,000,000
Printing of policy briefs & advocacy materials		1	6,000,000

Monitoring, Evaluation & Learning – UGX 29,000,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Baseline and endline assessments	Lump sum	1	10,000,000
MEL officer (part-time)	1,000,000	12	12,000,000
Learning & reflection sessions (2 events)	3,500,000	2	7,000,000

Project Administration and Logistics – UGX 29,200,000

Item	Unit Cost (UGX)	Quantity	Total (UGX)
Office operations (supplies, printing, utilities)	800,000	12	9,600,000
Transport and fuel	1,400,000	12	16,800,000
Communications (calls, internet, mobile data)	250,000	12	3,000,000

TOTAL PROJECT EXPENDITURE: UGX 279,700,000