

---

# ***Financial Statements***

(Translation)

CARE Österreich - Verein für Entwicklungs-  
zusammenarbeit und humanitäre Hilfe,  
Vienna

Financial Statements as of December 31, 2013  
Auditor's Report and Report on assurance services pursuant to Section 21  
of the Austrian Associations Act (VerG)

We draw attention to the fact that the English translation of these financial statements and this auditor's report as well as this Report on Assurance Services pursuant to Section 21 of the Austrian Associations Act (VerG) is presented for the convenience of the reader only and that the German wording is the only legally binding version.



We draw attention to the fact that the English translation of this auditor's report according to Section 274 of the Austrian Commercial Code (UGB) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

## **Auditor's Report**

### **Report on the Financial Statements**

We have audited the accompanying financial statements, including the accounting system, of CARE Österreich - Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, for the fiscal year from January 1 to December 31, 2013. These financial statements comprise the balance sheet as of December 31, 2013, the income statement for the fiscal year ended December 31, 2013, and the notes.

#### *Management's Responsibility for the Financial Statements and for the Accounting System*

The Association's management is responsible for the accounting system and for the preparation and fair presentation of these financial statements in accordance with the Austrian Associations Act and with the provisions of the Austrian Commercial Code (UGB) applying accordingly. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility and Description of Type and Scope of the Statutory Audit*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with laws and regulations applicable in Austria and Austrian Standards on Auditing. Those standards require that we comply with professional guidelines and that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

*Opinion*

Our audit did not give rise to any objections. In our opinion, which is based on the results of our audit, the financial statements comply with legal requirements and give a true and fair view of the financial position of the Association as of December 31, 2013 and of its financial performance for the fiscal year from January 1 to December 31, 2013 in accordance with Austrian Generally Accepted Accounting Principles.

Vienna, June 6, 2014

PwC Wirtschaftsprüfung GmbH  
Wirtschaftsprüfungs- und  
Steuerberatungsgesellschaft



Christian Neuherz  
Austrian Certified Public Accountant



Gerhard Prachner  
Austrian Certified Public Accountant

Disclosure, publication and duplication of the financial statements together with the auditor's report according to Section 281 (2) UGB in a form not in accordance with statutory requirements and differing from the version audited by us is not permitted. Reference to our audit may not be made without prior written permission from us.

We draw attention to the fact that the English translation of this assurance services report pursuant to Section 21 of the Austrian Associations Act (VerG) is presented for the convenience of the reader only and that the German wording is the only legally binding version.

## **Report on Assurance Services Pursuant to Section 21 of the Austrian Associations Act (VerG)**

We have performed assurance services pursuant to Section 21 VerG of CARE Österreich - Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, for the reporting year from January 1 to December 31, 2013.

### *Management's Responsibility for the Management of Finances*

The management of the Association is responsible for the proper management of finances, i.e. to ensure that the accounting complies with Austrian Generally Accepted Accounting Principles and that funds received are used in accordance with the Association's statutes. This responsibility includes: implementing an appropriate accounting system and providing timely and sufficient information about the Association's financial situation.

### *Assurance Practitioner's Responsibility*

Our responsibility is to make an assessment, based on our assurance services, if the accounting system complies, in all material aspects, with Austrian Generally Accepted Accounting Principles and if the Association's funds received have been used in accordance with the Association's statutes. In performing the audit, we will report on any deficiencies in the finance system or any risks of the Association's position as a going concern. Special emphasis will be put on unusual income and expenses, especially on self-dealing.

We conducted our assurance services pursuant to Section 21 VerG in accordance with laws and regulations applicable in Austria and Austrian Standards on Auditing of Associations. Those standards require that we comply with professional guidelines including independence rules and that we plan and perform the assurance services based on the principle of materiality to obtain reasonable assurance.

The procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement of the accounting, whether due to fraud or error. In making those risk assessments, the practitioner considers internal control relevant to the Association's accounting in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Funds received are used according to the statutes if the funds received are used for the fulfillment of the Association's purpose, especially for financing activities in order to achieve the purpose of planned activities. The assurance services carried out pursuant to Section 21 VerG did not assess the thrift and profitability of the Association's management.

The purpose of the assurance services pursuant to Section 21 VerG was neither to audit or review the financial statements nor to disclose and solve criminal acts, such as e.g. acts of embezzlement or other cases of fraud.

We believe that the evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

*Opinion*

In our opinion, which is based on the results of our assurance services pursuant to Section 21 of the Austrian Associations Act (VerG) for the reporting year from January 1 to December 31, 2013, the Association's accounting complies, in all material aspects, with Austrian Generally Accepted Accounting Principles. Funds received have been used in accordance with the Association's statutes. We discovered no unusual income and expenses, in particular on self-dealing.

Vienna, June 6, 2014

PwC Wirtschaftsprüfung GmbH  
Wirtschaftsprüfungs- und  
Steuerberatungsgesellschaft



Christian Neuherz  
Austrian Certified Public Accountant



Gerhard Prachner  
Austrian Certified Public Accountant

**CARE ÖSTERREICH,  
VEREIN FÜR ENTWICKLUNGSZUSAMMENARBEIT UND  
HUMANITÄRE HILFE, VIENNA**

**BALANCE SHEET  
AS OF DECEMBER 31, 2013  
(compared to the previous year)**

	Dec. 31, 2013 EUR	Dec. 31, 2012 EUR
<b>ASSETS</b>		
<b>A. FIXED ASSETS</b>		
I. Intangible assets		
Licenses and similar rights	14,148.26	16,466.09
II. Tangible assets		
1. Investments in rented office	6,252.85	10,158.77
2. Office equipment	51,548.27	61,658.01
III. Financial assets		
Securities and shares in funds	51,423.89	51,342.38
	<b>123,373.27</b>	<b>139,625.25</b>
<b>B. CURRENT ASSETS</b>		
I. Accounts receivable and other assets		
1. Accounts receivable from CARE project partners	3,289,946.22	3,280,888.90
2. Accounts receivable from CARE member organisations	44,656.00	66,726.00
3. Accounts receivable from Development and Cooperation - EuropeAid	1,779,249.96	289,975.73
4. Accounts receivable from European Community Humanitarian Office	658,902.89	67,088.18
5. Accounts receivable from Austrian Development Agency	351,091.56	1,418,867.58
6. Other receivables	103,448.16	165,254.12
	<b>6,227,294.79</b>	<b>5,288,800.51</b>
II. Cash on hand and bank balances	7,855,271.09	8,371,998.79
	<b>14,082,565.88</b>	<b>13,660,799.30</b>
<b>C. PREPAID EXPENSES AND DEFERRED CHARGES</b>	<b>41,824.44</b>	<b>73,393.47</b>
<b>TOTAL ASSETS</b>	<b>14,247,763.59</b>	<b>13,873,818.02</b>
 <b>FUNDS AND LIABILITIES</b>		
<b>A. NET ASSETS</b>		
I. Uncommitted funds of Association	700,646.11	700,646.11
<i>thereof profit for the year: EUR 0.00 (2012: EUR 0.00)</i>		
II. Statutory reserve	2,649,674.05	3,028,244.61
	<b>3,350,320.16</b>	<b>3,728,890.72</b>
<b>B. ACCRUALS AND PROVISIONS</b>		
1. Provision for signed contracts	1,242,836.00	721,331.36
2. Other accruals and provisions	102,920.63	101,941.47
	<b>1,345,756.63</b>	<b>823,272.83</b>
<b>C. LIABILITIES</b>		
1. Trade accounts payable	7,291.71	26,646.48
2. Accounts payable to CARE project partners	1,815,524.24	2,650,110.41
3. Accounts payable to CARE member organisations	1,989.95	11,909.52
4. Other liabilities	145,720.67	92,306.55
<i>of which taxes: EUR 20,358.09 (2012: EUR 21,509.36)</i>		
<i>of which social security payables: EUR 102,999.14</i> <i>(2012: EUR 42,203.07)</i>		
	<b>1,970,526.57</b>	<b>2,780,972.96</b>
<b>D. DEFERRED INCOME</b>		
1. Deferred income from Development and Cooperation - EuropeAid	2,671,832.72	2,066,296.37
2. Deferred income from European Community Humanitarian Office	923,540.41	2,083,867.93
3. Deferred income from Austrian Development Agency	3,037,674.63	1,579,481.13
4. Deferred income other	948,112.47	811,036.08
	<b>7,581,160.23</b>	<b>6,540,681.51</b>
<b>TOTAL FUNDS AND LIABILITIES</b>	<b>14,247,763.59</b>	<b>13,873,818.02</b>

**CARE ÖSTERREICH,  
VEREIN FÜR ENTWICKLUNGSZUSAMMENARBEIT UND  
HUMANITÄRE HILFE, VIENNA**

**INCOME STATEMENT  
FOR THE YEAR FROM JANUARY 1 TO DECEMBER 31, 2013  
(compared to the previous year)**

	2013 EUR	2012 EUR
1. Membership fees	2,850.00	1,910.00
2. Donations and other contributions	5,438,625.27	4,196,888.61
3. Public grants	11,572,181.12	10,824,175.17
<i>of which domestic public funds EUR 4,553,171.43 (2012: EUR 2,035,206.04)</i>		
<i>of which EU funds EUR 6,580,494.02 (2012: EUR 8,315,831.86)</i>		
<i>of which international organisations and funds EUR 0.00 (2012: EUR 0.00)</i>		
<i>of which other institutions EUR 438,515.67 (2012: EUR 473,137.27)</i>		
4. Change of the difference in the positions of project funds as well as of restricted donations and subsidies received (Assets B.I.3.-5. as well as liabilities D.)	-88,971.76	-1,158,542.42
5. Other income	34,357.18	16,616.87
<b>6. Subtotal of lines 1 to 5</b>	<b>16,959,041.81</b>	<b>13,881,048.23</b>
7. Project expenses	-15,912,847.73	-11,952,427.54
<i>of which ICR for personnel and administrative expenses EUR -771,503.22 (2012: EUR -676,406.27)</i>		
<i>of which direct advertising and special events EUR -2,590,232.38 (2012: EUR -1,591,722.73)</i>		
<i>of which decrease in the provision for signed contracts (B.1.) EUR -521,504.64 (2012: EUR -208,954.64)</i>		
8. Personnel expenses		
a) Salaries	-1,175,456.58	-1,073,069.55
b) Contributions to severance provision funds	-24,539.72	-18,760.83
c) Expenses for statutory social security, payroll-related taxes and mandatory contributions	-331,768.41	-307,051.44
d) Other social benefits	-16,556.96	-12,331.88
e) Allocation of project based personnel expenses	577,163.08	507,304.70
	-971,158.59	-903,909.00
9. Depreciation and amortization of fixed intangible and tangible assets	-43,630.68	-40,651.96
10. Other expenses	-436,495.83	-263,787.97
<i>of which office operating expenses: EUR -131,211.96 (2012: EUR -123,640.53)</i>		
<i>of which other expenses: EUR -334,235.24 (2012: EUR -201,877.83)</i>		
<i>of which membership fees CARE association: EUR -130,148.39 (2012: EUR -84,369.98)</i>		
<i>of which other membership fees: EUR -33,287.94 (2012: EUR -23,001.20)</i>		
<i>of which allocation of project based administrative expenses: EUR 192,387.70 (2012: EUR 169,101.57)</i>		
<b>11. Subtotal of lines 7 to 10</b>	<b>-17,364,132.83</b>	<b>-13,160,776.47</b>
<b>12. Subtotal of lines 6 and 11</b>	<b>-405,091.02</b>	<b>720,271.76</b>
13. Other interest and similar income	26,625.40	49,072.21
<b>14. Subtotal of line 13</b>	<b>26,625.40</b>	<b>49,072.21</b>
<b>15. Result from ordinary activities</b>	<b>-378,465.62</b>	<b>769,343.97</b>
16. Withholding tax on investment income	-104.94	-157.76
<b>17. Loss/Surplus</b>	<b>-378,570.56</b>	<b>769,186.21</b>
18. Transfer from/to statutory reserve	378,570.56	-769,186.21
<b>19. Profit for the year</b>	<b>0.00</b>	<b>0.00</b>

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013**

### **1 PURPOSE OF THE ASSOCIATION**

CARE Österreich – Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna, has been registered as an association in Austria since March 14, 1986 under the registration number: XV-2156.

CARE Österreich, in addition to 11 other independent national CARE organisations, is a member of CARE International (based in Geneva, Switzerland).

The jointly formulated vision reads as follows:

“We seek a world of hope, tolerance and social justice where poverty has been overcome and people live in dignity and security. CARE will be a global force and partner of choice within a worldwide movement dedicated to ending poverty. We will be known everywhere for our unshakeable commitment to the dignity of people.”

CARE Österreich in particular focuses on the areas

- Women's Empowerment and Gender Equality
- Emergency
- Environment & Development
- Social Empowerment

and operates mainly in the Middle East, East and North Africa, Southeast Asia, in the Caucasus and Southeast Europe.

### **2 GENERAL ACCOUNTING PRINCIPLES**

The financial statements as of December 31, 2013 have been prepared in accordance with the financial reporting requirements of the Austrian Commercial Code (UGB) as amended as well as of the Austrian Associations Act (VerG).

The financial statements have been prepared in accordance with Austrian generally accepted accounting principles and present a true and fair view of the assets and liabilities, the financial situation of the Association as of December 31, 2013, as well as of the results of its operations for the year then ended.

Accounting and valuation methods are based on generally accepted accounting principles. The provisions on classification and valuation set forth under §§ 195 to 211, §§ 222 to 226 (1) and §§ 226 (3) to 234 UGB were basically adhered to. § 226 (2) UGB is excluded according to VerG. The income statement was prepared using the total cost format. All figures are presented in euro.



### **3 ACCOUNTING AND VALUATION PRINCIPLES**

#### **3.1 Fixed Assets**

Tangible assets are recorded at cost less accumulated depreciation. Depreciation is provided for on a straight-line basis over the estimated useful life of the assets.

Low-value fixed assets amounting to less than EUR 400 each are fully written off in the year of acquisition and are disclosed as additions and disposals in the fixed asset movement schedule.

Financial assets are recorded at cost.

#### **3.2 Current Assets**

Accounts receivable and other assets are recorded at nominal value.

#### **3.3 Accruals and Provisions**

The provisions for signed contracts as well as other accruals and provisions were set up in accordance with the principle of prudence in the amount of the estimated costs.

#### **3.4 Liabilities**

Liabilities are stated at the amount repayable.

#### **3.5 Currency Conversion**

Foreign currency accounts receivable are recorded at the lower of the spot rate at the date of original transaction or the foreign exchange rate at the balance sheet date; foreign currency liabilities are recorded at the higher of the spot rate at the date of original transaction or the foreign exchange rate at the balance sheet date.

#### **4 NEW ACCOUNTING ENTRIES FOR PROJECTS**

In the fiscal year 2013, CARE Österreich adopted the international accounting entries, applied by the CARE member organisations, with regard to projects.

##### **4.1 Explanations of the new accounting entries**

Payments from donors received by CARE Österreich are in a first step booked in the balance sheet as deferred income.

In a first step, the transfers of cash from CARE Österreich to the project partners, the CARE country offices, are booked in the balance sheet as grant advances shown under accounts receivable.

Profit and loss entries are recognized when the project financial reports are submitted by the individual CARE country offices to CARE Österreich:

Grant advances for projects are booked as project expenses.

Payments from donors are booked as income. Revenue recognition consists of two parts:

"Revenue Recognition": Income is booked for the respective direct project expenses.

"Indirect Cost Recovery/ICR Recognition": Income is booked according to the relevant overheads.

If the payments made by the donors equal the project expenses and the ICRs, balances in the balance sheet too are zero at fiscal year-end. The same applies to the end of each project.

If the payments made by the donors exceed the project expenses and the ICRs, the balance is shown in deferred income in the balance sheet at fiscal year-end.

If the payments made by the donors are lower than the project expenses and the ICRs, the balance is shown under accounts receivable in the balance sheet at fiscal year-end. In this case the project expenses were pre-financed by CARE Österreich.

##### **4.2 Changes in the balance sheet:**

The balance sheet shows the following changes:

###### **Assets:**

OLD: B. Current assets/I. Pre-financed project expenditure

NEW: B. Current assets/I. Accounts receivable and other assets/accounts receivable from donors (figure 3. to 5.)

###### **Funds and Liabilities:**

OLD: C. Obligations from commitments and contracts/1. Current project funds received in advance

NEW: D. Deferred income donors (figure 1. to 4.)

OLD: C. Obligations from commitments and contracts /2. Restricted donations and subsidies received

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

NEW: D. Deferred income/4. Deferred income other

**4.3 Comparison of the balance sheet and the income statement for the year ended December 31, 2013 to the year ended December 31, 2012**

The balance sheet and the income statement for the year ended December 31, 2012 show a new structure according to the new accounting entries implemented in 2013. Therefore, the total sum of the balance sheet changed.

The result of the year remains unchanged. The differences that result with regard to the project expenses due to the new accounting entries also affect the provision for signed contracts.

Therefore, the balance sheet and the income statement for the year ended December 31, 2013 are compared to the balance sheet and the income statement for the year ended December 31, 2012 according to the new accounting entries.

**4.4 Changes in the notes**

OLD: Section 4.2.3 Obligations from commitments and contracts

NEW: Section 5.2.4 Deferred income

## **5 NOTES ON BALANCE SHEET ITEMS**

### **5.1 ASSETS**

#### **5.1.1 FIXED ASSETS**

##### **5.1.1.1 Intangible and Tangible Assets**

The straight-line depreciation/amortisation rates are based on the following useful lives:

Licenses and similar rights	3 years
Investment in rented office	10 years
IT equipment for end users	3 years
Homepage	3 years
Server	5 years
Furniture and fixtures	10 years

The licences and similar rights reported under intangible assets primarily relate to software licences and the CARE Österreich homepage.

##### **5.1.1.2 Fixed Financial Assets**

The shares of the cooperative association "Einkaufs- und Wirtschaftsgenossenschaft für soziale Einrichtungen registrierte Genossenschaft mit beschränkter Haftung (P.E.G.), Wien" were purchased in 1991. These shares were purchased in order to enable a cheaper supply of medical goods and other relief goods. The shares are recorded at nominal value and amount to EUR 726.73.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

In 2007, five shares of Oikocredit Austria were purchased at EUR 200.00 each, totalling EUR 1,000.00, and recorded at nominal value. In 2009, this amount increased by the dividend (less compulsory contribution) in the amount of EUR 5.00, followed by another increase of EUR 4,005.05 in 2010. In 2011, 2012 and 2013, the amount increased again due to dividend payments amounting to EUR 25.15 (2011), EUR 80.45 (2012) and EUR 81.51 (2013). In total, the shares in Oikocredit Austria held by CARE amount to EUR 5,197.16.

In 1998, CARE International in Geneva established a fund ("Revolving Fund") for the pre-financing of EU projects. After CARE Österreich had terminated its investment in the fund in 2008, it reinvested in the fund in the fourth quarter of 2009. The current portion of CARE Österreich amounts to EUR 45,500.00.

Details of the development of fixed assets are to be found in the accompanying fixed asset movement schedule (Enclosure 1).

## **5.1.2 CURRENT ASSETS**

### **5.1.2.1 Accounts Receivable and Other Assets (figures in euro)**

	<b>12/31/2013</b>	<b>12/31/2012</b>
1. Accounts receivable from CARE project partners <sup>1)</sup>	3,289,946.22	3,280,888.90
2. Accounts receivable from CARE member organisations <sup>2)</sup>	44,656.00	66,726.00
3. Accounts receivable from Development and Cooperation – EuropeAid <sup>3)</sup>	1,779,249.96	289,975.73
4. Accounts receivable from European Community Humanitarian Office <sup>3)</sup>	658,902.89	67,088.18
5. Accounts receivable from Austrian Development Agency <sup>3)</sup>	351,091.56	1,418,867.58
6. Other receivables <sup>4)</sup>	103,448.16	165,254.12
<b>Total amount</b>	<b><u>6,227,294.79</u></b>	<b><u>5,288,800.51</u></b>

The above figures 1. to 5. are derived from the new accounting entries explained under section 4.

<sup>1)</sup> Comprises the payments made to project partners, which are the CARE country offices. These payments are payments from CARE Österreich. The respective expenses have not been spent by the CARE country offices so far.

<sup>2)</sup> Comprises the portion of CARE Österreich in the Emergency Response Fund and the Revolving Fund of CARE International.

<sup>3)</sup> These items comprise project expenses, which have already been spent by the CARE country offices. The respective payments from the donors to CARE Österreich are still outstanding.

<sup>4)</sup> Other accounts receivable include accounts receivable from granted microcredits and pre-financed travel expenses for employees.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

Except for accounts receivable from microcredit projects, all receivables are, as in the prior year, due within one year.

Other receivables include income amounting to EUR 20,267.53 (PY EUR 25,115.29), which will affect the cash flow only after the balance sheet date. Of this amount, EUR 9,367.27 relate to interest for 2013.

**5.1.2.2 Cash on Hand and Bank Balances (figures in euro)**

	12/31/2013	12/31/2012
UniCredit Bank Austria AG, Vienna	7,615,901.59	5,108,228.39
Erste Bank der oesterreichischen Sparkassen AG, Vienna	65,063.71	2,326,197.79
easybank AG, Vienna	50,000.00	0.00
BAWAG P.S.K. Bank für Arbeit und Wirtschaft und Österreichische Postsparkasse Aktiengesellschaft, Vienna	25,578.35	845,376.04
Money in transit	92,664.37	87,238.08
PayLife Bank GmbH, Vienna	1,580.28	4,837.74
Cash on hand	4,482.79	120.75
<b>Total amount</b>	<b>7,855,271.09</b>	<b>8,371,998.79</b>

**5.2 FUNDS AND LIABILITIES**

**5.2.1 NET ASSETS**

in euro	Balance 1/1/2013	Disposals	Transfer	Balance 12/31/2013
Uncommitted funds of Association	700,646.11	0.00	0.00	700,646.11
Statutory reserve	3,028,244.61	-378,570.56	0.00	2,649,674.05
<b>Total amount</b>	<b>3,728,890.72</b>	<b>-378,570.56</b>	<b>0.00</b>	<b>3,350,320.16</b>

General donations are donations not earmarked for certain activities. Since the Association is obliged to use donations not earmarked in accordance with the purpose defined in its statutes, they are presented in the statutory reserve.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

**5.2.2 ACCRUALS AND PROVISIONS**

**5.2.2.1 Provisions for signed contracts (figures in euro)**

PN	PN name	required	
		match funds 2014	match funds 2013
AFG023	1126, Comm. based education	18,396.00	37,825.00
AUT704	Soz.Min. Mikrokredite	37,500.00	37,500.00
AUT908	Connecting People	27,639.00	-
AUT909	Hemayat Atelier	43,284.00	-
BDI056	1227, Giritaka	-	2,000.00
BDI921	1233, Kinderrechte BDI	1,154.00	1,953.00
BDI922	1232, EIDHR	14,000.00	8,950.00
BDI925	Intore Project	164,989.00	-
BGD068	SEEMA	37,000.00	63,060.00
BGD090	1226, SHIFT	-	70.00
BGD091	1225, PRODUCE	-	27,000.00
BIH945	1621, Regional Roma Health	29,035.00	26,910.00
BIH946	1622, Roma Women Emp.	6,214.00	11,885.00
BIH948	Young Men Initiative	40,115.00	-
BIH949	Local EconomicDevelopment	43,556.00	-
EGY914	Inheritance	22,215.00	14,906.00
ETH701	1116, Pilot Cash Transf.	-	30,000.00
ETH702	1115, L.B.Drought Rec.	-	16,355.00
ETH703	1118, ETH Em WASH	-	10,591.00
ETH914	Combating malnutrition	42,873.00	-
GEO080	Women 1325	-	4,740.00
GEO084	1587, JOIN	40,698.00	46,259.00
GEO930	ENPARD	45,784.00	-
JOR092	Hemaya for women+girls	1,307.00	84,830.00
JOR912	1957, Supp.Syr.refugees	-	26,055.00
JOR917	Supp displaced Syrian Jor	37,186.00	-
JOR918	Supp.vuln.Syrian refug.2	37,598.00	-
KHM197	Lot2 Prevdent.Trafficking	15,911.00	9,952.00
MOZ911	1473, DIPECHO	100.00	10,678.00
MWI045	1224, LAGAFa	-	10,000.00
NER903	1475, Food Crisis Tanout	-	4,246.00
NPL082	1471, Shuba Yatra	2,750.00	9,860.00
NPL942	Udaan	48,604.00	-
NPL943	Vistar	31,467.00	-
NPL946	Sankalpa	11,341.00	-
RWA931	Nkundabana Gender Support	-	700.00
RWA936	ECD Förd frühkind Entwick	2,000.00	-
SLE044	1340, Nutrition Project	-	20,000.00
SOM091	Protection Support	-	30,000.00
SOM901	Past. Advisor & Resilienc	-	25,000.00
TCD901	FSN PADL II	29,000.00	-
TCD903	PADL II NRM	40,000.00	-
TZA923	1474, Sports for girls	5,554.00	5,554.00
WBG934	1959, Comm.Based WomenHea	21,218.00	17,241.00
WBG937	Peace project	25,018.00	12,709.00
WBG938	Livestock support program	95,878.00	-
ZMB101	1181, Constr.classr.+ECD	-	21,250.00
<b>Subtotal</b>		<b>1,019,384.00</b>	<b>628,079.00</b>
AUT902	Learning Component	48,000.00	34,600.00
BDI072	Kirumara II/RV	-	8,000.00
ETH915	Berchi	79,200.00	46,200.00
NPL078	1470, Sakcham II/RV	-	7,000.00
NPL945	RV Saksham III	56,252.00	46,200.00
UGA112	WEP II/RV	-	12,000.00
UGA912	RV WEP III	40,000.00	46,200.00
<b>Framework agreement</b>		<b>223,452.00</b>	<b>200,200.00</b>
<b>adjustments new accounting 2012</b>		<b>-</b>	<b>106,947.64</b>
<b>Total</b>		<b>1,242,836.00</b>	<b>721,331.36</b>

This item includes budgeted match funds needed in the forthcoming period for contracts already signed.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

The provisions therefore amount to EUR 1,242,836.00 (PY EUR 721,331.36).

**5.2.2.2 Other accruals and provisions**

“Other accruals and provisions” contain the following items (figures in euro):

	12/31/2013	12/31/2012
Accrual for unconsumed vacations	45,852.31	44,178.08
Accrual for interest payments	9,100.00	26,500.00
Accrual for bonus payments	26,037.02	20,198.26
Accrual for overtime	8,114.04	6,565.13
Accrual for Pamodzi expenses and insurance	9,317.26	0.00
Audit of financial statements and verification of the seal of approval for donations	4,500.00	4,500.00
<b>Total amount</b>	<b>102,920.63</b>	<b>101,941.47</b>

**5.2.3 LIABILITIES**

**5.2.3.1 Trade Accounts Payable**

Trade Accounts payable are, as in the prior year, due within one year.

**5.2.3.2 Accounts payable to CARE project partners (figures in euro)**

Accounts payable include project expenses of the CARE country offices, which have not yet been paid by CARE Österreich. Accounts payable to CARE project partners are due within one year.

**5.2.3.3 Accounts payable to CARE member organisations (figures in euro)**

	12/31/2013	12/31/2012
VK CARE Burundi	0.00	9,838.91
VK CARE International	0.00	3,000.00
VK CARE Uganda	0.00	1,084.07
VK CARE Nepal	481.82	481.82
VK CARE Kenia	1,208.66	0.00
VK CARE Westbank/Gaza	299.47	0.00
VK CARE Czech Republic	0.00	-2,495.28
<b>Total amount</b>	<b>1,989.95</b>	<b>11,909.52</b>

Accounts payable to CARE member organisations are, as in the prior year, due within one year.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

**5.2.3.4 Other liabilities (figures in euro)**

	<b>12/31/2013</b>	<b>12/31/2012</b>
Vienna District Health Fund	102,999.14	42,203.07
Tax office – 8 <sup>th</sup> , 16 <sup>th</sup> and 17 <sup>th</sup> district in Vienna	20,358.09	21,509.36
Other <sup>1)</sup>	22,093.44	28,304.12
City treasury	270.00	290.00
<b>Total amount</b>	<b>145,720.67</b>	<b>92,306.55</b>

<sup>1)</sup> Interest repayments to the Federal Government (ADA) as well as the compensatory tax in accordance with the Austrian Disability Employment Act (BEinstG) 2010, bank charges of the BAWAG P.S.K. and liabilities relating to the refund of travel expenses and to costs of the CARE International finance system PeopleSoft.

The total amount of other liabilities, as in the prior year, relates to expenses that will affect cash flow only after the balance sheet date.

Other liabilities are, as in the prior year, due within one year.

**5.2.4 Deferred income (in euro)**

	<b>12/31/2013</b>	<b>12/31/2012</b>
1. Deferred income from Development and Cooperation – EuropeAid	2,671,832.72	2,066,296.37
2. Deferred income from European Community Humanitarian Office	923,540.41	2,083,867.93
3. Deferred income from Austrian Development Agency	3,037,674.63	1,579,481.13
4. Deferred income other <sup>1)</sup>	948,112.47	811,036.08
<b>Total amount</b>	<b>7,581,160.23</b>	<b>6,540,681.51</b>

Deferred income is recognized due to the new international accounting entries with regard to projects of the CARE member organisations used for the first time this year. Deferred income includes grants from donors for projects, which have not been spent as project expenses so far. These excesses with regard to earmarked funds are reported as deferred income.

For a detailed breakdown of the development of current projects, reference is made to Enclosure 2. The column "reclassification" relates to the non-income-affecting repatriation of funds that are no longer required with regard to various projects. This is performed in accordance with the original fund allocation to the projects.

<sup>1)</sup> Deferred income other includes also deferred income from restricted donations and subsidies received, which will be directly used for projects.



**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

For a detailed breakdown of the development of restricted donations and subsidies received and directly used for projects, reference is also made to Enclosure 2/1-3 (figures in euro):

EUR							
proj-nr	project name	deferred income 01/01/2013 - 12/31/2013	Additions	Revenue Recognition	ICR Recognition	Reclassification	Deferred income 12/31/2013
AT018	Ruanda RWA098 Restricted	11,803.76		11,579.81	223.95		0.00
AT044	Haiti Generell Restricted	172,302.82				-172,302.82	0.00
AT045	Pakistan Generell Restricted	30,675.85				-30,675.85	0.00
AT051	Sahelzone Generell Restricted	5,194.10			5,194.10		0.00
AT054	Syrien Generell Restricted	19,400.68	138,770.20	52,501.80	3,940.70		101,728.38
AT055	Bangladesh BGD068 Restricted		1,009.63	1,009.63			0.00
AT056	Nepal NPL942 Restricted	-	43,703.89				43,703.89
AT057	Philippinen Generell Restricted	-	313,351.24				313,351.24
AT058	Uganda UGA912 Restricted	-	22,447.29	22,447.29			0.00
AT059	Nepal NPL945 Restricted	-	22,447.29	22,447.29			0.00
AT060	Äthiopien ETH 915 Restricted	-	1,446.42	1,446.42			0.00
AT061	Burundi BDI925 Restricted	-	21,000.00	21,000.00			0.00
AT062	Burundi BDI904 Restricted		5,953.37				5,953.37
AT070	Emergency Generell Restricted	176,486.70	1,210.50	156,994.85	3,344.19	171,239.67	188,597.83
		415,863.91					653,334.71

Also here, the new accounting entries for international CARE members are applied for the first time. "Additions" are private donations received in 2013. "Revenue Recognition" refers to the portion of direct expenses. "ICR Recognition" is the portion of the overheads of CARE Österreich. The column "reclassification" relates to the non-income-affecting repatriation of funds that are no longer required with regard to various projects. This is performed in accordance with the original fund allocation to the projects.

### 5.3 Liabilities resulting from the utilization of tangible assets not included in the balance sheet

Liabilities resulting from lease contracts amount to EUR 72,000.00 (PY EUR 67,094.76) for the coming fiscal year and to EUR 360,000.00 (PY EUR 335,473.80) for the coming five fiscal years.

## 6 COMMENTS ON INCOME STATEMENT ITEMS

### 6.1 Donations and other contributions

This item includes commodity contributions amounting to EUR 942,506.75 (PY EUR 304,580.76), which are reported at the current value at the date they are received. The corresponding expenses, which consist mainly of fundraising costs for TV spots, printed advertisements or campaigns and which do not result in any cash payments, were recognized at the same value.

## 6.2 Public grants (in euro)

	2013	2012
of which domestic	4,991,687.10	2,508,343.31
of which foreign	6,580,494.02	8,315,831.86
<b>Total amount</b>	<b>11,572,181.12</b>	<b>10,824,175.17</b>

## 6.3 Personnel Expenses

Expenses for severance payments relate to the provision for severance payment entitlements made by the severance provision fund. In 2005, all "old" severance obligations were transferred to the severance provision fund.

## 6.4 Expenses for the Auditor

Expenses for the auditor according to Section 237 No. 14 UGB amount to EUR 17,680.00 (PY: EUR 17,680.00) and include the following:

	2013 EUR	2012 EUR
Audit of the financial statements	14,700.00	14,700.00
Other audit services ("Spendengütesiegel" or seal of approval for donations), "Spendenbegünstigung" according to § 4a EStG and project audits	2,980.00	2,980.00
	<b>17,680.00</b>	<b>17,680.00</b>

Of the total amount, EUR 4,780.00 (PY EUR 5,980.00) was charged, the remaining amount was donated. In 2013, as in the prior year, project expenses were borne by CARE Österreich.

## 7 OTHER DISCLOSURES

### 7.1 Statutory disclosure of boards and employees

#### 7.1.1 Average Number of Employees

	2013	2012
Permanent employees	28	29
Contractors ("freie Dienstnehmer")	4	1
Marginally employed	3	2
Zivildienstler (young men doing alternative military service)	0	0
<b>Total amount</b>	<b>35</b>	<b>32</b>

### **7.1.2 Composition of the general management**

General manager:                   Mag.<sup>a</sup> Dr.<sup>in</sup> Andrea WAGNER-HAGER  
Deputy managers:                 Mag. Reinhard TRINK  
  Mag. Harald MAIER

### **7.1.3 Composition of the Board of Directors**

Dr. Georg LENNKH, President  
Dir. Ludwig NEUMANN, 1<sup>st</sup> Vice-President  
Dir. Dr. Wilfried HANREICH, 2<sup>nd</sup> Vice-President  
Birgit WIMMER, MBA, Cashier  
A.o. Univ.-Prof. Dr. Ottmar HÖLL  
MMag. Dr. Paul-Oliver KAUKAL  
Dr. Alfred LIEBICH  
Dr.<sup>in</sup> Eva NOWOTNY  
Mag.<sup>a</sup> Gabriela ROSENSTEINER  
Dr.<sup>in</sup> Heide SCHMIDT  
Dr.<sup>in</sup> Ursula BAATZ (coopted in the meeting of the Board of Directors dated December 12, 2013)  
Mag. Norbert LILL (coopted in the meeting of the Board of Directors dated December 12, 2013)

### **7.1.4 Total Remuneration of the General Management and the Board of Directors**

The Board of Directors acts on an honorary basis and is entitled to travel allowances. In 2013, travel allowances amounted to EUR 3,880.79 (PY EUR 2,861.35).

Total remuneration of the General Management (incl. the deputy managers) amounts to EUR 221,393.78 for the year 2013 (PY EUR 210,433.04).

Vienna, June 6, 2014

General Management:

Dr.<sup>in</sup> Andrea Wagner-Hager, m.p.      Mag. Reinhard Trink, m.p.      Mag. Harald Maier, m.p.

**CARE Österreich -  
Verein für Entwicklungszusammenarbeit und humanitäre Hilfe, Vienna**

**Fixed assets**

Fixed asset movement schedule:

	At cost					Accumulated depreciation/ amortization EUR	Book value		Depreciation/ amortization current year EUR
	Balance Jan. 1, 2013 EUR	Additions EUR	Disposals EUR	Reclassifications EUR	Balance Dec. 31, 2013 EUR		Balance Dec. 31, 2013 EUR	Balance Dec. 31, 2012 EUR	
<b>I. Intangible assets</b>									
Licenses and similar rights	53,869.61	8,360.69	8,400.70	0.00	53,829.60	39,681.34	14,148.26	16,466.09	9,966.45
	<b>53,869.61</b>	<b>8,360.69</b>	<b>8,400.70</b>	<b>0.00</b>	<b>53,829.60</b>	<b>39,681.34</b>	<b>14,148.26</b>	<b>16,466.09</b>	<b>9,966.45</b>
<b>II. Tangible assets</b>									
1. Investments in rented office	39,059.18	0.00	0.00	0.00	39,059.18	32,806.33	6,252.85	10,158.77	3,905.92
2. Office equipment	170,029.34	14,882.02	22,960.69	0.00	161,950.67	110,402.40	51,548.27	61,658.01	24,786.92
3. Low-value items	0.00	4,971.39	4,971.39	0.00	0.00	0.00	0.00	0.00	4,971.39
	<b>209,088.52</b>	<b>19,853.41</b>	<b>27,932.08</b>	<b>0.00</b>	<b>201,009.85</b>	<b>143,208.73</b>	<b>57,801.12</b>	<b>71,816.78</b>	<b>33,664.23</b>
<b>III. Financial assets</b>									
Securities and shares in funds	51,342.38	81.51	0.00	0.00	51,423.89	0.00	51,423.89	51,342.38	0.00
	<b>51,342.38</b>	<b>81.51</b>	<b>0.00</b>	<b>0.00</b>	<b>51,423.89</b>	<b>0.00</b>	<b>51,423.89</b>	<b>51,342.38</b>	<b>0.00</b>
	<b>314,300.51</b>	<b>28,295.61</b>	<b>36,332.78</b>	<b>0.00</b>	<b>306,263.34</b>	<b>182,890.07</b>	<b>123,373.27</b>	<b>139,625.25</b>	<b>43,630.68</b>

## Pre-financed Project Expenditure and Current Project Funds received in advance

EUR	proj no FC	project name	donor	def. inc acc no	deferred income account name	deferred income 01/01/013	additions	revenue recognition	ICR recognition	reclassifications	deferred income 12/31/2013	acc. rec. acc no	acc. rec. acc name	acc. receivable 12/31/2013
	BDI056	1227, Giritaka	Europe Aid, ADA	3910	PRA EC	-	-	-	-	-	-			
	BDI922	1232, EIDHR	Europe Aid, ADA	3910	PRA EC	117,536.59	-	97,332.15	6,813.25	-	13,391.19	2002	Ford EU	147,569.68
	BGD068	SEEMA	Europe Aid, ADA	3910	PRA EC	125,067.47	429,853.75	341,952.54	25,289.68	-	187,679.00			
	BGD090	1226, SHIFT	Europe Aid, ADA	3910	PRA EC	-	-	-	-	-	-	2002	Ford EU	85,963.27
	BGD091	1225, PRODUCE	Europe Aid, ADA	3910	PRA EC	81,938.00	-	76,295.53	5,642.56	-	0.00	2002	Ford EU	71,668.92
	BGD907	Garment workers'night	Europe Aid, ADA	3910	PRA EC	-	-	-	-	-	-			
	EGY055	1392, Womens Econ R.	Europe Aid, ADA	3910	PRA EC	-	10,239.50	-	-	10,239.50	-			
	EGY914	Inheritance	Europe Aid, ADA	3910	PRA EC	-	168,223.36	72,141.31	5,049.89	-	91,032.16			
	ETH910	1117, EFSSR	Europe Aid	3910	PRA EC	378,285.80	-	360,272.00	18,013.80	-	0.00	2002	Ford EU	1,335,908.00
	GEO080	1587, Women 1325	Europe Aid, ADA	3910	PRA EC	891,973.39	-	99,956.71	7,189.28	784,827.40	-	2002	Ford EU	107,145.99
	GEO930	Agriculture	Europe Aid, ADA	3910	PRA EC	-	1,176,191.80	-	-	-	1,176,191.80			
	JOR092	1955, Hemaya	Europe Aid, ADA	3910	PRA EC	41,686.23	85,286.95	118,675.87	8,307.31	-	0.00	2002	Ford EU	167.82
	KHM197	1595, SMART	Europe Aid, ADA	3910	PRA EC	30,883.87	-	28,863.43	2,020.44	-	0.00	2002	Ford EU	29,909.29
	MWI045	1224, LAGAFa	Europe Aid, ADA	3910	PRA EC	254,744.28	36,097.60	265,904.95	19,685.45	-	5,271.48			
	NPL064	1486, Shakti	Europe Aid, ADA	3910	PRA EC	-	69,165.01	8,336.55	594.18	80,234.28	-	2002	Ford EU	916.99
	NPL082	1471, Shubha Yatra	Europe Aid, ADA	3910	PRA EC	128,658.19	138,397.51	229,190.74	16,484.31	-	19,380.85			
	RWA098	1319, NISU	Europe Aid, ADA	3910	PRA EC	15,522.66	35,828.80	47,989.17	3,359.24	-	3.05			
	WBG934	Comm.Based WomenHea	Europe Aid, ADA	3910	PRA EC	-	272,315.40	93,301.95	6,531.13	-	172,482.32			
	WBG937	Peace project	Europe Aid, ADA	3910	PRA EC	-	166,580.00	112,406.89	7,868.47	-	46,284.64			
	WBG938	Livestock support program	Europe Aid, ADA	3910	PRA EC	-	980,000.00	18,582.78	1,300.79	-	960,116.43			
	ETH700	1114, BIENRRR	ECHO	3920	PRA ECHO	89,444.02	-	83,592.54	5,851.48	-	0.00	2003	Ford ECHO	105,542.77
	ETH913	Amhara Floods Recovery	ECHO	3920	PRA ECHO	-	289,028.00	270,119.63	18,908.37	-	0.00	2003	Ford ECHO	34,395.30
	ETH914	Combating malnutrition	ECHO	3920	PRA ECHO	-	550,000.00	146,539.13	10,257.74	-	393,203.13			
	JOR909	1956, Iraqi refugees VI	ECHO	3920	PRA ECHO	245,079.73	-	229,046.48	16,033.25	-	-	2003	Ford ECHO	79,904.67
	JOR911	Syrian Refugees in Jordan	ECHO	3920	PRA ECHO	-	320,000.00	310,287.99	9,712.01	-	0.00	2003	Ford ECHO	179,497.11
	JOR915	Iraqi refugees VII	ECHO	3920	PRA ECHO	-	280,000.00	49,457.50	3,462.03	-	227,080.47			
	MOZ911	DIPECHO	DIPECHO, ADA	3920	PRA ECHO	201,106.82	-	187,950.30	13,156.52	-	0.00	2003	Ford ECHO	28,803.94
	NPL083	1472, Samrakshan	DIPECHO, ADA	3920	PRA ECHO	-	79,816.37	-	-	79,772.09	44.28	2003	Ford ECHO	-
	NPL943	Vistar	DIPECHO, ADA	3920	PRA ECHO	-	400,000.00	247,918.33	17,354.28	-	134,727.39			
	WBG935	1960, Fresh Food 8	ECHO	3920	PRA ECHO	1,146,835.88	120,000.00	1,183,958.76	82,877.12	-	0.00	2003	Ford ECHO	230,758.10
	WBG936	Health and Nutrition	ECHO	3920	PRA ECHO	401,401.48	171,352.84	535,284.42	37,489.90	-	0.00	2003	Ford ECHO	1.00
	WBG939	HUP	ECHO	3920	PRA ECHO	-	800,000.00	590,200.80	41,314.06	-	188,485.14			
	AUT210	1060, RV 2010	ADA	3930	PRA ADA	-	190,819.25	-	-	65,605.98	125,213.27			
	AUT751	Learning Component II	ADA	3930	PRA ADA	-	-	-	-	-	-	2004	Ford ADA	39,638.62
	AUT902	Learning Component(2013-15	ADA	3930	PRA ADA	-	198,073.82	84,171.07	8,417.10	-	105,485.65			
	BDI056	1227, Giritaka	Europe Aid, ADA	3930	PRA ADA	-	-	-	-	-	-	2004	Ford ADA	8,188.31
	BDI072	1228, Kirumara II/RV	ADA	3930	PRA ADA	-	-	-	-	-	-	2004	Ford ADA	56,884.65
	BDI922	1232, EIDHR	Europe Aid, ADA	3930	PRA ADA	-	13,500.00	11,177.68	782.44	-	1,539.88			
	BGD068	SEEMA	Europe Aid, ADA	3930	PRA ADA	16,675.66	-	15,527.31	1,148.35	-	0.00	2004	Ford ADA	32,289.97
	BGD091	1225, PRODUCE	Europe Aid, ADA	3930	PRA ADA	10,925.08	-	10,172.74	752.34	-	0.00	2004	Ford ADA	9,555.85

BGD907	Garment workers'right	Europe Aid, ADA	3930	PRA ADA	-	-	-	-	-	-			
BIH945	1621,Regional Roma Health	ADA	3930	PRA ADA	318,571.74	220,000.00	248,492.18	25,551.90		264,527.66			
BIH946	1622, Roma Women Emp.	ADA	3930	PRA ADA	19,505.71	30,000.00	41,345.43	8,160.28		0.00	2004	Ford ADA	2,343.77
BIH948	Young Men Initiative	ADA	3930	PRA ADA	-	500,000.00	-	-		500,000.00			
EGY055	1392, Womens Econ.R.	Europe Aid, ADA	3930	PRA ADA	-	-	-	-		-			
EGY914	Inheritance	Europe Aid, ADA	3930	PRA ADA	-	25,300.00	10,823.12	757.62		13,719.26			
ETH702	1115, L.B.Drought Rec.	ADA	3930	PRA ADA	130,773.03	30,283.20	131,208.87	11,942.38		17,904.98			
ETH915	RV Berchi	ADA	3930	PRA ADA	-	82,025.78	39,270.31	3,927.03		48,828.44			
GEO080	1587, Women 1325	Europe Aid, ADA	3930	PRA ADA	167,245.01	-	35,911.54	2,582.91	128,750.56	-	2004	Ford ADA	20,088.87
GEO084	1588, JOIN	ADA	3930	PRA ADA	274,488.24	320,000.00	233,782.15	23,379.22		337,316.87			
JOR092	1955, Hemaya	Europe Aid, ADA	3930	PRA ADA	1,857.35	3,800.00	5,287.24	370.11		0.00	2004	Ford ADA	11.13
JOR912	1957, Supp.Syr.refugees	ADA	3930	PRA ADA	409,182.75	-	375,386.29	33,816.46		0.00	2004	Ford ADA	45,616.44
JOR918	Supp.vuln.Syrian refug.2	ADA	3930	PRA ADA	-	180,000.00	11,101.24	910.30		167,988.46			
KEN905	1122, Adapt.Learn.Pr.Afr	ADA	3930	PRA ADA	139,345.00	50,000.00	49,719.32	2,868.68		136,757.00			
KHM197	1595, SMART	Europe Aid, ADA	3930	PRA ADA	7,146.12	-	6,678.62	467.50		-	2004	Ford ADA	7,006.05
KSV047	1130, Suhareka Tender	ADA	3930	PRA ADA	-	947,924.03	816,320.41	8,095.58	373,454.74	513,153.94			
MOZ911	DIPECHO	DIPECHO, ADA	3930	PRA ADA	23,659.62	-	22,111.79	1,547.83		0.00	2004	Ford ADA	3,388.71
MWI045	1224, LAGAFA	Europe Aid, ADA	3930	PRA ADA	31,843.04	-	29,850.21	2,192.83		0.00	2004	Ford ADA	3,853.26
NER902	Food Crisis Sahel	ADA	3930	PRA ADA	-	360,000.00	328,831.16	31,168.84		0.00	2004	Ford ADA	28,962.89
NPL064	1466, Shakti	Europe Aid, ADA	3930	PRA ADA	-	46,200.00	5,557.15	396.08	40,246.77	-	2004	Ford ADA	516.67
NPL078	1470, Sakcham II/RV	ADA	3930	PRA ADA	-	-	-	-		-	2004	Ford ADA	16,961.89
NPL082	1471, Shubha Yatra	Europe Aid, ADA	3930	PRA ADA	24,123.41	25,600.00	42,973.26	3,090.81		3,659.34			
NPL083	1472, Samrakshan	DIPECHO, ADA	3930	PRA ADA	-	9,400.00	-	-	9,400.00	-	2004	Ford ADA	-
NPL943	Vistar	DIPECHO, ADA	3930	PRA ADA	-	47,100.00	29,166.86	2,041.68		15,891.46			
NPL945	RV SAKSHAM III	ADA	3930	PRA ADA	-	363,140.73	154,963.64	15,496.36		192,680.73			
RWA098	1319, NISU	Europe Aid, ADA	3930	PRA ADA	4,139.37	-	3,868.57	270.80		0.00	2004	Ford ADA	9,553.54
SRB133	1630,Roma Girls Education	ADA	3930	PRA ADA	-	-	-	-		-	2004	Ford ADA	49,422.13
UGA112	1209, WEP II/RV	ADA	3930	PRA ADA	-	-	-	-		-	2004	Ford ADA	16,797.81
UGA912	RV WEP III	ADA	3930	PRA ADA	-	496,759.67	211,983.06	21,198.30		263,578.31			
WBG934	Comm.Based WomenHee	Europe Aid, ADA	3930	PRA ADA	-	72,900.00	24,849.76	1,746.48		46,203.76			
WBG937	Peace project	Europe Aid, ADA	3930	PRA ADA	-	59,500.00	40,136.25	2,809.54		16,554.21			
WBG938	Livestock support program	Europe Aid, ADA	3930	PRA ADA	-	270,400.00	3,484.66	243.93		266,671.41			
BDI921	Kinderrechte BDI	AT Andere Öffentliche Donoren	3940	PRA Sonstige	20,000.00	-	16,087.56	1,608.76		2,303.68			
ETH703	ETH Em WASH	Nachbar in Not	3940	PRA Sonstige	336,104.18	-	295,189.17	-		40,935.01			
JOR917	Supp displaced Syrian Jor	Nachbar in Not	3940	PRA Sonstige	-	210,000.00	46,074.43	-		163,925.57			
NPL942	Udaan	Other	3940	PRA Sonstige	-	65,803.90	107.08	7.50		65,689.32			
RWA931	Nkundabana gender support	AT Andere Öffentliche Donoren	3940	PRA Sonstige	9,067.99	-	7,582.10	758.21		727.68			
RWA936	ECD Förd frühkind Entwick	AT Andere Öffentliche Donoren	3940	PRA Sonstige	-	20,000.00	-	-		20,000.00			
TZA923	Sports for girls	AT Andere Öffentliche Donoren	3940	PRA Sonstige	30,000.00	-	28,803.51	-		1,196.49			
AT018	Ruanda RWA098 Restricted	CARE AT	3950	PRA Private/FirmenDonoren	11,803.76		11,579.81	223.95		0.00			
AT044	Haiti Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	172,302.82				172,302.82				
AT045	Pakistan Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	30,675.85				30,675.85				
AT051	Sahelzone Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	5,194.10			5,194.10					
AT054	Syrien Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	19,400.68	138,770.20	52,501.80	3,940.70		101,728.38			
AT055	Bangladesh BGD068 Restricted	CARE AT	3950	PRA Private/FirmenDonoren		1,009.63	1,009.63						

AT056	Nepal NPL942 Restricted	CARE AT	3950	PRA Private/FirmenDonoren	-	43,703.89				43,703.89			
AT057	Philippinen Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	-	313,351.24				313,351.24			
AT058	Uganda UGA912 Restricted	CARE AT	3950	PRA Private/FirmenDonoren	-	22,447.29	22,447.29			-			
AT059	Nepal NPL945 Restricted	CARE AT	3950	PRA Private/FirmenDonoren	-	22,447.29	22,447.29			-			
AT060	Äthiopien ETH 915 Restricted+	CARE AT	3950	PRA Private/FirmenDonoren	-	1,446.42	1,446.42			-			
AT061	Burundi BDI925 Restricted	CARE AT	3950	PRA Private/FirmenDonoren	-	21,000.00	21,000.00			-			
AT062	Burundi BDI904 Restricted	CARE AT	3950	PRA Private/FirmenDonoren		5,953.37				5,953.37			
AT070	Emergency Generell Restricted	CARE AT	3950	PRA Private/FirmenDonoren	176,486.70	1,210.50	156,894.85	3,344.19	171,239.67	188,597.83			
AFG023	1126,Comm.based education	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-			
AUT908	Connecting People	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
AUT909	Hemayat Atelier	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
BDI925	Intore Project	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
ETH701	1116, Pilot Cash Transf.	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
KEN911	Food Distribution Dadaab	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
MLI901	Assist f Vulnerable Timbu	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
RM3572	1124,Supp to HoACoordStru	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
RM9000	ECARMU Regi Priority Init	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
RM9001	Syria Regional Coord.Supp	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
SOM901	Pastor, Advisor&Resilience	CARE AT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a			
Accounts according to the balance sheet													
					1/1/2013/ 12/31/2012					12/31/2013		12/31/2013	
			3910	Def. Income EC		2,086,296.37				2,671,832.72	2002	Acc. Rec. EU	1,779,249.96
			3920	Def. Income ECHO		2,083,667.93				923,540.41	2003	Acc. Rec. ECHO	658,902.89
			3930	Def. Income ADA		1,578,481.13				3,037,674.83	2004	Acc. Rec. ADA	351,091.56
			3940	Def. Income Other		395,172.17				294,777.75			
			3950	Def. Inc. private/firmsdonors		415,863.91				653,334.71			