



**DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2019**

## SUSTAINABLE ENVIRONMENT MANAGEMENT ACTION (SEMA)

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## **SUSTAINABLE ENVIRONMENT MANAGEMENT ACTION (SEMA)**

### **ORGANIZATION INFORMATION**

The Organization is incorporated in Tanzania under the Non – Governmental Organizations Act, 2002 and domiciled in Tanzania. The Organization has a Certificate of Compliance No. 1594 issued under the NGOs Act, 2002 on 9<sup>th</sup> March, 2006.

**PRINCIPAL PLACE OF ACTIVITIES**      Sustainable Environment Management Action  
(SEMA)  
P. O. Box 365  
Singida  
Tanzania

**BANKERS:**                                      CRDB Bank Plc  
P.O.BOX 135  
Singida  
Tanzania

NBC Bank  
P.O.BOX 150  
Singida  
Tanzania

**AUDITORS:**                                      Kasegenya& Company  
Certified Public Accountants - In Public Practice  
P. O. Box 11090  
Arusha

## **SUSTAINABLE ENVIRONMENT MANAGEMENT ACTION (SEMA)**

### **REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

#### **Introduction**

#### **Background**

The Directors present this report and the financial statements for the financial year ended 31<sup>st</sup> December, 2019 which disclose the state of affairs of the organization.

Sustainable Environment Management Action (SEMA) is a Singida based Non-Governmental Organization (NGO) which strives to fight poverty and environmental degradation in the rural areas of the poor and marginalized communities of Singida Region. SEMA was registered under the Societies Ordinance Cap. 337 on the 10<sup>th</sup> March 1998. The organization was also awarded a Certificate of Compliance No. 1594 for Non-Governmental Organizations under the NGO Act, 2002 (S11(3) on 9 March 2006.

SEMA implements an integrated community development project focusing on Water and Sanitation, Natural Resources Management and Rural Development in the rural areas of Singida Region, paying special attention to disadvantaged groups, through facilitating dialogue on issues such as access and ownership of resources, the management and flow of information as well as good governance and human rights. SEMA stimulates and supports the villagers' own initiatives and efforts to solve their problems.

The main objective of the organization is to support communities' initiatives to tackle their own economic, social and environmental problems. Specifically, SEMA works towards:-

1. Villages' empowerment in terms of organization.
2. Improved health and availability of safe and sustainable water.
3. Improved attitudes towards environmental protection.
4. Increased household income and economic activity.

#### **GOALS**

1. Improving health and quality of life amongst the rural poor communities through integrated water, sanitation and hygiene interventions.
2. Promoting good governance through improving accountability, transparency of CBO's, local government and other development actors in rural communities.
3. Promoting economic growth in rural communities through income generating activities.

## SEMA WORKSHOP

Apart from the above-mentioned SEMA core activities, the organization operates a workshop on a commercial basis in a bid to be self-reliant.

## ORGANIZATION'S VISION

A socially and economically empowered society able to manage its environment sustainably.

## ORGANIZATION'S MISSION

Promoting socio-economic and environmental improvement of rural communities through natural resources management, water, hygiene & sanitation and rural development interventions.

## PRINCIPAL ACTIVITIES

SEMA is a non-governmental entity engaged in enhancing the targeted rural communities to handle their social-economic environmental problems and improved their standard of living. The workshop operates on a commercial basis.

## COMPOSITION OF THE BOARD OF DIRECTORS

The directors of the organization at the date of this report who have served, except where otherwise stated are:-

S/No	Name	Nationality	Status
1	Mr. Joram Alute	Tanzanian	Chairman
2	Mr. Ivo Manyaku	Tanzanian	Secretary
3	Mr. John Leo Suih	Tanzanian	Member
4	Mr. Emmanuel Kingu	Tanzanian	Member
5	Mr. Francis Mashuda	Tanzanian	Member
6	Mrs. Amina Kisenge	Tanzanian	Member
7	Mrs. Fatuma H. Malenga	Tanzanian	Member
<b>SEMA Representatives</b>			
1	Mr. Lameck Muyanzi	Tanzanian	SMT member
2	Mr. Henerico Mathias Nziku	Tanzanian	Finance Manager

## CORPORATE GOVERNANCE

The Board of SEMA consists of seven Directors, apart from the Chairman, no other directors hold executive positions in the organization. The Board takes overall responsibility for the organization, including responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters, and reviewing the performance of management projects plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

The Board delegates the day to day management of the projects to General Manager assisted

by senior management. Senior Management is invited to attend board meetings and facilitates the effective control of all the organization's operational activities, acting as a medium of communication and coordination between all the various projects units.

In exercising its functions of control and management, SEMA shall have regard to:

- The political, economic and social aspirations of the people of the United Republic of Tanzania.
- The health and the general welfare of the members of the public by guiding its operations in a manner that conserves the environment in a coherent and sustainable way.

## **MANAGEMENT**

The Management of the organization is under the General Manager and is organized in the following departments.

- ∑ Finance, Procurement, Human Resources and Administration Department.
- ∑ Planning and Community Development Department.
- ∑ Natural Resources Management and Environment Department.
- ∑ Livelihood Development Department.
- ∑ Water, Health and Sanitation Department.

## **RISK MANAGEMENT AND INTERNAL CONTROL**

The Board accepts final responsibility for the risk management and internal control systems of the organization. It is the task of management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- ∑ The effectiveness and efficiency of operations;
- ∑ The safeguarding of the organization's assets;
- ∑ Compliance with applicable laws and regulations;
- ∑ The reliability of accounting records;
- ∑ Organization sustainability under normal as well as adverse conditions; and
- ∑ Responsible behaviors' towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system, of internal control can provide absolute assurance against misstatement or losses, the organization's system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.

The Board assessed the internal control systems throughout the financial year ended 31<sup>st</sup>December, 2019 and is of the opinion that they met accepted criteria.

## **SOLVENCY**

The Board of directors confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board of

Directors has reasonable expectation that SEMA has adequate resources to continue in operational existence for the foreseeable future.

### **RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

### **EMPLOYEES' WELFARE**

#### **Management and Employees' Relationship**

There were continued good relation between employees and management for the year 2019. There were no unresolved complaints received by Management from the employees during the year. A healthy relationship continues to exist between management and the trade union.

The organization is equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

#### **TRAINING**

SEMA offers in-house and external training to the employees both on short and long term basis to enhance efficiency and provide best services to the clients.

#### **MEDICAL FACILITIES**

The organization pays a fixed allowance for medical expenses to all its employees.

#### **PERSONS WITH DISABILITIES**

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the company continues and appropriate training is arranged. It is the policy of the company that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

#### **EMPLOYEES BENEFIT PLAN**

The organization pays contributions to a publicly administered pension plan on mandatory basis which qualifies to be a defined contribution plan.


## DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The directors are required by the NGOs Act, 2002 to prepare financial statements for each financial year that gives a true and fair view of the affairs of the organization as at the end of the financial year and of its surplus or deficit for the year.

The directors confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 31<sup>st</sup> December 2019. The directors also confirm that the financial statements have been prepared on a going concern basis.

The directors are responsible for keeping proper accounting records, which disclose, with reasonable accuracy at any time, the financial position of the organization. They are also responsible for safeguarding the organization's assets and for taking reasonable steps for the prevention and detection of fraud, errors and any other irregularities by putting in place a proper system of internal control.

Approved by the board of directors and signed on its behalf by:

  
.....  
**Mr. Joram Alute**  
**Chairman**



  
.....  
**Date**



**DECLARATION OF THE HEAD OF FINANCE OF SEMA**

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants Act. No 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors as under Directors Responsibility statement on an earlier page.

I, Jasmin Hanis Nauli ..... being the Head of Finance of SEMA hereby acknowledge my responsibility of ensuring that financial statements for the period ended 31<sup>st</sup> December, 2019 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of SEMA as on that date and that they have been prepared based on properly maintained financial records.

Signed by: J. Nauli .....

Position: Senior Accountant .....

NBAA Membership No.: G.A.4282 .....

Date: 16th July 2020 .....



## **INDEPENDENT AUDITORS' REPORT**

**To the members of SEMA**

**Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the accompanying financial statements of SEMA which comprise the statement of financial position as at 31<sup>st</sup> December, 2019, the statement of comprehensive income, and the cash flows statement for the year then ended, and notes to the financial statements including summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at 31<sup>st</sup> December, 2019 and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standards (IFRSs') and the requirements of the Tanzanian NGOs Act, 2002.

### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with other ethical requirements that are relevant to our audit of the financial statements in Tanzania. 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.

### **Other Information**

The directors are responsible for the other information, which comprises the report of Directors.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements of our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information that we obtained prior to the date of this auditors' report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Directors for the Financial Statements**

The Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards and the requirements of the NGOs Act 2002, and for such Internal controls as Directors determine are 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, the Directors are responsible for assessing the organization'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 the Directors either intend to liquidate the organization or to cease operations, or have no realistic alternative but to do so.

### **Auditors' 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 auditors' 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 decision of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment 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 for 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements including the disclosures and whether the financial statements represent the underline transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entity or business activities within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the organization audit. We remain responsible for our audit opinion.

We communicate with the Directors 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.

#### **Report on other Legal and Regulatory Requirements**

As required by the Tanzania NGOs Act, 2002, we report to you, based on our audit, that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion, proper books of account have been kept by the organization, so far as appears from our examination of those books; and
- (iii) The organization's statement of financial position (balance sheet) and statement of comprehensive income (surplus and deficit account) are in agreement with the books of account.

#### **Kasegenya and Company**

**Certified Public Accountants and Auditors – In Public Practice**

.....  
Signed By: *Beatus P. Kasegenya* (FCPA 467)

Arusha

Date ..... *3/8/2020* .....

**KASEGENYA AND COMPANY**

**Certified Public Accountants**

**P.O. Box 11090**

**Arusha - Tanzania**

**Phone: +255 27 254 4746**

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New Bagamoyo Rd, Mbezi Beach

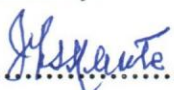
**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTES	2019 Tshs "000"	2018 Tshs "000"
Grant Income	3	1,913,518	2,002,111
Other Income	4	109,989	288,803
		<u>2,023,507</u>	<u>2,290,914</u>
Operating Costs	5	1,961,142	2,422,868
<b>Net Operating results before Tax</b>		<b>62,365</b>	<b>(131,954)</b>
Income tax expense		-	-
<b>Net Operating Surplus/(Deficit) for the year</b>		<u><b>62,365</b></u>	<u><b>(131,954)</b></u>
Other Comprehensive Income		-	-
<b>Total Comprehensive Income for the year</b>		<u><u><b>62,365</b></u></u>	<u><u><b>(131,954)</b></u></u>


**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	NOTES	2019 Tshs "000"	2018 Tshs "000"
<b>ASSETS</b>			
<b>Non - Current Assets</b>			
Property, Plant and Equipment	6	26,375	20,000
		<u>26,375</u>	<u>20,000</u>
<b>Current Assets</b>			
Trade and Other Receivables	7	97,800	34,007
Cash and Bank balances	8	187,207	157,293
		<u>285,007</u>	<u>191,300</u>
<b>TOTAL ASSETS</b>		<u><b>311,382</b></u>	<u><b>211,300</b></u>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves</b>			
Accumulated Surplus/(Deficit)		223,991	161,626
		<u>223,991</u>	<u>161,626</u>
<b>Current Liabilities</b>			
Trade and Other Payables	9	87,390	49,675
		<u>87,390</u>	<u>49,675</u>
<b>TOTAL RESERVES AND LIABILITIES</b>		<u><b>311,382</b></u>	<u><b>211,300</b></u>

The financial statements were approved by the Board of Directors on ..... and signed on its behalf by:

  
.....  
**Joram Alute**  
Chairman



  
.....  
**Ivo Beatus Manyaku**  
Director

**STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>General Reserve Tshs "000"</b>
<b>As At 1<sup>st</sup> January, 2018</b>	<b>293,580</b>
Surplus/(Deficit) for the Year	<u>(131,954)</u>
<b>As At 31<sup>st</sup> December, 2018</b>	<b><u>161,626</u></b>
<b>As At 1<sup>st</sup> January, 2019</b>	<b>161,626</b>
Surplus/(Deficit) for the Year	<u>62,365</u>
<b>As At 31<sup>st</sup> December, 2019</b>	<b><u>223,991</u></b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
<b>Cash Flows From Operating Activities</b>		
Surplus/(Deficit) for the year	62,365	(131,955)
<b>Adjustments for:</b>		
Depreciation	2,125	-
<b>Operating Surplus/(Deficit) before working capital changes</b>	<b>64,490</b>	<b>(131,955)</b>
 <b>Changes of Working Capital Items</b>		
Decrease/(Increase) in Trade and Other Receivables	(63,793)	8,665
(Decrease)/Increase in Trade and Other Payables	37,716	(40,074)
	<b>(26,077)</b>	<b>(31,409)</b>
 <b>Net cash generated from operating activities</b>	<b>38,413</b>	<b>(163,364)</b>
 <b>Cash Flows From Investing Activities</b>		
Purchase of Motor Vehicle	(8,500)	-
<b>Net cash used for investing activities</b>	<b>(8,500)</b>	<b>-</b>
 <b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>29,913</b>	<b>(163,364)</b>
 <b>Cash and Cash Equivalents:</b>		
at the beginning of the year	157,293	320,657
<b>at the end of the year</b>	<b>187,207</b>	<b>157,293</b>



STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

	IGUNG A	PROJE CTII/W ARIDI	CRS	WORK SHOP	VTC	OTHER COLLE CTIONS	STROM ME FOUND ATION	PROJEC T III /SNV	SAVE THE CHILD REN	FK EXCHAN GE PROGRA MME	TULONGE /GF MALARIA PROJECT	LEGAL SERVICES FACILITY	2019	2018
Income	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs
	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"	"000"
Grant Income	83,748	417,532	-	-	-	114,535	430,369	109,108	244,606	81,186	183,714	248,719	1,913,518	2,002,111
Workshop Income	-	-	-	76,204	-	-	-	-	-	-	-	-	76,204	65,793
Training Income	-	-	-	-	33,785	-	-	-	-	-	-	-	33,785	20,850
Income from other sources	-	-	-	-	-	-	-	-	-	-	-	-	-	202,160
	<b>83,748</b>	<b>417,532</b>	<b>-</b>	<b>76,204</b>	<b>33,785</b>	<b>114,535</b>	<b>430,369</b>	<b>109,108</b>	<b>244,606</b>	<b>81,186</b>	<b>183,714</b>	<b>248,719</b>	<b>2,023,507</b>	<b>2,290,914</b>
<b>Expenditures</b>														
Contract & allowance payment	-	-	-	-	-	39,920	-	-	-	47,591	-	-	87,511	121,788
Purchase of Materials	-	-	-	51,534	-	-	-	-	-	-	-	-	51,534	34,861
Consultancy and Supervision	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200
Hiring and Transport costs	-	6,440	-	-	-	3,496	-	-	-	-	-	-	9,936	47,286
Students and Volunteer costs	-	-	-	510	-	-	-	-	-	-	-	-	510	5,590
CLTC/CBF/PHDP/TCDD Services	-	-	-	-	-	-	-	-	-	-	-	-	-	7,792
Construction /Drilling Costs	72,052	-	-	-	-	-	-	-	-	-	-	-	72,052	491,527
Telephone, Electricity, & Water	-	-	-	-	60	-	-	-	-	-	-	-	60	1,769
Communication	-	-	-	-	-	666	-	-	497	-	-	-	1,163	3,299
Staff Costs, Training &	-	-	-	-	-	21,871	5,837	-	-	4,509	-	-	32,217	418,719

Allow.

Motor Vehicle Expenses	-	-	-	-	-	13,238	1,288	-	-	-	-	-	14,526	52,900
Project Introduction	-	-	-	-	-	-	-	-	-	-	-	-	-	27,044
Training materials	-	-	-	-	-	-	219,015	-	-	-	-	-	219,015	284,775
Project Management costs	11,443	-	-	-	-	-	23,107	9,250	19,181	-	-	1,030	64,011	11,868
Printing and Office supplies	-	-	-	5,362	1,004	91	13,914	-	1,652	-	-	6,530	28,553	22,357
Office Operations	-	-	-	-	-	28	-	-	591	-	-	-	618	3,371
Miscellaneous Expenses	-	-	-	9,857	-	3,658	-	-	-	12,633	-	-	26,147	11,896
Improvement of Water Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	301,630
VAT and Service Levy Expenses	-	-	-	588	-	-	-	-	-	-	-	-	588	2,389
SDL	-	-	-	-	-	-	4,228	-	-	-	-	-	4,228	847
Travelling and Meetings Cost	-	-	-	620	1,000	-	-	14,620	1,130	18,165	5,160	6,071	46,766	18,168
Bank Charges	520	738	77	1,385	484	1,524	1,805	1,354	1,052	-	-	-	8,939	8,159
Audit fees-Rhomic and Jumbo	-	-	-	-	1,836	8,517	-	-	-	-	-	-	10,353	2,030
Audit fees - Kasegenya & Co	-	-	-	-	-	2,741	4,759	-	1,500	-	-	-	9,000	-
Microsoft W/installation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,260
Training cost and Allowances	-	-	-	-	3,320	-	11,061	-	43,511	-	-	93,989	151,881	74,421
Salaries & Wages	-	42,126	-	15,599	23,100	5,523	76,875	-	93,829	-	41,512	32,400	330,964	276,850
NSSF Employer's Contribution	-	4,213	-	481	120	401	7,688	-	7,888	4,359	-	5,022	30,172	32,977
Community Sensitization	-	364,093	-	-	-	-	25,098	-	70,582	-	132,376	15,821	607,970	4,398
Sub Granting	-	-	-	-	-	-	-	-	-	-	-	60,075	60,075	51,675
Paralegal capacity Gaps	-	-	-	-	-	-	-	-	-	-	-	1,255	1,255	28,030
Radio/TV Engagement	-	-	-	-	-	-	-	-	-	-	-	-	-	12,400
Meetings and Hospitality	-	-	-	-	-	16,445	-	-	-	-	-	-	16,445	10,575
Staff Endowment	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000

Utilities/ Bore hall Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	2,069
Monitoring and Evaluation	-	-	-	-	-	-	1,473	-	2,920	-	-	14,308	18,701	4,643
Depreciation	-	-	-	-	-	2,125	-	-	-	-	-	-	2,125	-
SUMATRA	-	-	-	-	-	-	-	-	-	-	-	-	-	257
Prior Year adjustment	-	-	-	-	-	25,855	-	-	-	-	-	-	25,855	-
Office and House Rent	-	-	-	-	-	-	-	-	-	16,807	-	-	16,807	39,050
	<b>84,015</b>	<b>417,610</b>	<b>77</b>	<b>85,936</b>	<b>30,924</b>	<b>146,098</b>	<b>396,148</b>	<b>25,224</b>	<b>244,332</b>	<b>104,064</b>	<b>179,048</b>	<b>236,501</b>	<b>1,949,978</b>	<b>2,422,868</b>
<b>Surplus/(Deficit) before tax</b>	<b>(267)</b>	<b>(78)</b>	<b>(77)</b>	<b>(9,732)</b>	<b>2,861</b>	<b>(31,563)</b>	<b>34,221</b>	<b>83,883</b>	<b>274</b>	<b>(22,877)</b>	<b>4,666</b>	<b>12,218</b>	<b>73,529</b>	<b>(131,954)</b>
Tax paid		-	-	-	-	(11,164)	-	-	-	-	-	-	(11,164)	-
<b>Surplus/(Deficit) for the year</b>	<b>(267)</b>	<b>(78)</b>	<b>(77)</b>	<b>(9,732)</b>	<b>2,861</b>	<b>(42,727)</b>	<b>34,221</b>	<b>83,883</b>	<b>274</b>	<b>(22,877)</b>	<b>4,666</b>	<b>12,218</b>	<b>62,365</b>	<b>(131,954)</b>
Balance b/f	398	279	77	(19,565)	(6,168)	39,731	(4,116)	6,870	-	23,111	-	121,010	161,626	293,580
<b>Balance c/f</b>	<b>132</b>	<b>201</b>	<b>-</b>	<b>(29,297)</b>	<b>(3,307)</b>	<b>(2,996)</b>	<b>30,105</b>	<b>90,753</b>	<b>274</b>	<b>234</b>	<b>4,666</b>	<b>133,228</b>	<b>223,991</b>	<b>161,626</b>

**COLUMNAR STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

	IGUNGA	PROJ ECT II/ WARI DI	LSF	WORK SHOP	VTC	OTHER COLLEC TIONS	STROM ME	SAVE THE CHILDREN	PROJ ECT 111/	FK EXCHANGE	SEMA/TULONGE PROJECT	2019	2018
	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"	Tshs "000"
<b>ASSETS</b>													
<b>Non-Current Assets</b>													
Property, Plant & Equipment	-	-	-	-	-	26,375	-	-	-	-	-	26,375	20,000
	-	-	-	-	-	26,375	-	-	-	-	-	26,375	20,000
<b>Current Assets</b>													
Trade and Other Receivables		-	2,218		7,744	-	1,489	-	83,563	-	2,786	97,800	34,007
Cash and Bank Balances	132	201	131,110	203	1,258	1,664	43,061	274	7,191	234	1,880	187,207	157,293
	132	201	133,328	203	9,002	1,664	44,550	274	90,754	234	4,666	285,007	191,300
<b>Total Assets</b>	132	201	133,328	203	9,002	28,039	44,550	274	90,754	234	4,666	311,382	211,300
<b>Reserves and Liabilities</b>													
<b>Reserves</b>													
Accumulated Surplus/(Deficit)	132	201	133,228	(29,297)	(3,307)	(2,996)	30,105	274	90,753	234	4,666	223,992	161,626
	132	201	133,228	(29,297)	(3,307)	(2,996)	30,105	274	90,753	234	4,666	223,992	161,626
<b>Current Liabilities</b>													
Trade and Other Payables	-	-	100	29,500	12,309	31,035	14,445	-	-	-	-	87,390	49,675
	-	-	100	29,500	12,309	31,035	14,445	-	-	-	-	87,390	49,675
<b>Total Equity and Liabilities</b>	132	201	133,328	203	9,002	28,039	44,550	274	90,754	234	4,666	311,382	211,300

**ECO VILLAGE PROJECT  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	83,748	20,514
	<u>83,748</u>	<u>20,514</u>
<b>Expenditures</b>		
Programme Direct Costs	72,052	14,061
Management Overhead	11,443	5,929
Bank Charges	520	127
	<u>84,015</u>	<u>20,116</u>
<b>Surplus/(Deficit) for the year</b>	<b>(267)</b>	<b>398</b>
Balance b/f	398	-
<b>Balance c/f</b>	<u><u>132</u></u>	<u><u>398</u></u>

**PROJECT II / WARIDI  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	417,532	242,258
	<u>417,532</u>	<u>242,258</u>
<b>Expenditures</b>		
Salaries and Casual Labor	42,126	30,873
Capacity Building Local Leaders Allowances	364,093	196,765
NSSF	4,213	3,071
Bank charges	738	955
Mileage/Transport	6,440	10,666
	<u>417,610</u>	<u>242,330</u>
Surplus/(Deficit) for the year	(78)	(72)
Balance b/f	279	351
<b>Balance c/f</b>	<u>201</u>	<u>279</u>

**CATHOLIC RELIEF SERVICES**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	-	600,570
	<u>-</u>	<u>600,570</u>
<b>Expenditures</b>		
Salaries and Wages	-	12,422
NSSF Employer's Contributions	-	1,242
Workers Compensation Fund	-	124
Skills & Development Levy	-	391
Communication cost	-	630
Office Supplies	-	880
Bank Charges	77	805
Construction of New Toilets	-	139,369
Construction Menstrual Hygiene Management	-	27,747
Construction of Hand Wash Facilities	-	34,022
Construction of Appropriate Technology of Water	-	199,895
Wards/Clusters Triggering Meetings	-	240
Trigger for ODF verification	-	14,717
Empower Youth Entrepreneurship	-	4,500
Increase Access to Improve Sanitation	-	24
Improvement of Water Supply	-	301,630
	<u>77</u>	<u>738,639</u>
Surplus(/Deficit) for the year	<b>(77)</b>	<b>(138,069)</b>
Balance b/f	77	138,146
<b>Balance c/f</b>	<u>-</u>	<u>77</u>

**SEMA WORKSHOP  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
<b>Income</b>	<b>"000"</b>	<b>"000"</b>
Workshop Income	76,204	65,793
	<u>76,204</u>	<u>65,793</u>
 <b>Expenditures</b>		
Operating expenses	51,534	35,831
Administrative expenses	34,402	35,372
	<u>85,936</u>	<u>71,203</u>
Surplus/(Deficit) for the year	(9,732)	(5,410)
Balance b/f	(19,565)	(14,155)
Balance c/f	<u>(29,297)</u>	<u>(19,565)</u>

**SEMA WORKSHOP  
NOTES TO THE SEMA WORKSHOP**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
<b>Operating Expenses</b>		
Purchases of Spare parts	50,184	34,861
Electricity and Water	550	970
Consultancy	800	-
	<u>51,534</u>	<u>35,831</u>
 <b>Administrative Expenses</b>		
Salaries & Wages	15,599	7,240
NSSF	481	1,310
Labor charges	9,857	19,295
Bank Charges	1,385	1,079
Stationery and office Supplies	5,362	3,369
Service Levy	588	2,389
Travelling and Accommodation	620	690
Student Allowances	510	-
	<u>34,402</u>	<u>35,372</u>



**VOCATIONAL TRAINING CENTRE  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
<b>Income</b>		
Receipts during the year	33,785	20,850
	<u>33,785</u>	<u>20,850</u>
<b>Expenditures</b>		
Office Supplies	1,004	5,095
Salaries and Wages	23,100	8,677
Bank charges	484	652
Teaching Allowances	300	3,145
Travelling and Accommodation	1,000	200
Training Materials	3,020	530
NSSF	120	2,840
Electricity	60	110
Other Expenses	-	385
Audit Fees	1,836	-
	<u>30,924</u>	<u>21,634</u>
Surplus/(Deficit) for the Year	2,861	(784)
Balance b/f	(6,168)	(5,384)
<b>Balance c/f</b>	<u>(3,307)</u>	<u>(6,168)</u>

**OTHER COLLECTIONS - FORUM CC, AND OTHER PROJECTS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>Forum CC 2019 Tshs "000"</b>	<b>Other Projects 2019 Tshs "000"</b>	<b>Total 2019 Tshs "000"</b>	<b>2018 Tshs "000"</b>
Grants Income	44,056	70,479	114,535	251,510
	<b>44,056</b>	<b>70,479</b>	<b>114,535</b>	<b>251,510</b>
<b>Expenditures</b>				
Contract Work	22,081	17,839	39,920	51,116
Communication	560	106	666	1,635
Staff costs & Training	10,245	11,626	21,871	21,480
Motor Vehicle Expenses	-	13,238	13,238	50,380
Printing and office supplies	-	91	91	3,940
Office operation and Maintenance	-	28	28	2,491
Miscellaneous expenses	100	3,558	3,658	3,858
SDL	-	-	-	332
Bank charges	-	1,524	1,524	1,255
Audit fees-Rhomic and Jumbo	-	8,517	8,517	2,030
Audit fees-Kasegenya and Company	-	2,741	2,741	-
Salaries and Wages	5,523	-	5,523	41,456
NSSF Employer's Contribution	401	-	401	7,505
Staff Endowment	-	-	-	1,000
Utilities	-	-	-	178
Depreciation	-	2,125	2,125	-
Meeting & Hospitality	16,445	-	16,445	10,575
SUMATRA	-	-	-	257
Prior Year adjustment on Surplus	-	25,855	25,855	-
Taxes Paid	-	11,164	11,164	-
Vehicle Hire	450	3,046	3,496	-
	<b>55,805</b>	<b>101,457</b>	<b>157,262</b>	<b>199,488</b>
<b>Surplus/(Deficit) for the year</b>	<b>(11,749)</b>	<b>(30,978)</b>	<b>(42,727)</b>	<b>52,022</b>
Balance b/f	-	-	39,731	(12,291)
<b>Balance c/f</b>	<b>(11,749)</b>	<b>(30,978)</b>	<b>(2,996)</b>	<b>39,731</b>

**STROMME FOUNDATION**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
<b>INCOME</b>		
Own Contribution	-	68
Grant Income	430,369	336,523
	<b>430,369</b>	<b>336,591</b>
Travelling allowances	5,837	3,956
Stationeries	6,384	3,200
Bank charges	1,805	1,744
Direct project cost	219,015	230,075
Monitoring and Evaluation	-	7,792
Salaries and Wages	76,875	72,253
NSSF Employer's Contribution	7,688	8,310
SDL contribution	3,459	1,769
WCF contribution	769	429
Gratuity for Program Staff	11,061	10,845
Motor Vehicles and Cycles Maintenance	1,288	-
Audit fees-Kasegenya and Company	4,759	-
Monitoring and Evaluation	1,473	-
Overhead Costs	23,107	-
Laptops purchase	7,530	2,283
Direct project costs	25,098	-
	<b>396,148</b>	<b>342,655</b>
Surplus/(Deficit) for the year	34,221	(6,063)
Balance b/f	(4,116)	1,947
<b>Balance c/f</b>	<b>30,105</b>	<b>(4,116)</b>

**PROJECT III - SNV, ILO - YOUTH PROJECT, UNICEF  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>SNV/UNICEF</b>	<b>YOUTH PROJECT</b>	<b>TOTAL</b>	
	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>	<b>"000"</b>	<b>"000"</b>
<b>Grant Income</b>				
Grant from SNV	-	-	-	75,101
Grant from ILO	-	109,108	109,108	51,900
Grant from UNICEF	-	-	-	15,543
	<b>-</b>	<b>109,108</b>	<b>109,108</b>	<b>142,544</b>
<b>Expenditures</b>				
Bank Charges	828	526	1,354	683
Training Materials and Other Costs	-	-	-	92,170
Salaries and Wages	-	-	-	7,012
NSSF	-	-	-	701
Follow up & Supervision costs	6,000	8,620	14,620	36,620
Management Costs	-	9,250	9,250	5,480
	<b>6,828</b>	<b>18,396</b>	<b>25,224</b>	<b>142,666</b>
Surplus/(Deficit) for the year	(6,828)	90,712	83,883	(122)
Opening Balance	6,870	-	6,870	6,992
<b>Balance as at 31.12.2019</b>	<b>42</b>	<b>90,712</b>	<b>90,754</b>	<b>6,870</b>

**BORESHA LISHE - SAVE THE CHILDREN  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	244,606	282,867
	<b>244,606</b>	<b>282,867</b>
<b>Expenditures</b>		
Salaries and Wages	93,829	64,517
Workers Compensation Funds	-	104
NSSF Employer's Contribution	7,888	6,404
Meeting for 2018 budget	1,130	700
Identity & form of care groups	-	1,840
Training-care groups MIYCAN/SBCC	-	27,044
Training on demo preparation of complement nutrients	20,237	9,518
Training to engage influential people to support demo groups	4,069	7,680
Create community awareness	14,148	9,980
Supervision visit District level	27,921	8,720
Management team quarterly monitoring	1,200	4,320
Data entry & report	-	900
Promoters monthly meeting	21,186	55,427
Quarterly promoters meeting	19,625	7,040
Training of promoters on mobile data	-	64,490
Training of promoters on VICOBA	1,918	5,140
Utilities	591	811
Communication	497	606
Printing & Stationeries	1,652	1,140
Finance Charges	1,052	858
Audit fees-Kasegenya and Company	1,500	1,000
Supervision costs	19,181	1,260
Monitoring & Evaluation	2,920	6,206
Quarterly review meeting	-	2,680
National/Local Campaign on Nutrition	2,307	-
Health Nutrition Day	700	-
Training on VICOBA groups	782	-
	<b>244,332</b>	<b>288,385</b>
Surplus/(Deficit) for the year	274	(5,518)
Balance b/f	-	5,518
<b>Balance c/f</b>	<b>274</b>	<b>-</b>

**NOREC EXCHANGE PROGRAMME  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	81,186	143,522
	<u>81,186</u>	<u>143,522</u>
<b>Expenditures</b>		
FK Participants Allowances	43,591	51,455
Language Course fees	4,000	3,820
Housing costs	16,807	39,050
International Travelling	18,165	13,322
Receiving and Sending Partners	4,509	18,356
Training Expenses	-	2,816
Field Visit, Per diem, and Local transport	12,618	-
Insurance	15	8,500
NSSF Employer's Contribution	4,359	2,976
Review and Follow Up	-	4,643
	<u>104,064</u>	<u>144,938</u>
Surplus/(Deficit) for the year	(22,877)	(1,416)
Balance b/f	23,111	24,527
<b>Balance c/f</b>	<u>234</u>	<u>23,111</u>

**USAID TULONGE AFYA PROJECT, YOUTH FUND GRANT AND GF MALARIA  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>GF - MALARIA 2019 Tshs "000"</b>	<b>TULONGE AFYA 2019 Tshs "000"</b>	<b>YES/HEL VETAS 2019 Tshs "000"</b>	<b>TOTAL 2019 Tshs "000"</b>
Grants Income	9,235	122,058	52,421	183,714
	<b>9,235</b>	<b>122,058</b>	<b>52,421</b>	<b>183,714</b>
<b>Expenditures</b>				
Salaries and Wages	3,655	37,857	-	41,512
Travel	-	5,160	-	5,160
Community Sensitization	5,580	74,635	52,161	132,376
	<b>9,235</b>	<b>117,652</b>	<b>52,161</b>	<b>179,048</b>
Surplus/(Deficit) for the year	-	4,406	260	4,666
Balance b/f	-	-	-	-
<b>Balance c/f</b>	<b>-</b>	<b>4,406</b>	<b>260</b>	<b>4,666</b>

**LEGAL SERVICES FACILITY- GOOD GOVERNANCE  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
Grant Income	248,719	183,895
	<b>248,719</b>	<b>183,895</b>
Salaries and Wages	32,400	32,400
NSSF, SDL and WCF	5,022	5,022
Staff Capacity Development	6,071	3,285
Community Sensitization Meeting	-	4,398
Refresher Training	93,989	30,460
Rapid Organization Capacity Assessment	-	2,024
Facilitation of Study Tour	570	630
Participation of National & Intern Even	840	490
Direct Costs	15,821	11,030
Paralegal Institutional Capacity Gaps	-	28,030
Radio/TV Engagement	6,375	12,400
Sub Granting	60,075	51,675
Project Monitoring and Result Tracking	14,308	6,789
Strategic Plan Formulation & IT	-	13,421
Monitoring to Refresher Training	-	2,230
Administration/Indirect Costs	1,030	6,530
	<b>236,501</b>	<b>210,814</b>
<b>Surplus/(Deficit) for the year</b>	<b>12,218</b>	<b>(26,919)</b>
Balance b/f	121,010	147,929
<b>Balance c/f</b>	<b>133,228</b>	<b>121,010</b>



**SUSTAINABLE ENVIRONMENT MANAGEMENT ACTION (SEMA)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2019**

**1. GENERAL INFORMATION**

Detailed information about the organization is set on page 2 of this report.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Basis of Preparation**

The financial statements have been prepared on a historical cost basis, and are presented in Tanzania Shillings (Tshs).

**Statement of compliance**

The financial statements of SEMA have been prepared in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), and Generally Accepted Accounting Principles (GAAP).

**b) Grants Recognition**

Grants are recognized upon receipt.

**c) Property, Plant and Equipment**

Property, plant and equipment are stated at cost or valuation, less accumulated depreciation. Depreciation is calculated on a straight line method basis over the estimated useful lives of the assets.

The annual depreciation rates in use are:

Land	0.0%
Furniture and Fittings	12.5%
Motor Vehicles	25%
Plant and Machinery	12.5%
Office Equipments	12.5%
Computers	30%

**d) Foreign Currency Transactions**

Transactions during the year are converted into Tanzania Shillings at the rate ruling at the transactions dates. Assets and liabilities which are expressed in foreign currencies are translated into Tanzania Shillings at rates ruling at the balance sheet date. The resulting

differences from conversion and translation are dealt with in the statement of comprehensive income.

**e) Trade and Other Receivables**

Trade and other receivables are stated at their normal value less a provision of doubtful receivables based on a review of any outstanding amounts at the year end. Bad debts are written off when identified.

**f) Cash and Cash Equivalents**

For the purpose of the cash flows statement, cash and cash equivalents comprise of cash in hand, deposits held with bank.

**g) Trade and Other payables**

Trade and other payables are stated at their normal value.

**h) Provisions**

Provisions are made where the organization has a present obligation, as a result of past event where it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

**i) Impairment of Assets**

An assessment is made at each statement of financial position date to determine whether there is objective evidence that an asset or group of assets may be impaired. If evidence exists, the estimated recoverable amount of that asset is determined and any impairment loss recognized for the difference between the recoverable amount and the carrying amount.

**j) Employee Benefits**

The organization operates a defined contribution plan. Under such plan, the organization's employees are members of state owned pension scheme, the Public Service Social Security Fund (PSSSF). The organization contributes to the scheme 10% of gross salary for each employee, and the employee contributes 10%. The organization's contributions to the fund are charged to the statement of comprehensive income in the year to which they relate.

**k) Comparative Figures**

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31<sup>ST</sup> DECEMBER, 2019**

	<b>2019</b>	<b>2018</b>
	<b>Tshs</b>	<b>Tshs</b>
	<b>"000"</b>	<b>"000"</b>
3 Grant Income	1,913,518	2,002,111
	<b><u>1,913,518</u></b>	<b><u>2,002,111</u></b>
4 <b>Other Income</b>		
Workshop Income	76,204	65,793
Training Income	33,785	20,850
Income from other sources	-	202,160
	<b><u>109,989</u></b>	<b><u>288,803</u></b>
5 <b>Operating Costs</b>		
Contract & allowance payments	87,511	121,788
Purchase of Materials	51,534	34,861
Consultancy and Supervision	-	3,200
Hiring and Transport costs	9,936	47,286
Students and Volunteer costs	510	5,590
CLTC/CBF/PHDP/TCDD Services	-	7,792
Construction /Drilling Costs	72,052	491,527
Telephone, Electricity, & Water	60	1,769
Communication	1,163	3,299
Staff Costs, Training & Allow.	32,217	418,719
Motor Vehicle Expenses	14,526	52,900
Project Introduction	-	27,044
Training materials	219,015	284,775
Project Management costs	64,011	11,868
Printing and Office supplies	28,553	22,357
Office Operations	618	3,371
Miscellaneous Expenses	26,147	11,896
Improvement of Water Supply	-	301,630
VAT and Service Levy Expenses	588	2,389
SDL	4,228	847
Traveling and Meetings Costs	46,766	18,168
Bank Charges	8,939	8,159
Audit fees-Rhomic and Jumbo	10,353	2,030
Audit fees - Kasegenya & Co	9,000	-
Microsoft W/installation	-	1,260
Training cost and Allowances	151,881	74,421
Salaries & Wages	330,964	276,850
NSSF Employer's Contribution	30,172	32,977
Community Sensitization	607,970	4,398

Sub Granting	60,075	51,675
Paralegal capacity Gaps	1,255	28,030
Radio/TV Engagement	-	12,400
Meetings and Hospitality	16,445	10,575
Staff Endowment	-	1,000
Utilities/ Bore hall Expenses	-	2,069
Monitoring and Evaluation	18,701	4,643
Depreciation	2,125	-
SUMATRA	25,855	257
Office and House Rent	16,807	39,050
Tax paid	11,164	-
	<u>1,961,142</u>	<u>2,422,868</u>

6 Property, Plant and Equipment

	Land	Motor Vehicles	Furniture & Fittings	Office Equipments	Plant & Machinery	Computers	Total
Rates	0.0%	25.0%	12.5%	12.5%	12.5%	30.0%	
Cost	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs	Tshs
	"000"	"000"	"000"	"000"	"000"	"000"	"000"
As at 01.01.2019	20,000	723,000	16,225	27,210	72,200	9,273	867,908
Additions	-	8,500	-	-	-	-	8,500
As at 31.12.2019	20,000	731,500	16,225	27,210	72,200	9,273	876,408
<b>Depreciation</b>							
As at 01.01.2019	-	723,000	16,225	27,210	72,200	9,273	847,908
Charge for the year	-	2,125	-	-	-	-	2,125
As at 12.31.2019	-	725,125	16,225	27,210	72,200	9,273	850,033
<b>Net Book Value</b>							
As at 31.12 2019	20,000	6,375	-	-	-	-	26,375
As at 31.12.2018	20,000	-	-	-	-	-	20,000

	2019 Tshs "000"	2018 Tshs "000"
<b>7 Trade and Other Receivables</b>		
CRS	-	5
Other Collection	-	18,955
LSF	2,218	192
STROMME Foundation	1,489	-
Save the Children	-	8,651
VTC	7,744	-
Project III	83,563	6,204
USAID/Tulonge Afya	2,786	-
	<b>97,800</b>	<b>34,007</b>
<b>8 Cash and Bank Balances</b>		
Project II	201	297
CRS	-	9,171
Workshop	203	142
VTC	1,258	101
Other Collection	1,664	776
Stromme Foundation	43,061	1,208
AMREF - IGUNGA	132	398
FK Exchange	234	23,111
Save the Children	274	604
LSF	131,110	120,818
Project III	42	666
TULONGE Project - USAID	1,880	-
YOUTH Project - ILO	7,149	-
	<b>187,207</b>	<b>157,293</b>
<b>9 Trade and Other Payables</b>		
Workshop	29,500	19,708
VTC	12,309	6,270
Other Collection	31,035	-
CRS	-	9,098
STROMME Foundation	14,445	5,325
Waridi	-	18
Igunga	-	1
Save the Children	-	9,255
LSF	100	-
	<b>87,390</b>	<b>49,675</b>