

WAVERLEY CARE

FORENSIC AUDIT REPORT TO THE BOARD OF DIRECTORS

FOR THE 12 MONTHS ENDED 31 OCTOBER 2012



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6th Floor Unit House
Plot Number BW216
Victoria Avenue
P. O. Box 3038
Blantyre
Malawi

9 October 2013

Attention: [REDACTED]

Waverley Care
1-3 Mansfield Place
EDINBURGH
EH 3 6NB

Dear Sir,

RE: WAVERLEY CARE FUNDING OF THE EKWENDENI HOSPITAL AIDS PROGRAMME (EHAP) FORENSIC AUDIT REPORT

We have completed the forensic audit of the **WAVERLEY CARE FUNDING OF THE EKWENDENI HOSPITAL PROGRAMME** (referred to herein after as "EHAP" or "the programme") for the 12 months ended 31 October 2012.

Background to the forensic audit and terms of reference

You engaged us to carry out this forensic audit of EHAP. Reports sent to Waverley Care appeared to demonstrate that the funding was not spent on the activities specified in the Memorandum of Understanding. Your project evaluation exercise noted shortcomings in terms of delivering the required activities and your key observations were that:-

- Gender based violence and stigmatisation campaigns were not supported by evidence of beneficiaries or application of funds.
- 8 training sessions funded by Waverley Care were claimed to have been held yet only one was held.
- Purchase of condoms was carried out in the previous period and not as reported.
- Reports to other 3 donors were almost identical to that submitted to Waverley Care and sometimes the same photograph was used in more than one report with different narratives given in each report.

You therefore requested us to conduct a forensic audit in order to confirm or dispel the suspicions by performing work that will enable us meet the objectives as listed in the engagement letter dated 26 July 2013.

In the letter of engagement, the following was captured as the scope of work:-

1. Detection and determination of whether there were 5 gender-based violence campaigns conducted.

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Resident Member: [REDACTED]

2. Establishing and/or determining accuracy and basis that 17,174 people were reached during campaigns.
3. Establishing and determining whether 8 trainings were conducted using Waverley Care funding.
4. Establishing whether youth friendly health services training, gender training and formation of Study Circles were carried out.
5. Establishing whether K228,525 worth of condoms were purchased in the reporting period.
6. Determination whether Waverley Care submitted a report which was identical with three other donors.

We make reference to these matters in our findings in the report.

Management's responsibility statement

Management are required to maintain adequate accounting and other records and are responsible for the content and integrity of the financial and other operational information.

Management acknowledges that they are ultimately responsible for the system of internal financial control established by the Programme and place considerable importance on maintaining a strong control environment. To enable the management to meet these responsibilities, it sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Programme and all employees are required to maintain the highest ethical standards in ensuring the Programme's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Programme is on identifying, assessing, managing and monitoring all known forms of risk across the Programme. While operating risk cannot be fully eliminated, the Programme endeavors to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behavior are applied and managed within predetermined procedures and constraints.

Forensic audit approach

For the matters referred to in the terms of the reference we performed the following:

- ❖ Obtained a detailed understanding of the system and transactions surrounding the EHAP activities.
- ❖ Evaluated project activities with a view to identifying weaknesses in the Internal Control System which allowed for fraudulent transactions (if any) to be perpetrated on Waverley Care's funding of the Ekwendeni Hospital Aids Programme (EHAP).
- ❖ Traced accounting entries to supporting document and report on transactions not validated by documents and or determine any loss incurred by Waverley Care on funding of EHAP.

- ❖ Validated the authenticity of the supporting documentation to matters or transactions by:-
 - Comparing filed source documents with standard documentation issued by supplier or signed by project activity recipients to establish legitimacy.
 - Verifying that the existence of supplier, in the jurisdictions and at the time in which expenditure was documented as incurred and was done in accordance with the Memorandum of Understanding.
 - Confirming the reasonability of prices listed on supporting documents.
 - Confirming directly with suppliers of services to establish whether they, indeed, issued out the supporting documentation.
- ❖ Held discussions and interviews with those responsible for Project Implementation, service users, external partners and other necessary Project Monitoring Staff connected to the Malawi project.
- ❖ Confirmed results of discussions held by inspection, questionnaires and other necessary procedures.
- ❖ Exercised a high level of professional skepticism on dealing with the matters referred to.

This report is intended solely for the information and use of Waverley Care and is not intended to be and should not be used by anyone other than the specified party.

Findings

The detailed findings are queued in the same order the relevant audit areas appear in the terms of reference listed above.

Appreciation

We would like to express our appreciation for the co-operation and assistance given to us by management during the conduct of the investigation.

Please do not hesitate to contact us should you need any further information or clarification on the contents of this report.

Yours faithfully,



BDO Chartered Accountants
Malawi

WAVERLEY CARE FUNDING OF THE EKWENDENI HOSPITAL AIDS PROGRAMME

FORENSIC AUDIT REPORT for the 12 months ended 31 October 2012

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1. BACKGROUND TO THE FORENSIC AUDIT

1.1 Waverley Care's Funding

Waverley Care is a Scottish leading charity providing care and support to people living with HIV and Hepatitis C. It has been providing specific services to Africans affected by HIV and this stimulates an interest in supporting work in Africa that addresses HIV prevention and support. In 2009 through the Scottish Government funding Waverley Care began financially supporting a number of grass roots organizations in Malawi to deliver HIV prevention, awareness raising and support activities. Waverley Care is committed to high quality services, efficient use of public money and strong evaluation and monitoring systems.

Ekwendeni Hospital AIDS Programme (EHAP) is one of the beneficiaries of the funding and received a grant of 18,232 British Pounds from Waverley Care for activities in the period November 2011 to October 2012. EHAP is involved in HIV prevention work helping stigmatized groups, promoting better access to HIV services and promoting behavior change to reduce HIV infections and onward transmissions. As part of an evaluation and monitoring system, [REDACTED] was appointed to evaluate the grant of 18,232 British Pounds that EHAP received from Waverley Care. During [REDACTED] visit to EHAP, she identified a number of concerns about the use of the Waverley Care funding as outlined below:

- EHAP manager reported that 5 gender based violence campaigns were conducted in 5 different locations but [REDACTED] found evidence of one campaign which covered two areas (Chambo and Chilida).
- EHAP reported that 17,174 people were reached during gender based violence and stigma and discrimination campaigns but [REDACTED] did not receive satisfactory evidence how this was achieved.
- EHAP reported that 8 training sessions were conducted but [REDACTED] found out that it appeared one course took place and it appeared to have been funded by the Malawi Government.
- [REDACTED] reported that training on youth friendly health services; gender and formation of study circles had not been carried out as reported by EHAP.
- EHAP reported that K228,525 worth of condoms were purchased but [REDACTED] understood these condoms were purchased in the previous financial period.
- [REDACTED] noted that the Waverley Care report was identical with three other donors' reports (Church of Scotland, Stephen Lewis Foundation and Sons of Thunder).

1.2 Fraud in general

According to International Standard on Auditing (ISA) 240 paragraph 11, fraud is an intentional act by one or more individuals among management, those charged with governance, employees, or third parties, involving the use of deception to obtain an unjust or illegal advantage. Fraud may occur through fraudulent financial reporting or misappropriation of assets.

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The above mentioned ISA describes fraudulent financial reporting as involving intentional misstatements to deceive financial statement users. Fraudulent financial reporting may be accomplished by, among other ways:-

- Manipulation, falsification (including forgery), or alteration of accounting records or supporting documentation from which the financial statements are prepared.
- Misrepresentation in or intentional omission from, the financial statements of events, transactions or other significant information.

The same ISA also mentions that fraudulent financial reporting often involves management override of controls that otherwise appear to be working effectively.

Fraudulent activities can also be perpetrated by way of misappropriation of the Organization's assets. Misappropriation of assets is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization. Key ways of misappropriating assets include payment for goods or services that an entity does not receive and abuse of assets.

1.3 Limitation of scope on forensic audits

Fraud involves sophisticated and carefully organized schemes designed to conceal it. Some documents may not be deliberately availed in order to conceal irregular activities. Non-availing of information constitutes limitation of scope and hinders the satisfactory execution of a forensic audit. Nonetheless, use is made of other alternative sources of information during the forensic audit engagement.

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2. DETAILED FINDINGS

2.1 To detect and/ or determine if there were 5 gender-based violence campaigns conducted

Findings

There were two gender-based violence and stigma and discrimination campaigns conducted in the period. Areas covered included Chambo, Chilida, Ekwendeni catchment area (which included Ekwendeni trading centre and nursing school), Embombeni and Thimalala areas. Thimalala is an area which is en route to Chambo and Embombeni is ahead of Chambo. Some of the youths at Embombeni who confirmed that the campaign took place included [REDACTED] and [REDACTED] whom we interviewed. At Thimalala we spoke to [REDACTED] who confirmed participating in the campaign and were able to explain what the campaign was all about. [REDACTED] at Ekwendeni Police Station also confirmed that the campaign took place in the areas of Ekwendeni Catchment Area, Chambo, Chilida, Thimalala and Embombeni. He explained that for every campaign conducted the police officers were engaged to participate and bring peace and security in case of disturbances during the campaign. [REDACTED] and [REDACTED] are some of the police officers who confirmed that they were involved during the campaigns. The villagers explained that the campaign included distribution of t-shirts, condoms and they were also given a chance to test for HIV/AIDS during the campaign. The t-shirts were printed at All Design Printers in Mzuzu. (refer annexure 1.1 to 1.2) at a cost of K270,000 (135 t-shirts). Some villagers who received the t-shirts went home and brought their t-shirts which were printed with the words "Stop Gender-Based Violence" on the front and "Tileke Nkhaza M'mabanja" (local language meaning stop violence in families) (refer Annexure 1.3). The t-shirts were distributed to volunteer members who participated in the campaign and were travelling in a lorry making whistle stops in different areas on their way to the five areas stated above. Some of the t-shirts were distributed during the campaigns to people who were able to answer questions on gender-based violence and stigma discrimination.

Opinion

- There were 2 gender based violence and stigma discrimination campaigns in five different locations instead of the said 5.
- Besides Chambo and Chilida other areas covered during the campaigns included Thimalala, Ekwendeni catchment area and Embombeni.
- As part of the campaign EHAP printed 135 t-shirts worth K270, 000.
- The villagers could not give the exact dates or months when the campaigns took place. Whilst others mentioned that it was late 2011, others said it was early 2012.

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2.2 Establishing and/or determining accuracy and basis of how 17,174 people were reached during campaigns

Finding

No evidence is available to prove accuracy or basis of how this number was achieved. There was no written evidence with supplementary information of how this was done.

Opinion

- There is no evidence or any basis stated of how 17,174 people were reached.
- The AIDS Coordinator explained that during campaigns staff is assigned to count and make estimates of people attending at every point they stop.
- An independently verifiable basis should have been established and relevant data compiled and filed detailing number of estimated attendants to each campaign.

2.3 Establishing and determining whether 8 trainings were conducted using Waverley Care's funding

Findings

13 training sessions were conducted in the period. 1 Staff initial training in gender was conducted from 26 to 30 November 2011. 2 Refresher staff trainings were conducted from 26 to 30 March 2012 and from 31 July to 2 August 2012. 2 Youth-friendly trainings were conducted from 3 to 7 December 2011 and from 18 to 22 October 2012. 1 Community leaders training was conducted from 15 to 21 December 2011. 3 youth-friendly promoter's trainings were conducted from 10 to 11 December 2011, from 18 to 22 December 2011 and from 19 to 23 May 2012. Youth trainings in gender were conducted from 3 to 7 January 2012 and from 9 to 14 January 2012. 2 Community facilitators trainings were conducted from 2 to 4 January 2012 and 28 to 30 August 2012.

Initial training in gender took place for 5 days and among the participants included

██████████ and ██████████ who confirmed to have attended the training and received allowances of K1, 500 per day. We verified their identity using voter registration cards (refer Annexure 2.1 to 2.1.2).

Refresher training for hospital staff took place for 3 days. ██████████

██████████ and ██████████ in the first session and ██████████, ██████████ in the second session confirmed to have attended the trainings and received allowances of K1,500 per day. We verified their identity using voter registration cards and hospital identities (refer Annexure 2.2 to 2.2.2).

Community leaders training took place for 5 days and among the participants were ██████████ and ██████████ who confirmed to have participated and received allowances of K1, 500 per day. We verified their identities using voter registration cards (refer Annexure 2.3 to 2.3.2).

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Youth-friendly promoters training took place in four sessions. The following confirmed having attended the sessions and received allowances of K1, 500 per day as follows:

██████████ and ██████████ in first session which took 2 days (refer Annexure 2.4 to 2.4.2)

██████████ and ██████████ in second session which took 5 days (refer Annexure 2.5 to 2.5.2)

and ██████████ in third session which took 5 days. We verified their identity using voter registration cards (refer Annexure 2.6 to 2.6.2).

- 2 Youth training in gender and 2 youth friendly health services trainings also took place (refer point 3.4 below).

Community Facilitator leaders training took place for 3 days and among the participants in the first session were ██████████

and ██████████ (refer Annexure 2.7 to 2.7.2) in second session were ██████████

and ██████████ who confirmed that the training took place for 3 days and they received allowances of K1,500 per day. We verified their identities using voter registration cards (refer Annexure 2.8 to 2.8.2).

Opinion

- 13 training sessions were conducted in the period instead of the 8 that were reported.
- We verified the register of the participants and physically verified sampled participants.

2.4 Establishing occurrence of training in youth friendly health services training, gender training and the formation of Study Circles

Findings

Training for youth in gender matters took place for 5 days. Participants namely ██████████ and ██████████ in the first session (refer Annexure 2.9 to 2.9.2) and ██████████ and ██████████ in the second session attended the training and each confirmed to have received allowances totalling K7,500 for five days at a rate of K1,500 per day (refer Annexure 2.10 to 2.10.2). Only ██████████ had a voter registration identity whilst for the rest of the youth we matched their signatures to the ones on the schedule they signed during the training.

Two youth-friendly trainings in health took place and among the attendants included ██████████, ██████████, ██████████ and ██████████ and in the first session (refer Annexure 2.11 to 2.11.2) and ██████████, ██████████ and ██████████ in the second session (refer Annexure 2.12.2). The participants confirmed to have attended the

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training for five days and received allowances of K7, 500 for five days at a rate of K1, 500 per day. All the mentioned participants in Youth-friendly training had no identities so we matched their signatures to the ones on the schedules signed during the training. The Government of Malawi did not provide any funding to EHAP regarding the AIDS project in the period. All trainings were funded by Waverley Care.

Study Circles are a group of villagers who gather and discuss issues to do with gender-based violence and stigma discrimination and HIV/AIDS. In all the visited areas the villagers interviewed confirmed that Study Circles exist in their villages and comprise of anyone who feels free to gather and discuss or learn. They explained that after the trainings their role in the area they come from is to teach others what they have learned. This is done through the Study Circles. They confirmed that follow-ups are made by staff in the HIV/AIDS department in the villages. Some of the villagers who confirmed this included [REDACTED] and [REDACTED] from [REDACTED], [REDACTED] from Dunduzu area, [REDACTED] from Efelanji area and [REDACTED] from Thimalala area.

Opinion

- 2 youth gender trainings were conducted in the period. (Dates refer point 2.3).
- 2 youth-friendly health services trainings were conducted in the period. (Dates refer point 2.3).
- Study Circles were formed in all the visited villages.

2.5 Establishing whether K228,525 worth of condoms were purchased in the reporting period

Findings

Condoms worthy K228,525 were purchased from Population Services International (PSI) cash sale number 133260. Population Services International is the only supplier in Mzuzu (refer Annexure 3 & 3.1). The purchase was authorised by the Internal Procurement Committee. We visited Population Services International offices and met Mr [REDACTED] the [REDACTED] Officer who confirmed that the transaction took place. Verification was done in Population Services International sales ledger book and it showed that the transaction took place on 12 April 2012 and the cash sale information matched that of EHAP. The procurement committee indicated on the authorising schedule that the activity was for the HIV/AIDS programme. The condoms were distributed to youth resource centres, at the clinic family planning department, villages and some are still used at the hospital for family planning to the HIV patients. During our visit we physically verified that EHAP still had female condoms in stock and the family planning department and ORV bin cards indicated receipt of condoms from the AIDS project. In the previous year condoms worthy K90, 000 were purchased on 24 May 2011 from Population Services International.

Opinion

- The condoms were purchased in the reporting period using Waverley Care's funding.

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- In the previous year condoms worthy K90, 000 were purchased on 24 May 2011 from Population Services International on cash sale number 133157.

2.6 Determination whether Waverley Care submitted a report which was identical with three other donors

Findings

██████████ project deals with Orphans and Vulnerable Children (OVC) and Home Based Care (HBC), their report was about provision of food and nutrition to Community Based Child Care Centres (CBCC), capacity building for Orphan care volunteers in psychosocial, provision of nutrition to Orphans and Vulnerable children and HIV/AIDS patients, provision of school fees to orphans etc. The photos in this report include children feeding porridge and students receiving school supplies. Sons of Thunders project deals with Orphans and vulnerable children programme. Their report was about provision of food to Community Based Child Care Centres, training of volunteers' etc. Church of Scotland also deals with orphans and their report was also about Orphans and Vulnerable Children, Nutrition support and education support. It is Sons of Thunders and Stephen Lewis and Church of Scotland whose reports and photos were identical in most cases but not with Waverly Care report.

As for photos the AIDS coordinator explained that sometimes they use the same photos to different donors just to illustrate the activities that they do because they do not have the equipment to take pictures every time they have a similar event or activity. Some donors like Sons of Thunders request for any other photos recently taken for different activities although they do not belong to their funding or report, so that they can use them for their fundraising. Sons of Thunders volunteer (██████████) visited and worked with them in the EHAP and she wrote a general report of what EHAP were doing whilst she was there. She used photos in the report which she had taken and also some other photos which were in the EHAP Computers. This report in fact acted as a documentary for the programme and it was sent to Sons of Thunder as a general report at the same time as activity report for some of their funding.

Opinion

From the latest reports sent to the other donors we did not identify any similarity with the Waverley Care's report. The activities and photos in the Waverley Care's report are different from the other donors' reports.

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3. RECOMMENDATIONS AND FACILITATION OF MANAGEMENT ACTION PLANS TO ADDRESS POSSIBLE CONTROL WEAKNESSES IN FUTURE

3.1 SEPARATE BANK ACCOUNT

Observation

EHAP does not have a separate account for Waverley Care funds. The funding is mixed with other well wishers fund at National Bank of Malawi, Mzuzu Branch, account number [REDACTED]

Risks identified

Funding can be used for other purposes/activities and not the intended purpose as agreed with the donor.

Recommendations

A separate account should be opened for Waverley Care's funding.

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3.2 BANK RECONCILIATIONS

Observation

Monthly bank reconciliations were not reviewed in some months by the Hospital Accountant. As per EHAP procedures the reconciliations are prepared by the Accounts Assistant. The first review is supposed to be done by the Project Accountant and the second review by the Hospital Accountant. The Hospital Accountant stamp and sign the reconciliation when he has checked it. The following months had no evidence that the Hospital Accountant had checked the reconciliations:

| Months |
|----------------|
| November 2011 |
| December 2011 |
| January 2012 |
| February 2012 |
| March 2012 |
| April 2012 |
| June 2012 |
| September 2012 |
| October 2012 |

Risks identified

Fraud and errors may go undetected.

Recommendation

The Hospital Accountant should review the bank reconciliations and endorse a signature on the reconciliation after review.

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3.3 EXPENDITURE'S PRE-AUTHORISATION

Observation

EHAP did not obtain pre-authorization for some expenditure lines which exceeded their budgeted amounts. Such expenditures included:

| Activity | Actual | Budget | Difference |
|---------------------------------|----------|----------|------------|
| Hospital Staff Refresher Course | K431,100 | K230,600 | K230,600 |
| Condoms | K228,525 | K200,000 | K 28,525 |

Risk identified

Other activities approved by the donor may suffer.

Recommendation

Pre-authorization should be sought for expenditures which are about to exceed the budget.

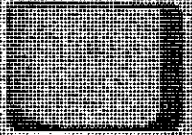
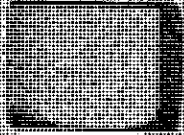
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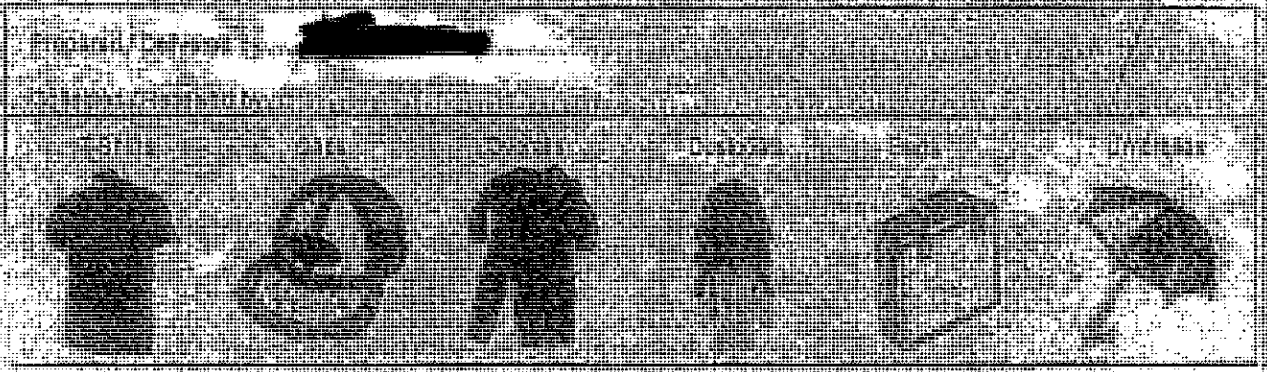
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CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A 092723

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Being cash withdrawn to conduct Refresher Training for Hospital staff. As per attached request. | 163,606.00 | |
| | 163,606.00 | |

AUDITED

Amount in words: One hundred sixty three thousand eight hundred and eight Kwacha only

Mode of payment: Cash..... Cheque No.: 316.....

Checked by: [Signature] Auth. By: [Signature]

Position: SAC Coordinator Position: SAC Coordinator

Date: 21/08/12 Date: 21/08/12

Paid by: [Signature]

Position: SAC Assistant

Date: 21/08/2012

Accounts / to be charged:

Refresher Training 163,606.00
for staff.

| DEBT | CREDIT |
|------|--------|
| | |

CHECKED

21/08/12

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|--------------------------------------|----------|------------|------------|
| Staff Refresher Training (Session 2) | | | |
| [REDACTED] | HOSPITAL | [REDACTED] | [REDACTED] |
| [REDACTED] | HOSPITAL | [REDACTED] | [REDACTED] |
| [REDACTED] | HOSPITAL | [REDACTED] | [REDACTED] |
| [REDACTED] | HOSPITAL | [REDACTED] | [REDACTED] |
| [REDACTED] | NYAMBOSI | [REDACTED] | [REDACTED] |
| [REDACTED] | Nyambosi | [REDACTED] | [REDACTED] |
| [REDACTED] | Mbambosi | [REDACTED] | [REDACTED] |
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CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. AP 92718

NAME OF THE INSTITUTE / DEPARTMENT:.....

PAYEE'S NAME:.....

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Befny cash withdrawal to conduct Refresher training for Hospital staff. As per attached request. | 233,600.00 | |
| | 233,600.00 | |

AUDITED

Amount in words: Two hundred thirty three thousand
Six hundred Ninety only.

Mode of payment: Cash..... Cheque No.: 283

Checked by:..... Auth. By:.....

Position: S.A.O. Position: Treasurer

Date: 29-3-12 Date: 29/03/2012

aid by: [Signature]

Position: A/c Assistant

Date: 29/03/2012

Accounts / to be charged: Hospital staff

| DEBT | CREDIT |
|-------------|--------|
| 233,600 - @ | |

CHECKED

29/03/12

CCAP STUDY OF LIVINGSTONIA

ENVIRONMENTAL SCIENCE
DEPARTMENT
RESEARCH DIVISION

COMMUNITY SERVICE
PAYMENT NUMBER ACCOUNT NUMBER SEASON 2004/05

ISSUES

[REDACTED]

RECEIVED

PAID

[REDACTED]

[REDACTED]

[REDACTED]

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|--------------------------------------|---------------|------------|------------|
| Staff Refresher Training (session 1) | | | |
| [REDACTED] | Andrea Shonga | [REDACTED] | [REDACTED] |
| [REDACTED] | KACHIMBALA | [REDACTED] | [REDACTED] |
| [REDACTED] | NYALEMA | [REDACTED] | [REDACTED] |
| [REDACTED] | Yotamy | [REDACTED] | [REDACTED] |
| [REDACTED] | MAJULWAN | [REDACTED] | [REDACTED] |
| [REDACTED] | wa phyo/ka | [REDACTED] | [REDACTED] |
| [REDACTED] | padera | [REDACTED] | [REDACTED] |
| | | | |
| | | | |
| | | | |



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A 092706

NAME OF THE INSTITUTE / DEPARTMENT:.....

PAYEE'S NAME:.....

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Being Cash withdrawn to conduct Community leaders Training in Gender for 5 days. | 1143,00.00 | PAID |
| AS per attached request. | 1143,00.00 | |

Amount in words: Four hundred and three thousand
one hundred and thirty six only.

Mode of payment: Cash..... Cheque No.: 386 236

Checked by:..... Auth. By:.....

Position: S.A.O...... Position: Asst. Director

Date: 11-12-11..... Date: 14/12/11

Paid by:.....

Position: Asst......

Date: 14/12/11.....

Accounts / to be charged: Community leaders
Training

| DEBT | CREDIT |
|------|----------------|
| | CHECKED |

CC AP SYNDICATE OF LIVING STONIA

TRUSTEES
INDEPENDENT MISSION TRUSTEES
CASE MANAGEMENT
LIVING STONIA PARLIAMENT
REASON FOR TAKING

DATE

NAME OF THE TRUSTEE

ADDRESS

SIGNATURE

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A92705

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|-----------|--------------------|
| Bedding Cash withdrawal to conduct minister training per attached request. | 70,000.00 | |

PAID

Amount in words: Seventy Kwana Cash

Mode of payment: Cash Cheque No.: 235

Checked by: S.A.O. Auth. By: Mrs. Gordenak

Position: 10-12-11 Date: 10/12/11

Paid by: A/C 1384 Date: 10/12/11

Accounts / to be charged: 70,000.00

70,000.00 Training

| DEBT | CREDIT |
|----------------|--------|
| CHECKED | |
| 70,000.00 | |

10/12/11

CCAF SYNOD OF LIVINGSTONIA

ANNOUNCEMENT
GENERAL ASSEMBLY
HIV/AIDS DEPARTMENT

MEMBERS NAME

ADDRESS AND CONTACT INFORMATION

STATUS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

DATE

SIGNATURE

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|---|-----------|------------|------------|
| Youth Friendly Promoters Training (Session 1) | | | |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Timayo | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimilama | [REDACTED] | [REDACTED] |
| [REDACTED] | Timayo | [REDACTED] | [REDACTED] |
| | | | |
| | | | |
| | | | |



**CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA**

PAYMENT VOUCHER No. A 092707

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Baibh Cash withdrawn to conduct Youth Promoters Training As per attached request. | 315,500.00 | |

PAID

Amount in words: *Three hundred fifteen thousand
five hundred KSh only.*

Mode of payment: Cash Cheque No.: *240*

Checked by: Auth. By:

Position: *S.A.O.* Position: *Asst. Secy*

Date: *19-12-11* Date: *19.12.11*

Paid by:

Position: *Asst.*

Date: *19/12/11*

Accounts / to be charged:

| DEBT | CREDIT |
|-------------------|--------|
| <i>315,500.00</i> | |

CHECKED

*Youth Promoters
Training*

19/12/11

CCAF SYNOD OF LIVINGSTONIA

INDEPENDENT MISSION HOSPITAL & PAYMENT IN AID DEPARTMENT

| DATE | PAYMENT MADE TO | AMOUNT | REASON FOR PAYMENT | SIGNATURE |
|------------|-----------------|------------|--------------------|------------|
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

PAID IN FULL

[REDACTED]

[REDACTED]

[REDACTED]

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|---|---------------|------------|------------|
| Youth Friendly Promoters Training (Session 2) | | | |
| [REDACTED] | Kafuluska | [REDACTED] | [REDACTED] |
| [REDACTED] | Simon Hara | [REDACTED] | [REDACTED] |
| [REDACTED] | MEAPAZI NSIMI | [REDACTED] | [REDACTED] |
| [REDACTED] | Simon Hara | [REDACTED] | [REDACTED] |
| [REDACTED] | ALIBAU SIONGA | [REDACTED] | [REDACTED] |
| [REDACTED] | MEAPAZI NSINI | [REDACTED] | [REDACTED] |
| [REDACTED] | William chisi | [REDACTED] | [REDACTED] |
| | | | |
| | | | |
| | | | |

CC AP SYNOB OF LIVINGSTONIA

EVYDENT MASSIS HOSPITAL
CASH PAYMENT
HIV AIDS DEPARTMENT
SESSION 2015/16

SIGNATURE

[REDACTED]

AUDITED

[REDACTED]

| Names of participants verified by BDO | | | |
|---|----------|------------|------------|
| NAME | VILLAGE | IDENTITY | SIGNATURE |
| Youth Friendly Promoters Training (Session 3) | | | |
| [REDACTED] | NYALEMA | [REDACTED] | [REDACTED] |
| [REDACTED] | YAKHUBE | [REDACTED] | [REDACTED] |
| [REDACTED] | Nyalema | [REDACTED] | [REDACTED] |
| [REDACTED] | ZAKHUBE | [REDACTED] | [REDACTED] |
| [REDACTED] | Nyalema | [REDACTED] | [REDACTED] |
| [REDACTED] | Zakhuba | [REDACTED] | [REDACTED] |
| [REDACTED] | Nyalema | [REDACTED] | [REDACTED] |
| [REDACTED] | Kaitenzi | [REDACTED] | [REDACTED] |
| | | | |
| | | | |



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A 92711

NAME OF THE INSTITUTE / DEPARTMENT:.....

PAYEE'S NAME:.....

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|---|------------|--------------------|
| Being cash withdrawn to conduct Community Facilitors training As per attached request. | 150,000.00 | |

AUDITED

Amount in words: One hundred and fifty thousand Kwacha only

Mode of payment: Cash..... Cheque No.: 222

Checked by: [Redacted] Auth. By: [Redacted]

Position: S.A.O. Position: [Redacted]

Date: 3-7-12 Date: 03/01/12

Paid by: [Redacted]

Position: Ac Assistant

Date: 03/01/2012

Accounts / to be charged: Community Facilitors training

1 facilitor

| DEBT | CREDIT |
|----------------|--------|
| CHECKED | |
| 150,000.00 | |

3/01/12

CCAP SYNOD OF LIVINGSTONIA

TRAVEL EXPENSES IN THE
CASH ACCOUNT
FOR THE YEAR ENDED 31
MARCH 2011

AMOUNT

PAID

REMAINDER

[REDACTED]

RECEIVED

PAID

[REDACTED]

[REDACTED]

[REDACTED]

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|------------------------------------|-----------------------|------------|------------|
| Community Facilitators (Session 1) | | | |
| [REDACTED] | VYALEMA | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimbala | [REDACTED] | [REDACTED] |
| [REDACTED] | Kaythari | [REDACTED] | [REDACTED] |
| [REDACTED] | Nakholo (Kumia Pinda) | [REDACTED] | [REDACTED] |
| [REDACTED] | CHIPURMA | [REDACTED] | [REDACTED] |
| [REDACTED] | Chimbala | [REDACTED] | [REDACTED] |
| | | | |



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A192724

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Being cash withdrawn to conduct Community Facilitators training to leaders | 215,280.00 | |
| As per attached request | 215,280.00 | |

PAID

Amount in words: Two hundred and fifteen thousand two hundred and eighty Kwacha only.

Mode of payment: Cash Cheque No. 321

Checked by: [Signature] Position: Coordinator Date: 29/08/12
Auth. By: [Signature] Position: A.D.S. Coordinator Date: 29/08/12

Paid by: [Signature] Position: Asst. Secy Date: 29/08/2012

Accounts / to be charged: Community Facilitators Training

| DEBT | CREDIT |
|------------|--------|
| 215,280.00 | |

CHECKED

29/08/12

CC SP SYNOD OF LIVINGSTONIA

FRANCIS ST. MICKELTHERSTON

CASH PAYMENT

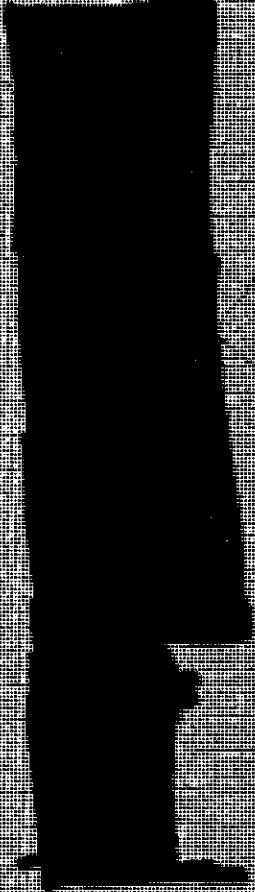
THE AIDS DEPARTMENT

REASON FOR PAYMENT

SIGNATURE

DATE PAYMENT MADE BY

AMOUNT



PAID

PAID



Names of participants verified by BDO.

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|------------------------------------|-----------------|------------|------------|
| Community Facilitators (Session 2) | | | |
| [REDACTED] | Madangombe UH | [REDACTED] | [REDACTED] |
| [REDACTED] | Uyalena | [REDACTED] | [REDACTED] |
| [REDACTED] | Wathanzu | [REDACTED] | [REDACTED] |
| [REDACTED] | VH WILLIAM CHIS | [REDACTED] | [REDACTED] |
| [REDACTED] | A nde la yo | [REDACTED] | [REDACTED] |
| [REDACTED] | Chiyuni Mbiti | [REDACTED] | [REDACTED] |
| [REDACTED] | kachangavi | [REDACTED] | [REDACTED] |
| [REDACTED] | VH NYON | [REDACTED] | [REDACTED] |
| [REDACTED] | paulosi Zamba | [REDACTED] | [REDACTED] |
| [REDACTED] | VH DONALD | [REDACTED] | [REDACTED] |



**CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA**

PAYMENT VOUCHER No. A 92710

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|---|------------|--------------------|
| Being Cash withdrawn to conduct Youth training in Gender issues for 5 days. | 303,980.00 | |
| As per attached request. | 303,980.00 | |

PAID

Amount in words: Three hundred forty three thousand
nine hundred and fifty Kwacha only.

Mode of payment: Cash..... Cheque No.: 245

Checked by: [Redacted] Auth. By: [Redacted]

Position: S.A.O. Position: [Redacted] Coordinator

Date: 1-1-12 Date: 01/01/12

Paid by: [Redacted]

Position: [Redacted] Assistant

Date: 01/01/2012

Accounts / to be charged

Youth Training
in Gender 303,980.00

| DEBT | CREDIT |
|----------------|--------|
| CHECKED | |

1/01/12

CLAP SYNOD OF LIVINGSTONIA

EXHIBITION MANSION HOSPITAL

CASH PAYMENT

HEALTH DEPARTMENT

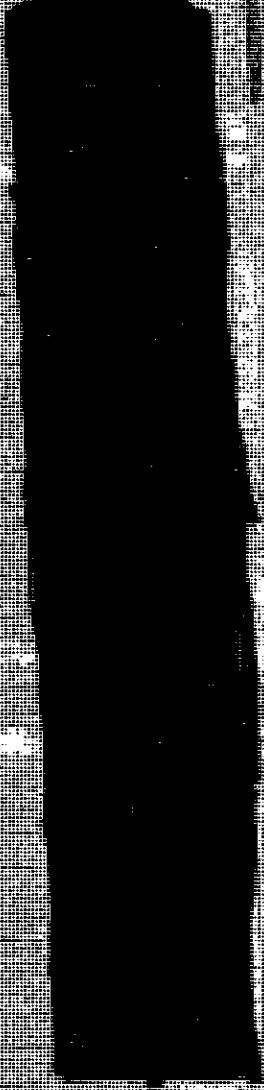
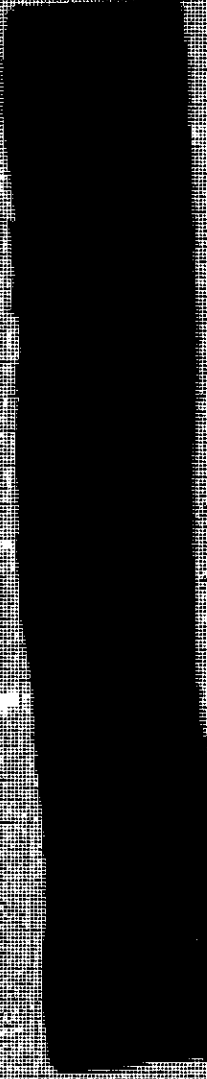
REVENUE DEPARTMENT

INITIALS

DATE

AMOUNT IN WORDS

AMOUNT



AUDITED

PAID

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|--------------------------------------|----------|------------|------------|
| Youth Training in Gender (Session 1) | | | |
| [REDACTED] | fakhobe | [REDACTED] | [REDACTED] |
| [REDACTED] | Vualena | [REDACTED] | [REDACTED] |
| [REDACTED] | magwegwe | [REDACTED] | [REDACTED] |
| [REDACTED] | magwegwe | [REDACTED] | [REDACTED] |
| [REDACTED] | Magwegwe | [REDACTED] | [REDACTED] |
| [REDACTED] | Magwegwe | [REDACTED] | [REDACTED] |
| | | | |
| | | | |
| | | | |



**CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA**

PAYMENT VOUCHER No. A 092712

NAME OF THE INSTITUTE / DEPARTMENT:.....

PAYEE'S NAME:.....

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|--|------------|--------------------|
| Being cash withdrawal to conduct Youth Training in tender issued for 5 days as per attached request. | 348,950.00 | |

VOIDED

Amount in words: Three hundred forty eight thousand nine hundred and fifty Kwacha only.

Mode of payment: Cash Cheque No.: 248

Checked by: [Redacted] Auth. By: [Redacted]

Position: S.A.O. Position: [Redacted] Coordinator

D. 8-1-12 Date: 08/01/12

Paid by: [Redacted]
Position: [Redacted] ASST. Banker
Date: 08/01/2012

| DEBT | CREDIT |
|-------------------------------------|--------|
| CHECKED | |
| YOUTH TRAINING in tender 348,950.00 | |

Accounts / to be charged: Youth Training in tender

8/01/12

CCAP SYNDICATE OF LIVINGSTONIA

FRANCIS M. MESSON, DIRECTOR

FRANCIS M. MESSON

FRANCIS M. MESSON

FRANCIS M. MESSON

SIGNATURE

[REDACTED]

RECEIVED

[REDACTED]

[REDACTED]

[REDACTED]

Names of participants verified by BDO

| NAME | VILLAGE | IDENTITY | SIGNATURE |
|--------------------------------------|----------|----------|-----------|
| Youth Training in Gender (Session 2) | | | |
| | Chinamba | | |
| | Yesaya | | |
| | Zulu | | |
| | Yesaya | | |
| | Msekoni | | |
| | Makalani | | |
| | Mkobeke | | |
| | NEAIONE | | |
| | | | |
| | | | |
| | | | |



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A 092704

NAME OF THE INSTITUTE / DEPARTMENT:

PAYEE'S NAME:

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|---|------------|--------------------|
| Being cash withdrawn to conduct Youth Friendly Health Services Training. | 193,250.00 | |
| As per attached request. | 193,250.00 | |

Amount in words: One hundred and ninety three thousand two hundred and fifty Kwacha only.

Mode of payment: Cash..... Cheque No.: 233

Checked by: Auth. By:

Position: S.A.O. Position: 05/12/11

Date: 5-12-11 Date: 05/12/11

Paid by: DEBIT CREDIT

Position: A/C R/S PAID

Date: 05/12/11 CHECKED

Accounts / to be charged: Youth Friendly Health Services Training. 193,250.00

Chimaka Printing Works - Mzuzu 5/12/11

CCAF SYND OF LIVINGSTONIA

LAWEN ENMATION HOSPITAL
LAWEN ENMATION
DEPARTMENT
LAWEN ENMATION

[REDACTED]

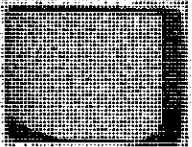
[REDACTED]

Page 1 of 1

REVENUE DEPARTMENT

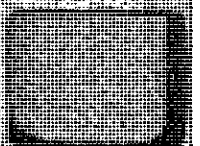
REGISTRATION SERVICES OFFICE

CASH SALE OF NO 133157



REGISTRATION SERVICES OFFICE

[REDACTED]



| EKWENDENI HOSPITAL (WAVERLY FUND) | | GENERAL LEDGER/MONTHLY STATEMENT FOR WAVERLY CARE FUND | | | |
|-------------------------------------|--|--|-------------------|------------------|---------------------|
| Account No | Description | Apr-11 | May-11 | Jun-11 | APRIL - JUNE 2011 |
| | Bank balance brought forward | | 2,538,078.00 | 415,386.77 | |
| 1 | Waverly Fund | 2,541,178.00 | | | 2,541,178.00 |
| | Total Income | 2,541,178.00 | 0.00 | 0.00 | 2,541,178.00 |
| | Expenses | | | | |
| 1 | Health Surveillance Assistant Training | | 198,000.00 | 160,250.00 | 358,250.00 |
| 2 | Youth Friendly Training | | 684,150.00 | 83,850.00 | 768,000.00 |
| 3 | Gender Based Violence Campaign | | 348,300.00 | 145,500.00 | 493,800.00 |
| 4 | Stigma Reducation Campaign | | 348,300.00 | | 348,300.00 |
| 5 | Condoms | | 90,000.00 | | 90,000.00 |
| 6 | Transport | | 365,000.00 | 25,786.77 | 390,786.77 |
| 7 | Administration cost | | 88,941.23 | | 92,041.23 |
| | GRAND TOTAL | 3100 | 2122691.23 | 415386.77 | 2,541,178.00 |
| | Closing Balance | 2,538,078.00 | 415,386.77 | 0.00 | 0.00 |

CCAP SYNOPT OF LIVINGSTONIA

FIRST NEW ENGLAND HOSPITAL
CASEPAYMENT

ADULTS DEPARTMENT

PAYMENT MADE BY AMOUNT REASON FOR PAYMENT

REMARKS

[REDACTED]

AUDITED

[REDACTED]

[REDACTED]

[REDACTED]



CHURCH OF CENTRAL AFRICA PRESBYTERIAN
SYNOD OF LIVINGSTONIA

PAYMENT VOUCHER No. A 092721

NAME OF THE INSTITUTE / DEPARTMENT:.....

PAYEE'S NAME: [REDACTED]

| DESCRIPTION OF SERVICE OR ARTICLE | AMOUNT | SIGN. OF RECIPIENT |
|---|------------|--------------------|
| Berry Cash withdraw to conduct Youth Promoters friendly Health Services Training | 398,000.00 | |
| As per attached request | 398,000.00 | |

AUDITED

Amount in words: Three hundred and seventy eight thousand Kwacha only

Mode of payment: Cash..... Cheque No.: 298

Checked by: [REDACTED] S.A.O. Position: [REDACTED] Date: 18-5-12

Checked by: [REDACTED] S.A.O. Position: [REDACTED] Date: 18/05/2012

Paid by: [REDACTED] Assistant

Position: [REDACTED] Date: 18/05/2012

Accounts / to be charged.....

Youth Promoters Training

| DEBT | CREDIT |
|------|----------------|
| | CHECKED |
| | 398,000.00 |

18/05/12