

ETHIOPIAN ORTHODOX CHURCH- DEVELOPMENT AND
INTER CHURCH AID COMMISSION
**REFUGEES AND RETURNEES AFFAIRS
DEPARTMENT**

FINANCIAL STATEMENTS AND AUDITORS' REPORT

AS AT AND FOR THE YEAR ENDED
31 DECEMBER 2020

Kokeb & Melkamu Audit Partnership
Chartered Certified Accountants (UK) &
Authorized Auditor in Ethiopia

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November 24, 2021

The Management
Ethiopian Orthodox Church – Development and Inter-Church Aid Commission (EOC-DICAC)
Refugees and Returnees Affairs Department (RRAD)
Addis Ababa

RE: **INTERNAL CONTROL MEMORANDUM**

Dear Sirs,

In accordance with our appointment as auditors, we have audited the financial statements of the **Ethiopian Orthodox Church - Development and Inter-Church Aid Commission (EOC- DICAC)** for the year ended on December 31, 2020 and issued extracted financial statements of the **Refugees and Returnees Affairs Department (RRAD)**, extracted from EOC-DICAC's financial statements and we have submitted our report separately. We would like to give our findings and recommendations on certain aspects of the internal control system, and other matters which came to our attention during the course of our examination of the accounts of the Department.

It must be appreciated, however, that the matters dealt with in this memorandum are based on our normal audit procedures, which were designed primarily with the view to express our opinion on the accounts of the Department taken as a whole. Therefore, our examination cannot be expected to disclose all possible weakness in internal control and to uncover all other findings, which a more extensive special examination might reveal.

We are frequently in a position to offer constructive suggestions for improvements in accounting and control procedures but our work in these areas is not designed for the purpose of expressing an opinion on the effectiveness of the various control systems and accordingly, would not extend into all areas in which improvements may be warranted. Additionally, inasmuch as our examinations do not include a 100% detailed audit of transactions, they would not necessarily disclose all irregularities, should any exist.

We would like to express our appreciation to the management and staff of the Commission for the assistance and courtesy extended to us during the course of the audit.

We have no material recommendations for improvement in the internal control system, should you need additional clarifications please do not hesitate to contact us.

Yours faithfully,


Kokeb & Melkamu Audit Partnership
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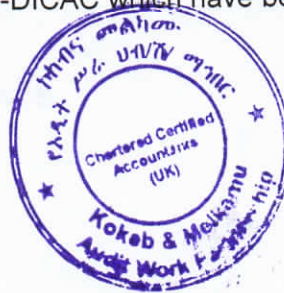
INDEPENDENT AUDITOR'S REPORT ON THE EXTRACTED ACCOUNTS OF ETHIOPIAN ORTHODOX CHURCH (EOC-DICAC) REFUGEES AND RETURNEES AFFAIRS DEPARTMENT (RRAD)

We have examined the accompanying statements of income and expenditure and balance sheet of Refugees and Returnees Affairs Department (RRAD) for the year ended December 31, 2020, which has been extracted and compiled by the management from the general purpose financial statements of Ethiopian Orthodox Church Development and Inter Church AID Commission (EOC-DICAC) upon which we have reported on.

We confirm that the statement of Income and Expenditure Statement and the Balance Sheet of the Department together with the notes forming part thereof have been properly extracted and compiled from the financial records of EOC-DICAC which have been audited by us.

Kokeb & Melkamu

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Addis Ababa
November 24, 2021

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ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION(EOC-DICAC) - REFUGEES AND RETURNEES AFFAIRS DEPARTEMENT
BALANCE SHEET
AS AT DECEMBER 31, 2020

Currency Ethiopian Birr

ASSETS	Note		2019
Current assets			
Receivables	4	2,104,660.31	3,536,195.51
Cash and Cash Equivalent	3	<u>2,901,924.12</u>	<u>3,473,473.75</u>
		<u>5,006,584.43</u>	<u>7,009,669.26</u>
TOTAL ASSET		<u>5,006,584.43</u>	<u>7,009,669.26</u>
LIABILITIES AND FUND BALANCE			
Payables	5	<u>1,150,898.15</u>	<u>2,010,200.18</u>
Fund Balance	FB	<u>3,855,686.28</u>	<u>4,999,469.07</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>5,006,584.43</u>	<u>7,009,669.25</u>



ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION(EOC-DICAC) - REFUGEES AND RETURNEES AFFIRS DEPARTEMENT
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2020

Currency Ethiopian Birr

	Note	2020	2019
INCOME			
Donation Income	6.2	<u>158,980,448.62</u>	<u>167,324,650.59</u>
Other Income	6.1	<u>445,428.17</u>	<u>284,522.75</u>
		<u>159,425,876.79</u>	<u>167,609,173.34</u>
EXPENDITURES			
Expenditure By Project	7		
Program Expenditures	7.1	<u>126,694,996.73</u>	<u>119,698,009.76</u>
		79.47%	73%
Administration Expenditures	7.2	<u>33,468,456.37</u>	<u>45,543,585.37</u>
		<u>33,468,456.37</u>	<u>45,543,585.37</u>
		20.99%	27%
Total Expenditures		<u>160,163,453.10</u>	<u>165,241,595.13</u>
EXCESS/DEFICIT INCOME OVER EXPENDITURE		<u>(737,576.31)</u>	<u>2,367,578.21</u>
FUND BALANCE BROUGHT FORWARD		<u>4,999,469.08</u>	<u>3,037,871.26</u>
PRIOR PERIOD ADJUSTEMENTS		<u>406,206.49</u>	<u>405,980.40</u>
FUND BALANCE CARRIED FORWARD		<u>3,855,686.28</u>	<u>4,999,469.07</u>



ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION(EOC--DICAC) REFUGEES AND RETURNEES AFFIRS DEPARTEMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31,2020

Currency Ethiopian Birr

1) BACKGROUND

The Refugee & Returnee Affairs(RRAD) is the Ethiopian Government counterpart of UNHCR in Ethiopia working under the Ethiopian Orthodox Church Development - Development and Inter-church Aid Commission. RRAD is the leading agency in the protection of refugees and overall coordination of refugee assistance interventions in Ethiopia.

The RRAD has been at the forefront of emergency responses and managing protracted refugee and returnee situations since the 1960s under different names. RRAD's modern existence begins no earlier than the end of the 80s. Since its establishment as RRAD in 1992, its operation is mainly driven by three basic principles: maintaining Ethiopia's long standing tradition of hosting refugees; meeting the government's international obligations; and achieving the government's foreign policy goals relating to building sustainable peace with all of its neighbours through strengthening people to people relations.

Refugees and Returness Affairs epartement of EOC-DICAC operates on relief services such as: Health, Food Security and Nutrition, Water and Sanitation, Shelter, Camp Coordination and Camp Management, Access to energy, Community Empowerment and Self-reliance and Provision of Durable Solutions.

2) ACCOUNTING POLICIES

2.1) Basis of Accounting

The financial statements are prepared on Modified Cash-basis of accounting.

2.2) Fixed Assets

Fixed asset are expensed upon acquisition

3 CASH AND CASH EQUIVALENT

Cash at Bank

2,901,924.12

2,901,924.12

2019

3,473,473.75

3,473,473.75



ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION (EOC--DICAC) REFUGEES AND RETURNEES AFFAIRS DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020

Currency Ethiopian Birr

4 DEBTORS

Sundry Debtors

2,104,660.31	3,536,195.51
<u>2,104,660.31</u>	<u>3,536,195.51</u>

5 PAYABLES

1,150,898.15	2,010,200.18
<u>1,150,898.15</u>	<u>2,010,200.18</u>

6 DONATED INCOME BY PROJECT

		2019
Dollo	28,040,120.87	30,952,007.48
Shire	19,862,092.21	14,205,535.96
Gambela	33,901,209.17	43,896,283.20
Urban	50,038,991.52	33,575,460.70
Jijiga	12,044,913.77	12,426,423.40
Assosa	7,343,102.48	4,933,549.40
UN WOMEN	1,104,988.76	1,130,001.37
Act for peace	2,651,744.41	4,491,369.70
EU IRC	-	7,900,150.10
EU PLAN	1,628,130.09	2,915,921.26
NRM	-	1,991,975.52
EWC	820,300.52	-
GIZ	1,544,854.82	8,905,972.50
	<u>158,980,448.62</u>	<u>167,324,650.59</u>

6.1. OTHER INCOME

General fund

445,428.17	284,522.75
<u>445,428.17</u>	<u>284,522.75</u>



ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION(EOC--DICAC) REFUGEES AND RETURNEES AFFAIRS DEPARTEMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31,2020

Currency Ethiopian Birr

6.2. DONATED INCOME BY DONORS

UNHCR	152,050,730.54	139,989,260.14
GIZ	1,544,854.82	8,905,972.50
ACT for Peace	2,651,744.41	4,491,369.70
UN Women	1,104,988.76	1,130,001.37
EUROPEAN UNION	1,628,130.09	10,816,071.36
General Fund	-	-
Other Projects	-	-
NRM	-	-
	<u>158,980,448.62</u>	<u>167,324,650.59</u>

In the consolidated financial statement of EOC-DICAC, the reported donation income of Refugees and Returnees Affairs Department (RRAD) from different donors, including the above other income (6.1) was reported in aggregate as donation from UNHCR amounting to Birr 159,425,876.79

7 EXPENDITURES

7.1. PROGRAM EXPENDITURES BY PROJECTS

		2019
Dollo Project	21,780,660.04	21,622,627.73
Shire Project	15,834,218.44	9,411,770.70
Gambela/Pugnido Project	28,933,286.76	34,623,776.00
Jijiga Project	8,452,563.89	8,686,556.17
Urban Development	39,846,256.48	23,502,801.18
UN Women Project	221,366.00	791,228.63
Assosa Project	5,855,710.25	3,453,488.61
Act for Peace UH-GBV		
Livelihood Project	1,543,076.19	1,416,210.72
Act for Peace Medical Project	159,686.00	1,852,622.52
EWC PROJECT	820,300.52	-
EU/IRC Project	-	6,530,872.94
EU/Plan Project	1,492,536.53	1,385,653.31
GIZ Project	1,755,335.63	5,138,915.48
NRM Project(NCA)	-	1,281,485.77
RRAD General Fund	-	-
	<u>126,694,996.73</u>	<u>119,698,009.76</u>



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**ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID
COMMISSION(EOC--DICAC) REFUGEES AND RETURNEES AFFIRS DEPARTEMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31,2020**

Currency Ethiopian Birr

7.2. ADMINISTRATIVE EXPENDITURES BY PROJECTS

		2019
Dollo Project	6,259,463.41	9,266,840.46
Shire Project	3,985,269.30	4,794,126.52
Gambela/Pugnido Project	4,967,910.09	9,188,339.26
Jijiga Project	3,592,349.88	3,722,809.79
Urban Development	10,192,729.81	10,072,629.08
UN Women Project	883,622.74	339,097.98
Assosa Project	1,487,390.60	1,480,066.55
Act for Peace UH- GBV		
Livelihood Project	215,082.91	188,989.00
EWC PROJECT		-
Act for Peace Medical Project	88,655.00	61,766.48
EU/IRC Project	-	2,798,945.54
EU/Plan Project	475,800.96	593,851.42
GIZ Project	429,320.76	2,202,392.35
NRM Project(NCA)	-	549,208.19
RRAD General Fund	890,860.91	284,522.75
	<u>33,468,456.37</u>	<u>45,543,585.37</u>



ETHIOPIAN ORTHODOX CHURCH DEVELOPMENT AND INTER CHURCH AID COMMISSION(EOC-DICAC) - REFUGEES AND RETURNEES
 AFFAIRS DEPARTEMENT
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31,2020

Currency Ethiopian Birr

	UNHCR	GIZ	ACT for Peace	UN Women	EUROPEAN UNION	General Fund	OTHER PROJECTS	TOTAL
INCOME								
Grant	152,050,730.54	1,544,854.82	2,651,744.41	1,104,988.76	1,628,130.09	445,428.17	-	159,425,876.79
	<u>152,050,730.54</u>	<u>1,544,854.82</u>	<u>2,651,744.41</u>	<u>1,104,988.76</u>	<u>1,628,130.09</u>	<u>445,428.17</u>	<u>-</u>	<u>159,425,876.79</u>
PROGRAM EXPENDITURES								
Dollo Project	21,780,660.04	-	-	-	-	-	-	21,780,660.04
Shire Project	15,834,218.44	-	-	-	-	-	-	15,834,218.44
Gambela/Pugni do Project	28,933,286.76	-	-	-	-	-	-	28,933,286.76
Jijga Project	8,452,563.89	-	-	-	-	-	-	8,452,563.89
Urban Developr	39,846,256.48	-	-	-	-	-	-	39,846,256.48
UN Women Pro	-	-	-	221,366.00	-	-	-	221,366.00
Assosa Project	5,855,710.25	-	-	-	-	-	-	5,855,710.25
Act for Peace	-	-	-	-	-	-	-	-
UH- GBV Livelihood Project	-	-	1,543,076.19	-	-	-	-	1,543,076.19
Act for Peace Medical Project	-	-	159,686.00	-	-	-	-	159,686.00
EUIIRC Project	-	-	-	-	-	-	-	-
EUIPlan Project	-	-	-	-	1,492,536.53	-	-	1,492,536.53
ECW Project	820,300.52	-	-	-	-	-	-	820,300.52
GIZ Project	-	1,755,335.63	-	-	-	-	-	1,755,335.63
NRM Project(NC	-	-	-	-	-	-	-	-
RRAD General Fund	-	-	-	-	-	-	-	-
	<u>121,522,996.38</u>	<u>1,755,335.63</u>	<u>1,702,762.19</u>	<u>221,366.00</u>	<u>1,492,536.53</u>	<u>-</u>	<u>-</u>	<u>126,694,996.73</u>
ADMINISTRATIVE EXPENDITURES								
Dollo Project	6,259,463.41	-	-	-	-	-	-	6,259,463.41
Shire Project	3,985,269.30	-	-	-	-	-	-	3,985,269.30
Gambela/Pugni do Project	4,967,910.09	-	-	-	-	-	-	4,967,910.09
Jijga Project	3,592,349.88	-	-	-	-	-	-	3,592,349.88
Urban Developr	10,192,729.81	-	-	-	-	-	-	10,192,729.81
UN Women Pro	-	-	-	883,622.74	-	-	-	883,622.74
Assosa Project	1,487,390.60	-	-	-	-	-	-	1,487,390.60
Act for Peace	-	-	-	-	-	-	-	-
GBV Livelihood Project	-	-	215,082.91	-	-	-	-	215,082.91
EWC PROJECT1	-	-	-	-	-	-	-	-
Act for Peace Medical Project	-	-	88,655.00	-	-	-	-	88,655.00
EUIIRC Project	-	-	-	-	-	-	-	-
EUIPlan Project	-	-	-	-	475,800.96	-	-	475,800.96
GIZ Project	-	429,320.76	-	-	-	-	-	429,320.76
NRM Project(NCA)	-	-	-	-	-	-	-	-
RRAD General Fund	-	-	-	-	-	-	-	-
	<u>30,485,113.09</u>	<u>429,320.76</u>	<u>303,737.91</u>	<u>883,622.74</u>	<u>475,800.96</u>	<u>890,860.91</u>	<u>-</u>	<u>33,468,456.37</u>
						<u>890,860.91</u>	<u>-</u>	<u>890,860.91</u>



TOTAL								
EXPENDITURE	<u>152,008,109.47</u>	<u>2,184,656.39</u>	<u>2,006,500.10</u>	<u>1,104,988.74</u>	<u>1,968,337.49</u>	<u>890,860.91</u>	<u>-</u>	<u>160,163,453.10</u>
EXCESS OF								
INCOME OVER								
EXPENDITURE	<u>42,621.07</u>	<u>(639,801.57)</u>	<u>645,244.31</u>	<u>0.02</u>	<u>(340,207.40)</u>	<u>(445,432.74)</u>	<u>-</u>	<u>(737,576.31)</u>
FUND BALNCE								
BROUGHT								
FORWARD	<u>174,953.90</u>	<u>1,564,664.67</u>	<u>1,343,412.16</u>	<u>52,256.49</u>	<u>1,038,151.54</u>	<u>652,597.55</u>	<u>173,432.77</u>	<u>4,999,469.08</u>
PRIOR PERIOD								
ADJUSTMENT	<u>163,191.75</u>	<u>-</u>	<u>56,657.17</u>	<u>53,355.11</u>	<u>101,735.01</u>	<u>31,267.45</u>	<u>-</u>	<u>406,206.49</u>
FUND								
BALANCE								
CARRIED								
FORWARD	<u>54,383.22</u>	<u>924,863.10</u>	<u>1,931,999.30</u>	<u>(1,098.60)</u>	<u>596,209.13</u>	<u>175,897.36</u>	<u>173,432.77</u>	<u>3,855,686.28</u>

