



**International Cooperation Action
for Humanitarian Assistance and Development**

**FINANCIAL REPORT
FISCAL YEAR ENDED 31 DECEMBER 2016**

1 - Introduction

The year 2016 saw the restructuring of the NGOs designed to optimize the functioning of the structure and particularly its financial management in order to strengthen the confidence of donors.

2 - Highlights of the year 2016

The year 2016 was marked by the diversification of our activities with culmination of community resiliency as well as WASH projects.

Good cooperation with the local authorities, which allowed to carry out activities in a symbiosis thus guaranteeing a climate of perfect social cohesion.

3 - 2016 accounts

The goal is to present the annual accounts for the year 2016:

- The financial reconciliation of the activities of the year through the income statement (1);
- The assessment of the situation of the 31.12.2016 (2)

(1) Income statement 2016

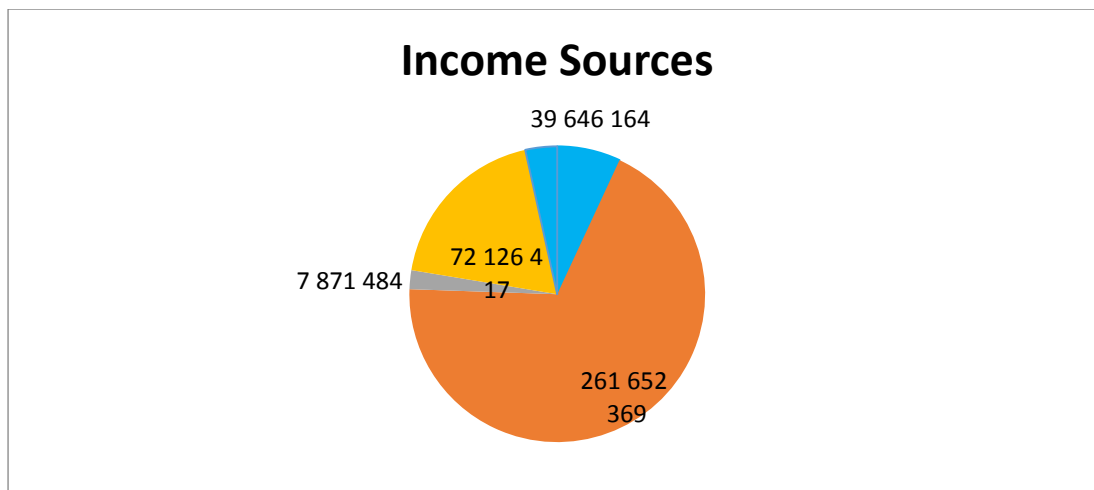
Expenses	Amount In FCFA	Income	Amount In FCFA
Operating expenses	346 751 495	Operating income	381 296 434
Shelter/NFIs (Construction of shelters /Distribution of Kits for communities /Distribution construction kits/Distribution of NFI kits) (funding over three years to 2014-2016)	90 961 390	• Services provided - Conducting studies	26 396 429
WASH (Need assessment in WASH in the Guerra/Distribution of WASH kits/building latrines for communities/Realization of sensitization campaigns in hygiene and sanitation)	60 383 265	• SAHEL AID Grants	261 652 369
Livelihoods (Three pilot income-generating activities projects managed by women are put in place)	30 000 000		
Protection (sensitization campaigns on how to have a birth certificate/birth certificates given to children/centers raised up to protect and accompany violated women)	13 740 293		-

Capacity Building (community relays are trained/local administrative authorities are trained we how-to appropriate humanitarian activities/local development Animators are trained on how to carry out year assessment)	16 020 659		
Mission and travel expenses	9 283 786	Contribution from members	7 871 484
Staff costs (wages, social Charges and Taxes)	70 496 606		
Communication costs (Internet, phone, banners, and other visibility material)	10 765 496	Appeal for funds (Special Operations- Flash Appeal)	72 126 417
Rents and service charges	20,100,000		
Other charges	25 000 000		
Total Charges	346 751 495	Total Income	381 296 434
Surplus at 31/12/2016	34 544 939		

The NGO ICAHD was able to cover the expenses allocated to the activities and costs of operation from the available resources.

Resources 2016

Resources (income) for the year 2016 amount to **381 296 434** FCFA distributed as follows:



- Benefits - Achievements impact studies
- Grants NGOs Sahel aid
- Contribution of members
- Donations/fundraising (Operation special favorite)

Total Income

39,646,164	FCFA
261,652,369	FCFA
7,871,484	FCFA
72,126,417	FCFA
381,296,434	FCFA

Key elements

Proven skills of the members in the design of projects and the conduct of studies; helped raise funds which have made an essential contribution to the implementation of the activities.

On the other hand, the strategy of mobilization of resources put in place by ICAHD to deal with emergency situations has been effective; especially when it comes to mobilize funds for emergency help for women and children victims of conflicts. Such was the case of the operation of funds and donations appeal launched to third parties for the purpose of helping the Central African refugees.

Expenses 2016

Expenditures for the year 2016 amount to **346 751 495 FCFA** and are distributed as follows:

(Shelter & NFIs, WASH, Livelihoods, Protection activities)	195 084 948 FCFA
Capacity-building	16 020 659 FCFA
Monitoring - Evaluation (MEAL)	9 283 786 FCFA
Salary & payroll	70 496 606 FCFA
Rental charges	20 100 000 FCFA
Other operating expense (communication, consumables, fuel, visibility)	35 765 496 FCFA

Major component: It is noted that the majority of resources mobilized in 2016 have been assigned to the activities (56, 3% of revenues).

On the other hand, other operating expenses, for the most part unavoidable, include office supplies, vehicles rental , consumables (supplies offices, inks etc.), fuel, visibility, communication (phone credit, Internet)

Valuation of volunteering

This year, we introduced the development of volunteering in our profit and loss accounts in order to measure more precisely the impact of the activity on our structure. The financial valuation of volunteer is a difficult exercise and we observed rules of maximum caution.

The organization has identified 324 days of voluntary interventions for the year 2016.

(2) Net worth as of 31.12.2016

Synthetic presentation of the situation as of 31.12.2016 for ICAHD,

ACTIVE- resource usage	GROSS AMOUNT in FCFA	Tax déduction In Fcfa	NET IN FCFA	PASSIVE- Origin of available funds	AMOUNT In FCFA
CAPITAL	40,339,397	7,154,689	33,184,708	ASSOCIATIVE EQUITY	84,524,714
ADVANCE ON WEBSITE REDESIGN	9,023,344		9,023,344	ASSOCIATIVE NON-RECOVERY FUNDS	
GENERAL OFFICE FACILITIES	17,608,510	4,402,127	13,206,382	CUMULATIVE DEFICITS EARLIER (REPORT AGAIN)	0
OFFICE AND COMPUTER MATERIALS	11,010,248	2,752,562	8,257,686	2016 Excess	34 544 939
DEPOSITS AND OTHER	2,697,295		2,697,295		
RECEIVABLES	338,311,135	-	338,311,135	CONTRIBUTION AGREEMENTS	48,188,579
RECEIVABLES/STATE PARTNERSHIP	6,559,570		6,559,570	INVESTMENT SUBSIDIES	18,044,065
AID/SUPPORT RECEIVED	184,232,083		184,232,083	DEDICATED FUNDS	0
DONATIONS OTHER NON-SIGNIFICANT RECEIVABLES	146,871,396		146,871,396	DEBTS SHORT-TERM	154,648,140
	648,086		648,086	SUPPLIERS	88,147,219
AVAILABILITY			-	DEBT AGENCIES SOCIAL AND TAXES	66,500,921
CHARGES STATED IN ADVANCE	-		-	GRANT STATED IN ADVANCE	47,798,275
TOTAL	378,650,532	7,154,689	371,495,843	TOTAL	371,495,843

Conclusions

The year 2016 ends on a positive net result of **34 544 939** FCFA. It is proposed to transfer this result on the Balance Carried Forward account, which will go from 0 to 36 336 135FCFA.

Detailed accounts are viewable by all members at the headquarters of the NGO.

This financial report will be published on the website of the NGO, in the interest of transparency and good governance.