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15<sup>ème</sup> Conférence Internationale  
sur le Sida et les Infections Sexuellement  
Transmissibles en Afrique (ICASA)

Méridien Président -Dakar  
From 03 to 07 December 2008

**Auditors' Report**

Period ended as at 31 March 2010  
15<sup>ème</sup> Conférence Internationale sur le Sida et les Infections  
Sexuellement Transmissibles en Afrique (ICASA)  
CHU Le Dantec B.P: 7318 – Dakar - Sénégal

*This report contains 38 pages*  
*NDS-OF-RGA-ILY 2009-04-1848*



DIAGNE & SARR KPMG Audit S.A.  
Cabinet Sénégalais membre  
KPMG International  
une coopérative de droit suisse

Société anonyme d'expertise  
comptable – commissariat aux  
comptes à Conseil d'Administration

Inscrit au Tableau de l'Ordre National  
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Agrées du Sénégal

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Capital : 10.000.000 FCFA  
NINEA : 22486742 S 3



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**15<sup>ème</sup> International Conference on AIDS and Sexually Transmitted  
Infections in Africa (ICASA)**

**CHU Le Dantec B.P: 7318  
Dakar**

**SENEGAL**

**Independent Auditors' Report**

Period from 01 April 2007 to 31 March 2010

Dear President,

**Audit Report on the financial statements**

We have audited the accompanying financial statements accounts of the 15th International Conference on AIDS and Sexually Transmitted Infections in Africa (ICASA) comprising the balance sheet, the income statement, the resources and expenditures statement and then the budgetary execution statement for the period from 1<sup>er</sup> April 2007 to 31 March 2010.

*Management's Responsibility for the Financial Statements*

The President of the 15<sup>th</sup> ICASA is responsible for the preparation and fair presentation of these financial statements in accordance with Syscohada and grant engagement procedures translated in the budget-program. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial report that is free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial report.

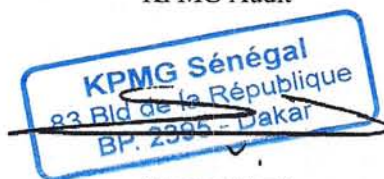
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Opinion*

In our opinion, the financial statements give a true and fair view of the financial position of the 15<sup>th</sup> Conference ICASA as at 31 March 2010, and of its financial performance and its cash flow for the year then ended, in accordance with the accounting policies admitted by the Syscohada and then the contractual engagements described in the budget-program of the Conference.

Dakar, 15 June 2010

KPMG Audit



Ndiaga SARR

*Partner*

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## 1 GENERAL INFORMATION

### 1.1 ICASA Summary description :

The International Conference on AIDS and Sexually Transmitted Infections in Africa (ICASA) is held every two years by the Society on AIDS in Africa (SAA) under the aegis of the host country. The choice of countries follows several criteria, including:

- the commitment of government of the country in the fight against AIDS;
- Achievements and progress in the host response to the epidemic;
- proven experience of countries in organizing international events.

ICASA's co-organizers of the associations involved in the response to the epidemic, the leading institutions in response to the epidemic in Africa, and networks of health professionals in Africa.

Having participated in all ICASA since 1988, co-organizers provide technical support and / or financial assistance to organize the conference. This support is done through the establishment of the Permanent Secretariat and the recruitment of qualified staff. In addition, they support the organization in mobilizing resources through implemented strategies.

ICASA is an opportunity to focus on all contributions, performance, ambitions, weaknesses and gaps in relation to the realities of the infection in Human Immunodeficiency Virus (HIV). It brings together African and international experts to review progress on HIV and Sexually Transmitted Infections (STIs) on the scientific, community and leadership.

The goals of ICASA are around five (5) major points:

1. Strengthen communication, experiences exchange and evaluation of the response to the epidemic in Africa;
2. Develop greater consistency in the design and implementation programs of the response to the epidemic by creating a synergy of different scientific approaches, and community leadership;
3. Stepping up public awareness about the continuing impact of the Human Immunodeficiency Virus (HIV) and Sexually Transmitted Infections (STIs) and the importance of international solidarity in its response;
4. Strengthen the commitment of leaders through concrete actions involving public and private decision-makers in response to the epidemic to accelerate universal access to prevention, care and treatment of Human Immunodeficiency Virus (HIV) / AIDS and Sexually Transmitted Infections (STI);
5. Building a corporate memory by strengthening the Society on AIDS in Africa (SAA) in monitoring the outcome of the conference.

The central theme of the 15th International Conference on AIDS and Sexually Transmitted Infections in Africa is:

*"Africa's Response: Face the facts"<sup>2</sup>*

The conference required the mobilization of resources consisting mainly of grants partners, participants registration fees at the conference, booth rentals and revenue of satellite symposia.

On the basis of expected resources, a budget of expenditures to cover preparatory activities and the organizational and technical aspects of the Conference was established. It includes 15 components of which the most important are:

- Conference site rent
- Rental of temporary structures and design
- Audiovisual equipment
- Coordination and operation of the Secretariat
- Sponsorship of participants and scholarships.

## 1.2 Organization of the conference

To organize the conference, the 15th ICASA has established a number of program committee to which responsibilities were assigned.

### ► International Steering Committee

Its attributes are:

- monitor the preparation and smooth running of ICASA
- advise on the theme, the conference program and the committees
- contribute to the promotion of the conference
- contribute to the fundraising of resources

### ► Program Committee

Responsibilities:

- Program Development Conference
- ensure the smooth operations of each program committee
- create the synergy of all program committees

### ► Scientific Program Committee

Responsibilities:

- advise on the scientific content of the conference and finalize scientific program
- define themes roundtables
- develop the criteria for selection of abstracts
- identify the themes and structures of the program sessions
- identify the main speakers and structures of program sessions
- to review the abstracts
- identify the main speakers

### ► Community Program Committee

Disclaimer:

- define the topics of community roundtables and conversations
- develop the criteria for selection of abstracts
- identify themes for skills building workshops
- identify the themes and structures of the program sessions
- identify the main speakers to lead capacity building sessions

▶ Leadership Program Committee

Responsibility:

- develop criteria for the selection of abstracts
- propose the committee members subject
- propose reviewers abstracts
- provide representatives to the Marathon meeting
- identify and propose topics and speakers for the plenary sessions
- nominate members for capacity building sessions
- identify and propose topics for speakers for training sessions
- propose other Leadership program activities to the international steering committee and ensure the implementation of selected activities
- nominate the General Rapporteur of the conference

▶ The Local Organizing committee

Disclaimer:

- manage and coordinate all organizational activities and logistics of the Conference

▶ Secretariat



### 1.3 Format of the conference

In addition, the conference promotes the dissemination of research findings on HIV / AIDS and sexually transmitted infections that affect the African people. The meeting creates a framework for dialogue and sharing of experiences for a greater synergy of future actions.

Exchanges are done through plenary sessions, oral presentations followed by panel discussions, poster presentations, symposia and round tables, satellite meetings and training sessions.

Cultural activities are organized to allow participants to discover different socio-cultural diversity of the region of Dakar.

- **Plenary sessions:**

The plenary sessions will review the state of research on several major related to HIV/AIDS and STI epidemics.

- **Parallel sessions:**

The sessions will be organized around a specific theme. lectures on the subject are presented followed by discussions.

- **Posters:**

It presents the work not being the object of parallel sessions.

- **Symposia:**

Specific topics are organized and designated speakers introduce the topic to be discussed by the participants.

**Roundtable discussions**

This session encourages debate on a very specific problem after an introduction by the moderator and the presentation of four (4) to five (5) experienced participants on the topic.

- **Capacity**

These sessions will encourage the transfer of tools and strategies from successful experiences in various areas of HIV / AIDS and Sexually Transmitted Infections.

- **Satellite Symposium:**

A partnership is established with the institutions, organizations and pharmaceutical companies that organize satellite symposia.

- **Cultural activities:**

They allow artists to present Senegalese folklore. Historic sites will be selected to be visited.

## 1.4 Number of participants expected

The expected number of participants is about 5,000 delegates from five continents and working on HIV / AIDS and sexually transmitted diseases. The participation of young researchers, caregivers, representatives of associations of the South is privileged by the establishment of a system of awards based on criteria defined by the Organising Committee.

## 1.5 The estimated expenses

The revised budget available refers to an amount 4.35 million euros, 2.9 billion CFA francs as estimated expenditure estimated to cover all organizational and technical aspects of the conference and the activities preparatory themselves. These expenditures are summarized in the following table:

en FCFA / Euros 000	M o n t a n t s ( C F A )	M o n t a n t s ( E u r o s )
Location site conférence	228 957	349
Location de structures temporaires et conception	420 000	640
Audiovisuelle	171 851	262
Coordination et Fonctionnement	371 760	567
Interpretariat et traduction	82 002	125
Gestion informatisée des inscriptions et des abstracts	72 101	110
Prise en charge des participants et bourses	889 693	1 356
Matériel logistique de la conférence	78 720	120
Plaidoyer et promotion de la conférence	96 316	147
Média (Presse/supports médiatiques)	105 000	160
Organisation des réunions pré-conférence	127 500	194
Audit et évaluation	59 200	90
Accueil - Protocole - Visa - Transport Local	128 980	197
Rapport Final	58 798	90
Divers	18 329	28
<b>Total budget</b>	<b>2 909 207</b>	<b>4 435</b>

### a. Rental of conference site and temporary structures and design

This component includes the lease for four days of the Conference Center OCI Complex (5000 seats), meeting rooms for parallel sessions, pavilions shopping center for the exhibition and poster sessions, offices for the secretariat, the correction of abstracts and conducting other related activities. Catering of 5000 persons is scheduled for four days with a Cocktail for 6000 persons. This component also supports the reservation of the first nights of 3,000 rooms in selected hotels in Dakar.

### b. Audiovisual

It is the rental of audiovisual equipment for the conference.

**c. Coordination and operation of the Secretariat**

It is provided in this section the compensation of all personnel of the secretariat and coordination. Specific services will be performed by sub-contractors consultants.

The office furniture, computer equipment, consumables (office supplies, fuel and others) and communication costs (telephone, fax, internet and mail) are planned in this section.

**d. Interpreting and Translation**

The conference includes the participation of people from all over the world. Accordingly, it is provided in this section the payment of authorized providers to ensure the translation and interpretation activities of the conference.

**e. Scientific management, abstracts, and computerized management of registrations**

This component will support the costs of design and reproduction of various conference documents (book of abstracts, scientific program book with CD and ads). It is expected about 7000 copies of each document.

It will also be considered the contracting of the computerized management of all conference participants (Registration, abstracts, grants and accommodation).

**f. Participants support and Scholarships**

A full support is provided for 750 international participants (Africa and other continents). It is anticipated approximately 650 scholarships for young researchers and students, carers, representatives of associations of the South, PVVIH (selection criteria will be defined by the scientific committee) and 100 supported for guests who may be speakers, chairs or facilitators of sessions.

Support includes full tuition to the conference, the purchase of tickets, accommodation, per diems or catering and local transportation. A sum of 2,000 Euros per participant is scheduled for a full support. This component also includes the participation of 100 Senegalese and local partners working on research (25 come from 75 other regions and will stay in Dakar).

**g. Logistical equipments**

In this section, it is expected to buy gadgets in the colors of the conference (7000 bags, notepads and pen).

**h. Advocacy and Promotion of the Conference**

This component deals with all travel for meetings with partners, sponsors and / or lenders and participation in international meetings (Stands in all African and international conferences in 2007 and 2008 and fundraising).

**i. Media**

Some media outlets will be made up, radio and television programs are organized for wide publicity of the Congress. This component supports the creation of the conference website.

**j. Organisation of pre-conference meetings**

This component includes the organization of the meeting Marathon which will refine the program and its scientific content but also includes all expenses incurred at the committee meetings organisation and sub committees.

Other essential activities are budgeted in this category. These are all meetings of the International Steering Committee and Scientific Committee International.

**k. Audit**

After the Conference, an international audit firm will be selected to perform the audit of the Conference accounts.

**l. Welcome - Protocol - Visas - Insurance - Transport participants**

This component takes into account the ease of obtaining visas, contacts with the Ministries of Foreign Affairs, Interior and the Directorate General of Customs to facilitate entry formalities and leave the country.

Local transportation for participants between the conference venue and the various hosting sites is also provided in this section with the hiring of minibuses and buses.

This component also includes the rental of cars for some members of the Executive Committee and to ensure the movement of higher authorities.

**m. Final Report**

This component is planned, if possible, for the summary report of the conference topic. To do this, consider the assumption of a small group who will attend every session and submit, at the closing ceremony, the main ideas of each topic.

It will also be provided for the production of technical report for each sponsor and each sponsor to provide proof of funds.

**n. Miscellaneous**

It is provided in this section 5% of the total budget to cover miscellaneous expenses.

## 1.6 Expected resources :

The involvement of partners and donors is expected to sponsor this great event. They will be classified at different levels with several benefits depending on their grant.

The organization of this major event required, although the mobilization of substantial resources to cover all expenses but provides the opportunity to raise revenue even if they do not often cover the estimates.

The Dakar 2008 is mainly income from :

- Registration of participants
- Location of stands
- Sponsors.

## 2 ACCOUNTING AND FINANCIAL MANAGEMENT

### 2.1 Accounting

The 15th ICASA establish a summary of expenses and resources and the status of budget implementation for the year.

The bookkeeping of the 15th ICASA is performed using a cash basis and budget tracking. The budget is divided into the following categories of expenditure components and subcomponents.

The project uses two types of information systems :

- Log bank and budget monitoring;
- Syscoa GAAP Accounts under SAARI.

### 2.2 Bank accounts

Under the 15th ICASA, three (3) bank accounts were opened :

- a bank account in foreign currency for foreign donors to BNP Paribas 16, Boulevard des Italiens - 75009 - Paris;
- two bank accounts in local currency for the operation respectively to BICIS: 2, Avenue Leopold Sedar Senghor Dakar - BP 392 and to ECOBANK: 8, Avenue Leopold Sedar Senghor Dakar - BP 9095 ;

The main signatories are jointly President, Financial and Administrative Assistant. The President is the primary signatory. In the absence of one of them, another person designated may countersign a check or a payment order.

### 3 EXPLANATION OF FINANCIAL STATEMENTS SUBMITTED

The financial statements show a total balance of KFCFA 291,735. These provisional financial statements have been prepared in accordance with accounting principles and methods defined by the SYSCOHADA.

Following our review, we made analytical review on the financial statements of the conference for the year ended March 31, 2010 is as follows :

Balance sheet accounts :

en FCFA 000	31/03/2010	Notes
Im mobilisations incorporelles	2 893	1.
Im mobilisations corporelles	163 778	2.
Trésorerie et équivalents de trésorerie	46 487	3.
<b>Total Actif</b>	<b>213 158</b>	
Subvention d'investissement	166 671	4.
Fournisseurs d'exploitation	12 644	5.
Autres dettes	33 843	6.
<b>Total passif</b>	<b>213 158</b>	

#### 1. Intangible Assets (2893 KFCFA)

Intangible assets consist primarily by:

- acquisitions of accounting software SAARI and antivirus for overall KFCFA 4778;
- amortization for the period 1885 KFCFA.

#### 2. Tangible assets (163 778 KFCFA)

- Acquisitions of the period with a value of 220,567 KFCFA which are as follows:

FCFA '000'	31/03/10	Notes
Installation Facilities	81 034	a.
Equipment	55 397	b.
Transportation equipment	84 136	c.
<b>TOTAL</b>	<b>220 567</b>	

- a. The installation mainly concern the construction of new offices, tiling, carpentry, electrical and plumbing;
- b. The material corresponds to the acquisition of furniture and office equipment for 31,765 KFCFA, hardware and telecommunications services to 23,632 KFCFA KFCFA;
- c. transport equipment for 81,034 KFCFA for the acquisition of four (4) vehicles and a scooter.

Amortizations for the period amounted to 56,789 KFCFA

### 3. Treasury (46,487 KFCFA)

This is the cash available in banks and petty cash provided to pay:

- Benefits of the external auditor 4500;
- SAA for 32,500 KFCFA;
- Benefits Conference Assessor or KFCFA 8000.

### 4. Investment grant (166,671 KFCFA)

it concern capital expenditures net of depreciation recorded on assets purchased under this grant. At each closing, equality between net assets and net subsidy must be verified.

### 5. Operating Suppliers (46,487 KFCFA)

They record debts :

en FCFA '000'		31/03/10
Honoraires Evalueur ICASA		8 000
Honoraires Audit KPMG ICASA		4 644
<b>TOTAL</b>		<b>12 644</b>

### 6. Other debts (33 843 KFCFA)

There are:

- the remainder of the available theoretical operating subsidy remaining reclassified, amounted to 1 343 KFCFA to other liabilities to offset net income for the year in accordance with accounting principles accepted among non-profit associations;
- the quote-part to reverse to Société Africaine Anti Sida (SAA) for 32 500 KFCFA.



## Income statement

en FCFA 000	31/03/10	Note
Produits d'exploitation	2 589 540	a.
<b>Produits d'exploitation</b>	<b>2 589 540</b>	
Autres achats	445 880	b.
Transport	213 637	c.
Services extérieurs	1 734 146	d.
Impôts et taxes	3 316	
Charges de personnel	192 243	e.
Dotations et reprises d'exploitation	58 674	f.
<b>Charges d'exploitation</b>	<b>2 647 896</b>	
<b>Résultat d'exploitation</b>	<b>-58 356</b>	
Frais financiers	318	
<b>Charges financières</b>	<b>318</b>	
<b>Résultat financier</b>	<b>-318</b>	
Produits exceptionnels	58 674	f.
<b>Produits exceptionnels</b>	<b>58 674</b>	
<b>Résultat exceptionnels</b>	<b>58 674</b>	
<b>Résultat net</b>	<b>0</b>	

a. Revenues (2 589 540 KFCFA)

These conference's revenues primarily consist of:

- The participation of partners and donors
- Participants' registration
- Stand rental
- Symposiums
- Sponsors

The conference's organization overall revenues are of 2 816 228 KFCFA, analyzed as investments (225 345 KFCFA), operation (2 589 540 KFCFA) and the theoretical available balance (KFCFA 1343). The following table analyzes the resources by nature.

en FCFA '000'	
Partners contributions	1 503 464
Registration	765 407
Stand rental	196 399
Symposium	166 296
Hotel	181 571
Others	3 091
<b>TOTAL</b>	<b>2 816 228</b>

b. Other expenses

Other expenses relate primarily to the fuel (35 475 KFCFA), the purchase of office equipment and the conference materials (109 693 KFCFA), the rental of audiovisual equipment to the supplier ICON@ (214 082 KFCFA), website design and software enrolment management.

c. Transportation

These are mainly fellows' transportation fees (163 097 KFCFA), advocacy and other tasks related to the preparation of the conference (43 756 KFCFA).

d. External services

External services relate to:

- The rental of tents and the design of a village housing the conference (419 875 KFCFA);
- The rentals of VIP vehicles, buses and taxis (69 860 KFCFA);
- Participants' accommodation (312 571 KFCFA)
- Catalogs, prints and other editing work (61 469 KFCFA)
- Meridian President Billings (conference site, accommodation and catering (215 459 KFCFA)
  
- Advertising and participants' catering (126 484 KFCFA)
- Interpreting Fees (80 315 KFCFA)
- Fellows' per diems (53 080 KFCFA)
- Local and sub-regional musicians benefits (93 874 KFCFA)
- Hosts and hostesses in charge of welcoming participants (44 695 KFCFA)

e. Personnel expenses

These are wages and salaries paid to competent people mobilized for the need of the conference

f. Amortization

It is calculated depreciation on assets acquired through the organization of the conference. Depreciation calculated on this grant are listed at each closing accounts to ensure its progressive neutralization

ANNEX 1  
FINANCIAL STATEMENTS 15<sup>th</sup> ICASA  
AS AT 31/03/2010

ANNEX 2  
BUDGET EXECUTION STATEMENT  
AS AT 31/03/2010

ANNEX 3  
RESOURCES AND EXPENDITURES STATEMENT  
AS AT 31/03/2010

ANNEX 1  
FINANCIAL STATEMENTS 15<sup>th</sup> ICASA  
AS AT 31/03/2010

## BILAN

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	ACTIF	Exercice N			Exercice N-1 Net
		Brut	Amort./Prov.	Net	
	<b>ACTIF IMMOBILISE (1)</b>				
AA	Charges immobilisées				
AX	Frais d'établissement ;				
AY	Charges à répartir				
AC	Primes de remboursement des obligations				
AD	<b>Immobilisations incorporelles</b>				
AE	Frais de recherche et de dvpmt				
AF	Brevets, licences, logiciels	4 777 677	1 884 911	2 892 766	
AG	Fonds commercial				
AH	Autres immobilisations incorporelles				
AI	<b>Immobilisations corporelles</b>				
AJ	Terrains				
AK	Bâtiments				
AL	Installations et agencements	81 034 248	8 574 087	72 460 161	
AM	Matériel	55 396 930	22 279 949	33 116 981	
AN	Matériel de transport	84 136 000	25 934 750	58 201 250	
AP	Avances et acomptes versés sur immobilisations				
AQ	<b>Immobilisations Financières</b>				
AR	Titres de participation				
AS	Autres immobilisations financières				
AW	(1) dont H.A.O :				
AZ	<b>TOTAL ACTIF IMMOBILISE (I)</b>	<b>225 344 855</b>	<b>58 673 697</b>	<b>166 671 158</b>	

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

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Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	ACTIF	Exercice N			Exercice N-1 Net
		Brut	Amort./Prov.	Net	
AZ	Report total actif immobilisé	225 344 855	58 673 697	166 671 158	
	<b>ACTIF CIRCULANT</b>				
BA	Actif circulant H.A.O.				
BB	Stocks				
BC	Marchandises				
BD	Matières premières et autres approvisionnements				
BE	En-cours				
BF	Produits fabriqués				
BG	Créances et emplois assimilés				
BH	Fournisseurs, avances versées				
BI	Clients				
BJ	Autres créances				
BK	<b>TOTAL ACTIF CIRCULANT (II)</b>				
	<b>TRESORERIE-ACTIF</b>				
BQ	Titres de placement				
BR	Valeurs à encaisser				
BS	Banques, chèques postaux, caisse	46 486 518		46 486 518	
BT	<b>TOTAL TRESORERIE-ACTIF (III)</b>	46 486 518		46 486 518	
BU	Ecarts de conversion-Actif (IV) (perte probable de change)				
AZ	<b>TOTAL GENERAL (I+II+III+IV)</b>	271 831 373	58 673 697	213 157 676	

**Etats Financiers Conformés  
aux Comptes Vérifiés  
par KPMG**

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Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	PASSIF (avant répartition)	Exercice N	Exercice N - 1
	<b>CAPITAUX PROPRES ET RESSOURCES ASSIMILEES</b>		
CA	<b>Capital</b>		
CB	Actionnaires capital non appelé		
CC	<b>Primes et Réserves</b>		
CD	Primes d'apport, d'émission, de fusion		
CE	Ecart de réévaluation		
CF	Réserves indisponibles		
CG	Réserves libres		
CH	Report à nouveau + ou -		
CI	<b>Résultat net de l'exercice</b> (bénéfice + ou perte -)		
CK	<b>Autres capitaux propres</b>		
CL	Subventions d'investissement	166 671 158	
CM	Provisions réglementées et fonds assimilés		
CP	<b>TOTAL CAPITAUX PROPRES (I)</b>	<b>166 671 158</b>	
	<b>DETTES FINANCIERES ET RESSOURCES ASSIMILEES (1)</b>		
DA	Emprunts		
DB	Dettes de crédit- bail et contrats assimilés		
DC	Dettes financières diverses		
DD	Provisions financières pour risques et charges		
DE	(1) dont H.A.O : .....		
DF	<b>TOTAL DETTES FINANCIERES (II)</b>		
DG	<b>TOTAL RESSOURCES STABLES (I+II)</b>	<b>166 671 158</b>	

**Etats Financiers Conformés  
aux Comptes Vérifiés  
par KPMG**

**BILAN**

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	PASSIF (avant répartition)	Exercice N	Exercice N - 1
DG	Report total ressources stables	166 671 158	
	<b>PASSIF CIRCULANT</b>		
DH	Dettes circulantes et ressources assimilées H.A.O.		
DI	Clients, avances reçus		
DJ	Fournisseurs d'exploitation	12 643 125	
DK	Dettes fiscales		
DL	Dettes Sociales		
DM	Autres dettes	33 843 393	
DN	Risques provisionnés		
DP	<b>TOTAL PASSIF CIRCULANT (III)</b>	<b>46 486 518</b>	
	<b>TRESORERIE-PASSIF</b>		
DQ	Banques et crédits d'escompte		
DR	Banques, crédits de trésorerie		
DS	Banques, découverts		
DT	<b>TOTAL TRESORERIE-PASSIF (IV)</b>		
DV	<b>Ecart de conversion-Passif (V)</b> (Gain probable de change)		
DZ	<b>TOTAL GENERAL (I+II+III+IV+V)</b>	<b>213 157 676</b>	

Etats Financiers Conformés  
aux Comptes Vérifiés  
par KPMG



## COMPTE DE RESULTAT

Dénomination sociale de l'entreprise : **15ème ICASA Déc 2008**

Sigle usuel : **ICASA 2008**

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	CHARGES (1re partie)	Exercice N	Exercice N-1
	<b>ACTIVITES D'EXPLOITATION</b>		
RA	Achats de marchandises		
RB	- Variation de stocks <span style="float: right;">(- ou +)</span>  <i>(Marge brute sur marchandises voir TB)</i>		
RC	Achat de matières premières et fournitures liées		
RD	- Variation de stocks <span style="float: right;">(- ou +)</span>  <i>(Marge brute sur matières voir TG)</i>		
RE	Autres achats	445 880 128	
RH	- Variation de stocks <span style="float: right;">(- ou +)</span>		
RI	Transports	213 636 231	
RJ	Services Extérieurs	1 734 146 279	
RK	Impôts et taxes	3 315 740	
RL	Autres charges  <i>(Valeur ajoutée voir TN)</i>		
RP	Charges de personnel dont personnel extérieur .....	192 242 946	
RQ	/ ..... <i>(Excédent brut d'exploitation voir TQ)</i>		
RS	Dotations aux amortissements et aux provisions	58 673 697	
<b>RW</b>	<b>TOTAL DES CHARGES D'EXPLOITATION</b>	<b>2 647 895 021</b>	
	<i>(Résultat d'exploitation voir TX)</i>		

Etats Financiers Consolidés  
 aux Comptes Vérifiés  
 par KPMG

## COMPTE DE RESULTAT

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.	CHARGES (2e partie)	Exercice N	Exercice N-1
RW	<b>Report Total des charges d'exploitation</b>	2 647 895 021	
	<b>ACTIVITE FINANCIERE</b>		
SA	Frais financiers	134 629	
SC	Pertes de change	183 428	
SD	Dotations aux amortissements et aux provisions		
SF	<b>TOTAL DES CHARGES FINANCIERES</b>	<b>318 057</b>	
	<i>(Résultat Financier voir UG)</i>		
SH	<b>TOTAL DES CHARGES DES ACTIVITES ORDINAIRES</b>	<b>2 648 213 078</b>	
	<i>(Résultat des activités ordinaires voir UI)</i>		
	<b>HORS ACTIVITES ORDINAIRES (H.A.O)</b>		
SK	Valeurs comptables cessions d'immobilisations		
SL	Charges H.A.O.		
SM	Dotations H.A.O.		
SO	<b>TOTAL DES CHARGES H.A.O.</b>		
	<i>(Résultat H.A.O. voir UP)</i>		
SQ	Participation des travailleurs		
SR	Impôts sur le résultat		
SS	<b>TOTAL PARTICIPATION ET IMPOTS</b>		
ST	<b>TOTAL GENERAL DES CHARGES</b>	<b>2 648 213 078</b>	
	<i>(Résultat net voir UZ)</i>		

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

## COMPTE DE RESULTAT

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf	PRODUITS (1re partie)	Exercice N	Exercice N-1
	<b>ACTIVITES D'EXPLOITATION</b>		
TA	Ventes de Marchandises		
TB	<b>MARGE BRUTE SUR MARCHANDISES</b>		
TC	Ventes de produits fabriqués		
TD	Travaux, services vendus		
TE	Production stockée (ou déstockage) <span style="float: right;">(+ ou -)</span>		
TF	Production immobilisée		
TG	<b>MARGE BRUTE SUR MATIERES</b>		
TH	Produits accessoires		
TI	<b>CHIFFRE D'AFFAIRES (TA + TC + TD + TH)</b>		
TJ	dont à l'exploitation .....		
TK	Subventions d'exploitation	2 589 539 381	
TL	Autres produits		
TN	<b>VALEUR AJOUTEE</b> <b>192 561 003</b>		
TQ	<b>EXCEDENT BRUT D'EXPLOITATION</b> <b>318 057</b>		
TS	Reprises de provisions		
TT	Transferts de charges		
<b>TW</b>	<b>TOTAL DES PRODUITS D'EXPLOITATION</b>	<b>2 589 539 381</b>	
TX	<b>RESULTAT D'EXPLOITATION</b> (Bénéfice (+) ou perte (-)) <b>-58 355 640</b>		

Etats Financiers Conformés  
 aux Comptes Verifiés  
 par KPMG

## COMPTE DE RESULTAT

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf	PRODUITS (2e partie)	Exercice N	Exercice N-1
TW	<b>Report Total des produits d'exploitation</b>	<b>2 589 539 381</b>	
	<b>ACTIVITE FINANCIERE</b>		
UA	Revenus financiers		
UC	Gains de change		
UD	Reprises de provisions		
UE	Transferts de charges		
UF	<b>TOTAL DES PRODUITS FINANCIERES</b>		
UG	<b>Résultat Financier (+ ou -)</b>	<b>-318 057</b>	
UH	<b>TOTAL DES PRODUITS DES ACTIVITES ORDINAIRES</b>	<b>2 589 539 381</b>	
UI	<b>Résultat des activités ordinaires (+ ou -)</b>	<b>-58 673 697</b>	
UJ	(1) dont impôt correspondant .....		
	<b>HORS ACTIVITES ORDINAIRES (H.A.O)</b>		
UK	Produits des cessions d'immobilisations		
UL	Produits H.A.O.		
UM	Reprises H.A.O.	58 673 697	
UN	Transferts de charges		
UO	<b>TOTAL DES PRODUITS H.A.O.</b>	<b>58 673 697</b>	
UP	<b>Résultat H.A.O. (+ ou -)</b>	<b>58 673 697</b>	
UT	<b>TOTAL GENERAL DES PRODUITS</b>	<b>2 648 213 078</b>	
UZ	<b>Résultat net : Bénéfice (+) ; Perte (-)</b>		

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

## TABLEAU FINANCIER DES RESSOURCES ET DES EMPLOIS (TAFIRE)

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

### 1re PARTIE : DETERMINATION DES SOLDES FINANCIERS DE L'EXERCICE N

#### CAPACITE D'AUTOFINANCEMENT GLOBALE (C.A.F.G.)

##### CAFG EBE

Charges décaissables restantes } à l'exclusion des cessions

Produits encaissables restants } d'actif immobilisés

		<b>E.B.E.</b>	<b>318 057</b>
(SA) Frais financiers	134 629	(TT) Transfert de charges d'exploitation	
(SC) Pertes de change	183 428	(UA) Revenus financiers	
(SL) Charges H.A.O.		(UE) Transferts de charges financières	
(SQ) Participations		(UC) Gains de change	
(SR) Impôts sur le résultat		(UL) Produits H.A.O.	
		(UN) Transferts de charges H.A.O.	
<b>Total (I)</b>	<b>318 057</b>	<b>Total (II)</b>	<b>318 057</b>

CAFG : Total (II) - Total (I)

**XA** (N - 1) :

#### AUTOFINANCEMENT (A.F.)

AF = CAFG - Distributions de dividendes de l'exercice  
AF

**XB** (N - 1) :

#### VARIATION DU BESOIN DE FINANCEMENT D'EXPLOITATION (B.F.E.)

Var. B.F.E. = Var. Stocks + Var. Créances + Var. Dettes circulantes

Variation des stocks : N - (N - 1)	Emplois augmentation (+)		Ressources diminution (-)
(BC) Marchandises		ou	
(BD) Matières premières		ou	
(BE) En-cours		ou	
(BF) Produits fabriqués		ou	
<b>(A) Variation globale nette des stocks</b>		ou	

Etats Financiers Conformés  
aux Comptes Vérifiés  
par **KPMG**

## TABLEAU FINANCIER DES RESSOURCES ET DES EMPLOIS (TAFIRE)

(suite)

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Variation des créances: N - (N - 1)	Emplois augmentation (+)	Ressources diminution (-)
(BH) Fournisseurs, avances versées		ou
(BI) Clients		ou
(BJ) Autres créances		ou
(BU) Ecart de conversion - Actif		ou
<b>(B) Variation globale nette des créances</b>		ou

Variation des dettes circulantes : N - (N - 1)	Emplois diminution (-)	Ressources Augmentation (+)
(D I) Clients, avances reçues		ou
(DJ) Fournisseurs d'exploitation		ou
(DK) Dettes fiscales		ou
(DL) Dettes sociales		ou
(DM) Autres dettes		ou
(DN) Risques provisionnés		ou
(DU) Ecart de conversion - Passif		ou
<b>(C) Variation globale nette des dettes circulantes</b>		ou

<b>VARIATION DE B.F.E. = (A) + (B) + (C)</b>	XC	ou	<b>46 486 518</b>
--	----	----	-------------------

### EXCEDENT DE TRESORERIE D'EXPLOITATION (E.T.E.)

ETE = EBE - Variation BFE - Production immobilisée

	N	N - 1
Excédent brut d'exploitation	318 057	
- Var du BFE (- si emplois; + si ressources)(+ou-)	46 486 518	
- Production immobilisée		
<b>EXCEDENT DE TRESORERIE D'EXPLOITATION</b>	<b>46 804 575</b>	

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par **KPMG**

## TABLEAU FINANCIER DES RESSOURCES ET DES EMPLOIS (TAFIRE)

### 2e PARTIE : TABLEAU

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Réf.		Exercice N		Exercice N - 1
		Emplois	Ressources	(E -; R +)
	<b>I. INVESTISSEMENTS ET DESINVESTISSEMENTS</b>			
FA	Charges immobilisées (augmentation dans l'exercice)		////////////////////	
	<b>Croissance interne</b>			
FB	Acquisitions/Cessions d'immobilisations incorporelles	4 777 677		
FC	Acquisitions/Cessions d'immobilisations corporelles	220 567 178		
	<b>Croissance externe</b>			
FD	Acquisitions/Cessions d'immobilisations financières			
FF	<b>INVESTISSEMENT TOTAL</b>	225 344 855		
FG	<b>II. VARIATION BESOIN DE FINANCEMENT D'EXPLOITATION (cf. Supra : Var. B.F.E.)</b>		46 486 518	
FH	<b>A - EMPLOIS ECONOMIQUES A FINANCER (FF + FG)</b>	178 858 337		
FI	<b>III. EMPLOIS/RESSOURCES (B.F, H.A.O.)</b>			
FJ	<b>IV. EMPLOIS FINANCIERS CONTRAINTS</b> Remboursement (selon échéancier) des emprunts et dettes financières		////////////////////	
FK	<b>B - EMPLOIS TOTAUX A FINANCER</b>	178 858 337		

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

## TABLEAU FINANCIER DES RESSOURCES ET DES EMPLOIS (TAFIRE)

(suite)

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

Ref		Exercice N		Exercice N - 1
		Emplois	Ressources	(E-;R+)
	<b>V. FINANCEMENT INTERNE</b>			
FL	Dividendes (emplois)/C.A.F.G. (ressources)			
	<b>VI. FINANCEMENT PAR LES CAPITAUX PROPRES</b>			
FM	Augmentations de capital par apports nouveaux	////////////////////		
FN	Subventions d'investissement	////////////////////	225 344 855	
FP	Prélèvement sur le capital (y compris retraits de l'exploitant)		////////////////////	
	<b>VII. FINANCEMENT PAR DE NOUVEAUX EMPRUNTS</b>			
FQ	Emprunts			
FR	Autres dettes financières			
FS	<b>C- RESSOURCES NETTES DE FINANCEMENT</b>		225 344 855	
FT	<b>D- EXCEDENT OU INSUFFISANCE DE RESSOURCES DE FINANCEMENT (C-B)</b>		46 486 518	
	<b>VIII. VARIATION DE LA TRESORERIE</b>			
	<b>Trésorerie nette</b>			
FU	à la clôture de l'exercice + ou -	46 486 518		
FV	à l'ouverture de l'exercice + ou -			
FW	<b>Variation Trésorerie : (+ si emplois ; - si ressources)</b>	46 486 518		

CONTRÔLE (à partir des masses des bilans N et N-1)	Emplois	Ressources
Variation du fonds de roulement		
Variation du B.F. global		46 486 518
Variation de la trésorerie	46 486 518	
<b>TOTAL</b>	46 486 518	46 486 518

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG



Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

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Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

**TABLEAU 1 : ACTIF IMMOBILISE**

SITUATIONS ET MOUVEMENTS	AUGMENTATIONS B				DIMINUTIONS C		D = A + B - C
	MONTANT BRUTA L'OUVERTURE DE L'EXERCICE	Acquisitions Apports Créations	Virements de poste à poste	Suite à une réévaluation pratiquée au cours de l'exercice	Cessions Scissions Hors service	Virement de poste à poste	
<b>RUBRIQUES</b>							<b>MONTANT BRUT A LA CLOTURE DE L'EXERCICE</b>
<b>CHARGES IMMOBILISEES</b>							
Frais d'établissement et charges à répartir	0	0			0		0
Primes de remboursement des obligations	0	0			0		0
<b>IMMOBILISATIONS INCORPORELLES</b>							
Frais de recherche et de développement	0	0			0		0
Brevets, licences, logiciels	0	4 777 677			0		4 777 677
Fonds commercial	0	0			0		0
Autres immobilisations incorporelles	0	0			0		0
<b>IMMOBILISATIONS CORPORELLES</b>							
Terrains	0	0			0		0
Bâtiments	0	0			0		0
Installations et agencements	0	81 034 248			0		81 034 248
Matériels	0	55 396 930	0		0	0	55 396 930
Matériels de transport	0	84 136 000			0		84 136 000
<b>AVANCES ET ACOMPTES VERSES SUR IMMOBILISATIONS</b>	0	0			0		0
<b>IMMOBILISATIONS FINANCIERES</b>							
Titres de participation	0	0			0		0
Autres immobilisations financières	0	0			0		0
<b>TOTAL GENERAL</b>	<b>0</b>	<b>225 344 855</b>			<b>0</b>		<b>225 344 855</b>

Dénomination sociale de l'entreprise : 15ème ICASA Déc 2008

Sigle usuel : ICASA 2008

ETAT ANNEXE

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Adresse : RARS/LBV BP 7318, Dakar

N° d'identification fiscale : VOIR M. LY Exercice clos le : 31 03 2010 Durée (en mois) : 36 mois

**TABLEAU 2 : AMORTISSEMENTS**

SITUATIONS ET MOUVEMENTS	A		B		C		D = A + B - C	
	AMORTISSEMENTS CUMULES AL'OUVERTURE DE L'EXERCICE		AUGMENTATIONS : DOTATIONS DE L'EXERCICE		DIMINUTIONS : Amortissements relatifs aux éléments sortis de l'Actif		CUMUL DES AMORTISSEMENTS A LA CLOTURE DE L'EXERCICE	
<b>RUBRIQUES</b>								
<b>CHARGES IMMOBILISEES</b>								
Frais d'établissement et charges à répartir				0				
Primes de remboursement des obligations				0				
<b>TOTAL</b>				0				
<b>IMMOBILISATIONS INCORPORELLES</b>								
Frais de recherche et de développement		0		0		0		0
Brevets, licences, logiciels		0		1 884 911		0		1 884 911
Fonds commercial		0		0		0		0
Autres immobilisations incorporelles		0		0		0		0
<b>TOTAL (I)</b>		<b>0</b>		<b>1 884 911</b>		<b>0</b>		<b>1 884 911</b>
<b>IMMOBILISATIONS CORPORELLES</b>								
Terrains		0		0		0		0
Bâtiments		0		0		0		0
Installations et agencements		0		8 574 087		0		8 574 087
Matériels		0		22 279 949		0		22 279 949
Matériels de transport		0		25 934 750		0		25 934 750
<b>TOTAL (II)</b>		<b>0</b>		<b>56 788 786</b>		<b>0</b>		<b>56 788 786</b>
<b>TOTAL (I + II)</b>		<b>0</b>		<b>58 673 697</b>		<b>0</b>		<b>58 673 697</b>
				<b>Total des dotations de l'exercice</b>				<b>58 673 697</b>

Etats Financiers Conformés  
aux Comptes Vérifiés  
par KPMG

**TABLEAU 7 : ECHEANCES DES DETTES A LA CLOTURE DE L'EXERCICE**

DETTES	MONTANT BRUT	ANALYSE PAR ECHEANCES			AUTRES ANALYSES		
		A UN AN AU PLUS	DONT ECHUS	A PLUS D'UN AN ET A DEUX ANS AU PLUS	A PLUS DE DEUX ANS	MONTANTS EN DEVISES	MONTANTS ENVERS LES ENTREPRISES LIEES
<b>DETTES FINANCIERES ET RESSOURCES ASSIMILEES</b>							
Emprunts obligataires convertibles (1)							
Autres emprunts obligataires (1)							
Emprunts et dettes des ets de crédit (1)							
Autres dettes financières (1) (2)							
<b>TOTAL (I)</b>	<b>0</b>	<b>0</b>					
Dettes de crédit-bail immobilier							
Dettes de crédit-bail mobilier							
Dettes sur contrats assimilés							
<b>TOTAL (II)</b>	<b>0</b>	<b>0</b>					
<b>DETTES DU PASSIF CIRCULANT</b>							
Fournisseurs et comptes rattachés	12 643 125						
Clients							
Personnel							
Séc soc et autres organismes sociaux	0						
Etat	0						
Organismes internationaux							
Associés et groupe							
Créditeurs divers	33 843 393						
Dettes HAO							
Produits constatés d'avance							
<b>TOTAL (III)</b>	<b>46 486 518</b>	<b>0</b>					
<b>TOTAL (I) + (II) +(III)</b>	<b>46 486 518</b>	<b>0</b>					

(1) Emprunts accordés en cours d'exercice : montant; emprunts remboursés en cours d'exercice : montant.  
 (2) Total des dettes envers les associés ( personnes physiques)

**TABLEAU 8 : CONSOMMATIONS INTERMEDIAIRES DE L'EXERCICE**

NATURE	N°DE COMPTE	MONTANT (en milliers de francs CFA)
EAU	6051	0
ELECTRICITE	6052	0
AUTRES ENERGIES	6053	0
FOURNITURES D'ENTRETIEN NON STOCKABLES	6054	0
FOURNITURES DE BUREAU NON STOCKABLES	6055	0
PETIT MATERIEL ET OUTILLAGE	6056	71 727
TRANSPORTS POUR LE COMPTE DE TIERS	613	0
TRANSPORTS DU PERSONNEL	614	441
ENTRETIEN, REPARATIONS DES BIENS MEUBLES	6241	0
ENTRETIEN, REPARATIONS DES BIENS IMMEUBLES	6242	8 190
PUBLICITE, PUBLICATIONS, RELATIONS PUBLIQUES	627	438 124
FRAIS DE TELECOMMUNICATIONS	628	23 030
REMUNERATIONS D'INTERMEDIAIRES ET DE CONSEILS	632	610 929

Etats Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

ANNEX 2  
BUDGET EXECUTION STATEMENT  
AS AT 31/03/2010

**15ème Conférence Internationale sur le Sida et les Infections Sexuellement Transmissibles en Afrique (ICASA)**  
**Méridien Président Dakar du 03 au 07 décembre 2008**

**Situation d'exécution budgétaire**

en FCFA/Euros 000

	Budget (CFA)	Budget (Euros)	Réalisations (FCFA)	Réalisations (Euros)	Taux Exécution
Location site conférence	228 957	349	216 240	330	94%
Location de structures temporaires et conception	420 000	640	312 353	476	74%
Audiovisuelle	171 851	262	171 005	261	100%
Coordination et Fonctionnement	371 760	567	370 077	564	100%
Interpretariat et traduction	82 002	125	80 342	122	98%
Gestion informatisée des inscriptions et des abstracts	72 101	110	49 256	75	68%
Prise en charge des participants et bourses	889 693	1 356	816 504	1 245	92%
Matériel logistique de la conférence	78 720	120	80 493	123	102%
Plaidoyer et promotion de la conférence	96 316	147	100 267	153	104%
Média (Presse/supports médiatiques)	105 000	160	111 260	170	106%
Organisation des reunions pré-conférence	127 500	194	142 873	218	112%
Audit et évaluation	59 200	90	59 286	90	100%
Accueil - Protocole - Visa - Transport Local	128 980	197	127 910	195	99%
Rapport Final	58 798	90	58 000	88	99%
Divers	18 329	28	119 018	181	649%
<b>Total budget</b>	<b>2 909 207</b>	<b>4 435</b>	<b>2 814 884</b>	<b>4 291</b>	<b>97%</b>

Comptes Financiers Conformés  
 aux Comptes Vérifiés  
 par KPMG

ANNEX 3  
RESOURCES AND EXPENDITURES STATEMENT  
AS AT 31/03/2010

**15ème Conférence Internationale sur le Sida et les Infections Sexuellement Transmissibles en Afrique (ICASA)  
Méridien Président Dakar du 03 au 07 décembre 2008**

**Etat des recettes et dépenses**

en FCFA/Euros 000

	Ressources (CFA)	Ressources (Euros)	Dépenses (FCFA)	Dépenses (Euros)	Ecart (CFA)	Ecart (Euros)
Location site conférence	214 720	327	216 240	330	-1 520	-2
Location de structures temporaires et conception	339 036	517	312 353	476	26 683	41
Audiovisuelle	177 544	271	171 005	261	6 539	10
Coordination et Fonctionnement	371 802	567	370 077	564	1 725	3
Interpretariat et traduction	84 504	129	80 342	122	4 162	6
Gestion informatisée des inscriptions et des abstracts	48 919	75	49 256	75	(337)	(1)
Prise en charge des participants et bourses	794 750	1 212	816 504	1 245	(21 754)	(33)
Matériel logistique de la conférence	86 115	131	80 493	123	5 622	9
Plaidoyer et promotion de la conférence	100 931	154	100 267	153	664	1
Média (Presse/supports médiatiques)	106 702	163	111 260	170	(4 558)	(7)
Organisation des reunions pré-conférence	145 289	221	142 873	218	2 416	4
Audit et évaluation	59 075	90	59 286	90	(211)	(0)
Accueil - Protocole - Visa - Transport Local	110 041	168	127 910	195	(17 869)	(27)
Rapport Final	58 282	89	58 000	88	282	0
Divers	118 517	181	119 018	181	(501)	(1)
<b>Total budget</b>	<b>2 816 227</b>	<b>4 293</b>	<b>2 814 884</b>	<b>4 291</b>	<b>1 343</b>	<b>2</b>

Etats Financiers Conformés  
aux Comptes Vérifiés  
par KPMG