

**GIFA – GENEVA INFANT
FEEDING ASSOCIATION,
Geneva**

Independent auditor's report

Year 2017

INDEPENDENT AUDITOR'S REPORT

Report of the Auditor to the Executive Committee

Opinion

In accordance with the mandate received, we have audited the financial statements (balance sheet, profit and loss account for the year, statement of changes in equity, statement of cash flows and notes) of **GIFA – GENEVA INFANT FEEDING ASSOCIATION, Geneva**, for the year ending December 31st, 2017.

In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the Organisation as at December 31, 2017, and of its financial performance for the year then ended in accordance with the International Financial Reporting Standards (IFRS) and comply with the statutes and the Swiss law.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Auditing Standards as well as the International Standards on Auditing (ISA). 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 ethical requirements that are relevant to our audit of the financial statements in Swiss, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Executive Committee is responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards (IFRS) and comply with the statutes and the Swiss law, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Executive Committee is responsible for assessing the Organisation'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 management either intends to liquidate the Organisation's or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.


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.

A further description of the auditor's responsibilities for the audit of the financial is located at EXPERTswiss's website at: <http://expertsuisse.ch/fr-ch/dynasite.cfm?dsmid=512932>. This description forms part of our auditor's report.

Geneva, Marsh 22th 2018

ALBER & ROLLE
Experts-comptables Associés SA
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Jean-Charles Vitali
Licensed Audit Expert
Auditor in charge


Irfan Kamberi
Licensed Auditor

Enclosures:

Financial statements:

- Balance sheet as at 31st December 2017 for a total assets of CHF 382'932.27
- Profit and loss account for the year ended 31st December 2017 a profit of CHF 25'137.25
- Statement of changes in equity 2017
- Statement of cash flows 2017
- Notes to the financial statements year ended 31st December 2017
- Appendix 1 Profit and loss account for the year ended 31 december 2017 (by donors)
- Appendix 2 Profit and loss account for the year ended 31 december 2017 (by programme)
- Appendix 3.a Financial report 2017 – Promotion de l'allaitement maternel
- Appemdix 3.b Financial report 2017 – Programme « Marchez et mangez malin !
- Appendix 4.a Financial report 2017 of project SIDA – 2017
- Appendix 4.b Intra-CIP Transfer of funds in 2017 of project SIDA -

IBFAN - GENEVA INFANT FEEDING ASSOCIATION (GIFA)
Geneva

BALANCE SHEET AS AT 31st DECEMBER 2017

		31.12.2017	31.12.2016
		CHF	CHF
ASSETS			
Cash Assets	Note 1	311 645.14	178 222.91
Quoted Investments	Note 2	8 380.00	7 305.00
Blocked Fund	Note 3	38 118.15	38 114.34
Other debtors	Note 4	8 614.13	8 517.08
Prepaid expenses	Note 5	11 746.85	5 257.50
Current assets		378 504.27	237 416.83
Rental garantie		4 428.00	0.00
Fixed assets		4 428.00	0.00
Total assets		382 932.27	237 416.83
EQUITY AND LIABILITIES			
Project balance carried forward	Note 6	119 963.79	0.00
Account Payables	Note 7	16 266.90	2 970.80
Accruals	Note 8	8 822.10	21 703.80
Current liabilities		145 052.79	24 674.60
Restricted funds	Note 9	38 192.57	38 192.57
Non-current liabilities		38 192.57	38 192.57
Reserves		47 083.78	47 083.78
Accumulated equity at the beginning of the year IBFAN		93 941.46	123 230.65
Accumulated equity at the beginning of the year GIFA		33 524.42	41 927.18
Profit / (Loss) for the year		25 137.25	(37 691.95)
Equity - Net GIFA / IBFAN		199 686.91	174 549.66
Total liabilities and equity		382 932.27	237 416.83

IBFAN - GENEVA INFANT FEEDING ASSOCIATION (GIFA)
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PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	CHF	CHF
INCOME		
SIDA, Sweden	212 173.21	217 081.00
SIDA, Sweden - Project balance carried forward	0.00	14 066.00
SIDA, Sweden - Profit 2015 carried forward	0.00	4 790.55
ICCO, Netherlands	0.00	2 163.64
DARES Direction Générale de la Santé	21 000.00	15 000.00
BPNI Technical Services	24 432.03	10 403.45
Other income GIFA	30 277.75	7 988.70
Total income	287 882.99	271 493.34
EXPENSES		
Salaries	155 336.70	162 425.35
Staff insurances	29 853.70	33 308.25
Other staff expenses	9 401.83	10 431.83
Insurance - general	1 162.30	1 206.05
Rent office	26 640.00	31 415.65
Office expenses	7 734.35	10 423.69
Repairs and maintenance (software)	4 994.50	5 639.30
Consultancy fees	11 521.60	37 001.50
Publications	3 852.13	1 104.49
Other expenses	4 803.20	1 220.85
Audit fees	6 912.00	9 000.00
Total expenses	262 212.31	303 176.96
Operating Result	25 670.68	(31 683.62)
Financial income	233.81	228.81
Bank fees	(693.63)	(868.87)
Exchange differences	(73.61)	(5 368.27)
Financial Result	(533.43)	(6 008.33)
Profit / (Loss) of the year	25 137.25	(37 691.95)

IBFAN - GENEVA INFANT FEEDING ASSOCIATION (GIFA)
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STATEMENT OF CHANGES IN EQUITY

	Initial Balance to 01.01.2016	Allocations exercise	Use	Final balance to 31.12.2016
Reserves	47 083.78			47 083.78
Accumulated equity at the beginning of the year IBFAN*	123 650.65		420.00	123 230.65
Accumulated equity at the beginning of the year GIFA	33 470.76	8 456.42		41 927.18
Profit / (Loss) for the year	8 456.42	-37 691.95	8 456.42	-37 691.95
Total Equity	212 661.61	-29 235.53	8 876.42	174 549.66

* According to the request of the auditor's Waba - IBFAN Consortium.
 Reclassification foreign exchange 2015 (EUR 386)

	Initial Balance to 01.01.2017	Allocations exercise	Use	Final balance to 31.12.2017
Reserves	47 083.78			47 083.78
Accumulated equity at the beginning of the year IBFAN	123 230.65	(29 289.19)		93 941.46
Accumulated equity at the beginning of the year GIFA	41 927.18	(8 402.76)		33 524.42
(Loss) / Profit for the year	-37 691.95	25 137.25	-37 691.95	25 137.25
Total Equity	174 549.66	16 734.49	-37 691.95	199 686.91

IBFAN - GENEVA INFANT FEEDING ASSOCIATION (GIFA)
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STATEMENT OF CASH FLOWS
YEAR ENDED 31 DECEMBER 2017

	2017	2016
	CHF	CHF
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	25 137.25	(37 691.95)
Reclassification foreign exchange 2015 (EUR 386)	0.00	(420.00)
Cash flows (used in)/from operating activities	25 137.25	(38 111.95)
Decrease / (Increase) in other debtors	(97.05)	(91.37)
Decrease/(increase) in prepaid	(6 489.35)	22 329.95
Increase/(decrease) in project balance carried forward	119 963.79	(29 260.00)
Increase/(decrease) in payables	13 296.10	(2 397.60)
Increase/(decrease) in accrued expenses	(12 881.70)	554.70
Net cash flows from operating activities	138 929.04	(46 976.27)
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease / (Increase) in Rental garantie	(4 428.00)	0.00
Net cash flows used in investing activities	(4 428.00)	0.00
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash flows from financing activities	0.00	0.00
Net increase / (decrease) in cash and cash equivalents	134 501.04	(46 976.27)
Cash and cash equivalents:		
At beginning of the year/period	223 642.25	270 618.52
At end of the year/period	358 143.29	223 642.25

IBFAN - GENEVA INFANT FEEDING ASSOCIATION (GIFA)

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2017

A. Incorporation and principal activities

GIFA (hereafter "the Association"), is a non-profit association governed by Articles 60 and following of the Swiss Civil Code, with registered office at 11 avenue de la Paix, 1202 Geneva, Switzerland.

GIFA was established in 1979 as the first office of IBFAN network. Since its inception, GIFA is committed to defend a policy to promote breastfeeding, and to fight, Switzerland and elsewhere, against commercial practices that harm it. GIFA work today as network liaison office with international bodies, provide it with technical support and coordinates IBFAN groups in Europe.

B. Accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been applied to all years presented in these financial statements unless otherwise stated.

Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates and requires Management to exercise its judgment in the process of applying the Association's accounting policies. It also requires the use of assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

Although these estimates are based on Management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Revenue recognition

Grants are recognized in the result for the year in which they become payable.

Cash Assets

Liquidities include petty cash, postal and bank current accounts. These liquidities are valued at their nominal value.

Quoted Investments

Securities are valued at their market value.

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017

Blocked fund

Blocked fund is valued at nominal value.

Other debtors and account payable

Various debtors is valued at nominal value.

Prepaid expenses & Accruals

These prepaids expenses & accruals are based on the principle of exact delimitation of expenses and income in the year concerned.

C. Comments concerning sections of the annual accounts

	2017	2016
	CHF	CHF
Note 1 - Cash Assets		
Petty Cash	141.17	136.58
Petty Cash USD 200.-	197.88	197.88
Petty Cash EUR 178.15	236.46	166.86
Postal account	3 020.39	134.69
Crédit Suisse	186 791.27	25 450.70
Crédit Suisse USD (0.51)	(0.50)	84.05
Crédit Suisse EUR 7'835.72	9 151.71	152 052.03
Crédit Suisse SIDA EUR 95'986.12	112 106.76	0.12
	311 645.14	178 222.91
Note 2 - Quote Investments		
100 shares Nestlé S.A.	8 380.00	7 305.00
Note 3 - Blocked fund		
Crédit Suisse (Right Livelihood Award)	38 118.15	38 114.34
Note 4 - Other debtors		
Abendrot, (Reserve LPP)	8 285.45	8 268.90
Withholding tax	328.68	248.18
	8 614.13	8 517.08

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017

	2017	2016
	CHF	CHF
Note 5 - Prepaid expenses		
Insurance Juridic assistance	315.00	315.00
Accident insurance 2017 receivable	956.20	834.40
Health insurance 2017 receivable	1 859.90	1 608.10
Insurance pension receivable	380.90	0.00
AVS receivable	1 096.25	0.00
Whitespace prezy	2 500.00	2 500.00
HTS carnet heures restantes	3 101.60	0.00
Alternative impression projet suisse	1 324.50	0.00
Mailing project swiss	212.50	0.00
	11 746.85	5 257.50
Note 6 - Project balance carried forward		
SIDA, Sweden - Project balance carried forward	119 963.79	0.00
	119 963.79	0.00
Note 7 - Account Payables		
DCTI provision (Electricity + cleaning 2013 à 2016)	9 354.90	0.00
Alber & Rolle audit 2016	6 912.00	0.00
Insurance pension provision	0.00	51.40
Alternative	0.00	486.00
Lyreco Supplies	0.00	129.60
Kinnarps	0.00	2 255.20
Graduate Institute Geneva	0.00	48.60
	16 266.90	2 970.80

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2017

	2017	2016
	CHF	CHF
Note 8 - Accruals		
RLA charges 2017	600.00	0.00
Alber & Rolle audit 2016	0.00	8 000.00
Alber & Rolle audit 2017	8 000.00	0.00
Graphax provision	0.00	274.00
Swisscom provision	102.10	337.85
HTS provision	0.00	775.00
DCTI provision (Electricity + cleaning 2013 à 2016)	0.00	11 360.90
A.M.D provision	0.00	648.00
ELTOP provision	0.00	198.00
Travel costs of R. Norton	0.00	50.00
Bank fees provision	120.00	60.00
	8 822.10	21 703.75
Note 9 - Restricted funds		
Right Livelihood Awards Funds (RLA)	38 192.57	38 192.57
	38 192.57	38 192.57

D. Other information

Events after the reporting period

There is no significant event that occurred after the end of the reporting period.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2017
(BY DONORS)

	2017	2016	
	CHF	CHF	
INCOME			
SIDA, Sweden	332 137.00	217 081.00	
SIDA, Sweden (reclassification profit 2015)	0.00	4 790.55	
SIDA, Sweden - Project balance carried forward	-119 963.79	14 066.00	
ICCO, Netherlands	0.00	2 163.64	
Dept Economie et Santé (DES), Geneva	21 000.00	15 000.00	
BPNI Technical Services 2014 & 2015	0.00	10 403.45	
BPNI Technical Services 2017	24 432.03	0.00	
Other income GIFA	30 277.75	7 988.70	
Total income	287 882.99	271 493.34	
Programme Expense GIFA / IBFAN			
SIDA Sweden, program expenditure	236 605.24	275 630.19	(1)
Dept Economie et Santé (DES) Breastfeeding promotion & obesity	20 926.45	14 990.66	(2)
Other expenses GIFA	5 214.05	18 564.44	
Total expenses	262 745.74	309 185.29	
PROFIT / (LOSS) FOR THE YEAR	25 137.25	(37 691.95)	

(1) see appendix 4 - (2) see appendix 3.a

**PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2017
(BY PROGRAMME)**

INCOME	2017 CHF	2016 CHF
SIDA, Sweden	332 137.00	217 081.00
SIDA, Sweden - Project balance carried forward	(119 963.79)	14 066.00
SIDA, Sweden - Profit 2015 carried forward	0.00	4 790.55
ICCO, Netherlands	0.00	2 163.64
Dept Economie et Santé (DES), Geneva	21 000.00	15 000.00
BPNI Technical Services	24 432.03	10 403.45
Other income GIFA	30 277.75	7 988.70
Total income	287 882.99	271 493.34
Programme Expense GIFA / IBFAN		
A01 WBTi Global Reports	20 496.94	5 505.36
A03 Capacity building on Human Rights	12 921.52	14 891.14
A04 Advocacy with and support to human rights treaty bodies	33 708.50	15 585.94
A05 Human rights recommendations	21 626.25	5 859.88
A06 Implementation of the Int. Code of Marketing of Breastmilk Substitutes	10 954.60	12 376.09
A07 Safeguarding public interest	1 844.10	5 751.43
B01 ANJE	3 641.00	0.00
B06 Promotion of Breastfeeding in Switzerland	20 926.45	14 990.66
C01 National IYCF	0.00	2 007.12
C03 Preparedness Plans on IYCF in Emergencies	2 375.90	1 692.61
C04 IBFAN Europe Coordination	996.45	1 655.90
C05 IYCF Gender Mainstreaming in Policies & Programmes	2 803.40	0.00
D01 Code Implementation & Monitoring	2 383.30	6 665.31
D03 Liaising IBFAN Internationally	10 786.72	33 401.01
D04 Inputs global agenda on Child	2 398.55	11 989.88
D05 Maternity Protection	694.20	14 147.65
D07 Conflict of Interest Monitoring	3 965.80	9 200.60
E02 Information & Communication Strat	6 327.15	10 197.53
E03 Youth & Other campaign	3 938.00	5 015.26
F01 Enhancing Human Resources	5 431.15	5 709.62
F02 Enhancing Geographical & Prog	2 190.30	2 716.56
F03 Global Consensus & Plans of Action	2 363.70	5 785.94
F04 Increased Regional & Global Pr	3 529.48	6 150.97
G01 Implementation, Monitoring; Re	8 609.90	8 580.64
G03 Donor Reporting & Fundraising	6 268.40	25 468.10
G06 Strengthening Core Group Coll	0.00	4 409.61
G07 Good Governance & Accountability	5 904.60	5 695.15
H01 Administration	52 761.43	55 534.89
OTHE Autres dépenses GIFA	5 214.05	18 200.44
ANJE Afrique	7 683.90	0.00
Total expense	262 745.74	309 185.29
PROFIT / (LOSS) OF THE YEAR	25 137.25	(37 691.95)

Projet : **Promotion de l'allaitement maternel (2017)**
GIFA - Association Genevoise pour l'Alimentation Infantile
Rapport financier, année 2017

	COMPARAISON BUDGET / REEL 2017	Budget 2017 CHF	Réel 2017 CHF
Dépenses	Salaires et charges sociales/honoraires intervenants	16 346.00	16 670.65
	Location de locaux	1 000.00	1 000.00
	Location de matériel	0.00	250.00
	Achat de matériel, fournitures de bureau		
	Conception de matériel		
	Impression de matériel	1 734.00	408.90
	Frais de déplacement	50.00	102.80
	Télécommunications (téléphone, fax, natel, internet)	200.00	0.00
	Ports et affranchissements	250.00	334.10
	Communication		
	Autres frais (à préciser) : CAP	2 000.00	2160.00
	TOTAL	21 580.00	20 926.45
Recettes	Montants demandés / Reçus :		
	1) DES dans le cadre de la requête à Promotion santé suisse	21 000.00	21 000.00
	Autres organismes :		
	2) Canton de Genève (autre département) - DEAS		
	3) Ville de Genève		
	4) Confédération		
	5) Communes		
	6) Loterie Romande		
	7) Fondation privée		
	8) GIFA		
	Produits de ventes		
	Autres produits	580.00	580.00
	TOTAL	21 580.00	21 580.00

**Programme d'action du canton de Genève
Programme "Marchez et mangez malin !"
Budget/Décompte annuel**

01.01. - 31.12.2017

Catégories	Budget 2017		Dépenses 2017		Budget 2018	
	PSCH	Autres bailleurs de fonds	PSCH	Autres bailleurs de fonds	PSCH	Autres bailleurs de fonds
P2 Protection, promotion et soutien de l'allaitement maternel	21 580	0	20 926	0	21 580	0

S'il y a d'autres sponsors, merci d'indiquer les noms et préciser les montants

WABA-IFEFAN CONSORTIUM
 Reporting Institution: GIFA - Geneva Infant Feeding Association, Geneva
 Reporting Period: 01/01/2017 TO 31/12/2017

SECTION A: Reporting Cost by Programme & Sponsors

Current Actual Exchange Rate : 1 SEK = 0.11207 CHF
 Historical Budget Exchange Rate : 1 SEK = 1/8.688231 CHF = 0.1150982 CHF

0.1188

0.1151

Code	Description	GIFA				Sponsors / Own Funds				Others					
		Budget		(Aggregation of Sponsors / Own funds)		Budget		Actual		Sids		Actual		Budget	
		CHF	CHF	CHF	SEK	CHF	SEK	CHF	SEK	CHF	SEK	CHF	SEK	CHF	SEK
(1)	(2)	(3)	(4) = (7) + (11)	(5) = (8) + (12)	(6) = (9) + (13)	(7)	(8)	(9)	(10) = ((9) / (6))	(11)	(12)	(13)			
A TRACKING PROGRESS & STRENGTHENING ACCOUNTABILITY															
A1	World Breastfeeding Trends Initiative (WBTI) Global Reports	19 445.00	20 496.94	168 942.65	172 576.74	20 496.94	168 942.65	172 576.74	-2.2%						
A2	Country Plans & Calls for Action	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
A3	Training Package on Human Rights (HR)	13 025.00	12 921.52	113 164.21	108 794.48	12 921.52	113 164.21	108 794.48	3.9%						
A4	Committee on Rights of the Child (CRC) & Other HR Alternative Rep	34 362.99	33 708.50	298 553.68	289 813.25	33 708.50	298 553.68	289 813.25	4.9%						
A5	Human Rights Recommendations Follow-Up Tools	20 102.99	21 626.25	174 659.51	182 085.12	21 626.25	174 659.51	182 085.12	-4.3%						
A6	Position Papers on Breastfeeding & Human Rights	10 423.00	10 954.60	90 557.43	92 234.73	10 954.60	90 557.43	92 234.73	-1.9%						
A7	Breastfeeding & Right to Food Linkages	1 989.00	1 844.10	17 280.89	15 576.65	1 844.10	17 280.89	15 576.65	10.2%						
(A)		99 347.98	101 551.91	863 158.37	855 029.97	101 551.91	863 158.37	855 029.97	0.9%	0.00	0.00	0.00			
B CAPACITY BUILDING															
B1	Strengthening Optimal Infant & Young Child Feeding (IYCF) Skills	10 309.00	11 324.90	89 566.97	95 351.52	11 324.90	89 566.97	95 351.52	-6.5%						
B2	Developing Trainers & Training Modules	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
B3	Pre- & In Service Training of Health Professionals	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
B4	Mother Support Systems & Programs for Mothers & Care Givers	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
B5	Strengthening Communication Skills in IYCF	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
B6	Swiss Project "Marcher Manger Meilin"	20 876.05	20 976.45	181 376.00	176 193.06	20 976.45	181 376.00	176 193.06	-6.5%	20 926.45	181 376.00	176 193.06			
(B)		31 185.05	32 231.35	270 942.97	271 544.58	32 231.35	270 942.97	271 544.58							
C CHALLENGING ENVIRONMENTS															
C1	National IYCF Policies in HIV/Aids Context	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
C2	Effective Leadership in IYCF/HIV	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
C3	Preparedness Plans on IYCF in Emergencies	2 425.00	2 375.90	21 068.96	20 004.21	2 375.90	21 068.96	20 004.21	5.1%						
C4	National Emergency Preparedness & Response Policies	1 289.00	996.45	11 195.13	8 389.74	996.45	11 195.13	8 389.74	25.1%						
C5	IYCF Gender Mainstreaming in Policies & Programmes and Safe Gu	2 706.00	2 803.40	23 510.35	23 603.60	2 803.40	23 510.35	23 603.60	-0.4%						
C6	Comprehensive IYCF Programme Support to Conflict Countries	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
C7	IYCF Climate Change & Environmental Practices	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
(C)		6 420.00	6 175.75	55 778.44	51 997.55	6 175.75	55 778.44	51 997.55	6.8%	0.00	0.00	0.00			
D STRENGTHENING LEGISLATIVE & POLICY FRAMEWORKS															
D1	Code Implementation & Monitoring	2 275.00	2 383.30	19 765.73	20 066.52	2 383.30	19 765.73	20 066.52	-1.5%						
D2	International Code Global & Regional Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
D3	Liaison with WHO, UN Agencies & Civil Society	10 344.00	10 796.72	89 871.06	90 820.24	10 796.72	89 871.06	90 820.24	-1.1%						
D4	Inputs to Global Agenda on Child Health & Nutrition	2 720.00	2 398.55	23 631.99	20 194.91	2 398.55	23 631.99	20 194.91	14.5%						
D5	Global Consultation on Maternity Protection	902.00	694.20	7 836.78	5 844.91	694.20	7 836.78	5 844.91	25.4%						
D6	Maternity Protection Awareness	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
D7	Conflicts of Interest Monitoring Tools & Briefs	3 866.00	3 965.80	33 588.70	33 390.59	3 965.80	33 588.70	33 390.59	0.6%						
D8	Monitoring of Codex Meetings & Strengthening Advocacy Capacity	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
(D)		20 107.00	20 228.57	174 694.26	170 317.17	20 228.57	174 694.26	170 317.17	2.5%	0.00	0.00	0.00			
E SOCIAL MOBILIZATION & COMMUNICATIONS															
E1	Annual World Breastfeeding Week Campaign	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
E2	Informational & Communications Strategies	5 799.00	6 327.15	50 383.05	53 272.29	6 327.15	50 383.05	53 272.29	-5.7%						
E3	Youth & Other Campaigns	4 124.00	3 998.90	35 830.26	33 156.52	3 998.90	35 830.26	33 156.52	7.5%						
(E)		9 923.00	10 295.15	86 213.32	86 428.81	10 295.15	86 213.32	86 428.81	-0.2%	0.00	0.00	0.00			

WABA-IBFAN CONSORTIUM
 Reporting Institution: GIFA - Geneva Infant Feeding Association, Geneva
 Reporting Period: 01/01/2017 TO 31/12/2017

	5 670.00	5 431.15	49 262.27	45 728.30	5 431.15	49 262.27	45 728.30	7.2%		0.00
F STRENGTHENING THE CONSORTIUM & BREASTFEEDING MOVEMENT										
F1 Enhancing Human Resources & Financial Resources	2 446.00	2 190.30	21 251.41	18 441.53	2 190.30	21 251.41	18 441.53	13.2%		0.00
F2 Enhancing Geographical & Programmatic Base	2 706.00	2 363.70	23 510.35	19 901.49	2 363.70	23 510.35	19 901.49	15.4%		0.00
F3 Global Consensus & Plans of Action	3 951.00	3 529.48	34 327.20	29 716.83	3 529.48	34 327.20	29 716.83	13.4%		0.00
F4 Increased Regional & Global Presence	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
F5 Strengthening Youth Engagement & Programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
F6 Regional & Sub-regional Plans of Action	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
F7 Technical Consultancy	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	14 773.00	13 514.63	128 351.24	113 788.25	13 514.63	128 351.24	113 788.25	11.3%	0.00	0.00
G PROJECT CYCLE MANAGEMENT & GOVERNANCE										
G1 Implementation, Monitoring, Review & Result Sharing	8 763.00	8 609.90	76 134.97	72 492.21	8 609.90	76 134.97	72 492.21	4.8%		0.00
G2 Administrative & Financial Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
G3 Donor Reporting & Fundraising	5 928.00	6 268.40	51 503.83	52 777.64	6 268.40	51 503.83	52 777.64	-2.5%		0.00
G4 Focal Point Coordination, Administration & Compliance	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
G5 External End of Cycle Evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
G6 Strengthening Core Group Collaboration - Arena Approach	6 829.60	5 964.60	59 337.14	48 714.57	5 964.60	59 337.14	48 714.57	16.3%		0.00
G7 Good Governance & Accountability	21 520.60	20 782.90	186 975.94	174 904.42	20 782.90	186 975.94	174 904.42	6.8%	0.00	0.00
H MANAGEMENT & ADMINISTRATION										
H1 Management & Administration Expenses	51 334.59	57 975.48	446 006.86	488 132.96	52 781.43	446 006.86	444 231.96	0.4%	5 214.05	43 900.40
(H)	51 334.59	57 975.48	446 006.86	488 132.96	52 781.43	446 006.86	444 231.97	0.4%	5 214.06	43 900.40
(I) = (A) to (H)	254 631.22	262 245.34	2 212 121.41	2 212 223.11	236 605.24	2 080 745.41	1 992 129.66	1.9%	76 540.58	181 978.00

SECTION B: Reporting Actual Cost by Natural Descriptions

Description	GIFA (Aggregated)		Sida		Others	
	Actual	Actual (Transferred to SEK)	Actual	Actual (Transferred to SEK)	Actual	Actual (Transferred to SEK)
Coordination	185 225.40	1 559 830.18	169 451.10	1 426 716.34	13 774.30	132 813.84
Personnel Cost	18 433.60	155 204.18	14 433.60	121 525.64	4 000.00	33 678.54
Consultancy & professional Fees	4 526.75	38 113.58	3 918.05	32 988.55	608.70	5 125.09
Staff Cost	208 185.75	1 752 847.94	187 802.75	1 581 230.58	20 383.00	171 617.41
Direct Activity Cost	8 736.66	73 559.48	5 648.36	47 557.13	3 088.30	26 002.96
Office Expenses	36 230.28	305 045.71	34 539.18	290 807.27	1 691.10	14 238.44
Other Group Expenses	9 593.05	80 768.97	8 614.95	72 534.73	978.10	8 235.24
Taxation	0.00	0.00	0.00	0.00	0.00	0.00
(J) = (I)	262 745.74	2 212 223.11	236 605.24	1 992 129.66	76 140.50	238 085.45

SECTION C: Summary of Sida and Other Grants for the Year

Description	GIFA (Aggregated)			Sida		Others	
	Actual CHF	Actual (Transmitted to SEK)	Actual CHF	Actual (Transmitted to SEK)	Actual CHF	Actual (Transmitted to SEK)	
Exchange Rate		0.1188					
Unutilised Grant at Beginning of Year	232 792.33	1 881 059.99	0.00	0.00	212 742.23	1 881 009.99	
Add							
Grants Received during the Year							
Grant	353 137.00	2 937 422.33	332 137.00	2 700 610.00	21 000.00	176 812.33	
Transfers from BPNI	24 433.03	205 708.76	24 433.03	205 708.76	0.00	0.00	
	377 569.03	3 143 131.09	356 569.03	2 906 318.76	21 000.00	176 812.33	
Other Revenue	580 311.25	5 024 141.08	356 569.03	2 966 318.76	233 742.23	2 057 822.32	
	30 277.75	254 927.59	0.00	0.00	30 377.75	254 927.59	
	620 588.01	5 279 068.67	356 569.03	2 966 318.76	264 019.98	2 312 749.91	
Less							
Grant/Funds Utilised during the Year (K) = (J)	262 745.74	2 212 223.11	236 605.24	1 992 128.66	26 140.50	220 093.45	
	357 843.27	3 066 845.56	119 963.79	974 189.10	237 879.48	2 092 656.45	
Less							
Refund of Unutilised Funds & Interest	0.00	0.00	0.00	0.00	0.00	0.00	
Donors' Notional Forex Differences	357 843.27	3 066 845.56	119 963.79	974 189.10	237 879.48	2 092 656.45	
Unutilised Grant at Year End	357 843.27	3 012 909.58	119 963.79	1 010 061.26	237 879.48	2 002 856.30	

NOTES TO SECTION C OF THE REPORT

1. The breakdown of Sida's Unutilised Grant at Year End is as follows:

Description	CHF
Advances by Sida to GIFA	119 963.79
Transfers from BPNI	0.00
	119 963.79

2. The breakdown of Unutilised Grant at Year End under the columns for "Others" is as follows:

Description	CHF
Restricted Funds (Note 9)	
Right Livelihood Awards Funds (RLA)	38 192.57
Reserves (Balance Sheet)	47 083.78
Accumulated equity - IBFAN (Balance Sheet)	93 941.46
Accumulated equity - GIFA plus Profit/Loss	
Opening Balance	33 524.42
Profit for the year	25 137.25
	212 742.23
	58 661.67
	237 879.48
	357 843.27

**WABA-IBFAN Consortium
Intra-CIP Transfer of Funds in 2017**

Appendix 4.b

BPNI	Transferring CIP	Reveiling CIP	Transferring CIP Code	Amount Transferred		Receiving CIP Usage		Remark
				INR	Euro	Euro	CHF	
BPNI	GIFA	F7	A1	1 591 692.00	21 000.00	17 000.00	19 778.31	
				-159 596.00	-2 100.00	-1 700.00	-1 977.83	
				<u>1 432 096.00</u>	<u>18 900.00</u>	<u>15 300.00</u>	<u>17 800.48</u>	
			A3			4 000.00	4 653.72	
						-400.00	-465.37	
						<u>3 600.00</u>	<u>4 188.35</u>	
						<u>18 900.00</u>	<u>21 988.83</u>	