



**International Federation of Red Cross  
and Red Crescent Societies (IFRC), Geneva**

**Independent Auditor's Report**

To the Management of IFRC  
On the IFRC's Financial Statements for the  
Nepal Earthquake Emergency Appeal  
(MDRNP008)  
for the period from 1 January 2016 to 31 December 2016



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Independent Auditor's Report on the IFRC's Financial Statements for the Nepal Earthquake Emergency Appeal (MDRNP008) to the Management of

**International Federation of Red Cross and Red Crescent Societies (IFRC), Geneva**

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**Opinion**

We have audited the accompanying grant financial statements for the Nepal Earthquake Emergency Appeal (MDRNP008) of the International Federation of Red Cross and Red Crescent Societies ("IFRC"), which comprise the income and expenditure statement and notes to the financial statements, including a summary of significant accounting policies ('the financial statements') for the period from 1 January 2016 to 31 December 2016.

In our opinion, the accompanying financial statements for Nepal Earthquake Emergency Appeal (MDRNP008) for year ended 31 December 2016 are prepared, in all material respects, in accordance with the IFRC accounting policies as described in the notes to the financial statements.

**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 IFRC in accordance with the requirements of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter - Basis of Accounting**

We draw attention to Notes 2 and 3 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the IFRC to comply with the financial reporting provisions of the IFRC.

**Responsibilities of the Management for the Financial Statements**

The management of the IFRC is responsible for the preparation of the financial statements in accordance with the basis of accounting described in the notes and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.



### **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 International Standards on Auditing (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 judgement 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 of 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.
- 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 IFRC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

We communicate with the management and those charged with governance of IFRC 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.

KPMG SA

Karina Vartanova  
*Licensed Audit Expert*

Djeneba Gory

Geneva, 8 December 2017

*Enclosure:*

Financial statements (income and expenditure statement and explanatory notes) for the year ended 31 December 2016

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

		<b>Year ended 31-Dec-2016</b>	<b>Period from 27-Apr-2015 to 31-Dec-2015</b>
	<b>Notes</b>	<b>CHF</b>	<b>CHF</b>
<b>OPERATING INCOME</b>			
Voluntary contributions	4	6,449,228	48,214,629
Corporate donation fees		-	(81,882)
Other income		(512)	1,024
<b>Total INCOME</b>		<u>6,448,716</u>	<u>48,133,771</u>
<b>OPERATING EXPENDITURE</b>			
<b>Programmes and coordination: Humanitarian Response</b>			
Employee benefits		1,663,732	1,376,440
Relief supplies, transportation and storage		87,295	11,988,801
Contributions to national societies		6,868,528	10,402,256
Supplementary services cost recoveries		277,257	698,865
Other costs & allocations	5	<u>510,428</u>	<u>2,890,185</u>
<b>Total direct costs</b>		<u>9,407,240</u>	<u>27,356,547</u>
Indirect cost recovery		600,855	1,558,107
Pledge fees		101,301	160,449
<b>Total OPERATING EXPENDITURE</b>		<u>10,109,396</u>	<u>29,075,103</u>
<b>NET (DEFICIT) / SURPLUS FROM OPERATING ACTIVITIES</b>		<u>(3,660,680)</u>	<u>19,058,668</u>
Finance expense, net		1,330	88,852
<b>NET (DEFICIT) / SURPLUS FOR THE YEAR</b>		<u>(3,662,010)</u>	<u>18,969,816</u>
<b>FUNDS HELD FOR OPERATIONS</b>			
Brought forward		18,969,816	-
Net (deficit) / surplus for the year		(3,662,010)	18,969,816
<b>FUNDS HELD FOR OPERATIONS</b>		<u>15,307,806</u>	<u>18,969,816</u>

The notes on pages 4 to 10 are an integral part of these Appeal Financial Statements.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. Activities**

Founded in 1919, the International Federation of Red Cross and Red Crescent Societies (IFRC) is a membership organisation comprising 190 member Red Cross and Red Crescent societies governed by a Governing Board and with management support provided by a Secretariat with more than 60 delegations strategically located to support activities around the world. The Secretariat headquarters' address is 1, Route de Pré-Bois, 1214 Vernier, Geneva, Switzerland.

The IFRC's mission is to improve the lives of vulnerable people by mobilizing the power of humanity. Working through its 190 member National Societies, the IFRC acts before, during and after disasters and health emergencies to meet the needs and improve the lives of vulnerable people. It does so with impartiality as to nationality, race, gender, religious beliefs, class and political opinions.

The IFRC coordinates international support for large-scale disasters and health crises, strengthens the capacities and leadership of its member National Societies, and acts at the international level to raise resources and persuade decision makers to act at all times in the interests of vulnerable people.

Guided by *Strategy 2020* – a collective plan of action for the IFRC and its member National Societies to tackle the major humanitarian and development challenges of this decade – the IFRC is committed to 'saving lives and changing minds'.

On 25 April 2015, an earthquake of magnitude 7.9 on the Richter scale struck Nepal in the area between Kathmandu and Pokhara. In response to the situation, on 27 April 2015, the IFRC launched an Emergency Appeal seeking CHF 33.4 million in order to support the Nepal Red Cross Society (NRCS) to deliver assistance and support to a total of 75,000 people (15,000 households) over 18 months, with a focus on emergency health and care, emergency shelter and settlements (including basic household items), livelihoods, restoring family links, safe and dignified burials, National Society institutional preparedness and capacity development, community preparedness and risk reduction.

On 16 May 2015, the IFRC revised the Emergency Appeal increasing the budget to CHF 84.9 million in order to assist up to 700,000 people (140,000 families) over 2 years. On 10 September 2017, the Emergency Appeal was revised to CHF 62.9 million and the timeframe was extended until 30 June 2018.

The financial statements presented comprise the Income and Expenditure Statement and supporting notes of the Nepal Earthquake Appeal (appeal MDRNP008) and are hereto referred to as the Appeal Financial Statements.

**2. Basis of accounting**

The Appeal Financial Statements are presented in Swiss Francs and have been prepared using the accrual basis of accounting, under which, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

The information contained herein has been extracted from the Consolidated Financial Statements of the IFRC which are prepared in accordance with International Financial Reporting Standards (IFRS).

The Consolidated Financial Statements present operating expenditure by function (see note 3.3(a)). All operating expenditure included within the Nepal Earthquake Emergency Appeal is classified under the Humanitarian Response functional category. For information purposes, the Income and Expenditure Statement provides further analysis of operating expenditure.

**3. Significant accounting policies**

**3.1 Foreign currency transactions**

The presentation and functional currency of the IFRC is the Swiss Franc, as operating cash flows are primarily denominated in, and influenced by, the Swiss Franc. The IFRC's operations are not concentrated in any one economic environment, but appeals, including the Nepal Earthquake Emergency Appeal, are always launched in Swiss Francs and expenditure is budgeted and managed in Swiss Francs.

Foreign currency transactions are translated into Swiss Francs using rates which approximate to the rates prevailing on the dates of the transactions.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**3. Significant accounting policies (continued)**

**3.2 Income**

Income comprises Voluntary contributions in cash or in-kind from donors, Corporate donation fees, and sundry income from the sale of goods.

**(a) Voluntary Contributions**

Voluntary contributions are identified according to the level of earmarking. Donors can earmark contributions for use in field operations at the appeal, programme, project or sub-project level. Such earmarked contributions are fully under the control of the IFRC, and, unless they are also subject to specific contractual obligations or earmarked for use in a future period (see paragraph below), are recognised in the Income and Expenditure Statement when pledged. At the end of the accounting period, unspent earmarked contributions are included in Funds held for operations.

Government grants and contributions that are based on contracts for specific projects, akin to government grants, are recognised as expenditure is incurred and contractual obligations are fulfilled. The IFRC typically receives such contributions from diplomatic missions, United Nations (UN) agencies, European Community Humanitarian Office (ECHO) and other government agencies such as the United States Agency for International Development (USAID). Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Government grants that are not for specific projects but are earmarked at appeal level are recognised when a confirmed written pledge has been received from the donor.

Contributions that are subject to specific contractual obligations or earmarked for use in a future period are not fully under control of the IFRC. Contributions subject to specific contractual obligations are recognised in income as expenditure is incurred and contractual obligations are fulfilled, similar to government grants. Amounts received, but not recognised, are deferred for recognition in future periods as expenditure is incurred and contractual obligations are fulfilled. Contributions which are earmarked for use in a future period are deferred for recognition in income in the future period for which they are earmarked.

In-kind contributions of goods (comprising relief supplies) and services (in the form of staff or transport) are recognised on the date of receipt of the service and are recognised equally as both contributions and expenses in the Income and Expenditure Statement. In-kind goods services received in response to the Appeal are measured at fair value.

The fair value of in-kind goods is based on the donor indication of the value. This value is tested for reasonableness by comparing it to the cost that the IFRC would incur if it were to buy in the open market similar goods for the same intended use. If the market value is found to be significantly different to the value indicated by the donor, the value is revised to the market value.

The fair value of in-kind staff is taken as the average cost that would be incurred by the IFRC, if it were to employ a person in a similar position.

The IFRC sometimes agrees with a donor that the value of a confirmed written pledge previously received shall be changed - either increased or decreased. Such changes are recognised as additions to, or reductions of, income, during the period in which the change was agreed. The IFRC is not able to evaluate the potential impact of such changes on voluntary income reported in these Appeal Financial Statements.

**(b) Corporate donation fees**

In accordance with IFRC financial policy, a service fee of 5.0% is recovered on corporate donations. This service fee is recovered upon the receipt of the relevant contributions, in order to fund the costs of relationship management associated with corporate donors.

These fees are presented as a deduction from voluntary contributions in these Appeal Financial Statements.

**(c) Other Income (Income from the sale of goods)**

Income from the sale of goods, principally from publications and promotional goods, is recognised when the risks and rewards of ownership are passed to the buyer.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**3. Significant accounting policies (continued)**

**3.3 Expenditure**

*(a) Functional expenditure categories*

All IFRC expenditure is classified under functional expense categories that aggregate costs related to each category. Expenditure incurred as part of the Nepal Earthquake Emergency Appeal activities is classified under the Programmes and coordination: Humanitarian response functional expense category. This functional expense category comprises: Coordination during the immediate response phase of disasters and crises which require international assistance, in order to ensure adequate resources are available to meet the needs of disaster affected people. Within this functional expense category, the classification of operational expenditures by nature has been aligned with the Consolidated Financial Statements of the IFRC.

*(b) Costing principles*

The costing principle of the IFRC is one of full cost recovery therefore each appeal, including the Nepal Earthquake Emergency Appeal includes all associated direct costs, indirect costs and pledge fees.

*Direct costs*

Direct costs are those costs that can be readily and specifically identified with a particular project or service. Direct costs include the following:

Employee benefits including salary and benefit costs of international delegates and national staff.

In keeping with the IFRC's principle of full cost recovery, costs are recovered from operations for specific services provided in addition to the essential services funded by indirect cost recovery (below). Such recoveries include specific logistics services recoveries based on the value of procurement services provided, global fleet services including provision of the vehicle rental scheme and country level services related to the basic costs of having a presence (an IFRC office) in a given country.

*Indirect costs*

The direct costs of programmes and services are subject to 6.5% indirect cost recovery to fund the costs of providing indirect support services, essential to the success of operations. Such indirect support services include management and leadership, information and communication technology and professional and services functions in the areas of programme quality, reporting, resource mobilisation, finance, information technology and human resources.

*Pledge fees*

Costs are incurred to meet specific donor requirements. These requirements may include the tracking of expenses where a donation has been given for a specific activity or needs to be spent within a specific timeframe, or requires customised financial and / or narrative reports. Pledge fees are charged to donations to cover the costs associated with meeting these specific donor requirements.

*(c) Working with National Society partners*

In implementing its activities in the ordinary course of its business, the IFRC advances funds to member Red Cross and Red Crescent National Societies. Two mechanisms are used to advance funds to member National Societies for the implementation of activities – cash working advances and cash contributions.

*Working advances to National Societies*

The IFRC provides cash working advances to National Societies for them to implement activities on behalf of the IFRC. An expense is recognised for the value of working advances which has not been reported on by the recipient National Societies and is recorded in Operating expenditure – Other costs & allocations. When recipient National Societies report on their use of the funds, this expense is reclassified according to its nature.

*Contributions to National Societies*

The IFRC makes cash contributions to fund the activities of member National Societies. Such contributions are recognised as operational expenditure as they are incurred.

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**3. Significant accounting policies (continued)**

**3.4 Finance expense, net**

Exchange gains and losses resulting from the settlement of foreign currency transactions and from translation are included under Finance expense, net, in the Income and Expenditure Statement, with the exception of realised exchange gains and losses on voluntary contributions, which are included under Voluntary contributions.

**3.5 Funds held for operations**

The cumulative excess of income received over operating expenditure incurred is recorded as Funds held for operations. In the event that the funds cannot be spent, the IFRC obtains agreement from the donors to reallocate the unspent funds for a different use, or reimburses them to the donors.

**4. Voluntary contributions**

			<b>Year ended</b>	<b>Period from</b>
	<b>Cash</b>	<b>Services</b>	<b>31-Dec-2016</b>	<b>27-Apr-2015 to</b>
	<b>CHF</b>	<b>In-Kind</b>	<b>TOTAL</b>	<b>31-Dec-2015</b>
	<b>CHF</b>	<b>CHF</b>	<b>CHF</b>	<b>TOTAL</b>
				<b>CHF</b>
Accenture	92	-	92	24,878
Afghanistan Red Crescent	-	-	-	23,249
Airbus	-	-	-	67,753
Albanian Red Cross	-	-	-	18,974
American Red Cross	-	-	-	6,644,936
Andorran Red Cross	-	-	-	23,969
Apple iTunes	-	-	-	622,832
Australian Red Cross	-	-	-	4,697,229
Australian Red Cross (from Australian Government)	-	-	-	812,092
Austrian Red Cross	585,195	-	585,195	1,111,679
Austrian Red Cross (from Austrian Government)	-	-	-	1,085,650
Bangladesh Red Crescent Society	(572)	-	(572)	17,811
Belgian Red Cross (Flanders)	-	-	-	97,329
Botswana Red Cross Society (from Botswana Government)	-	-	-	17,503
BP Foundation	-	-	-	26,910
Brazilian Red Cross	-	-	-	68,679
British Red Cross	-	-	-	3,123,405
British Red Cross (from British Government)	-	-	-	4,139,877
British Red Cross (from DEC (Disasters Emergency Committee))	-	-	-	652,451
Bulgarian Red Cross	-	-	-	63,708
Canadian Red Cross Society	2,634,196	106,800	2,740,996	2,571,009
Canadian Red Cross Society (from Canadian Government)	-	-	-	571,875
Cartier Charitable Foundation	-	-	-	300,000
Charities Aid Foundation (from Shell)	123,015	-	123,015	-
Sub-totals carried down	3,341,926	106,800	3,448,726	26,783,798

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**4. Voluntary contributions (continued)**

	Year ended		Period from
	Cash	Services	27-Apr-2015 to
	CHF	In-Kind	31-Dec-2015
	CHF	CHF	TOTAL
	CHF	CHF	CHF
Sub-totals brought down	3,341,926	106,800	26,783,798
China Red Cross, Hong Kong branch	481,464	-	1,117,414
China Red Cross, Macau Branch	-	-	35,642
Colombian Red Cross Society (from Colombia - Private Donors)	-	-	28,081
Croatian Red Cross	-	-	16,817
Danish Red Cross	-	-	129,012
Estonia Red Cross	-	-	10,685
Finnish Red Cross	-	-	270,246
German Red Cross	-	-	681,413
Google	-	-	106,933
Haitian Red Cross Society	-	-	22,377
Hewlett Packard Co. Foundation	-	-	91,407
Icelandic Red Cross	-	-	179,500
Icelandic Red Cross (from Icelandic Government)	-	-	70,500
Invesco	-	-	97,309
Irish Red Cross Society	-	26,700	193,666
Italian Government Bilateral Emergency Fund	-	-	311,748
Japanese Government	780,798	-	1,720,363
Japanese Red Cross Society	-	-	1,035,381
KPMG Disaster Relief Fund	41,317	-	37,946
KPMG International Cooperative (KPMG-I)	-	-	208,682
Liberty Mutual Foundation	-	-	160,876
Liechtenstein Red Cross	127,271	-	-
Marsh & McLennan Companies, Inc.	24	-	222,261
Mellon Bank	-	-	12,286
Mexican Red Cross	-	-	105,096
Microsoft	-	-	29,083
Monaco Government	-	-	47,016
Mondelez International Foundation	-	-	53,016
Mongolian Red Cross Society	-	-	17,730
Monsanto Foundation	-	-	72,767
Myanmar Red Cross Society	-	-	27,817
Nestle	-	-	134,816
New Zealand Red Cross	475,224	-	909,896
New Zealand Red Cross (from New Zealand Government)	-	-	451,782
Norwegian Red Cross (from Norwegian Government)	558,677	-	-
Novartis	-	-	22,499
Sub-totals carried down	5,806,701	133,500	35,415,861

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**4. Voluntary contributions (continued)**

	Cash	Services	Year ended	Period from
	CHF	In-Kind	31-Dec-2016	27-Apr-2015 to
	CHF	CHF	TOTAL	31-Dec-2015
	CHF	CHF	CHF	TOTAL
	CHF	CHF	CHF	CHF
Sub-totals brought down	5,806,701	133,500	5,940,201	35,415,861
OPEC Fund For International Development-OFID	-	-	-	276,009
Oracle Corporation	-	-	-	570,054
Online donations (from Private Donors)	8,433	-	8,433	766,852
Other donors (including those with contributions less than CHF 10,000)	27,249	-	27,249	345,938
Philips Foundation	-	-	-	33,069
Prudence Foundation	-	-	-	95,562
Red Crescent Society of the Islamic Republic of Iran	-	-	-	20,000
Red Cross of Monaco	-	-	-	50,000
Red Cross of Viet Nam (from Vietnam - Private Donors)	-	-	-	28,210
Republic of Korea Government	-	-	-	274,997
Romanian Red Cross	-	-	-	41,430
Singapore Red Cross Society	-	-	-	134,481
(SITA) Ste Intern. Telecomm. Aeronau	-	-	-	18,665
Slovenian Red Cross	-	-	-	62,505
Slovenian Red Cross (from Slovenia - Private Donors)	-	-	-	21,168
Spanish Red Cross	-	-	-	746,618
Suriname Red Cross	-	-	-	19,339
Swedish Red Cross	-	-	-	1,915,591
Swiss Red Cross	-	-	-	338,479
Taiwan Red Cross Organisation	52,519	-	52,519	961,307
Technip S.A.	-	-	-	50,329
Netherlands Red Cross	372,589	-	372,589	3,880,723
Netherlands Red Cross (from Netherlands Government)	-	-	-	1,042,278
The Red Cross of The Former Yugoslav Republic of Macedonia (from Republic of Macedonia)	-	-	-	16,800
The Republic of Korea National Red Cross	-	-	-	1,019,601
Turkish Red Crescent Society	46,939	-	46,939	-
United Arab Emirates - Private Donors	-	-	-	13,909
United States - Private Donors	1,299	-	1,299	23,867
United Way	-	-	-	16,987
VERF/WHO Voluntary Emergency Relief	-	-	-	14,000
	6,315,729	133,500	6,449,229	48,214,629

The Cash column includes movements in outstanding pledges; gains and losses from revaluation of outstanding foreign currency pledges during the period (see note 3.4).

**INTERNATIONAL FEDERATION OF RED CROSS AND RED CRESCENT SOCIETIES  
EMERGENCY APPEAL (MDRNP008) – NEPAL EARTHQUAKE**

**NOTES TO THE APPEAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**5. Other costs & allocations**

	<b>Year ended 31-Dec-2016</b>	<b>Period from 27-Apr-2015 to 31-Dec-2015</b>
<b>Other costs &amp; allocations</b>	<b>CHF</b>	<b>CHF</b>
Administration, office and general	46,245	324,528
Consultancy fees	97,648	555,975
Information	20,002	42,535
Travel	39,153	612,982
Vehicles and equipment	3,966	169,187
Workshops & training	75,594	61,961
Other costs and allocations	<u>227,820</u>	<u>1,123,017</u>
	<u>510,428</u>	<u>2,890,185</u>