



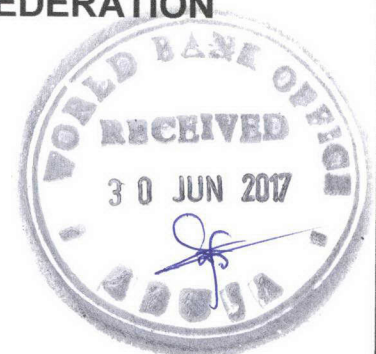
THE WORLD BANK

HIV/AIDS PROGRAM DEVELOPMENT PROJECT II (NACA)
(WORLD BANK ASSISTED)

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28th FEB., 2017

AUDITED BY

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION
Plot 273, Central Business District,
Abuja



Public Disclosure Authorized
Public Disclosure Authorized
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Public Disclosure Authorized

HIV/AIDS PROGRAMME DEVELOPMENT PROJECT II

FINANCIAL STATEMENTS FOR THE PERIOD ENDED 28TH FEBRUARY 2017

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HIV/AIDS PROGRAMME DEVELOPMENT PROJECT II
FINANCIAL STATEMENT FOR THE PERIOD ENDED 28th FEBRUARY 2017
CORPORATE INFORMATION

MEMBERS OF THE PROJECT MANAGEMENT TEAM

- | | | |
|-----|----------------------------|-----------------------------------|
| 1. | Dr. Sani Aliyu | Project Manager |
| 2. | Dr. Emmanuel Alhassan | Project Manager[Alternate]CMO |
| 3. | Oluwakemi Ladeinde | Community Mobilization Officer |
| 4. | Ishaya Dawha | Procurement officer |
| 5. | Dr. Kayode Ogungbemi | Monitoring and Evaluation |
| 6. | Adeoye Ibrinke | Monitoring &Evaluation[Alternate] |
| 7. | Nsikak Ebong <i>FCA</i> | Project Accountant |
| 8. | Hakeem Sulaimon <i>ACA</i> | Project Accountant[Alternate] |
| 9. | Mrs. Nne Uwa Samuel | Internal Auditor |
| 10. | Mustapha Ya'u <i>CNA</i> | Internal Auditor[Alternate] |

WORLD BANK IN-COUNTRY TEAM

Rachid Benmessâoud	Country Director
Enias Baganizi	Task Team Leader

BANKERS

Central Bank of Nigeria

PROJECT IMPLEMENTATION UNIT ADDRESS

Plot 823 Ralph Shodeinde Street
Central Business District
Abuja

PROJECT SUPERVISING OFFICE

The Presidency
Secretary to the Secretary to the Government of the Federation

AUDITORS:

Office of the Auditor-General for the Federation
Audit House
Plot 273, Samuel Ademulegun Street
Central Business District
P. M. B. 128, Garki, Abuja, Nigeria

OVERVIEW OF HIV/AIDS DEVELOPMENT PROJECTII

The objective of the project is to reduce the risk of HIV infections by scaling up prevention interventions and to increase access to and utilization of HIV counseling, testing, care and support services.

3.1 The key Indicators and the project components that have been agreed for measuring performance of HPDP 2 are described briefly in this chapter. More information on monitoring and evaluation operations can be found in Chapter 12 and the corresponding Annexes. Indicators have been defined in consonance with the Nigeria National Response Information Management Systems (NNRIMS), UNGASS and the World Bank Multi-Country HIV/AIDS Program for Africa (MAP): Accelerating Implementation of National HIV/AIDS Responses (September 2003).

3.2 Project Components

Based on the development objective of the HPDP-2, the three components delineated for the project. are: i) Expanding the Public Sector Response; ii) Expanding the Civil and Private Sector Engagement and Response Through the HIV/ADS Fund (HAF); and iii) Strengthening Mechanisms For Project Coordination And Management at all levels. In recognition of the mixed epidemic in Nigeria, a mixed response approached is being used to address and scale up prevention, care and impact mitigation among high risk groups and the general population that will be identified through National and State-specific high risk mapping and epidemiological analysis.

The main essence of HPDP-2 is to progress towards a more strategic response, based on the commissioning of new epidemiological evidence, that will be used to further underpin strategic direction of programming within all components. To ensure that the response is strategic and evidence-based, the development objective and project components were derived from experiences and lessons from HPDP-1; and based on findings and recommendations of various studies. Key among such studies and reviews are:

PARTICIPATING COMMUNITY DEVELOPMENT AGENCIES (STATES):

The following are participants in the States participated in the HIV/AIDS Programme Development Project II:

- | | | |
|----------------------|--------------------|--------------------|
| 1. Abia State | 2. Adamawa State | 3. Akwa-Ibom State |
| 4. Bauchi State | 5. Bayelsa State | 6. Benue State |
| 7. Cross River State | 8. Ebonyi State | 9. Edo State |
| 10. Enugu State | 11. Ekiti State | 12. Jigawa State |
| 13. Gombe State | 14. Imo State | 15. Kogi State |
| 16. Kebbi State | 17. Katsina State | 18. Kwara State |
| 19. Niger State | 20. Nasarawa State | 21. Ondo State |
| 22. Osun State | 23. Oyo State | 24. Plateau State |
| 25. Taraba State | 26. Yobe | 27. Zamfara State |
| 28. Kano | 29. Borno | 30. Lagos |
| 31. Delta | 32. Anambra | 33. Sokoto. |
| 34. FCT. Abuja | 35. Ogun | 36. Rivers. |
| | | 37. Kaduna. |

OFFICE OF THE AUDITOR-GENERAL FOR THE FEDERATION

DEPARTMENT

HEADQUARTERS:

Audit House,
Plot 273, Samuel Ademulegun Street,
Central Business District,
P.M.B. 128, Garki- Abuja, Nigeria



LAGOS OFFICE :

5, Sir Mobolaji Bank Anthony Street,
P.M.B. 12503
Lagos , Nigeria
Tel:+234(1) 2632335

Ref No.....

Date.....

THE PRINCIPAL OFFICERS (MANAGEMENT),

REPORT OF THE INDEPENDENT AUDIT ON THE FINANCIAL STATEMENTS OF THE HIV/AIDS PROGRAM DEVELOPMENT PROJECT II (NACA) (WORLD BANK ASSISTED)

We have audited the Financial Statements of the HIV/AIDS Program Development Project II (NACA) (World Bank Assisted) for the year ended 28th February, 2017 as set out on pages 6 to 18 which have been prepared on the basis of the Accounting Policies set out in Note 1 on page 19.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management of the Project is responsible for the preparation and fair presentation of the Financial Statements in accordance with the International Public Sector Accounting Standards (IPSAS) accrual and also for instituting such internal controls as the Management determines it necessary to enable the Financial Statements that are free from material misstatement.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an independent opinion on the Financial Statements based on our audit. We conducted the audit of HIV/AIDS Program Development Project II (NACA) in accordance with the International Standards of Supreme audit Institutions (ISSAIs) as promulgated by the International Organisation of Supreme Audit Institutions (INTOSAI). These standards require that we comply with ethical requirement, plan and perform the audit so as to obtain reasonable assurance about whether the Financial Statements free from material misstatements, whether caused by fraud or other irregularity or error.

The procedures selected for obtaining assurance and evidence to support audit opinion depends on the auditors' judgment, including assessment of the risk of material misstatement of the Financial Statements. In making those risk assessment, we considered the Internal Control relevant to HIV/AIDS Program Development Project II (NACA) preparation and fair presentation of the Financial Statements. We also evaluated the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Management, as well as 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 Financial Statements, which are in agreement with the books of account, present a true and fair view of the financial position of HIV/AIDS Program Development Project II (NACA) (World Bank Assisted) as at 28th February, 2017 and of its performance of its operations, changes in net assets, its cash flows for the year ended 28th February, 2017 and have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash, accounting principles generally accepted in Nigeria and in the manner required by the World Bank.

I. A. ADELEYE

For: Auditor-General for the Federation

21st June, 2017

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)

STATEMENT OF FINANCIAL POSITION

FOR THE PERIOD ENDED 28TH FEBRUARY, 2017

	NOTE	28TH FEBRUARY 2017	31ST DECEMBER 2016 NACA N	31ST DECEMBER 2015 NACA N
Fixed Asset	1	70,121,709	70,121,709	70,121,709
Advances	2	66,701,748	89,356,582	27,735,212
Bank Balance	3	107,590,852	144,173,980	70,853,089
Project Development Expenditure	4	3,560,900,847	3,487,933,581	3,118,249,203
Operating Cost	5	532,120,859	478,170,442	276,241,129
WHT Payable	8	0	-	(3,108,712)
		4,337,436,014	4,269,756,294	3,560,091,629
Financed By				
World Bank (IDA) Credit	6	4,280,413,668	4,213,313,668	3,525,065,654
Counterpart Fund	6			-
Other Income	7 & 7a	57,022,346	56,442,625	35,025,975
		4,337,436,014	4,269,756,294	3,560,091,629

THE FINANCIAL STATEMENTS
WERE APPROVED BY THE
MANAGEMENT

National Coordinator..... 

Senior Project Accountant..... 

**NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)
RECEIPT AND PAYMENT
FOR THE PERIOD ENDED 28TH FEBRUARY, 2017**

SOURCE OF FUND	28-Feb 2017	31ST DECEMBER 2016 NACA N	31ST DEC. 2015 NACA N
World Bank IDA	4,280,413,668	4,213,313,668	3,525,065,654
Counterpart Fund			0
Bank Interest			0
Balance as at Jan-2016			
Statement of Expenditure Replenishment			0
Loan			0
Exchange Difference	55,917,674.97	55,339,714.01	0
Others	1,104,671	1,102,911	697,544
	4,337,436,014	4,269,756,294	3,525,763,198
EXPENDITURE			
Civil Work		0	-
Motor Vehicle	12,462,963	12,462,963	12,462,963
Plant and Machinery	11,700,000	11,700,000	11,700,000
Office Equipment	41,362,206	41,362,206	41,362,206
Furniture and fittings	4,596,540	4,596,540	4,596,540
Others	0	0	
Training/Workshops/Seminars- Component 1&3	838,963,098	798,021,484	707,784,254
Consultancy -Local Component 3	228,062,048	196,036,396	61,993,644
Gen. Admin Expenses	3,999,800	1,980,000	570,000
Travelling & Expenses	219,066,350	200,154,145	108,133,590
Meeting	173,256,857	150,817,014	140,355,838
Other operating cost			-
Printings & stationeries	48,009,401	44,122,588	7,204,075
Repairs and Maintenance- Motor Vehicle	6,072,571	6,072,571	9,294,006
Repairs and Maintenance- Office Equipment	11,889,245	9,070,706	6,414,000
Advert and publicity	2,158,728	2,158,728	2,158,728
Insurance policy			-
Consumables	16,554,375	16,554,375	0
Exchange loss			0
Fuel & Lubrication	23,228,949	23,107,120	0
Refreshment/Entertainment			0
Telephone & Courier services			0

Internet Access & Subscription	14,091,667	10,760,667	0
Audit fees	11,476,844	11,476,844	2,000,000
dit expenses0other	316,667		6,305,926
Bank Charges	1,999,407	1,895,684	1,742,400
Tax Charge	0	0	-
HAF Grants	2,493,875,701	2,493,875,701	2,299,054,089
Advance	66,701,748	89,356,582	31,777,852
	4,229,845,162	4,125,582,314	3,454,910,111
	Surplus		
	/ Deficit	107,590,852	144,173,980
			70,853,088

**NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)
CASHF LOW STATEMENTS
FOR THE PERIOD ENDED 28TH FEBRUARY, 2017**

	28-Feb	31ST DECEMBER	31ST DECEMBER
	2017	2016 NACA	2015 NACA
OPERATING ACTIVITIES	N	N	N
Project Development Expenditure	-3,560,900,847	-3,487,933,581	-2,193,709,458
Operating Cost Advance	-532,120,859	-478,170,442	-171,689,684
	-66,701,748	-89,356,582	-17,681,162
	-4,159,723,454	-4,055,460,605	-2,383,080,304
INVESTING ACTIVITIES			
Civil Work	0	0	
Motor Vehicle	-12,462,963	-12,462,963	
Plant and Machinery	-11,700,000	-11,700,000	
office equipment	-41,362,206	-41,362,206	
furniture and fittings	-4,596,540	-4,596,540	-583,017
Other	0	0	0
	-70,121,709	-70,121,709	-583,017
FINANCING ACTIVITIES			
IDA Fund	4,280,413,668	4,213,313,668	2,399,711,323
Counterpart Fund	0	0	
Bank Interest	0	0	
Loan	0	0	
Exchange Difference	55,917,675	55,339,714	
Others	1,104,671	1,102,911	697,500
Cash and cash Equivalent at the beginning			54,107,586
Cash Equivalent at the End	4,337,436,014	4,269,756,293	2,454,516,409
(A+B+C)	107,590,852	144,173,980	70,853,088
REPRESENTED BY:-			
Bank Balances	107,590,852		70,853,088

COMMITMENT LIST		
BENEFICIARY	DESCRIPTION	GROSS AMOUNT (₦)
ELIZADE	Pynt for the supply of 5 utility vehicles	143,444,445.00
ELIZADE	Pynt for the supply of one Toyota Coaster vehicles	50,000,000.00
STEPCHO	Pynt for the supply of safeguard consumables (Hand sanitizers)	15,309,000.00
HARUNA BAHAGO DANBABA	Pynt for consultancy fee and consumables for June - December, 2016	6,300,000.00
SFH	Pynt for service provided in Rivers, Sokoto, Kano, Akwa Ibom, Cross River, Taraba & Kaduna from August 2016 to February 2017	244,672,150.00
APIN	Pynt for service provided in Oyo and Lagos state from August 2016 to February, 2017	75,623,300.00
CCCRN	Pynt for service provided in Imo state from August 2016 to February, 2017	13,832,530.00
STEPCHO	Pynt for the supply of safeguard consumables	8,368,000.00
INTERGLOBAL LIMITED	Pynt for the supply of ICT Equipment to NACA under the HPDP II Project	59,070,560.00
TENDERS TOUCH MULTI	Pynt for the procurement of mobile phones for the Monitoring & Evaluation of Private Health Facilities	8,538,075.00
ALECRAM INTEGRATED SERVICES	Pynt for the procurement of safeguard waste handling equipments	35,204,400.00
IBADAN BUSINESS SCHOOL	Pynt for consultancy fee for capacity building in procurement management	5,330,000.00
GRAND CUBANA NIGERIA	Pynt for hall, lunch & teabreak for the 3 day NACA staff retreat on repositioning & service improvement meeting	4,422,300.00
BOFF AND COMPANY INSURANCE	Pynt for Comprehensive motor Insurance of 6 utility vehicles under the HODP II	12,959,722.26
HERBY INTERNATIONAL	Pynt for printing of Non health sector materials for the Agency	4,875,120.00
GODWIN ODEMEJIE	Pynt for Multimedia Campaign/Demand creation for National Call centre on HIV/AIDS & Related Diseases	11,766,500.00

DOXA	pymt for the hiring of audio visual equipment for 2016 NAC	3,845,000.00
GREEN POINT	Pymt for printing of safeguard log book	6,480,000.00
ROYAL TROPICANA HOTELS	Pymt for Hotel services iro NACA/SACA forum	6,015,693.00
AVO	Pymt for 2nd tranche for data management/assessment of HIV behavioral risk program for key populations	35,423,001.62
SURVITECH	Pymt for procurement & installation of ICT Infrastructure for the wing B of NACA Office	17,100,000.00
BATE COSSE	Pymt for 1st tranche for Media Campaign to increase the uptake of PMTCT services in selected states	7,442,725.00
ZEBRA	Pymt for 3 months extension of Contract Agreement for performance monitoring of CSOs in North Central Zone	24,895,000.00
HUMAN SUPPORT SERVICES	Pymt for 3 months Extension contract iro CSOs monitoring- SS	17,114,500.00
AKKRAL	Pymt for 3 months Extension contract iro CSOs monitoring- NE	20,917,500.00
IBOLDA HEALTH INTERNATIONAL	Pymt for 3 months Extension contract iro CSOs monitoring- SW	16,454,000.00
UBELLE NIGERIA LIMITED	Pymt for reimbursable & remuneration for monitoring of CSOs in NE	18,646,000.00
ECONOMIC AND SOCIAL EMPOWERMENT OF	Pymt for reimbursable & remuneration for monitoring of CSOs in SE	13,212,000.00
GOLD VALUE HOTELS LTD	Pymt for hotel services iro PMTCT in Enugu	3,076,500.00
BANEX INDUSTRIES LTD	Pymt for Hotel services iro PMTCT in Lagos	5,118,000.00
LUTON PARK HOTEL	Pymt for Hotel services iro PMTCT in Akwa Ibom	4,681,110.00
ZECOOL HOTELS LTD	Pymt for Hotel services iro PMTCT in Kaduna	4,733,000.00
ZECOOL HOTELS LTD	Pymt for Hotel services iro HTS in Kaduna	4,678,500.00
HEARTLAND PLACE AND EVENTS	Pymt for hotel services iro HTS in F.C.T	5,777,000.00
HEARTLAND PLACE AND EVENTS	Pymt for hotel services iro PMTCT in F.C.T	6,037,530.00
LELAH VISITORS SUITE	Pymt for hotel services iro PMTCT in	2,890,600.00

LTD	Gombe	
LELAH VISITORS SUITE LTD	Pymt for hotel services iro HTS in Gombe	4,268,200.00
	Pymt for Independent Verification Services for Sept 2016- Feb 2017 in Akwa Ibom State	3,750,000.00
PRIMEDATA CONSULTING LTD	Pymt for Independent Verification Services for Sept to Jan-Feb-2017 in Lagos & Imo State	7,500,000.00
J.P. TAYLOR LTD	Pymt for Independent Verification Services for Sept 2016-Feb. 20017 in Kaduna State	3,750,000.00
INFLUENCE CONSULTS LTD	Pymt for Independent Verification Services for Sept to Dec 2016 in Oyo & Rivers State	7,000,000.00
SURGIGUARD INTEGRATED SERVICE	Pymt for Independent Verification Services for Sept to Dec 2016 in Cross River & Taraba State	7,500,000.00
AK & RIF	Pymt for Independent Verification Services for Nov to Dec 2016 in Benue & Nassarawa State	5,000,000.00
OKPANACHI AND CO	Pymt for Independent Verification Services for Nov to Dec 2016 in FCT	2,500,000.00
UBADAH ABAH	Pymt for Oct to Dec 2016, Jan & Feb 2017 Independent Verification Services in Kano & Sokoto states	7,500,000.00
LIUORUM INTEGRATED SERVICES LTD	Pymt for the provision of 23 Nos. waste collection Equipment (Septic tank) in the NE & NW	29,417,000.00
MENDRIK	Pymt for the provision of 24 Nos. waste collection Equipment (Septic tank) in the SW & NC	30,696,000.00
MENDRIK	Pymt for the provision of 21 Nos. waste collection Equipment (Septic tank) in the SS & SE	26,859,000.00
AVO	Pymt for last tranche for data management/assessment of HIV behavioral risk program for key populations	6,947,053.05
DR JAMES ANENIH	Pymt for lunch & water for tech meeting for assessment of HIV behavioral risk & program along key population	215,000.00

DR EUGENE C.U ONWUKA	Pymt for technical support for documentation of the performance based financing for PMTCT Scale up	846,790.00
OBIALUNAMMA UKAMAKA ONOH	Pymt for technical support for documentation of the performance based financing for PMTCT Scale up	928,906.00
HUMBLE PRINTING PRESS	Pymt for printing of National council of AIDS memoranda 2017	480,000.00
HPDP II audit	Servicing of audit for Audit of HDPD II(15 months Extension)-OAUGF.(\$3150*305)	960,750.00
DR PRISCILLA IBEKWE	Reimbursement for transportation for Advocacy visit to Kano State	36,254.00
EMMANUEL OBADIAH & 2 OTHERS	Pymt for subsistence and transport for PMTCT and HTS training under WB HPDP II	161,517.00
TOTAL VAT AND WHT FOR FACILITIES		13,725,813.00
TOTAL PYMT TO FACILITIES ON PHC	Pymt to Facilities on Private Health Sector	260,790,447.00
IHVN	Pymt for service provided in FCT, Benue and Nasarawa state from August 2016 to February,2017	7,813,550.00
APIN	Pymt for service provided in Oyo and Lagos state from August 2016 to February,2017	8,337,450.00
CCCRN	Pymt for service provided in Imo state from August 2016 to February,2017	2,721,800.00
AJAYI AANULOWAYOMI	Pymt for freshmen during committee report writing meeting for the national council on Aids	160,000.00
ZECOOL HOTELS LTD	Pymt for Hall, Teabreak for National HIV/AIDS data validation & harmonization meeting for health sector (North West & North East)	1,371,375.00
JOHN DANIEL ALHANSSAN	Pymt for consultancy services & communication for the month of Dec 2016,Jan & Feb,2017	1,830,000.00
ABGANN GLOBAL CONCEPT LTD	Pymt for placement of jingle on radio & NTA network news for 2016 National HIV/AIDS Conference	1,368,250.00
VILLA MARINA LTD	Pymt for hall, lunch & teabreak for the planning & orientation meeting on GAP Analysis of identified sites & reporting of finding in Oron	1,590,000.00

QUEENCY PATRICK	Pymt for consultancy services in development of learning sites curriculum and methodology for four states	1,200,000.00
MOHAMMED RAHEEM & 2 OTHERS	Pymt for Refreshment to support the consultant during the process of developing the training manual	75,000.00
MOHAMMED RAHEEM	Pymt for servicing of one day community engagement training manual validation meeting	199,200.00
HOTEL DE HORIZON LTD	Pymt for hall, teabreak & lunch for 1 day validation meeting of the learning sites curriculum for 4 states	324,300.00
EMEKA NSOFOR & 5 OTHERS	Pymt for consultancy fees, accommodation, subsistence & transport for the development of the National strategic framework(NSP)2016 to 2020	9,273,428.96
TREASURES SUITES & CONFERENCES	Pymt for hall, lunch & teabreak for 5 days capacity building for procurement officers on HPDP II	1,880,450.00
FATIMA ZANNA & 15 OTHERS	Pymt for implementation completion report (ICR) writing planning meeting & retreat	2,248,754.40
UCHE NDUKA & 9 OTHERS	Pymt for transport allowance for drivers participating in the National council on Aids meeting	200,000.00
PETER EGENA & 19 OTHERS	Pymt for airtime & transport for committee members of the National council on Aids	350,000.00
OLAOYE TIJESUNIMI & 9 OTHERS	Pymt for transport allowance for ushers during the National council on Aids meeting	150,000.00
ADE-YUSUF ALI & 12 OTHERS	Pymt for transport allowance for protocol & accommodation committee during National council on Aids	180,000.00
DR FUNKE OKI	Pymt for purchase of drugs used National council on Aids	20,980.00
NWAFOR EMEKA & 36 OTHERS	Pymt for DSA, Ticket & Road transport for Q1 NPTWG meeting in 2017	1,732,129.20
MOHAMMED RAHEEM & 37 OTHERS	Pymt for refreshment during committee planning meeting for the National Council on Aids	608,000.00
DR YINKA FALOLA & 53 OTHERS	Pymt for DSA, Ticket & Road transport, local runs & communication for Technical support for the documentation of the performance financing for PMTCT Scale up	6,610,618.40

OMEDE OGU & 38 OTHERS	Pymt for DSA, transport & facilitator fee for training of prisons Health workers on HIV testing services in Gombe state	3,213,528.00
FRANCIS AGBO	Pymt for airfare, subsistence & accommodation for MPPI/DHIS training at delta state	153,907.00
BLISS WORLD RESORT & HOTEL	Pymt for hall, lunch & teabreak for a 3 day meeting of stakeholders to co	1,381,125.00
HOTEL FIDELMA	Pymt for hall, lunch & teabreak for National HIV/AIDS data validation & harmonization meeting for health sector (SS&SE)	1,298,895.00
ZECOOL HOTEL LTD	Pymt for hall, lunch & teabreak for National HIV/AIDS data validation & harmonization meeting for non health sector (Northern states)	984,000.00
HOTEL FIDELMA	Pymt for hall, lunch & teabreak for National HIV/AIDS data validation & harmonization meeting for non health sector (Southern states)	810,900.00
YAHAYA JAMILA	Pymt for air ticket for participating at the National council on Aids meeting	38,000.00
DR ZARAH HARUNA SHAYAU	Pymt for teabreak & lunch for implementation completion report writing planning meeting	41,500.00
ONYX HOTEL & APARTMENTS	Pymt for hall, lunch & teabreak for the 2nd NACA triannual inter-departmental performance tracking forum meeting	419,000.00
HARUNA BAHAGO	Pymt for consultancy service * communication allowance for the month of January & February 2017	1,820,000.00
IYAKWARI LUXURY SUITES	Pymt for hall, lunch & teabreak for World Bank/NACA annual report/appraisal	494,400.00
IFYTEK ELECTRICAL APPLICATIANCE CO	Pymt for the repairs of air conditioners in some offices	240,000.00
AKUMBA BARNABAS	Pymt for consultancy services for the functional upgrade of the eNNRIMS-DHIS Platform	800,000.00
ABGANN GLOBAL CONCEPT LTD	Pymt for the placement of half page black & white newspaper advert on two national dailies (Punch & Daily Trust) & online media campaign for 2016 HIV/AIDS National Conference	346,250.00

JUVACY LUXURY HOTEL LTD	Pymt for hall,lunch & teabreak for national training of trainers on the development pf mobile phones to 390 PHF in 12+1 states	256,000.00
ROSE AKINOLA & 1 OTHER	Pymt for DSA & transport for learning site flag off of implementation	193,950.00
HEARTLAND PLACE AND EVENTS	Pymt for hotel services iro central level training of field supervisor for key population Assessment	2,918,700.00
PAUL SAMUEL DAVID	Pymt for consultancy services iro the development of the learning sites curriculum & mythology for 4 states	1,200,000.00
DR GREG ASHEFOR & 5 OTHERS	Pymt for DSA & transport iro national HIV/AIDS data validation meeting for northern states in kaduna	507,398.40
GRACIOUS HOTEL	Pymt for 1 day residential review meeting for state ministry of youth & NYSC HIV/AIDS desk officers	1,368,360.00
AYILARAN NELSON & 79 OTHERS	Pymt for subsistence & road transport for 1 day review meeting for SMOY & NYSC HIV/AIDS desk officers onanti HIV/AIDS	4,473,912.00
DOGO DORCAS & 28 OTHERS	Pymt for DSA and transport iro training on prevention of mother to child transmission of HIV(PMTCT) in Gombe states	2,576,815.00
GANIYU JAMIU & 45 OTHERS	Pymt for DSA & transport iro training of prisons health workers on HIV testing services (HTS) in Kaduna state	3,988,951.00
IMA JOHN DADA & 48 OTHERS	Pymt for DSA & transport iro training of prisons health workers on HIV testing services (HTS) in FCT	3,934,674.00
JUMAI ADAMU 48 OTHERS	Pymt for Accommodation, subsistence, facilitator fee & transport iro PMTCT in kaduna state	4,206,734.00
BLESSING OJOGBANE & 49 OTHERS	Pymt for DSA & transport iro PMTCT under WB HPDP II in FCT	3,937,941.00
BULUS YUSUF	Pymt for fueling for vehicles for NACA retreat	65,250.00
DAVID ABIMIKU & 14 OTHERS	Pymt for transport for development of user guide & training slides for the non health sector tool	150,000.00
MINKI SUITES LTD	Pymt for hotel services iro implementation completion report writing	1,031,500.00
GRACIOUS HOTEL	Pymt for hotel services iro 1 day residential review meeting for state ministry of youth & NYSC HIV/AIDS desk officers	1,182,840.00

ISHAYA DAWHA	Pynt for workshop materials for capacity building of procurement officers	47,000.00
GREENPOINT GLOBAL SERVICES LTD	Pynt for printing of National strategic plan 2017 to 2021 document	1,820,000.00
VICTORIA CHINWE AGU	Pynt for consultancy services iro borrowers implementation completion report writing	1,001,350.00
AYALLA HOTELS LTD	Pynt for hotel services iro development of user guide & training slide for the non health sector	412,000.00
HADINKAI SUPPORT GROUP & 2 OTHERS	Pynt for support group of PLHIV (follow up) to implement WB HPDP II supported activities	150,000.00
BOLTON WHITE HOTELS & APARTMENTS	Pynt for hotel services iro engagement of national strategic plan (NSP) 2016 to 2020	1,665,000.00
AMGLAD GLOBAL SERVICES LTD	Pynt for distribution of safeguard consumables procured for FMH from FMS Oshodi to the 8 police & prison zonal office	1,490,000.00
CORELPRINT DIGITAL LTD	Pynt for printing of sustainable community engagement strategy & training manual	2,448,400.00
YOHANNA TAUSA SAMBAM	Pynt for workshop materials & communication for FMY & sports to implement WB HDPD II for 1 day annual review meeting of desk officers	37,000.00
LINDA LAN & 1 OTHERS	Pynt for logistic and communication for FMY & sports to implement WB HPDP II support activities	442,900.00
AUGISTINE AGBA	Pynt for servicing of WB FM mission review for 2015 & 2016	103,080.00
SEMLEK RACHEL	Pynt for implementation of WB supported activities for Fed Min of Health	20,000.00
SUNDAY AGBOCHENU ABOJE & 47 OTHERS	Pynt for DSA & transport iro PMCTC in Lagos state	3,944,367.00
CHIKA ABUBAKAR & 36 OTHERS	Pynt for DSA & transport iro procurement officers training (NACA/SACA)	5,685,211.88
ANAMEKWE EMEKA & 35 OTHERS	Pynt for DSA & transport iro PMTCT in Uyo, Akwa Ibom state	3,180,153.00
DR ANYAIKE CHUKWUMA & 32 OTHERS	Pynt for DSA & transport iro PMTCT in Enugu state	2,627,888.00

JOSHUA IDA SAMSON	Pymt for DSA & transport iro development of community engagement strategy training manual	1,571,264.00
MASTERGRAPHICS PRESS	Pymt for printing of key population assessment questionnaire	3,192,000.00
INDEPTH PRECISION CONSULT LTD	Pymt for consultancy iro validation of hotspot for the assessment of key population	9,838,115.00
AVO HEALTH	REIMBURSEABLE FOR SOUVENIRS/INCENTIVE FOR KPA SURVEY	2,607,000.00
		1,481,649,037.17
	Approx. \$/N305	4,857,865.70
USD PAYMENTS		
BENEFICIARY	DESCRIPTION	USD
TRINITY BIOTECH	Supply of Unigold Test kits for the Agency	534,317.56
CHEMBIO	Supply of stat park test kits to NACA	47,282.00
		581,599.56

**NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)
NOTE TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 28TH FEBRUARY, 2017**

	28-Feb 2017	31ST DECEMBER 2016	31ST DECEMBER 2015 NACA N
1 Fixed Assets			
Civil Work		0	-
Motor Vehicle	12,462,963	12,462,963	12,462,963.00
Plant and Machinery	11,700,000	11,700,000	11,700,000.00
Office Equipment	41,362,206	41,362,206	41,362,206.00
Office Furniture	4,596,540	4,596,540	4,596,540.00
Others & Investment			
	70,121,709	70,121,709	70,121,709
2 Advances			
Advances	66,701,748	89,356,582	27,735,212
	66,701,748	89,356,582	27,735,212
3 Bank Balance			
Bank and Cash Balances	107,590,852	144,173,980	70,853,088
	107,590,852	144,173,980	70,853,088
Project Development			
4 Expenditure			
Training/Workshops/Seminars- Component 1&3	838,963,098	798,021,484	757,201,470
Consultancy -Local Component 3	228,062,048	196,036,396	61,993,644
HAF-Grants	2,493,875,701	2,493,875,701	2,299,054,089
	3,560,900,847	3,487,933,581	3,118,249,203

5	Operating Cost			
	Gen. Admin Expenses	3,999,800	2,570,520	570,000
	Travelling & Expenses	219,066,350	200,154,145	102,196,056
	Other operating cost			0
	Printings & stationeries	48,009,401	44,122,588	7,204,175
			150,817,014.	
	Meetings	173,256,857	12	140,355,838
	Repairs and Maintenance - Motor vehicle	6,072,571	6,072,571	9,294,006
	Office Running cost	11,889,245	8,480,186	6,414,000
	Advert and publicity	2,158,728	2,158,728	2,158,728
	Internet Access & Subscription	14,091,667	10,760,667	0
	Insurance policy			0
	Consumables & Condoms	16,554,375	16,554,375	0
	Exchange loss			0
	Fuel & Lubrication	23,228,949	23,107,120	0
	Refreshment/Entertainment		0	6,305,926
	Telephone & Courier services			0
	Others	316,667		0
	Audit fees	11,476,844	11,476,844	3,607,697
	Bank Charges	1,999,407	1,895,684	1,742,400
	Tax Charge		0	0
	HAF Grants			
		532,120,859	478,170,442	279,848,826
6	IDA CREDIT			
	Balance as at 1st January		3,525,065,65	
		4,213,313,668	4	1,125,354,331
	IDA Funds	67,100,000	688,248,014	2,399,711,323
	Counterpart Fund		0	0
			4,213,313,66	
		4,280,413,668	8	3,525,065,654
7	Other Income			
	Bank Interest			0
	Statement of Expenditure Replenishment Loan		0	0
	Others	1,104,671	405,411	697,500

405,411 697,500

7a Exchange Difference 55,917,674.97 55,339,714.01 34,328,475

USD- DEBIT IN BANK NOT IN CASHBOOK SCHEDULE						
8	S/N	DATE	PAYEE	SCHEDULE NO.	USD	NARRATION
			WORLDBANK HIV AIDS			
	1	31/01/17	B/O	FT1700900156	70,000.00	MONETIZATION
			CBNINGLA			
	2	28/02/17	B/O	FT1705800226	100,000.00	MONETIZATION
			CBNINGLA			
	3	28/02/17	B/O	FT1705800225	80,000.00	MONETIZATION
			TOTALS		250,000.00	

9 The Project was granted 4 months grace period to finalize the payments of committed and eligible transactions.
Below is the schedule of the transactions and their cost outlay.

SOE-JAN 2016- FEB. 2017									
S/N	Comp	APP. NO.	Date	Civil Works, Goods, Consultancy Services, Trainings, Study Tour and Audit	OPERATING COST	HAF	GROSS TOTAL	REMARK/ REDUCTION	NET TOTAL
		2016							
1	3A	1	03/02/16	118,001.33	16,348.93		134,350.26		134,350.26
2	2A	2	03/02/16	71,929.38	673.66		72,603.04		72,603.04
3	2A	3	14/03/16			453,768.07	453,768.07		453,768.07
4	3A	4	08/04/16	133,116.50	111,867.96		244,984.46		244,984.46
5	2A	5	27/05/16			431,293.25	431,293.25		431,293.25
6	1A	6	13/07/16	100,297.00	10,518.06		110,815.06		110,815.06
7	3A	7	13/07/16	48,098.15	948.62		49,046.77		49,046.77
8	2A	8	13/07/16			14,492.05	14,492.05		14,492.05
9	1A	9	02/08/16	260,988.77	23,431.06		284,419.83		284,419.84
10	3A	10	02/08/16	21,065.20	6,336.98		27,402.18		27,402.18
11	2A	11	02/08/16			18,360.96	18,360.96		18,360.96
12	2A	12	30/08/16			30,544.98	30,544.98		30,544.98
3	3A	13	30/08/16	42,661.08	20,200.71		62,861.79		62,861.79
14	1A	14	30/08/16	29,439.64			29,439.64		29,439.64
15	3A&2A	15	21/09/16	54,383.50		10,173.50	64,557.00		64,557.00
16	3A	16	30/09/16	388,322.91	412.00		388,734.91		388,734.91
17	1A	17	19/10/16	1,000,000.00					-
18	1A,2A,&3A	18	28/11/16	36,082.59	121,890.69	164,435.03	322,408.31	102,408.31	220,000.00
		2017							
1				29,879.31	257,802.08	119,471.40	407,152.79		407,152.79
2				33,711.26	40,447.55	169,593.75	243,752.56		243,752.56
		TOTAL		2,304,386.05	312,628.67	1,123,067.84	2,740,082.56	102,408.31	2,637,674.26

NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)
STATEMENT OF DESIGNATED ACCOUNT IDA
FOR THE PERIOD ENDED 28TH FEBRUARY, 2017

	\$ 2017	\$ 2016	\$ 2015
Opening Balance	78,416	691	503,584
Received in the period:	226,215.69	2,739,876.80	3,171,897
Balance transferred to TSA @opening		580,000	
Interest in the Period	13	64	-
	304,644	3,320,631	3,675,481
USD Bank charges Transferred to Draw Down Account	254,786	(627) (3,241,588)	(3,674,790)
Balance	49,859	78,416	691

1. STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the World Bank-assisted Community and Social Development Project in preparing its project's Financial Statement:

i. Accounting Convention

The accounts are prepared under the historical cost convention

ii. Basis of Accounting

The IPSA's Cash basis is adopted in the preparation of the project's Financial Statements

iii. Inventory

Inventories are valued at the lower of cost and net realizable value

iv. Receivables

Receivables are stated after making specific provision for debts considered doubtful of recovery.

v. Non-Current assets

Non-Current Assets are not depreciated

v. Foreign Currency

Transactions in foreign currencies are converted to Naira at the rates of exchange ruling at the date of each transaction. Balances in foreign currencies are translated to Naira at the exchange rates ruling at the Balance Sheet date and gains or losses arising on translation are credited to or charged to reserve in the period they arise