

**THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM
(ESAFF)**



**FINANCIAL STATEMENTS
31ST AUGUST, 2010**


TRION & Co.
Certified Public Accountants

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THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

P.O. Box 1782, SUA Rd, Morogoro, Tanzania.

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The second year of the implementation of the Strategic Plan 2008-2011

REPORT OF THE IMPLEMENTING AGENCY FOR THE YEAR ENDED 31st August 2010

The Eastern and Southern Africa small scale Farmers' Forum – ESAFF, presents implementation report for the year ended 31st August 2010.

Background information

The Eastern and Southern Africa small scale Farmers' Forum – ESAFF, is a network of grassroots small holder farmers that advocate for policy, practices and attitude transformation that reflects the needs, aspirations, and development of small-scale farmers in eastern and southern Africa. It was established in 2002 after the World Summit of Sustainable Development (WSSD) held in Johannesburg in South Africa. ESAFF is registered in Tanzania under the Non Governmental Organisations Act 2002 of the United Republic of Tanzania number 00NGO/1097. Its headquarters are in Morogoro, Old Mlali Road plot 625 House No 03. To-date ESAFF operates in 12 countries in the eastern and southern Africa region. These member countries are; Tanzania (MVIWATA); Kenya (Kenya Small Scale Farmers Forum – KESSF), Uganda (ESAFF Uganda), Zambia (ESAFF Zambia);, Zimbabwe (ZIMSOFF); Lesotho (Lesotho Small scale Farmers Forum – LESAFF); South Africa (ESAFF South Africa); Malawi (NASFAM); Rwanda (ESAFF Rwanda); Burundi (ESAFF Burundi); Madagascar (CPM) and Seychelles (SeyFA).

The Purpose of ESAFF is to enable small farmers in Eastern and Southern Africa to speak as a united voice so that our issues, concerns and recommendations become an integral part of policies and practices at national, regional/international levels.

ESAFF continued to implement its strategic plan (SP) 2008-2008) for the year 2009/2010 which was funded by Oxfam Novib and Bread for the World. The implementation of the second year of the SP started on 1st September 2009 and ended on 31st August 2010. The support from Oxfam Novib started on September 01st, 2008 and continued from 1st September 2009 while the support by Bread for the Word to ESAFF started in July 2010 and will end in June 2011.

During the reporting period of 2009/2010, ESAFF's activities were in line with the Strategic Plan (SP) of 2008 – 2011. The strategic plan has four (4) key result areas. These result areas are; (i) Organizational development for ESAFF and Organisational Development for ESAFF Member Countries; (ii) Food Security, (iii) Trade and Marketing and, (iv) Gender Youth and HIV/AIDS

In the year 2009/2010 the focus of the implementation based on two key results area namely (i) Organizational Development for ESAFF and ESAFF member countries, and (ii) Food Security advocacy particularly on agriculture budgeting campaign (ABC) activities.

IMPLEMENTING AGENCIES RESPONSIBILITIES

The Eastern and Southern Africa Small Scale Farmers Forum is the implementing agency. It is responsible for keeping proper accounting records, which discloses with reasonable accuracy at any time the financial position of the project in accordance with the Oxfam Novib (ON) and Bread for the World (BftW) guidelines for accounting of grants as well as Tanzanian and International Standards.

AUDITORS

Trion & Company Certified Public Accountants were appointed by the Board of ESAFF in October 2009 and July 2010 respectively to audit ESAFF's implementation of the strategic plan 2008-2011.


COORDINATOR

15/12/2010
DATE

Enhancing policy capacity engagement for smallholder farmers in;

Kenya - (Kenya Small Scale Farmers' Forum - KESSFF) * Uganda - (Uganda Small Scale Farmers' Forum - USSAFF) * Zambia - (ESAFF - Zambia) * Lesotho - (Lesotho Small Scale Farmers' Forum - LESSF) * Zimbabwe - (Zimbabwe Movement of Small Organic Farmers' Forum - ZIMSOFF) * Malawi - (National Smallholder Farmers' Movement - NASFAM) * South Africa - (ESAFF - South Africa) * Rwanda - (ESAFF - Rwanda) * Seychelles - (SeyFA) * Madagascar - (CPM) * Tanzania - (National Networks of Small Scale Farmers' Groups in Tanzania - MVIWATA) * Burundi - (ESAFF - Burundi)

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Second year of the implementation of the Strategic Plan 2008-2011

ENDORSEMENT BY ESAFF MANAGEMENT

The undersigned endorse Oxfam Novib (ON) and Bread for the World (BftW) contribution to the ESAFF strategic plan between 1st September 2009 to 31st August 2010 that has been used in accordance with stated objectives of the project agreement between OXFAM NOVIB and BREAD FOR THE WORLD on one hand, and the Eastern and Southern Africa Small Scale Farmers Forum (ESAFF) on another hand, in accordance with the approved budget by all parties in 2009 with ON and 2010 with BftW.

Coordinator

15/12/2010

Date

Enhancing policy capacity engagement for smallholder farmers in;

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**THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM
(ESAFF)**

REPORT OF THE AUDITORS TO THE MEMBERS

We have audited the Financial Statements of THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF) set out on pages 4 to 8 in accordance with International Auditing Standards and the generally Approved Auditing Standards. The Statements, which were prepared under the historical cost convention and on the basis of the accounting policies set out on pages 9 to 10, are in agreement with the accounting records. We obtained all the information and explanations that we considered necessary for our audit.

RESPECTIVE RESPONSIBILITIES OF THE EXECUTIVE BOARD AND THE AUDITORS

The Regional Board of THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF) are responsible for the preparation of the Financial Statements that give a true and fair view of the State of Affairs of THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF). In preparing these Financial Statements, the Regional Board confirms that the International Financial Reporting Standards and the generally Accepted Accounting Practices have been selected and applied consistently and reasonable and prudent judgments and estimates have been made. Our responsibility as Auditors is to form an independent opinion, based on our audit on those Statements, and to report our opinion to the Members.

BASIS OF OPINION

We conducted our audit in accordance with approved International Standards on Auditing issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examination, on test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Programme's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion, proper Books of Account have been kept and the Financial Statements give a true and fair view of the state of affairs of THE EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF) as at 31st August, 2010, and of its surpluses and cash flows for the period ended on that date in accordance with the International Financial Reporting Standards.

17/12/2010
DARES SALAAM


KENNETH FORD JOHN KWAKATARE
CERTIFIED PUBLIC ACCOUNTANTS
- IN PUBLIC PRACTICE

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)
STATEMENT FINANCIAL POSITION AS AT 31 AUGUST 2009

		31.08. 2010 TZS	31.08. 2009 TZS
ASSET EMPLOYED	NOTE		
NON CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT	2	16,742,197	16,369,256
		<u>16,742,197</u>	<u>16,369,256</u>
CURRENT ASSETS			
Other Receivables	3	7,974,995	955,075
Receivable Grants		94,000,000	-
Cash and Bank balances	4	(10,147,123)	46,195,164
		<u>91,827,872</u>	<u>47,150,239</u>
TOTAL ASSETS		<u><u>108,570,069</u></u>	<u><u>63,519,495</u></u>
EQUITY AND LIABILITIES			
EQUITY			
Reserve Fund		5,853,467	5,853,467
Accummulated Surplus		16,500,964	14,406,572
TOTAL EQUITY		<u>22,354,431</u>	<u>20,260,039</u>
CURRENT LIABILITIES			
Other Payables	5	3,620,480	2,500,000
Deffered Grant		82,595,158	40,759,456
		<u>86,215,638</u>	<u>43,259,456</u>
TOTAL EQUITY AND LIABILITIES		<u><u>108,570,069</u></u>	<u><u>63,519,495</u></u>

The Financial Statements were approved by the Executive Board on.....2010


 CHAIRPERSON


 COORDINATOR

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

STATEMENT OF COMPREHENSIVE INCOME AND ACCUMULATED SURPLUS

	NOTE	31.08. 2010 TZS	31.08. 2009 TZS
INCOME			
Grant from Oxfam Novib	10.0	253,724,800	169,949,250
Deferred Grants		40,759,456	-
Other Income		961,670	5,408,142
		295,445,926	175,357,392
Less: Unused Grant		82,595,158	40,759,456
		212,850,768	134,597,936
Add: Exception income			
Gain in Foreign Exchange		1,567,121	6,516,975
TOTA INCOME		214,417,889	141,114,910
LESS: EXPENDITURE			
Project expenditure funded by Oxfam Novib	6.0	193,757,811	113,905,022
ESAFF General Expenditure	7.0	807,340	4,862,900
Project expenditure funded by Bread for the World	8.0	9,358,430	
Audit fees and other related expenses		2,500,000	2,500,000
Bank charges		924,358	671,433
Depreciation	2.0	4,975,559	4,768,983
TOTAL EXPENDITURE		212,323,498	126,708,338
SURPLUS FOR THE YEAR		2,094,391	14,406,572
ACCUMULATED SURPLUS AS AT 01.09.2009		14,406,572	0
ACCUMULATED SURPLUS AS AT 31.08.2010		16,500,963	14,406,572

The Financial Statements were approved by the Executive Board on.....2010



CHAIRPERSON



COORDINATOR

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

STATEMENT OF CHANGE OF EQUITY FOR THE YEAR ENDED 31 AUGUST 2010

	RESERVE	SURPLUS	TOTAL
	TZS	TZS	TZS
Balance as at 01 September 2009	5,853,467	14,406,572	20,260,039
Surplus for the year	-	2,094,391	2,094,391
Balance as at 31 August 2010	5,853,467	16,500,963	22,354,430

The Financial Statements were approved by the Executive Board on.....2010


.....
CHAIRPERSON


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COORDINATOR

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

STATEMENT OF RECEIPTS AND PAYMENTS AS AT 31 AUGUST 2010

RECEIPTS	OXFAM Novib TZS	Bread for the World TZS	31.08.2010		31.08.2009	
			TOTAL	TZS	TOTAL	TZS
Opening Balance				40,759,456		0
Receipts from -Oxfam Novib	159,724,800	-		159,724,800		169,949,250
-Bread for the World	-	94,000,000		94,000,000		-
TOTAL FUND AVAILABLE	200,484,256	94,000,000		294,484,256		169,949,250
LESS: PAYMENTS						
Employment Costs	80,788,507	8,267,930		89,056,437		-
Office Rent	8,500,000	-		8,500,000		-
Office Equipment	3,569,000	-		3,569,000		-
Office Utilities/ Operations	10,431,998	1,090,500		11,522,498		-
Professional fees and charges	5,305,000	-		5,305,000		-
Accounting Package	2,360,300	-		2,360,300		-
Communication	4,291,500	-		4,291,500		-
Partners members fees	347,500	-		347,500		-
Establish a functional regional secretariat	-	-		-		77,802,011
Conduct board meeting	22,353,737	-		22,353,737		23,492,918
Develop and maintain a Website	760,200	-		760,200		2,868,650
Training to participate in budget making and review process	-	-		-		3,726,220
Participate in agricultural policy making and review process at regional level	2,618,986	-		2,618,986		2,474,700
Carryout research in trade and marketing in region and identify issues needing attention and opportunities	-	-		-		3,799,250
Support National chapters to address trade and marketing issues	-	-		-		8,824,772
Participate in regional and international trade policy process	-	-		-		6,201,273
Development of fundraising strategy	2,197,650	-		2,197,650		-
Regional Planning Workshop	20,724,541	-		20,724,541		-
Support NFF involvement in Government Planning and Budgeting Process	10,082,650	-		10,082,650		-
Develop and Support NFF to undertake OCAT	10,415,992	-		10,415,992		-
Support consultations between NFF and Parliament, media on Agriculture	17,783,108	-		17,783,108		-
TOTAL PAYMENTS	202,530,669	9,358,430		211,889,099		129,189,794
PROJECT FUND BALANCE	(2,046,413)	84,641,570		82,595,157		40,759,456

The Financial Statements were approved by the Executive Board on.....2010

CHAIRPERSON

COORDINATOR

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

STATEMENT OF CASH FLOWS AS AT 31 AUGUST 2010

	31.08. 2010 TZS	31.08. 2009 TZS
CASH FLOWS FROM OPERATING ACTIVITIES		
SURPLUS FOR THE YEAR	2,094,392	2,094,391
Adjustment for		
Depreciation	4,975,559	4,975,559
OPERATING SURPLUS BEFORE CHANGES IN WORKING CAPITAL ITEMS	7,069,951	7,069,950
Increase in Other Receivables	(7,019,920)	(7,974,995)
Increase in Payables	1,120,480	3,620,480
Increase in Unused Grant	41,835,701	82,595,158
Increase in Un receipted Grant	(94,000,000)	-
	(58,063,739)	78,240,643
NET CASH FLOWS FROM OPERATING ACTIVITIES	(50,993,788)	85,310,593
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant and Equipment	(5,348,500)	(22,831,995)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(5,348,500)	(22,831,995)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase of Reserve Fund	-	5,853,467
NET INCREASE /DECREASE IN CASH & CASH EQUIVALENTS	(56,342,288)	68,332,065
CASH & CASH EQUIVALENTS AT THE START OF THE YEAR	46,195,164	
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	(10,147,124)	46,195,164

The Financial Statements were approved by the Executive Board on.....2010


CHAIRPERSON


COORDINATOR

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010

PRINCIPAL ACCOUNTING POLICIES

1.1 Legal status

The Eastern and Southern Africa small-scale Farmers' Forum – ESAFF, established in 2002 after the World Summit of Sustainable Development (WSSD) held in Johannesburg in South Africa and registered in Tanzania under Non Governmental Organizations Act 2002 of the United Republic of Tanzania.

ESAFF operates in 12 countries in Eastern and Southern Africa through its members namely; Tanzania (National Network of Small Scale Farmers' Groups in Tanzania - MVIWATA), **Kenya** – Kenya Small Scale farmers Forum – (KESSFF), **Uganda** (ESAFF Uganda), **Zambia** – (ESAFF Zambia), **Zimbabwe** – (Zimbabwe Movement of Small Organic Farmers Association, **Lesotho** – Lesotho Small Scale Farmers' Forum, **South Africa** – (ESAFF South Africa), **Malawi** (National Smallholder farmers Movement- NASFAM), **Rwanda** (ESAFF - Rwanda), Burundi (ESAFF-Burundi), Seychelles (SeyFA-Seychelles) and Madagascar (CPM-Madagascar).

Until 31st August 2008 most of the functions of ESAFF were being executed by MVIWATA a hosting national farmer's organization in Tanzania.

The accounts of ESAFF up to 31st August, 2008 were incorporated in the books of MVIWATA. In year 2008/9 being a first year of the operationalisation of its strategic plan 2008-2011, ESAFF maintains own books of accounts and run two bank account in Tanzania shillings and Euro account.

1.2 Basis of Accounting

The Forum's financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS's). The financial statements have been prepared under the historical cost convention.

1.3 Principal Accounting Policies

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010
(continued)**1.3.1 Depreciation of Property, Plant and land, and Equipment**

Depreciation of Property, Plant and Equipment is calculated on a straight-line method to reduce the cost/value of each asset to its residual value over its expected useful economic life. The principal annual rates, which applied are as under: -

Category of Property, Plant and Equipment	Annual Rate
Computer and Accessories	25.0%
Office Equipment	20.0%
Office Furniture	12.5%
Motor Vehicle	25.0%
Motor Cycles	20.0%
Land and Building	04.0%

1.3.2 Foreign currency Transactions

Foreign currency transactions are translated into Tanzanian shillings at the rates of exchange ruling at the date of the transactions. Money assets and liabilities at the year end expressed in foreign currencies are translated into Tanzanian shillings at the rates of exchange ruling at the end of the financial year, the resultant gain/losses on exchange rate transactions are dealt with in the Comprehensive Income Statement.

1.3.3 Unused Grants

Grants received from donor for postponed activities are recorded as deferred liabilities and transferred to income of the period as corresponding the expenditure is incurred into implementation of the postponed activities. This is according to the matching concept.

1.3.4 Reserve Fund

The fund is set for recording the Property, Plant and Equipment (electronic equipment) transferred by MVIWATA to ESAFF from the project winded.

1.3.5 Consolidated Account

ESAFF maintains two separate books of account for each bank account. The financial statement has been prepared after consolidating both accounts to form the organization annual financial statement.

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010 (continued)

2.0 PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	COMPUTERS & ACCESSORIES TZS	OFFICE EQUIPMENT TZS	OFFICE FURNITURE TZS	TOTAL TZS
COST				
AS AT 01.09.2009	17,013,625	491,870	3,632,744	21,138,239
ADDITIONS	5,326,500	-	22,000	5,348,500
AS AT 31.08.2010	22,340,125	491,870	3,654,744	26,486,739
DEPRECIATION				
AS AT 01.09.2009	4,253,406	61,484	454,093	4,768,983
CHARGE FOR THE YEAR	4,521,680	53,798	400,081	4,975,559
AS AT 31.08.2010	8,775,086	115,282	854,174	9,744,542
NET BOOK VALUE				
AS AT 31.08.2010	13,565,039	376,588	2,800,570	16,742,197
AS AT 31.08.2009	12,760,219	430,386	3,178,651	16,369,256

3.0 OTHER RECEIVABLES

	2010 TZS	2009 TZS
Staff	458,400	458,400
Others	496,675	496,675
NFF Outstanding Advances	7,019,920	-
TOTAL	7,974,995	955,075

4.0 CASH AND BANK BALANCES

Cash on hand		
Euro account	10,850	-
Tanzanian Shilings	5,030,955	41,494,153
TOTAL	5,127,018	4,701,012
	10,157,973	46,195,164

5.0 OTHER PAYABLES

Audit fees and expenses	2,500,000	2,500,000
ESAFF Uganda	1,120,480	-
TOTAL	3,620,480	2,500,000

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010 (continued)

6.0 PROJECT EXPENDITURE FUNDED BY OXFAM NOVIB

Establish a functional regional secretariat

2010
TZS

2009
TZS

6.1 SECRETARIAT STAFF

Employment cost
Transport and travelling cost
Boarding and lodging

80,788,507	28,209,456
-	991,535
-	1,701,050
80,788,507	30,902,041

6.2 OFFICE UTILITIES/OPERATIONS

Office Rent
Office Equipment
Security
Office Utility
Bank Charges

8,500,000	7,200,000
3,569,000	6,460,000
5,220,000	-
4,287,640	11,044,975
924,358	-
22,500,998	24,704,975

31. 08. 2010
TZS

31. 08. 2009
TZS

6.3 PROFESSIONAL FEES

External Audit expenses
Internal Audit Fees and expenses

2,500,000	-
2,805,000	-
5,305,000	-

6.4 OTHER ACCOUNTING PACKAGE EXPENSES

2,360,300	-
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6.5 COMMUNICATION

Board Communication
HQ Communication

2,641,500	-
1,650,000	-
4,291,500	-

6.6 PARTNERSHIP MEMBERS

347,500	-
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EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010 (continued)

	2010 TZS	2009 TZS
6.7 BOARD MEETING COST		
Air Tickets	8,646,335	3,589,380
Meals and Accommodation	6,802,797	9,332,080
Visa and Inland Travel	3,867,105	-
Facilitator Fees	3,037,500	-
Honoraria	-	7,227,535
Conduct Board meeting	-	23,492,918
	22,353,737	43,641,913

6.8 INFORMATION AND COMMUNICATION SYSTEMS

Development and maintenance of Website	760,200	2,868,650
Development of fundraising strategy	2,197,650	-
	2,957,850	2,868,650

6.9 REGIONAL PLANNING WORKSHOP

Air Tickets Meals and Accommodation	2,519,691	-
Visa and Inland Travel	9,558,900	-
Facilitator Fees	3,607,940	-
	5,038,010	-
	20,724,541	-

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010 (continued)

6.10 CONSULTANCY SERVICES ORGANISATION POLICY DEVELOPMENT

	2010	2009
	TZS	TZS
Training to participate in budget making and review process	-	2,046,000
Conduct training to leaders of farmers on campaigning advocacy and Lobbying	-	3,726,220
Support NFF involvement in Government Planning and Budgeting process	10,082,650	8,824,772
Carryout research in trade and marketing in region and identify issues needing attention and opportunities	-	3,799,250
Participate in regional and international trade policy process	-	6,201,273
Develop and Support NFF to undertake OCAT	10,415,992	-
Participate in agricultural policy making and review process at regional level	2,618,986	2,474,700
Support consultations between NFF and Parliament, Media on Agriculture	17,783,108	-
	40,900,736	27,072,215
SUB TOTAL	202,530,669	129,189,794
LESS: Property, Plant and Equipment acquired during the year	5,348,500	15,284,772
LESS: Provision for Audit Fees	2,500,000	-
LESS: Bank Charges	924,358	-
	193,757,811	113,905,022

7 ESAFF GENERAL EXPENDITURE

Travelling cost	42,700	371,960
Communication	-	41,140
Boarding and lodging	-	4,449,800
Advertising	764,640	-
TOTAL	807,340	4,862,900

EASTERN AND SOUTHERN AFRICA SMALL SCALE FARMERS' FORUM (ESAFF)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST, 2010 (continued)

	2010	2009
	TZS	TZS
8.0 PROJECT EXPENDITURE FUNDED BY BREAD FOR THE WORLD		
Personnel Costs	8,267,930	0
Office Utility	1,090,500	0
	9,358,430	-
9.0 GRANT INCOME		
Oxfam Novib	159,724,800	169,949,250
Bread For The World	94,000,000	-
	253,724,800	169,949,250

