

**HIMILO ORGANIZATION FOR DEVELOPMENT (HOD)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**ORGANISATION INFORMATION**

**Board of trustees**

Ahmed Abdi Hassan  
Abdisalan Jama adan  
Fartun Farah Mohamed  
Abdi Omar Diriye

BOD Chairman  
Secretary  
Treasurer  
Chief Executive Director

**Registered office**

**Head Quarters**  
HoD Office  
Kismayo District  
Lower Juba Region  
Somalia

**Liason Office**  
HoD Office  
Raphta Road, Westlands  
Nairobi  
Kenya

**Auditor**

M.N. Cliff & Associates  
Certified Public Accountants  
3rd Floor, Waumini House  
P.O Box 25593-00100  
Nairobi  
**Email:** info@mncliffcpa.com

**Principal banker**

Dahabshil Bank  
Mogadishu Branch  
Somalia

## **INTRODUCTION**

### **BACKGROUND INFORMATION**

Himilo organization for development (HOD) is non-profit making, non-sectarian, humanitarian relief and development organization that was established and registered in 2003 as a local non-governmental organization (LNGO) in Somalia. The Organization's top priority is to create an environment that is conducive to sustainable development by helping communities to secure peace, sustainable development and attain self-reliance. The organization has operated quite freely in the area of lower juba in general with full cooperation of the local authorities - political, traditional and religious elders and women groups. The association's operation cuts through the faulty and dividing lines of sub-clans and we are seen to be impartial and above all concerned with project implementation activities only.

#### **Mission Statement**

The mission of Himilo Organization for development is to work with all stakeholders in local community development within and beyond Somalia to advance development with special emphasis on youth, children and women through strategies that empowers them to contribute positively to the social, economic, political and cultural growth of the community.

#### **Vision statement**

To envision an all equal and a developed society able to overcome local challenges. Where every citizen enjoys peace and sustainable livelihoods

#### **Overall Objective**

To participate in the community development and meet post-conflict reconstruction needs by fulfilling the major needs of the communities that have suffered and continue to suffer diverse and numerous Vulnerabilities and inadequacies in the fulfillment of their basic needs and rights.

To serve as a focal point for community development and transformation by partnering with local and international agencies to plan and coordinate the development efforts intended to improve the living conditions of the people.

To facilitate genuine peace, reconciliation, behavioral change and development issue by arranging effective and continuous communication within the community and between the community and other development stakeholders

To encourage the exchange of ideas on peace, reconciliation, governance, human rights, gender, behavioral change and development by providing to the community appropriate internal and external sources of information and knowledge.

To promote, encourage and support the use of multi-sectoral approach, information sharing and knowledge in designing and implementing community development programs and projects.

To promote self-reliance by building community and institutional capacity to tapping and orienting the community's human, technical, financial, material and natural resources, while at the same time lobbying local, regional national and international groups to work with and invest in the community.

#### **Areas of Intervention**

Health and Nutrition Programme

Food Security

Development of the rural areas

Agricultural and Livelihood programmes

Education and Youth Empowerment Programmes

Water and Sanitation Programmes

Others

The Trustees submit their report together with the audited financial statements for the year then ended 31st December 2020, which disclose the state of affairs of the organisation

**Registration**

The Organisation was registered in 2003 as a non governmental Organisation with the Ministry of Interior and National Security of the Federal Republic of Somalia as per the provisions of Article 54 of the Somali Civil Law no.37.

**Principal activities**

The Organisation was set up as a non profit making organisation primarily aim is to foster a sustainable and equitable development by assisting communities to properly identify their development needs and match those needs with available resources (human, technical, financial, material and natural)

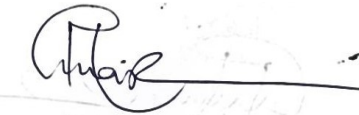
**Activities and Results**

The activities implemented during the period under review are provided on page 5 of the report

**Trustees**

The trustees who held office during the period and to the date of this report are set out on page 1. The board of trustees is made up of five members

**By order of the board**



**Executive Director**



The Board of trustees are required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for that year. It also requires the directors to ensure that the organisation maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the company. The directors are also responsible for safeguarding the assets of the organisation.

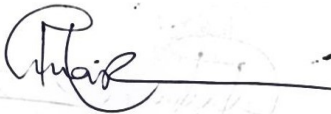
The trustees accept responsibility for the preparation and fair presentation of these financial statements, which are free from material misstatement whether due to fraud or error, that have been prepared in accordance with International Financial Reporting Standards . They also accept

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

The trustees 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 31st December, 2020 and of its Deficit and cash flows for the period then ended.

Nothing has come to the attention of the trustees to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the board of trustees on ...28th June 2021.. and signed on its behalf by:

Chief Executive Officer.....

Date ...28th June 2021



***Report of the Independent Auditor  
To the members of:  
Himilo Organization for Development (HoD)***

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**Unmodified Opinion**

We have audited the financial statements of Himilo Organization for Development (HoD) set out on pages 5 to 20 which comprise the statement of financial position as at 31 December 2020, and the statement of profit or loss and other comprehensive income, statements of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the state of financial affairs of Himilo Organization for Development (HoD) as at 31 December 2020 and of its surplus and cash flows for the period then ended in accordance with International Financial Reporting Standards.

**Basis of 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 organization 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.

**Other information**

The management is responsible for the other information. Other information comprises the information included in the Annual Report, 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 of this other information: we are required to report that fact. We have nothing to report in this regard.

**Advisory Board's responsibility for the financial statements**

The organization's management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the respective regulatory requirements. The responsibilities includes: designing, implementing, and maintaining internal controls 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.

### ***Report of the independent auditor (cont')***

In preparing the financial statements, the board is responsible for assessing the organization'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 board either intends to liquidate the organization or 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 as a whole 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:

- 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 controls.
- Obtain an understanding of internal controls 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 organization's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.
- Conclude on the appropriateness of the board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern
- 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 controls that we identify during our audit.



**Report of the independent auditor (cont')**

**Report on Other Legal Requirements**

As required we report to you, based on our audit, that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- ii) in our opinion proper books of account have been kept by the organization, so far as appears from our examination of those books; and
- iii) the organization's balance sheet and the income statement are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Wycliffe N. Michoki, Practicing certificate no. 1999

*M. N. Cliff & Associates*

**M.N Cliff & Associates**  
**Certified Public Accountants**  
**P.O Box 25593-00100**  
**3rd Floor, Waumini House**  
**Westlands, Nairobi**



...30th June 2021

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**STATEMENT OF COMPREHENSIVE INCOME**

	<u>Note</u>	<b>2020</b> <b>US\$</b>	<b>2019</b> <b>US\$</b>
Income	2	202,712	381,551
<b>Expenditure</b>			
Programme Expenditure	3.(a)	(191,358)	(370,197)
Administrative Expenditure	3.(b)	(6,354)	(6,354)
Depreciation		-	-
Staff Costs	3.(c)	<u>(6,000)</u>	<u>(6,000)</u>
<b>(Deficit)/Surplus for the year</b>		<b><u>(1,000)</u></b>	<b><u>(1,000)</u></b>

*Himilo Organization for Development (HoD)*

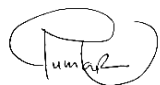
*Financial Statements*

*For the year ended 31st December 2020*

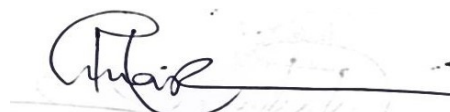
**STATEMENT OF FINANCIAL POSITION**

<b>ASSETS</b>	<b>Note</b>	<b>2020 US\$</b>	<b>2019 US\$</b>
<b>Non-current assets</b>			
Property, plant and equipment	4	3,164	3,860
		<b>3,164</b>	<b>3,860</b>
<b>Current assets</b>			
Accounts Receivable	6	-	4,581
Cash and bank balances	5	7,899	417
		7,899	4,998
<b>Total assets</b>		<b>11,063</b>	<b>8,858</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Capital Fund account		3,166	3,861
General fund account		6,897	3,997
<b>Shareholders' equity</b>		<b>10,063</b>	<b>7,858</b>
<b>Current liabilities</b>			
Deferred Income		-	-
Accounts payables	7	1,000	1,000
		1,000	1,000
<b>Total equity and liabilities</b>		<b>11,063</b>	<b>8,858</b>

The financial statements on pages 5 to 22 were approved for issue by the board of directors on ...28th June 2021.. and were signed on its behalf by:



.....  
**Chairperson**



.....  
**Chief Executive Officer**

*Himilo Organization for Development (HoD)*

*Financial Statements*

*For the year ended 31st December 2020*

**STATEMENT OF CHANGES IN FUND BALANCE**

<b>Year ended 31st December 2019</b>	<b>Capital Fund US\$</b>	<b>General Fund US\$</b>	<b>Total US\$</b>
Opening Balance	4,745	4,997	9,742
Prior year adjustment	-	3,900	3,900
Amortisation	(884)	-	(884)
Net fund balance	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
<b>At 31st December 2019</b>	<b><u>3,861</u></b>	<b><u>7,897</u></b>	<b><u>11,758</u></b>
<b>Year ended 31st December 2020</b>			
Opening balance	3,861	7,897	11,758
Prior year adjustment	-	-	-
Amortisation	(695)	-	(695)
Surplus/Deficit for the year	<u>-</u>	<u>(1,000)</u>	<u>(1,000)</u>
<b>At 31st December 2020</b>	<b><u>3,166</u></b>	<b><u>6,897</u></b>	<b><u>10,063</u></b>

**STATEMENT OF CASH FLOWS**

	Note	2020 US\$	2019 US\$
<b>Cash flows from operating activities</b>			
<b>Profit / (Loss) before income tax</b>		(1,000)	(1,000)
<b>Adjustments for:</b>			
Amortisation		695	884
Depreciation of property, plant and equipment	4	<u>(695)</u>	<u>(884)</u>
<b>Operating (loss) / profit before working capital changes</b>		(1,000)	(1,000)
Decrease / (increase) in:			
Trade and other receivables		4,581	(4,581)
Trade and other payables		<u>-</u>	<u>(300)</u>
<b>Cash (used in) / generated from operations</b>		<u>3,581</u>	<u>(5,881)</u>
<b>Net cash (used in) / generated from operating activities</b>		<u>3,581</u>	<u>(5,881)</u>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	<u>-</u>	<u>-</u>
<b>Net cash (used in) investing activities</b>		<u>-</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Deferred Income		-	-
Prior year adjustment		<u>3,901</u>	<u>0</u>
<b>Net cash generated from / (used in ) financing activities</b>		<u>3,901</u>	<u>0</u>
<b>Net (decrease) / increase in cash and cash equivalents</b>		7,482	(5,881)
<b>Cash and cash equivalents at 1st January 2018</b>		<u>417</u>	<u>6,298</u>
<b>Cash and cash equivalents at 31st December 2019</b>	5	<u><u>7,899</u></u>	<u><u>417</u></u>

**NOTES**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below:

**a) Basis of preparation**

The financial statements are prepared in compliance with International Financial Reporting Standards under the historical cost basis of accounting. The presentation currency used in the preparation of the financial statements is United States Dollars.

The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of estimates and assumptions. It also requires management to exercise its judgement in the process of applying the accounting policies adopted by the organisation. Although such estimates and assumptions are based on the directors' best knowledge of the information available, actual results may differ from those estimates. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements are disclosed in note 3.

**b) Revenue recognition**

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the organization and revenue can be reliably measured. The following specific recognition criteria must be met before revenue is recognized.

Revenue grants are recognized as income in the period it is expended. Capital Grants are amortised to income over the useful life of the related non-current asset.

**c) Property, plant and equipment**

All categories of property, plant and equipment are initially recognized at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure directly attributable to the acquisition of the assets.

Subsequent costs are included in the asset's carrying value only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance is charged to the profit and loss account in the year to which it relates.

Depreciation is calculated using the reducing balance method to write down the cost or the revalued amount of each asset to its residual value over its estimated useful life using the following annual rates:

	<u>Rate - %</u>
Computers, copiers & faxes	30
Moto vehicles	25
Furniture & fittings	12.5
Equipments	12.5

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

**NOTES**

**1. Accounting policies (continued)**

**c) Property, plant and equipment (continued)**

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining operating profit. On disposal of revalued assets, amounts in the revaluation surplus relating to that asset are transferred to retained earnings.

**d) Cash and cash equivalents**

For the purposes of cash flow statement, cash and cash equivalents comprise cash in hand and bank balances.

**e) Payables**

Payables are recorded at the undiscounted amount of cash and cash equivalent expected to be paid or the fair value of the consideration received in exchange of the obligation. Trade and other payables are started at their nominal value.

**f) Currency**

The Financial Statements are presented in United States Dollars

**NOTES**

<b>2. Income</b>	<b>2020</b>	<b>2019</b>
<b>Grants received</b>	<b>US\$</b>	<b>US\$</b>
WFP	-	114,013
FAO	191,358	217,658
UNOCHA	-	
Members Contribution	11,354	49,880
Amortisation of capital grant	695	884
	<u>695</u>	<u>884</u>
Less:Capital Grant	(695)	(884)
	<b><u>202,712</u></b>	<b><u>381,551</u></b>
<b>3. EXPENDITURE</b>		
<b>3.(a) Programme Expenditure</b>		
FAO	191,358	217,658
WFP		152,539
UNOCHA	-	
Members Contribution	-	-
	<u>-</u>	<u>-</u>
	<b><u>191,358</u></b>	<b><u>370,197</u></b>
<b>3. (b) Administrative Expenses</b>		
Office Rent	3,000	3,000
Telephone,Postage and Email	326	326
Vehicle Rental	1,400	1,400
Electricity	300	300
Office expenses	328	328
Audit Fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
	<b><u>6,354</u></b>	<b><u>6,354</u></b>
<b>3.(c) Staff Costs</b>		
Salaries	6,000	6,000
	<u>-</u>	<u>-</u>
	<b><u>6,000</u></b>	<b><u>6,000</u></b>



**NOTES**

**4. Property, plant and equipment**

	<b>Motor Vehicle US\$</b>	<b>Computers copiers &amp; faxes US\$</b>	<b>Furnitur &amp; fittings US\$</b>	<b>Equipments US\$</b>	<b>Total US\$</b>
<b>Year ended 31st December 2019</b>					
As at 1st January 2019	6,082	4,001	2,464	2,767	15,314
Acquisitions	-	-	-	-	-
Closing carrying value	<b>6,082</b>	<b>4,001</b>	<b>2,464</b>	<b>2,767</b>	<b>15,314</b>
<b>At 31st December 2019</b>					
Accumulated Depreciation	4,693	3,328	1,201	1,349	10,571
Depreciation	347	202	158	177	884
Accumulated Depreciation	<b>5,040</b>	<b>3,530</b>	<b>1,359</b>	<b>1,526</b>	<b>11,455</b>
Carrying Value	<b>1,042</b>	<b>471</b>	<b>1,105</b>	<b>1,241</b>	<b>3,859</b>
<b>Year ended 31st December 2020</b>					
As at 1st January 2020	6,082	4,001	2,464	2,767	15,314
Addition	-	-	-	-	-
Closing carrying value	<b>6,082</b>	<b>4,001</b>	<b>2,464</b>	<b>2,767</b>	<b>15,314</b>
<b>At 31st December 2020</b>					
As at 1st January 2020	5,040	3,530	1,359	1,526	11,455
Depreciation	260	141	138	155	695
Accumulated Depreciation	<b>5,301</b>	<b>3,671</b>	<b>1,497</b>	<b>1,681</b>	<b>12,150</b>
Carrying Value	<b>781</b>	<b>330</b>	<b>967</b>	<b>1,086</b>	<b>3,164</b>

**NOTES**

**5. Cash and bank balances**

For the purpose of the cash flow statement, cash and cash equivalents comprise the following:

	<b>2020</b>	<b>2019</b>
	<b>US\$</b>	<b>US\$</b>
Cash at bank	7,899	417
Cash in hand	-	-
	<u>7,899</u>	<u>417</u>

**6 Accounts Receivable**

Due from Donor

	<u>4,581</u>
	<u>-</u>

**7 Trade and other payables**

Accountancy and consultancy fees

Due to Board Members

	1,000	1,000
	-	-
	<u>1,000</u>	<u>1,000</u>

**8 Deferred Income**

	<u>-</u>	<u>-</u>
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**'9 CONSOLIDATED FAO FUND STATEMENT**

			2020	
			Donor	Own
	Notes		US\$	Contribution
			US\$	US\$
<b>INCOME</b>				
FAO-147-2019	9.1		64,034	-
FAO-189-2019	9.2		67,868	-
FAO-091-2020	9.3		49,804	-
FAO-154-2020	9.4		9,652	-
			<b>191,358</b>	-
<b>EXPENSES</b>				
FAO-147-2019	9.1		64,034	-
FAO-189-2019	9.2		67,868	-
FAO-091-2020	9.3		49,804	-
FAO-154-2020	9.4		9,652	-
Total expenditure			<b>191,358</b>	-
<b>SURPLUS/(DEFICIT)</b>			<b>-</b>	<b>-</b>

*Himilo Organization for Development (HoD)*  
*Financial Statements*  
*For the year ended 31st December 2020*

**NOTES**

**9.1 FAO-147-2019**

**Donor**

Food and Agriculture Organization (FAO)

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		64,034	64,034	-
		<b>64,034</b>	<b>64,034</b>	-
<b>EXPENDITURE</b>				
Technical Staff	9.1.1	38,900	38,900	-
Operational Costs		25,134	25,134	-
		<b>64,034</b>	<b>64,034</b>	-
<b>9.1.1 Technical Staff</b>				
Project Manager		4,500	4,500	-
Technical & Support Staff		2,400	2,400	-
Data Analysts		2,400	2,400	-
Field guides		4,200	4,200	-
Data Entry Clerks		4,200	4,200	-
Accountant		3,000	3,000	-
Field Surveyors		11,200	11,200	-
Survey Supervisors		7,000	7,000	-
		<b>38,900</b>	<b>38,900</b>	-
<b>Operational Costs</b>				
Car Hire For Data collection		6734	6,734	-
Supervision of data collection and recording		5600	5,600	-
Data collection and recording		11200	11,200	-
Office supplies,stationeries and consumables		1000	1,000	-
Communication		600	600	-
		<b>25,134</b>	<b>25,134</b>	-

*Himilo Organization for Development (HoD)*  
*Financial Statements*  
*For the year ended 31st December 2020*

**NOTES**

**9.2 FAO-189-2019**

**Project Title**

"Community tree nursey and woodlot establishment in Gobweyn and Yontoy village,Kismayo District,Lower Juba Region"

**Donor**

Food and Agriculture Organization (FAO)

**Implementation Period**

19th November 2019 to 24th February 2020

	<b>Notes</b>	<b>Budget US\$</b>	<b>Actual Expenditure US\$</b>	<b>Variance US\$</b>
Donor Grant		67,868	67,868	-
		<b>67,868</b>	<b>67,868</b>	<b>0</b>
<b>EXPENDITURE</b>				
Technical Staff	<b>9.2.1</b>	17,250	17,250	-
Field Work Supervision		8,418	8,418	-
Community Tree Nuresry		42,200	42,200	-
		<b>67,868</b>	<b>67,868</b>	<b>-</b>
<b>9.2.1 Technical Staff</b>				
Project Manager		5,250	5,250	-
Forester		10,500	10,500	-
Engineer		1,500	1,500	-
		<b>17,250</b>	<b>17,250</b>	<b>-</b>

*Himilo Organization for Development (HoD)*  
*Financial Statements*  
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**NOTES**

**9.4 FAO-091-2020**

**Project Title**

Supervision services of community activities through unconditional cash transfer in Taleex district, Sool region, Somalia

**Donor**

Food and Agriculture Organization (FAO)

**Implementation Period**

25th June 2020 to 24th January 2021

	<b>Notes</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
		<b>US\$</b>	<b>US\$</b>	<b>US\$</b>
Donor Grant		53,954	49,804	4,150
Own Contribution			-	
		<b>53,954</b>	<b>49,804</b>	<b>4150</b>
<b>EXPENDITURE</b>				
Technical Staff	<b>9.4.1</b>	25,400	24,200	1,200
Administrative staff		10,040	9,440	600
Transport		11,550	9,900	1,650
Project Costs		1,800	1,800	-
Nutrition training Equipment		264	264	-
Other Costs	<b>9.4.2</b>	4,900	4,200	700
		<b>53,954</b>	<b>49,804</b>	<b>4,150</b>
<b>9.4.1 Technical Staff</b>				
Project Manager		8,400	7200	1,200
Field Engineer		6,000	6000	-
Field Supervisor		7,200	7200	-
Community Mobilizer		1,400	1400	-
Nutritional Focal point		2,400	2400	-
		<b>25,400</b>	<b>24,200</b>	<b>1,200</b>
<b>9.4.2 Other Costs</b>				
Office Rent		2,800	2,400	400
Stationery		700	600	100
Communications		1,400	1,200	200
		<b>4,900</b>	<b>4,200</b>	<b>700</b>

*Himilo Organization for Development (HoD)*  
*Financial Statements*  
*For the year ended 31st December 2020*

**NOTES**

**9.3 FAO-154-2020**

**Project Title**

Cash plus livestock inputs distribution in Cabudwaaq district, Galgaduud region

**Donor**

Food and Agriculture Organization (FAO)

**Implementation Period**

5th October 2020 to 4th April 2021

	<b>Notes</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
		<b>US\$</b>	<b>Expenditure</b>	<b>US\$</b>
			<b>US\$</b>	<b>US\$</b>
Donor Grant		28,201	9,652	18,549
		<b>28,201</b>	<b>9,652</b>	<b>18,549</b>
<b>EXPENDITURE</b>				
Technical Staff	<b>9.3.1</b>	7,650	3,500	4,150
Transport & Travel Costs		15,756	5,852	9,904
Training		4,000	-	4,000
Other Costs	<b>9.3.2</b>	795	300	495
		<b>28,201</b>	<b>9,652</b>	<b>18,549</b>
<b>9.3.1 Technical Staff</b>				
Project Manager		1,800	600	1,200
Animal Health Specialist		800	400	400
Nutritionist		800	400	400
Field Veterinary Technicians		1,500	1,000	500
Data Entry staff		600	400	200
Community Mobilizers		600	400	200
Supervisors		600	200	400
Warehouse Cost for storage		150	100	50
Treatment of livestock		800	-	800
		<b>7,650</b>	<b>3,500</b>	<b>4,150</b>
<b>9.3.2 Other Costs</b>				
Office Rent		600	200	400
Stationary		45	30	15
Printing and Photocopies		60	40	20
Communication		90	30	60
		<b>795</b>	<b>300</b>	<b>495</b>