

HIMILO ORGANIZATION FOR DEVELOPMENT (HOD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Himilo Organization for Development (HoD)
Annual report and financial statements
For the year ended 31st December 2022

	PAGE
Organisation Information	1
Background Information	2
Report of the Trustees	3
Statement of directors' responsibilities	4
Report of the independent auditor	5
<u>Financial statements:</u>	
Statement of comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10-14
Supplementary information	
Project income and expenditure	15-23

ORGANISATION INFORMATION

Board of trustees	Ahmed Abdi Hassan Abdisalan Jama adan Fartun Farah Mohamed Abdi Omar Diriye	BOD Chairman Secretary Treasurer Chief Executive Director
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Registered office	Liason Office HoD Office Westlands Commercial Centre Ring Road, Westlands Nairobi, Kenya	Head Office HOD Office Mogadishu Somalia
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Auditor	M.N. Cliff & Associates LLP Certified Public Accountants 3rd Floor, Waumini House P.O Box 25593-00100 Nairobi Email: info@mncliffcpa.com	
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Principal banker	Dahabshil Bank Mogadishu Branch Somalia	Amal Bank Mogadishu Somalia
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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 Organizations 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 2022, 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

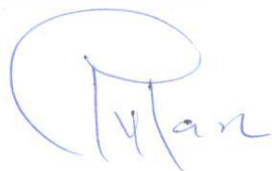
The activities implemented during the period under review are provided on page 5 of the report

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



Himilo Organization for Development (HoD)
Statement of trustees' responsibilities
For the year ended 31st December 2022

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 organization 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 organization. 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 responsibility for:

- 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, 2022 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 28/3/22 and signed on its behalf by:

Chief Executive Officer..... 

Date 28/3/2022



Report of the Independent Auditor

To the members of:

Himilo Organization for Development (HoD)

Unmodified Opinion

We have audited the financial statements of Himilo Organization for Development (HoD) set out on pages 5 to 23 which comprise the statement of financial position as at 31 December 2022, 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 2022 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 LLP
Certified Public Accountants
P.O Box 25593-00100
3rd Floor, Waumini House
Westlands, Nairobi



29th March 2023.

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

STATEMENT OF COMPREHENSIVE INCOME

	<u>Note</u>	2022 US\$	2021 US\$
Income	2	756,568	877,220
Expenditure			
Programme Expenditure	3.(a)	(819,712)	(845,853)
		<hr/>	<hr/>
(Deficit)/Surplus for the year		<u>(63,144)</u>	<u>31,367</u>

Himilo Organization for Development (HoD)

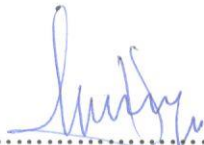
Financial Statements

For the year ended 31st December 2022

STATEMENT OF FINANCIAL POSITION

ASSETS	Note	2022 US\$	2021 US\$
Non-current assets			
Property, plant and equipment	4	<u>2,173</u>	<u>2,614</u>
		<u>2,173</u>	<u>2,614</u>
Current assets			
Accounts Receivable	6	-	-
Cash and bank balances	5	<u>28,644</u>	<u>175,909</u>
		<u>28,644</u>	<u>175,909</u>
Total assets		<u><u>30,817</u></u>	<u><u>178,523</u></u>
EQUITY AND LIABILITIES			
Equity			
Capital Fund account		2,175	2,615
General fund account		<u>(24,880)</u>	<u>38,264</u>
Shareholders' equity		<u>(22,705)</u>	<u>40,879</u>
Current liabilities			
Deferred Income		52,522	136,643
Accounts payables	7	<u>1,000</u>	<u>1,000</u>
		<u>53,522</u>	<u>137,643</u>
Total equity and liabilities		<u><u>30,817</u></u>	<u><u>178,523</u></u>

The financial statements on pages 5 to 23 were approved for issue by the board of directors on 29/3/2022 and were signed on its behalf by:


.....
Chairperson




.....
Chief Executive Officer

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

STATEMENT OF CHANGES IN FUND BALANCE

Year ended 31st December 2021	Capital Fund US\$	General Fund US\$	Total US\$
Opening Balance	3,166	6,897	10,063
Prior year adjustment	-	-	-
Amortisation	(551)	-	(551)
Surplus/Deficit for the year	<u>-</u>	<u>31,367</u>	<u>31,367</u>
At 31st December 2021	<u>2,615</u>	<u>38,264</u>	<u>40,879</u>
Year ended 31st December 2022			
Opening balance	2,615	38,264	40,879
Prior year adjustment	-	-	-
Amortisation	(440)	-	(440)
Surplus/Deficit for the year	<u>-</u>	<u>(63,144)</u>	<u>(63,144)</u>
At 31st December 2022	<u>2,175</u>	<u>(24,880)</u>	<u>(22,705)</u>

Himilo Organization for Development (HoD)
Financial Statements
For the year ended 31st December 2022

STATEMENT OF CASH FLOWS

	Note	2022 US\$	2021 US\$
Cash flows from operating activities			
Profit / (Loss) before income tax		(63,144)	31,367
Adjustments for:			
Amortisation		440	551
Depreciation of property, plant and equipment	4	<u>(440)</u>	<u>(551)</u>
Operating (loss) / profit before working capital changes		(63,144)	31,367
Decrease / (increase) in:			
Trade and other receivables		-	-
Trade and other payables		<u>-</u>	<u>-</u>
Cash (used in) / generated from operations		<u>(63,144)</u>	<u>31,367</u>
Net cash (used in) / generated from operating activities		<u>(63,144)</u>	<u>31,367</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	4	<u>-</u>	<u>-</u>
Net cash (used in) investing activities		<u>-</u>	<u>-</u>
Cash flows from financing activities			
Deferred Income		(84,121)	136,643
Prior year adjustment		<u>-</u>	<u>-</u>
Net cash generated from / (used in) financing activities		<u>(84,121)</u>	<u>136,643</u>
Net (decrease) / increase in cash and cash equivalents		(147,265)	168,010
Cash and cash equivalents at 1st January		<u>175,909</u>	<u>7,899</u>
Cash and cash equivalents at 31st December	5	<u><u>28,644</u></u>	<u><u>175,909</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

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

NOTES

2. Income	2022	2021
Grants received	US\$	US\$
FAO	156,568	177,221
UNOCHA	600,000	699,999
Members Contribution	-	
Amortisation of capital grant	440	551
	<u>440</u>	<u>551</u>
Less:Capital Grant	(440)	(551)
	<u>756,568</u>	<u>877,220</u>
3. EXPENDITURE		
3.(a) Programme Expenditure		
FAO	142,398	232,222
UNOCHA	676,314	612,631
Audit Fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
	<u>819,712</u>	<u>845,853</u>

NOTES

4. Property, plant and equipment

	Motor Vehicle US\$	Computers copiers & faxes US\$	Furnitur & fittings US\$	Equipments US\$	Total US\$
Year ended 31st December 2021					
As at 1st January 2021	6,082	4,001	2,464	2,767	15,314
Acquisitions	-	-	-	-	-
Closing carrying value	<u>6,082</u>	<u>4,001</u>	<u>2,464</u>	<u>2,767</u>	<u>15,314</u>
At 31st December 2021					
Accumulated Depreciation	5,301	3,671	1,497	1,681	12,150
Depreciation	195	99	121	136	551
Accumulated Depreciation	<u>5,496</u>	<u>3,770</u>	<u>1,618</u>	<u>1,817</u>	<u>12,701</u>
Carrying Value	<u>586</u>	<u>231</u>	<u>846</u>	<u>950</u>	<u>2,614</u>
Year ended 31st December 2022					
As at 1st January 2022	6,082	4,001	2,464	2,767	15,314
Addition	-	-	-	-	-
Closing carrying value	<u>6,082</u>	<u>4,001</u>	<u>2,464</u>	<u>2,767</u>	<u>15,314</u>
At 31st December 2022					
As at 1st January 2022	5,496	3,770	1,618	1,817	12,701
Depreciation	146	69	106	119	440
Accumulated Depreciation	<u>5,643</u>	<u>3,839</u>	<u>1,724</u>	<u>1,936</u>	<u>13,141</u>
Carrying Value	<u>439</u>	<u>162</u>	<u>740</u>	<u>831</u>	<u>2,173</u>

NOTES

5. Cash and bank balances

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

	2022	2021
	US\$	US\$
Dahabshiil Bank Ltd –MUQD0026632	276	150,153
Dahabshiil Bank Ltd- MUQD0005628	25,368	25,262
Amal Bank	2,998	492
Premier Bank Limited- 020300489001	2	2
Cash in hand	-	-
	<u>28,644</u>	<u>175,909</u>

6 Accounts Receivable

Due from Donor	-	-
	<u>-</u>	<u>-</u>

7 Trade and other payables

Audit fees	1,000	1,000
Due to Board Members	-	-
	<u>1,000</u>	<u>1,000</u>

8 Deferred Income

	<u>52,522</u>	<u>136,643</u>
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'9 CONSOLIDATED FAO FUND STATEMENT

			2022	
			Donor	Own
	Notes	US\$	US\$	US\$
INCOME				
LAO#068/2021	9.1	75,993	-	-
LOA#075/2021	9.2	34,584	-	-
LOA#130/2022	9.3	12,686	-	-
LOA#150/2022	9.4	5,908	-	-
LOA#159/2022	9.5	6,405	-	-
LOA#167/2022	9.6	10,992	-	-
LOA#171/2022	9.7	10,000	-	-
		<u>156,568</u>	<u>-</u>	<u>-</u>
EXPENSES				
LAO#068/2021	9.1	74,510	-	-
LOA#075/2021	9.2	26,710	-	-
LOA#130/2022	9.3	10,768	-	-
LOA#150/2022	9.4	5,572	-	-
LOA#159/2022	9.5	6,070	-	-
LOA#167/2022	9.6	10,660	-	-
LOA#171/2022	9.7	8,108	-	-
		<u>142,398</u>	<u>-</u>	<u>-</u>
Total expenditure				
		<u>142,398</u>	<u>-</u>	<u>-</u>
SURPLUS/(DEFICIT)				
		<u>14,170</u>	<u>-</u>	<u>-</u>

NOTES

9.1 LAO#068/2021

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

July 2021 to December 2022

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		117,162	75,993	41,169
		<u>117,162</u>	<u>75,993</u>	<u>41,169</u>
EXPENDITURE				
Human Resource Staff		73,000	47,000	26,000
Travel Cost		28,150	21,450	6,700
Operational Costs		7,140	5,460	1,680
Project Costs		600	600	-
Tool Costs for rehabilitation		8,272	0	8,272
		<u>117,162</u>	<u>74,510</u>	<u>-</u>

NOTES

9.2 LOA#075/2021

Project Title

Supervision services of community activities through unconditional cash transfer in Cadaado district, Galgaduud region, Somalia.

Donor

Food and Agriculture Organization (FAO)

Implementation Period

28th June 2021 To December 2022

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		41,164	26,351	14,813
Own Contribution			8,233	
		41,164	34,584	14813
EXPENDITURE				
Human Resource Staff		21,850	15,450	6,400
Travel Cost		11,980	9,100	2,880
Operational Cost		2,040	1,560	480
Project Costs		600	600	-
Tool Cost for Rehabilitation works		4,694		4,694
		41,164	26,710	14,454

NOTES

9.3 LOA#130/2022

Project Title

Supervision services of community activities through cash for work Approach and unconditional cash transfer in Burtinie district, Nugaal region.

Donor

Food and Agriculture Organization (FAO)

Implementation Period

19th September 2022 To 21st April 2023

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		42,288	12,686	29,602
Own Contribution				
		42,288	12,686	29602
EXPENDITURE				
Human Resource Staff		18,300	6,500	11,800
Travel Cost		10,550	2,750	7,800
Operational Cost		1,760	480	1,280
Project Costs		500	500	-
Tool Cost for Rehabilitation works		11,178	538	10,640
		42,288	10,768	31,520

NOTES

9.4 LOA#150/2022

Project Title

Transitional cash and livelihoods support in cabudwaaq district

Donor

Food and Agriculture Organization (FAO)

Implementation Period

27th September 2022 To 27th April 2023

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		19,692	5,908	13,784
Own Contribution				
		<u>19,692</u>	<u>5,908</u>	<u>13784</u>
EXPENDITURE				
Human Resource Staff		10,800	3,000	7,800
Travel Cost		7,500	1,900	5,600
Project Costs		156	156	-
Operational Cost		1,236	516	720
		<u>19,692</u>	<u>5,572</u>	<u>14,120</u>

NOTES

9.5 LOA#159/2022

Project Title

Cash plus fisheries input distribution in Kismayo district, lower Juba region, Jubaland state

Donor

Food and Agriculture Organization (FAO)

Implementation Period

5th October 2022 To 5th March 2023

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		21,350	6,405	14,945
Own Contribution				
		21,350	6,405	14,945
EXPENDITURE				
Human Resource Staff		13,200	3,600	9,600
Travel Cost		5,370	1,370	4,000
Training Costs		1,680	880	800
Operational Cost		1,100	220	880
		21,350	6,070	15,280

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

NOTES

9.6 LOA#167/2022

Project Title

"Cash plus livestock input distribution" Eyl district, Nugaal region

Donor

Food and Agriculture Organization (FAO)

Implementation Period

30th September 2022 To 31st March 2023

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		36,640	10,992	25,648
Own Contribution				
		36,640	10,992	25,648
EXPENDITURE				
Human Resource Staff		11,400	3,400	8,000
Direct operational costs		3,100	2,050	1,050
Travel Costs		16,200	4,200	12,000
Training		4,800	800	4,000
Other expenses		1,140	210	930
		36,640	10,660	25,980

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

NOTES

9.7 LOA#171/2022

Project Title

"Rangeland cubes distribution and training of pastrolists in cabudwaaq district,
Galgaduuq region Galmudug state"

Donor

Food and Agriculture Organization (FAO)

Implementation Period

1st October 2022 To 31st March 2023

	Notes	Budget US\$	Actual Expenditure US\$	Variance US\$
Donor Grant		33,338	10,000	23,338
Own Contribution				
		33,338	10,000	23338
EXPENDITURE				
Human Resource Staff		12,600	2,400	10,200
Direct operational costs		10,500	3,100	7,400
Travel Costs		8,628	1,838	6,790
Training		600	600	-
Support Administrative Cost		1,010	170	840
		33,338	8,108	25,230

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

10 CONSOLIDATED SHF FUND STATEMENT

		2022	
		Donor	Own
		US\$	Contribution
INCOME	Notes		US\$
SOM-22/3485/SA1/FSC/NGO/21488	10.1	500,000	-
SOM-21/3485/RA2/FSC/NGO/19801	10.2	100,000	-
		<u>600,000</u>	<u>-</u>
EXPENSES			
SOM-22/3485/SA1/FSC/NGO/21488	10.1	499,713	-
SOM-21/3485/RA2/FSC/NGO/19801	10.2	176,601	-
Total expenditure		<u>676,314</u>	<u>-</u>
SURPLUS/(DEFICIT)		<u>(76,314)</u>	<u>-</u>

Himilo Organization for Development (HoD)
Financial Statements
For the year ended 31st December 2022

NOTES

10.1 SOM-22/3485/SA1/FSC/NGO/21488

Title

Lifesaving response to drought affected pastoral households in Eyl district of Nugal region, Somalia.

Donor :SHF

Implementation Period: From 1st April 2022 to 30th September 2022

	Budget	Actual	Variance
	US\$	US\$	US\$
Grant received	<u>500,000</u>	<u>500,000</u>	<u>-</u>
	<u>500,000</u>	<u>500,000</u>	<u>-</u>
EXPENDITURE			
Staff and Other Personal costs	53,046	53,046	-
Supplies, Commodities, Materials	401,515	401,245	270
Contractual services	10,800	10,800	-
General Operating and Other Direct Costs	1,929	1,930	(1)
Indirect Programme Support Costs	<u>32,710</u>	<u>32691.48</u>	<u>19</u>
	<u>500,000</u>	<u>499,713</u>	<u>287</u>

Himilo Organization for Development (HoD)

Financial Statements

For the year ended 31st December 2022

NOTES

10.2 SOM-21/3485/RA2/FSC/NGO/19801

Title

Provision of emergency life saving support to drought affected poor and vulnerable IDPS and host community in IPC 3 and 4 in Garbaharey district through food voucher.

Donor :SHF

Implementation Period: From 16th August 2021 to 15th January 2022

	Budget	Actual	Variance
	US\$	US\$	US\$
Grant received	<u>467,290</u>	<u>100,000</u>	<u>367,290</u>
	<u>467,290</u>	<u>100,000</u>	<u>367,290</u>
EXPENDITURE			
Staff and Other Personal costs	26,905	3,841	23,064
Supplies, Commodities, Materials	429,055	137,850	291,205
Contractual services	9,000	1,800	7,200
PSC Amount		32,710	(32,710)
General Operating and Other Direct Costs	<u>2,330</u>	<u>400</u>	<u>1,930</u>
	<u>467,290</u>	<u>176,601</u>	<u>290,689</u>