

**KAALO AID AND DEVELOPMENT (KAD)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**



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**Organisation information**

**Board of Directors**

: Abdirashid Guureeye  
: Luul Mohamed Warsame  
: Ugaas Osman Hasan  
: Abdulahi Isse Ali  
: Fadumo Mohamed Ahmed  
: Daahir Ahmed Farah  
: Burhan Adan Omar

**Management**

: Mohamud Hamid Mohamed  
Executive Director

**Principal place of the activities**

: Kaalo Aid and Development  
Garowe, Puntland State of Somalia

**Principal bankers**

: Dahabshiil Bank  
Garowe Branch  
Puntland State of Somalia  
  
: Amal Bank  
Garowe Branch  
Puntland State of Somalia

**Independent auditor**

: Mazars  
Certified Public Accountant (K)  
3rd Floor, Suite 8, The Green House  
Adams Arcade, Ngong road  
P.O. Box 61120 00200 Nairobi.  
Tel : 254 020 3861175/76/79  
Wireless 254 020 2517101/3  
Cell phone : 0722-440270/0734-440270  
Email: [contact@mazars.co.ke](mailto:contact@mazars.co.ke)  
Website: [www.mazars.co.ke](http://www.mazars.co.ke)

## **Directors report**

The directors submit their report and the audited financial statements for the year ended 31 December 2018, which disclose the state of affairs of the organisation.

## **About Kaalo Aid and Development (KAD)**

KAALO Aid and Development (KAALO) was established in March 1991 just after the collapse of Somali central government; and it is one of the most successful and consistent community based, non-profit, humanitarian and development NGO in Somalia. KAALO operates in the Puntland Regions, and Somalia at large and is involved in relief aid, rehabilitation and development programs in various sectors: Education, Health, Rural Development, Agriculture and livelihood and Governance (Peace, Human Rights, Gender Development, and Democracy and Psycho social issues).

## **Registration**

Kaalo Aid and Development is registered in Puntland State of Somalia, under the Ministry of Planning and International Cooperation, Registration No.41/2017 which ran from 10 July 2017 to 09 July 2018. The registration has been renewed by certificate No. 41/2018 which runs from 10 July 2018 to 10 July 2019. The registration certificate is subject to renewal on an annual basis in Puntland.

## **Principal activities**

The focus of KAALO is on the development and humanitarian projects including: Education; WASH; Agriculture & Livelihood; Human Rights- Child protection, Psychosocial Care, FGM/C, GBV,; HIV/AIDS; Conflict resolution; Capacity Building and Development; Health; Community empowerment through participation; Peace building projects; Protection of Refugees and asylum seekers.

## **Directors**

The directors who served during the period to the date of this report are shown on page 1.

## **Independent auditor**

The organisation's auditor, Mazars, Certified Public Accountants (K) has expressed willingness to continue in office.

By order of the directors

  
\_\_\_\_\_  
Mohamud Hamid Mohamed  
Executive Director



31/07/ 2019

**Statement of Directors' responsibilities**

The Board of Directors of Kaalo Aid and Development (the organisation) are responsible for the preparation and presentation of financial statements, comprising the statement of financial position as at the 31 December 2018, statement of income and expenditure and cash flows for the year then ended, and notes to the financial statements which include a summary of significant accounting policies and other explanatory notes on the basis of accounting described in Note 1. The directors are also responsible for safeguarding the assets of the organisation.

The directors accept responsibility for preparation and fair presentation of financial statements that are free of material misstatement whether due to fraud or error. They also accept responsibility for:

- i) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements;
- ii) selecting and applying appropriate accounting policies; and
- iii) making accounting estimates and judgments that are reasonable in the circumstances.

The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation as at 31 December 2018 and of its financial performance and cash flows for the year then ended.


The directors are also responsible for making available to the auditors, as and when required, all the organisation's accounting records, including minutes of all meetings, and information and explanations which the auditors consider necessary.


Having made an assessment of the organization's ability to continue as a going concern, the directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the organization's ability to continue as a going concern.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the directors on .....31/07/1..... 2019 and signed on its behalf by:

  
\_\_\_\_\_  
**Abdirashid Guureeye**  
Board Chairperson

  
\_\_\_\_\_  
**Mohamud Hamid Mohamed**  
Executive Director



## **Independent auditor's report**

### **Opinion**

We have audited the accompanying financial statements of Kaalo Aid and Development set out on pages 6 to 14, which comprise the statement of financial position as at 31 December 2018, the statement of income and expenditure, and notes, including a summary of significant accounting policies and other explanatory information.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Kaalo Aid and Development as at 31 December 2018 and of its financial performance for the year then ended.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of matter - Significant accounting policies and restriction on use**

We draw your attention to note 1 of this financial statements, which describes the basis of preparation and significant accounting policies. The financial statements are prepared to assist Kaalo Aid and Development to comply with the financial reporting provisions of the Organisation and its donors. As a result, the financial statements may not be suitable for any other purpose. Our opinion is not modified in respect of this matter.

### **Other information**

The directors are responsible for the other information. Other information comprises the information included in the narrative reports, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Directors' responsibilities for the financial statements**

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with the accounting policies set out in note 1 and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

**Independent auditor's report (continued)**

**Directors' responsibilities for the financial statements (continued)**

In preparing the financial statements, the directors are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

- i) identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- ii) obtain an understanding of internal control relevant to the audit 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 organisation's internal control.
- iii) evaluate the appropriateness of accounting policies used and related disclosures made by directors.
- iv) evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*The engagement partner responsible for the audit resulting in this independent auditor's report is FCPA Owen Koimburi, Practising Certificate No. 445.*



**Mazars  
Certified Public Accountants (K)  
Nairobi**

**MAZARS**  
**Certified Public Accountants**  
**P. O. Box 61120 - 00200**  
**TEL: +254 20 3861175/6/9**  
**NAIROBI**

31. 7. 2019

**Statement of Income and Expenditure**

		2018 USD	2017 USD (Restated)	2017 USD
<b>Income</b>	<b>Notes</b>			
Grant income	2	2,413,583	2,150,824	2,345,493
Write-back		5,515	-	-
Total income		<u>2,419,098</u>	<u>2,150,824</u>	<u>2,345,493</u>
<b>Expenditure</b>				
Direct project costs	3	1,718,644	1,679,405	1,679,405
Personnel costs	4	449,930	376,706	376,706
Operation and administration costs	5	125,333	93,100	93,100
Total expenditure		<u>2,293,907</u>	<u>2,149,211</u>	<u>2,149,211</u>
<b>Balance for the year</b>		125,191	1,613	196,282
Depreciation charge for the year	6	<u>(20,226)</u>	<u>(18,138)</u>	<u>(18,138)</u>
<b>Surplus / (deficit) for the year</b>		<u><u>104,965</u></u>	<u><u>(16,525)</u></u>	<u><u>178,144</u></u>




**Statement of financial position**

	Notes	2018 USD	2017 USD (Restated)	2017 USD
<b>Non - current assets</b>				
Property and equipment	6	158,990	162,516	162,516
<b>Total non-current assets</b>		<u>158,990</u>	<u>162,516</u>	<u>162,516</u>
<b>Current assets</b>				
Cash and bank balances	7	148,169	50,702	50,702
Accounts receivable	8	185,672	433,600	676,692
<b>Total current assets</b>		<u>333,841</u>	<u>484,302</u>	<u>727,394</u>
<b>Current liabilities</b>				
Bank overdraft	7	2	6,281	6,281
Accounts payable	9	136,277	388,950	290,627
<b>Total current liabilities</b>		<u>136,279</u>	<u>395,231</u>	<u>296,908</u>
<b>Net current assets</b>		<u>197,562</u>	<u>89,071</u>	<u>430,486</u>
<b>Total assets</b>		<u><u>356,552</u></u>	<u><u>251,587</u></u>	<u><u>593,002</u></u>
<b>Represented by:</b>				
Accumulated fund (page 8)		356,552	251,587	593,002
<b>Total funds</b>		<u><u>356,552</u></u>	<u><u>251,587</u></u>	<u><u>593,002</u></u>

The financial statement on pages 6 to 14 were approved by the Board of Directors on

31/07/ 2019 and signed on its behalf by:

  
Abdirashid Guureeye  
Board Chairperson

  
Mohamud Hamid Mohamed  
Executive Director



**Statement of accumulated fund**

	<b>USD</b>
<b>Balance at 01 January 2017</b>	414,858
Surplus for the year	178,144
	<hr/>
<b>Balance at 31 December 2017</b>	<b><u>593,002</u></b>
 <b>Restated</b>	
<b>Balance at 01 January 2017</b>	414,858
Deficit for the year	(16,525)
Prior year adjustment (note 10)	(146,746)
	<hr/>
<b>Balance at 31 December 2017</b>	<b><u>251,587</u></b>
 <b>Balance at 01 January 2018</b>	 251,587
Surplus for the year	104,965
	<hr/>
<b>Balance at 31 December 2018</b>	<b><u>356,552</u></b>

**Statement of cash flows**

	Note	2018 USD	2017 USD (Restated)	2017 USD
<b>Cash flows from operating activities:</b>				
Surplus / (deficit) for the year (page 6)		104,965	(16,525)	178,144
<b>Adjusted for:</b>				
Depreciation	6	20,226	18,138	18,138
Prior year adjustment		-	(146,746)	-
Operating surplus before working capital changes		<u>125,191</u>	<u>(145,133)</u>	<u>196,282</u>
<b>Working capital changes:</b>				
Decrease / (increase) in receivables	8	247,928	30,568	(212,524)
(Decrease) / increase in payables	9	<u>(252,673)</u>	<u>350,191</u>	<u>251,868</u>
		<u>(4,745)</u>	<u>380,759</u>	<u>39,344</u>
Net cash generated from operating activities		<u>120,446</u>	<u>235,626</u>	<u>235,626</u>
<b>Cash flows from investing activities:</b>				
Purchase of property and equipment	6	<u>(16,700)</u>	<u>(14,600)</u>	<u>(14,600)</u>
Net cash used in investing activities		<u>(16,700)</u>	<u>(14,600)</u>	<u>(14,600)</u>
Increase in cash and cash equivalents		<u>103,746</u>	<u>221,026</u>	<u>221,026</u>
<b>Movement in cash and cash equivalents</b>				
At the start of the year		44,421	(176,605)	(176,605)
Increase in cash and cash equivalents		<u>103,746</u>	<u>221,026</u>	<u>221,026</u>
<b>At end of the year</b>	<b>7</b>	<u><u>148,167</u></u>	<u><u>44,421</u></u>	<u><u>44,421</u></u>

## **Notes to the financial statements**

### **1 Basis of preparation and summary of significant accounting policies**

The significant accounting policies relevant to the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented unless otherwise stated.

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with the organisation's accounting policies and donor requirements. As a result, the financial statements may not be suitable for any other purpose. Our report is intended solely for the Kaalo Aid and Development and their donors and should not be used by parties other than these.

The financial statements are prepared on the modified cash basis in accordance with the following significant accounting policies set below.

#### **b) Income recognition**

Grant income is recognised when the monetary value of the grant can be measured with sufficient reliability, there is reasonable assurance of receipt and conditions for receipt, if any, have been met.

#### **c) Expenditure recognition**

Expenditure is accounted for on an accrual basis.

#### **d) Foreign currency translations**

Transactions denominated in foreign currencies are translated to USD at rates of exchange prevailing at the date of the transaction.

#### **e) Cash and cash equivalents**

The cash and cash equivalents comprise of cash at bank and cash in hand.

#### **f) Reporting currency**

The financial statements are expressed in United States Dollars (USD).

#### **g) Property and equipment**

Property and equipment are stated at cost less depreciation. Depreciation is calculated on straight line basis using the following rates:

	<b>Rate</b>
Buildings	0%
Motor vehicles	25%
Furniture and fittings	12.5%
Equipment & machinery	12.5%
Computers and accessories	20.0%

#### **h) Comparatives**

Where necessary, comparatives figures have been adjusted to conform with changes in presentation in the current year.

**Notes to the financial statements (continued)**

**2 Grant income**

Funds received by organisation during the year were as follows:

	<b>2018 USD</b>	<b>2017 USD (Restated)</b>	<b>2017 USD</b>
<b>Donors</b>			
Diakonia	265,722	692,625	788,971
NCA	370,478	326,140	326,140
UNHCR	200,000	132,800	132,800
UNICEF	360,480	113,340	113,340
NED	48,000	-	-
UNOCHA	-	444,420	542,743
DPA	167,785	254,000	254,000
Development Fund for Norway	155,702	108,692	108,692
OXFAM	246,540	78,807	78,807
RESTORE	270,536	-	-
EU Justice	274,470	-	-
CRISP	53,870	-	-
<b>Total</b>	<b><u>2,413,583</u></b>	<b><u>2,150,824</u></b>	<b><u>2,345,493</u></b>

<b>3 Direct project expenses</b>	<b>2018 USD</b>	<b>2017 USD</b>
Bladders cost	-	8,000
Case proceedings	320	3,100
CFW payment	-	13,500
Committee incentives	-	5,400
Community mobilisation	60,885	59,790
Rehabilitation & Construction costs	344,778	184,768
Consultancies fee	21,200	75,691
Fishing materials	135,000	20,000
Food & NFI	168,096	399,335
Hygiene kits	33,519	36,000
IEC materials (bill boards, banner)	12,290	18,302
Incentives fee	46,855	43,277
Income generation activity	153,514	3,000
Logistical support	2,750	5,119
Mobilisation & registration cost	10,250	2,100
Monitoring costs	36,963	12,044
Radio messages	2,380	6,320
Travel & accommodation costs	-	32,695
Sanitation tools	400	15,000
School support	-	3,000
Sport uniform	-	520
Training costs	332,351	184,653
Unconditional cash grants	-	127,200
Vehicle hire & transportation costs	156,857	115,070
Veterinary drugs	-	8,300
Water voucher costs	46,000	257,750
Dignity kit	4,236	-
Solar installation cost	73,060	-
Project start up	76,140	-
Medical costs	800	39,471
	<b><u>1,718,644</u></b>	<b><u>1,679,405</u></b>

**Notes to the financial statements (continued)**

	<b>2018</b>	<b>2017</b>				
	<b>USD</b>	<b>USD</b>				
<b>4 Personnel costs</b>						
Salaries	449,930	376,706				
	<u>449,930</u>	<u>376,706</u>				
<b>5 Operation and administration costs</b>						
Bank charges	3,602	6,532				
Fuel cost	10,641	8,060				
Maintenance cost	1,940	3,440				
Meals cost	-	4,500				
Motor generators	-	5,250				
Office communication cost	15,880	11,080				
Office rent	29,377	17,784				
Office supplies	21,301	21,483				
Office utilities	29,568	8,071				
Printing and stationery	5,679	6,900				
Exchange loss	7,345	-				
	<u>125,333</u>	<u>93,100</u>				
<b>6 Property and equipment</b>						
<b>Cost</b>	<b>Buildings</b>	<b>Motor</b>	<b>Furniture</b>	<b>Equip &amp;</b>	<b>Comps</b>	<b>Total</b>
	<b>USD</b>	<b>Vehicles</b>	<b>&amp; fittings</b>	<b>machine</b>	<b>&amp; access</b>	<b>USD</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
At 01 January 2017	120,000	42,046	24,481	4,373	2,847	193,747
Additions	-	13,000	1,600	-	-	14,600
As at 31 December 2017	<u>120,000</u>	<u>55,046</u>	<u>26,081</u>	<u>4,373</u>	<u>2,847</u>	<u>208,347</u>
At 01 January 2018	120,000	55,046	26,081	4,373	2,847	208,347
Additions	-	-	9,100	7,600	-	16,700
As at 31 December 2018	<u>120,000</u>	<u>55,046</u>	<u>35,181</u>	<u>11,973</u>	<u>2,847</u>	<u>225,047</u>
<b>Depreciation</b>						
At 01 January 2017	-	21,024	4,152	1,094	1,423	27,693
Charge for the year	-	13,762	3,260	547	569	18,138
As at 31 December 2017	<u>-</u>	<u>34,786</u>	<u>7,412</u>	<u>1,641</u>	<u>1,992</u>	<u>45,831</u>
At 01 January 2018	-	34,786	7,412	1,641	1,992	45,831
Charge for the year	-	13,762	4,398	1,497	569	20,226
As at 31 December 2018	<u>-</u>	<u>48,548</u>	<u>11,810</u>	<u>3,138</u>	<u>2,561</u>	<u>66,057</u>
<b>Net book value</b>						
As at 31 December 2018	<u>120,000</u>	<u>6,498</u>	<u>23,371</u>	<u>8,835</u>	<u>286</u>	<u>158,990</u>
As at 31 December 2017	<u>120,000</u>	<u>20,260</u>	<u>18,669</u>	<u>2,732</u>	<u>855</u>	<u>162,516</u>

**Notes to the financial statements (continued)**

	<b>2018</b>	<b>2017</b>	
	<b>USD</b>	<b>USD</b>	
<b>7 Cash and cash equivalents</b>			
<b>Bank balances</b>			
Dahabshiil bank: Development fund for Norway	24,630	31,810	
Dahabshiil bank: DPA conflict and crisis project	83	7,664	
Dahabshiil bank: Emergency health project in B & XU	1,918	7,894	
Dahabshiil bank: Emergency WASH project in Nugal	-	2,070	
Dahabshiil bank: Fishing enterprise project	-	50	
Dahabshiil bank: Health project in Talex District	-	212	
Dahabshiil bank: NCA FGM project phase III	-	2	
Dahabshiil bank: NCA WASH emergency project	442	575	
Dahabshiil bank: Oxfam Novib public & private sec	-	424	
Dahabshiil bank: UNOCHA health emergency project	1	1	
Dahabshiil bank: DPA-Strengthening WASH structure	1,492	-	
Dahabshiil bank: CRISP project	10,483	-	
Dahabshiil bank: EU justice project	1,482	-	
Dahabshiil bank: FGM project phase 4	28,358	-	
Dahabshiil bank: NED engaging citizens project	5,311	-	
Dahabshiil bank: Restore bank account	67,421	-	
Dahabshiil bank: Fishing enterprise project	80	-	
Dahabshiil bank: Oxfam Novib WASH Emergency	50	-	
Dahabshiil bank: Dahabshiil bank-5106	6,418	-	
Sub-total	<u>148,169</u>	<u>50,702</u>	
<b>Bank overdraft</b>			
Amal bank: UNHCR project - Pillar 4	-	(3,265)	
Dahabshiil bank: UNOCHA WASH emergency project	(1)	-	
Amal bank: Badhan crisis project	-	(1)	
Amal bank: Diakonia-strengthening the org	-	(1,604)	
Amal bank: Galkayo crisis project	(1)	(1)	
Dahabshiil bank: NED project-transparent & ACTBL	-	(1,410)	
Sub-total	<u>(2)</u>	<u>(6,281)</u>	
	<u><b>148,167</b></u>	<u><b>44,421</b></u>	
<b>8 Accounts receivable</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
	<b>USD</b>	<b>USD</b>	<b>USD</b>
		<b>(Restated)</b>	
Grants receivable			
NCA	32,889	32,614	32,614
NED	21,449	17,040	17,040
UNOCHA	3,200	283,799	430,545
Diakonia	-	-	96,346
OXFAM	99,511	-	-
UNICEF	-	22,668	22,668
DPA	28,623	77,479	77,479
	<u><b>185,672</b></u>	<u><b>433,600</b></u>	<u><b>676,692</b></u>
<b>9 Accounts payable</b>			
Accruals	132,353	388,950	290,627
PSU account	3,924	-	-
	<u><b>136,277</b></u>	<u><b>388,950</b></u>	<u><b>290,627</b></u>

**Notes to the financial statements (continued)**

**10 Restated comparative figures**

Comparative figures were adjusted to correct prior period errors due to the following:

**Prior period errors due to overstated accounts receivable balances and grant income, and understated accounts payable balance:**

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<b>Accounts receivable</b>	
Diakonia <sup>*1</sup>	<u>(96,346)</u>
<b>Accounts payable</b>	
Accruals <sup>*2</sup>	<u>(98,323)</u>
<b>Total assets</b>	<u><u>(194,669)</u></u>
<b>Grant income</b>	
Diakonia <sup>*1</sup>	96,346
UNOCHA <sup>*2</sup>	<u>98,323</u>
	<u><u>194,669</u></u>

**Prior period errors due to overstated accounts receivable balances and grant income reported for the year ended 31.12.2016:**

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<b>Accounts receivable</b>	
UNOCHA <sup>*1</sup>	<u><u>(146,746)</u></u>
<b>Accumulated fund<sup>*1</sup></b>	<u><u>146,746</u></u>

\*1 - Error due to double counting of income whereby credit entry was made in income account when booking an accounts receivable transactions and the same income account credited again when booking a disbursement received in the bank.

\*2 - Error due to funds received in early 2018 booked as a 2017 receipt.

**11 Write-back**

Write-back relates to overstated expenditure in previous periods, that were included in bank overdrafts.

**12 Abbreviations**

CFW	-	Cash For Work
DPA	-	Danish People's Aid
IEC	-	Information Education Communication
IRC	-	International Rescue Committee
KAD	-	Kaalo Aid and Development (KAD)
NCA	-	Norwegian Church Aid
NED	-	National Endowment for Democracy
NFI	-	Non-Food Items
UNHCR	-	United Nations High Commissioner for Refugees
UNICEF	-	United Nations Children's Fund
UNOCHA	-	United Nations Office for the Coordination of Humanitarian Affairs
USD	-	United States Dollar