



# SHORT INVESTMENT PROFILE OF LEATHER SECTOR IN ETHIOPIA

Ethiopian Chamber of Commerce and Sectoral Associations(ECCSA)

ECCSA has Investment Promotion Directorate in which it provides Investment Information, Advisory Service, Business Matchmaking Service, Organize Business Forums/Mission, Business/ Investment Development and Support Services.

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## **1. Introduction**

The leather industry in Ethiopia started some 90 years ago, when the then Asko Tannery, now known as Tikur Abay Shoe Factory, first opened its doors. The success of this factory nurtured a number of shoemakers, who subsequently established their own factories in Addis Ababa and across the country. Today, in the Merkato district of Addis Ababa, a huge marketplace exists for shoemakers serving the domestic market with wholesale shops dealing in leather, soles, shoe accessories, and shoe retail stores. At the same time, a number of factories are active that produce shoes for the export market, including Sole Rebels, Oliberté and Enzi.

The leather and leather products sector contributes on average about 6-8 per cent of the gross value product of all manufacturing industries and contributes about 6 per cent to national GDP. According to LIDI the sector created 22,673 employments and around 6 per cent of share from manufacturing GDP (LIDI, 2015).

It is identified as one of the potential sectors that could play a crucial role in achieving long-run policy objectives and transforming the country's development status to a higher level by increasing the foreign currency earning of the country, expanding employment opportunities and attracting foreign direct investment (FDI). This is based on the fact that Ethiopia is Africa's leading livestock producer and the 10th largest livestock producer in the world. It is not only about the sheer number of cattle, sheep and goats, but also that Ethiopian goat and sheep skins are preferable to other countries' products in terms of quality. It is the fifth largest export sector of Ethiopia which is considered as highest priority sector of the government for its increasing value addition. According to statistical reports of ERCA, the leather sector accounted for 7.2 percent average exports during 2000-2016 which continues to be an important source of foreign currency earnings. Finished leather represents the largest share of Ethiopia's output and export and it accounted for around 60 per cent of total leather-related exports in 2016. Export of leather, which was US \$ 23 million in 2013 reaches US \$ 133 million in 2018.

More than 75 domestic and foreign leather and leather product factories have invested in Ethiopia. Though there were only few tanneries a decade ago, in the industry there are 29

tanneries , 21 medium- and large-scale footwear manufacturers and 19 leather products firms. In addition, about 400 small and micro enterprises and a huge number of small workshops are operating in the leather and leather goods sector in the country.

## **2. Investment Advantages in the Leather and Leather products sector**

Overall, the Ethiopian leather and leather products sector exhibits the following main advantages for investment:

- Raw material availability: good resource base in terms of quality and quantity. The country has the highest number of livestock in Africa and the world.
- Access to wide market: Domestic market with a population of more than 100 million population, COMESA market (19 member countries and over 400 million population), AGOA( African Growth Opportunity Act)Quota and duty free market access to the US, EBA (everything but arms) agreement with the European union duty and quota free privilege, Very near to the middle East and Asian market.
- An abundant and young workforce at competitive labour costs; Wage rates: Unskilled worker – US\$ 40 to US\$ 50; semi-skilled worker – US\$ 45 to US\$ 60; skilled worker – US\$ 60 to US\$ 80.
- A privileged geographic location since Ethiopia is centrally located with easy access to international value chains, and access to a state-of-the-art container port (Djibouti).
- Cheap utility cost together: The average power cost in Ethiopia is 2 US cents to 3 US cents/kWh.
- Ethiopia is a member of the World Intellectual Property Organization and the Multilateral Investment Guarantee Agency, a World Bank affiliate that issues guarantee against non-commercial risks in signatory countries.
- Strong export performance: Export of leather, which was US \$ 23 million in 2013 reaches US \$ 133 million in 2018, with 478% growth rate.

### **3. Investment Potentials and Opportunities in the Leather and Leather Product sectors**

The sector is one of the leading manufacturing sectors for Ethiopia. The industry bases itself on the country's livestock resources. Ethiopia possesses one of the world's largest livestock population with 56.7 million cattle, 29.1 million sheep, and 29.3 million goats is eighth, twelfth and eighth place from the world respectively with the share of 2.75 percent from the world total (FAO, 2017). About 8 million of cattle hide, 12 million of sheep skin and 8 million of goat skin are available annually. The livestock sub-sector contributes about 12% of national GDP, over 45% of the agricultural GDP and 16% of total exports.

This enormous population of livestock provides ample opportunity for the development of the leather industry in the country. This makes Ethiopia the 1st from Africa and the 10th from the world in its cattle population which enable the country to have a strong raw material base for the leather industry. As the share of these populations to total African livestock population is very significant there is a potential and possible strength for the country to source domestically produced hides and skins as an input for the domestic manufacturers in the leather sector. The country has a potential for price competitive and quality supply of skins and hides: The Ethiopia highland sheepskins have got a worldwide reputation in terms of quality, thickness, flexibility, strength, compact structure, and a clean inner surface. However, only 50% of hides and skins potential are being utilized currently.

The Ethiopian leather sector is composed of raw hides and skins traders, leather tanneries, which source their supply mostly from the local market, and footwear producers, who use both local and international markets for raw material supply. The most important source of raw material for leather tanneries are hides and skins that are procured from skin collectors and traders. Ethiopia's leather and leather product sector produces a range of products from semi-processed leather in various forms to processed leathers including shoe uppers, leather garments, stitched upholstery, backpacks, purses, industrial gloves and finished leather.

Currently, Ethiopia is exporting mainly finished leather followed by growing shoe exports. Other leather items including gloves, bags and small leather articles have a large potential for exponential growth. The recent expansion in leather gloves production is proof of existing capacity as well as the potential to export with a steady growth of volume and value. Quality sheep skins for glove, shoe upper, garment and other leather goods

Finished leather which the country is producing has the potential to be converted into other value added products such as shoes, bags, gloves or garments. And opportunities in Tanning of hides and skins up to finished level; Manufacturing of luggage (such as handbags), saddle and harness items, footwear, and garments; and Integrated tanning and manufacturing activities.

So the major investment opportunities of the sector in Ethiopia are tanning of hides and skins up to finished level; manufacturing of luggage (i.e handbags), saddle and harness items, footwear, and garments ; and integrated tanning and manufacturing activities.

### **Tannery**

Currently, there are about 34 registered tanneries in Ethiopia and the industry has registered a growth in number over the last few years with huge potential to increase output in the near future. There is a possibility of producing up to 500 million square feet at present capacity of tanneries. All of them are owned by private sector and 23 of them are owned by local investors and 10 of them are owned by foreigner investors from Italy, China, UK, India, Sudan, Turkey. Most of those tanneries are located in Addis Ababa and adjacent cities such as Mojo, Holleta, Sebeta, Debrezeit. Besides there are tanneries in the regional states like Kombolcha (Amhara), Debre-Birhan (Amhara), Bahiridar (Amhara), Wukro (Tigray) and others. According to the Ethiopia Leather Industry Association (ELIA), all of them are of considerable size with the smallest having a soaking capacity of 3,000 skins per day and the largest having soaking capacity of 15,500 skins per day.

Finished leather products exports have been growing in recent years. This is mainly because over growing export levels of foreign-owned tanneries engaged in the sector. Very few of the domestic tanneries have the technological capacities required for export production.

- The sector contribute major share of export
- In average per year 20 million skins and 2 million hides are consumed
- They supply also finished leather to the leather product manufacturers

Finished leather export destinations are China(50%), Hong Kong(17%), UK(7%), Italy, Thailand, India,Vietnam, and Indonesia. FDI consists of the majority of exporting finished leather share (67%). Sheep and Goat finished leather export share have been the highest.

### **Shoe Footwear Industry**

Endowed with abundant live stock resources, Ethiopia produces large quantity of leather which is the major raw material for shoe manufacturing. The country footwear industry produces shoes that are globally competitive in terms of both quality and price. Ethiopian footwear factories produce men's and women's casual shoes and children's shoe=uppers made of pure leather. Currently there are 22 medium and large scale footwear manufacturers which have a capacity of 12 million pairs/year. More than 90 micro and small footwear manufacturers which contribute for 90% of local market. Almost 95% of the factories are located in and around the capital city and owned by private sector.

- It is a growing sector both in production and export
- About 24 million pairs are produced both for the local and export market from leather and non- leather materials and most of them are plastic shoe.
- Only 3.54 million pairs are exported to the international market, 95% is from leather.
- 91 % of the export is done by FDI : the sector is attracting investors from across the world including bigwigs/ big brands/ such as Huajian of China and George Shoe of Taiwan , Brown of the US that are producing huge quantities in Ethiopia and Geox of Italy.
- The major export destinations of footwear manufactured in Ethiopia are USA, China, Kenya, Canada, Sudan, Djibouti, Italy, etc.
- Ethiopia allows duty free import of all materials (including leather) for export manufacturing of footwear.

## **Leather Goods and Garment**

The contribution of this sector was very small, but now it is growing fast.

- The participation of FDI is there in small amount but majority is local entrepreneurs.
- Mostly it is operated in small scale: 50 micro, small and medium leather goods and garment producers are working in the country

Huge potential area for both local and Foreign Investors

## **Glove Factories**

Even though the Ethiopian High Land skin suitable for dressing glove the glove factories were coming recently after the policy change towards value addition.

- There are 5 glove producing factories , 2 of them are under investment, the British Pitards is producing high quality gloves in Ethiopia for export
- Export is in a growing trend from 0 to 6 million USD for the last 6 years.

## **Finished Leather**

More than 100 million square feet of finished leather produced annually. Of which 72 million is from sheep and goat skin and 30 million is from cow hide.

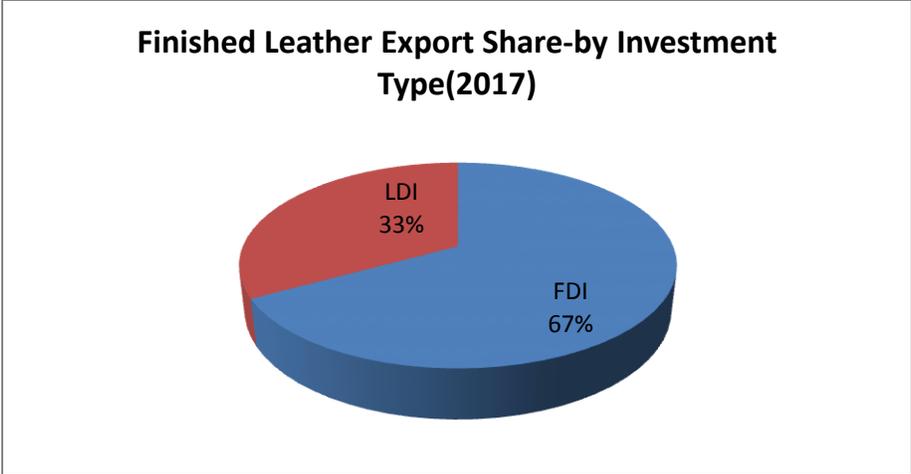


Italy was by far the largest buyer of Ethiopian finished leather. Even though China’s total imports from Ethiopia rose 120% over the course of 6 years from US\$12.5 million in 2005 to US\$27.5 million in 2011—Italy’s rose by 82 percent in the same period from US\$21.7 million in 2005 to US\$39.4 million in 2011. The United Kingdom and India ranked third and fourth, respectively, as destinations for Ethiopian finished leather.

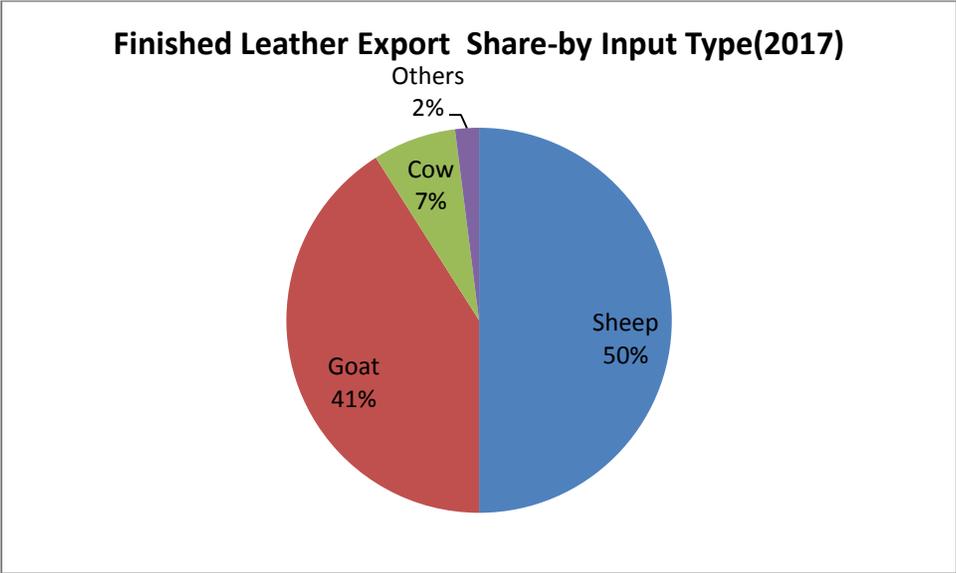
In 2017 China becomes the first , Hong Kong the second, UK and Italy third.



Finished leather export share by far dominated by foreign direct investment than local domestic investment.



Sheep takes the largest share as input for finished leather export and Goat on the second place.



Goat Suede, Sheep upper and Sheep Glove consisted the first, second and third consecutively in export share of finished leather products in 2017.



## Support Industries for the Leather Sector

### Tannery Chemicals

Few Chemicals are produced in Ethiopia, such as salt, lime, soaking, liming and bating enzymes, sulphuric acid, and some blending of fat liquors also done. Most of the chemicals are imported.

### Accessory and Components

Shoe boxes, soles (PU, PVC, TPR and TR), Lasts, Molds, cutting die are produced but not in enough quantities and it covers only 30% of the need. Adhesives are also produced and it only covers 50% of the need.

There are few Italian companies like Dami & Degam srl that are producing shoe soles in Ethiopia but there is still huge demand most shoe making and leather products' components and accessories such as soles, synthetic sewing thread, plastic linen, shoelaces, zippers, buckles and the like are being imported, so for companies that are interested to produce these items in Ethiopia there is very huge market.

## 4. Government Support

- With the exception of a few products (e.g. semi-processed hides and skins – 150%), no export tax is levied on Ethiopian export products.

- A duty drawback scheme exists to incentivize export orientated production. Duties and other taxes paid are drawn back 100% at the time of export of the finished goods.
- Voucher scheme: A voucher is a printed document having monetary value and used in lieu of duties and taxes payable on imported raw materials. Exporters also benefit from this scheme.
- Bonded factory and manufacturing warehouse schemes are available. Suppliers have taken bonded ware house permission to supply for the foot wear as well as for other leather product industries.
- Exporters can retain up to 20% of their foreign exchange earnings for future use. No export price control is imposed by the National Bank of Ethiopia.
- Franco valuta imports of raw materials are allowed for enterprises engaged in export processing.
- An export credit guarantee scheme is available to mitigate risk of customer defaults and thereby facilitate competitive pricing.
- The constitution and investment law protect private property. Foreign investors can make remittances out of Ethiopia in convertible foreign currency at the prevailing exchange rate.
- Availability of 'ready and plug' Industrial Parks specialize in the leather sector.

## **5. Industrial Parks**

### **5.1. Incentives for Leather and Leather Product Manufacturers**

- Exempted from income tax up to 8 -10 years
- Exempted from duties and other taxes on imports of machinery, equipment, construction materials, spare parts, raw materials and vehicles
- No taxes on exports
- One-stop-shop government services
- Land lease term: 60-80 years at zero charge for factories and residential quarters

## **5.2. Incentives for Leather Industry Park Developers**

- Exempted from income tax up to 15 years (outside Addis Ababa)
- Land lease term: 60-80 years at nominal rate with sub-lease rights
- Provision of necessary infrastructure, including dedicated power substations
- Exempted from duties and other taxes on imports of machinery, equipment, construction materials

## **5.3. Industrial Parks**

- Bole Lemi Industrial park ( Apparel & Textile, Leather , 20 sheds, 327ha)
- Hawassa Industrial Park (Apparel & Textile, 52 factory sheds, 300ha)
- Mekelle Industrial Park (Apparel & Textile, Leather , 15 sheds)
- Kombollcha Industry Park (Apparel & Textile, Leather , 9 sheds)
- DireDawa Industry Park (Apparel & Textile, Machinery , Chemical, equipment, 15 sheds)
- Adama Industry Park (Apparel & Textile, Machinery, Equipment, 120ha)

**ANNEX:****Ethiopian Leather Industries**

S.N O.	Company Name	Telephone	Fax	E-mail
1.	Anbessa Shoes Co.	+251-112-75-42-69 0911-20-52-29	+251-112-75-63-35	<a href="mailto:anbesss@ethionet.et">anbesss@ethionet.et</a> www.anbessashoe.com
2.	Crystal Capital Service S.C	+251-116-63-10-11 0911-31-47-35		hashiti@yahoo.com
3.	Ethio-International Footwear Cluster Cooperative Society Ltd (EIFCCOS)	+251-912-16-01-06	+251-116-61-24-50	eifccos@ethionet.et
4.	Ethio-Shoe & Leather Articles Trading PIC	+251-115-55-00-58/6 0911-23-00-02	+251-55-00-66	
5.	Jamaica Shoe Factory	+251-114-40-19-90 0911-20-45-24	+251-114-40-19-88	okjamaica@ethionet.et
6.	Kangaroo Shoe Factory P.L.C	+251-116-29-71-73 0911-21-51-10	+251-116-29-41-70	<a href="mailto:Kangaroo@gmail.com">Kangaroo@gmail.com</a> www.kangashoes.com
7.	Nile Shoe and Sole Works P.L.C	+251-116-46-17-32 0911-51-25-40	+251-116-46-17-31	nile.shoes@ethionet.et
8.	Park Shoe and Leather Producer Factory P.L.C	+251-114-19-52-11 0911-20-21-37	+251-114-19-52-10	Park-shoe@yahoo.com
9.	Peacock Shoe Factory	+251-112-75-64-43 0911-20-11-53	+251-112-75-24-55	dire@ethionet.et
10.	PU PVC Leather Shoe and Sole Factory P.L.C	+251-116-46-14-40 0911-24-36-59	+251-116-14-34 +251-115-50-60-28	www.gazelleshe.com
11.	Ramsay Shoe Factory	+251-114-42-52-95 0911-20-56-12	+251-114-42-18-21	<a href="http://www.ramsayshoe.com">www.ramsayshoe.com</a>
12.	Ras Dashen Shoe Factory P.L.C	+251-116-29-31-67	+251-116-29-41-62	<a href="mailto:rasdashenshoe@yahoo.com">rasdashenshoe@yahoo.com</a> www.rasdashenshoe.com
13.	Tikur Abbay Shoe S.C	+251-70-18-03- +251-118-20-07-56 0911-20-87-76	+251-112-70-40-50	tikurabbayssco@ethionet.et
14.	ABT Tanners Friend Agency	+251-114-16-53-02	+251-114-16-53-20	<a href="mailto:wabeshebellewashoet@ethionet.et">wabeshebellewashoet@ethionet.et</a>
15.	Adorn Chemical P.L.C	0920-88-68-88 0920-11-30-51		skssarda@gmail.com
16.	Ethiopian Leather Development S.C	+251-115-54-81-22 0911-48-28-03	+251-115-50-89-35	elia@org.et
17.	Gabsol International P.L.C	+251-115-53-02-22 0911-20-24-90	+251-115-53-47-84	gebsol@ethionet.et

S.N O.	Company Name	Telephone	Fax	E-mail
18.	General Chemical and Trading P.L.C	+251-115-51-02-87/88 0911-20-11-07	+251-115-51-49-79	<a href="mailto:gct@ethionet.com">gct@ethionet.com</a>
19.	MBATA (ETH) PVT.LTD.CO	0911-41-96-50	+251-115-51-87-91	<a href="mailto:Mbata.t@ethionet.et">Mbata.t@ethionet.et</a>
20.	Man Trade Connection	+251-114-43-16-71 +251-114-42-19-27	+251-114-43-14-2 +251-114-42-51-22	<a href="mailto:Man.trade.conn@ethionet.et">Man.trade.conn@ethionet.et</a>
21.	Oryx International P.L.C	+251-116-46-17-30 0911-43-67-11	+251-116-46-43-76	<a href="mailto:oryxplc@ethionet.et">oryxplc@ethionet.et</a>
22.	Oliyad Trade Auxilary	+251-116-63-79-14 0911-22-21-87		<a href="mailto:oilyadtrade@ethionet.et">oilyadtrade@ethionet.et</a> <a href="mailto:solochemical@gmail.com">solochemical@gmail.com</a>
23.	Pidigi and Despa East Africa Service P.L.C	+251-114-31-12-01 0930-10-06-50		<a href="mailto:Nicola.masolini@pidigi.com">Nicola.masolini@pidigi.com</a> <a href="mailto:pdea@pidigi.com">pdea@pidigi.com</a> <a href="http://www.pidigi.com">www.pidigi.com</a> <a href="http://www.despa.com">www.despa.com</a>

<b>Leather and its products Exporter Rank based on 2008 E.C. Export Performance</b>			
Rank	Exporters	Volume in KG	Value in USD
1	HUA JIAN INTERNATIONAL SHOE CITY (E	760,600.86	15,878,929.89
2	FRIENDSHIP TANNERY PLC	1,019,636.00	11,075,195.29
3	ETHIOPIA TANNERY SHARE COMPANY	195,947.00	8,240,033.05
4	GEORGE SHOE ETHIOPIA P.L.C	205,684.31	7,933,875.90
5	COLBA TANNERY PLC	311,080.02	6,015,691.73
6	DIRE INDUSTRIES PRIVATE LIMITED COM	312,993.50	5,783,558.78
7	SHEBA LEATHER INDUSTRY PVT.LTD.COM	267,156.62	4,644,874.35
8	FARIDA TANNERY PLC	109,780.00	4,608,073.61
9	CHINA-AFRICA OVERSEAS LEATHER PRODU	397,192.23	4,527,987.22
10	PITTARDS PRODUCTS MANUFACTURING S.C		

		216,581.35	4,513,774.39
11	NEW WING -ADDIS SHOE FACTORY PLC	214,329.68	4,280,726.70
12	MODJO TANNERY SHARE COMPANY	163,798.00	3,998,339.84
13	JIANXIN ZHANG ZHANG	227,855.24	3,561,569.77
14	DX INDUSTRIES P.L.C.	131,679.10	2,672,103.59
15	EAST AFRICA TANNERY PLC	56,948.50	2,436,780.39
16	ELICO/AWASH-EPTF-ULAF	53,184.86	2,238,223.77
17	WALLIA LEATHER & LEATHER PRODUCTS P	81,566.20	2,216,368.97
18	ZELALEM HABTE DUNDA	141,109.00	1,978,842.21
19	HABESHA TANNING PLC	90,468.00	1,816,860.46
20	ETHIO-LEATHER INDUSTRY PLC	53,408.00	1,767,695.69
21	UNITED VASN LEATHER PLC	48,509.14	1,642,539.33
22	DAV IMPEX ENTERPRISE BAHIRDAR TANER	24,490.00	1,525,337.25
23	FESEHA FITWI TEDLA	163,400.00	1,304,700.00
24	KOMBOLCHA TANERY SHARE COMPANY	146,110.00	1,209,553.09
25	MECHAL GEBEREMARIYAM SHURITA	140,400.00	1,082,612.00
26	BATU TANNERY PVT.LTD .CO	67,768.25	1,076,575.34
27	TIKUR ABAY SHOE SHARE COMPANY	49,431.50	932,336.35
28	OTTO KESSLER GLOVES ETHIOPIA PLC	12,688.00	793,478.72
29	HORA TANNERY PLC	41,282.00	579,903.38
30	MODERN ZEGE LEATHER PRODUCTS INDUST	9,174.16	579,026.17
31	GELLAN TANNERY PRIVATE LIMITED COMP	19,995.00	551,296.56

32	ISLEX EXPORT PLC	70,200.00	522,720.00
33	OLIBERTE LIMITED(ETHIOPIA BRANCH)	22,069.00	491,740.22
34	WESEN TESFAYE SIBANE	54,600.00	406,560.00
35	HAFDE PRIVATE LIMITED COMPANY	17,005.00	404,040.08
36	ADDIS ABABA TANNERY SHARE COMPANY	34,537.00	390,533.79
37	YAMEROTE MESKEL MENGISTU	6,069.00	378,401.32
38	HIROKI ADDIS MANUFACTURING SHARE CO	1,585.00	240,155.50
39	ANBESSA SHOE SHARE COMPANY	14,749.70	203,646.83
40	BOSTEX PRIVATE LIMITED COMPANY	4,139.50	173,826.33
41	ATELIER ANDU AMET LEATHER MANUFACTU	612.00	163,296.00
42	GAAFAR ENTERPRISE (BLUE NILE TANNER	2,469.30	88,197.25
43	YEZICHALEM MEAZA YISMA	1,045.00	50,941.19
44	SAMMY MOHAMMED ABDELLA	352.00	45,713.38
45	MOHAMED OMER RABAH	3,352.00	35,420.00
46	BIRUK BEKELE DERZE	462.00	33,270.00
47	BETELEHEM BIRHANE YIFRU	324.71	26,947.69
48	CRO LEATHER UPGRADING PRIVATE LIMIT	1,853.00	23,945.48
49	MOHAN PRIVATE LIMITED COMPANY	1,406.30	14,149.99
50	TEKLEAB KEBEDE AREGAWI	628.00	12,724.00
51	CHIBAN TRADING PLC	180.00	10,060.50
52	FUAD & FAMILY LEATHER PRODUCTS P.L.	1,146.56	9,955.14
53	CORDA PLASTIC PRODUCTS PRODUCTION P		

		415.00	8,653.00
54	MUZEYEN SIRAJ SHAFI	232.00	8,339.50
55	ENDALKACHEW DRESS BERIHUN	208.00	7,525.06
56	FITSUM MESFIN WELDEMEDHIMN	209.00	6,640.12
57	TEWABCHE TESEMA GEDA	161.90	6,468.00
58	TISSAGE TRADING PLC	100.00	6,202.73
59	KOOTKEET TRADING P.L.C	17.55	6,154.00
60	BALE PRIVATE LIMITED COMPANY	212.00	6,150.56
61	KIDIST TESHOME TILAHUN	1,100.00	5,869.76
62	GETACHEW,AYNALEM AND YESHIHARG TEXT	272.00	4,457.30
63	LIBITUR BUSINESS PRIVATE LIMITED CO	42.90	4,449.00
64	TESFAYE BEYENE KEBEDE	160.00	4,125.00
65	ZERIHUN GEBBREMARIAM NIDAW	79.00	3,127.92
66	EYOB ARARSA TOLA	66.00	2,590.00
67	ZELALEM HAILE TADESSE	35.00	1,671.40
68	QAID ALI MOHAMMED	240.00	1,440.00
69	ASHENAFI MELKAMU HAILE	21.60	1,422.00
70	SALEM DESIGN PRIVATE LIMITED COMPAN	12.30	1,064.70
71	VILLAGE INDUSTRY PLC	13.24	1,049.62
72	SEBLE LAEKE KIFLIE	500.00	739.81
73	ASNAKU NEGANE KERE	120.00	575.00
74	BERHANU ISAYAS BEYENE	16.00	250.00

75	TSGIE KAHSAY HADERA	15.00	180.00
76	ALEMAYEHU WALGA MEHIRETU	8.00	176.25
77	BINIYAM ABEBE HABTEGEBRAL	10.00	91.00
78	TEKLE AWOL LEGA	102.00	89.00
79	ASEFA GIRMA MEHERTU	11.00	81.00
80	ABIYOT BALCHA BELIHU	13.00	79.50
81	MEHARET GEBREKIDAN WOLDEYESUS	7.00	76.00
82	ABIYU ENDASHAW SIDAMA	20.00	75.41
83	HIWOT LIJALEM WOLDE	1.50	71.22
84	ETENSH GEBREHYWET DESTA	5.00	12.00
	<b>Grand Total</b>	<b>5,977,457.58</b>	<b>115,283,004.30</b>