

# PARTNERSHIP FOR NUTRITION IN TANZANIA (PANITA)



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## AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

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OCTOBER 2017



**KLM Consult**  
Doing the right thing

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER  
2016**

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**PARTNERSHIP FOR NUTRITION IN TANZANIA  
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER  
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**GENERAL INFORMATION**

**1. Registered Number**

123-562-631

**2. Registered Office**

Partnership for Nutrition in Tanzania (PANITA)  
Mikocheni A, Off Rose Garden Road, 6 Rwehabura Road, Plot No. 305A  
P.O. Box 32095,  
Dar es Salaam,  
Tanzania

**3. Auditors**

KLM Consult  
6<sup>th</sup> floor, Tanzanite Park, Ali Hassan Mwinyi Road, Ursino, Kinondoni  
Plot 38  
P. O Box 34023  
Dar es Salaam  
Tanzania

**4. Bankers**

CRDB Bank Plc  
Kijitonyama Branch  
P. O. Box 268  
Dar es Salaam  
Tanzania

BancABC TZ  
Uhuru Heights Building  
Bibi Titi Road  
P. O. Box 31  
Dar es Salaam  
Tanzania

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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**DIRECTORS' REPORT**

**INTRODUCTION**

The Directors present their 12 months' report together with the audited statement of income and expenditure for the year ended 31 December 2016 which discloses the state of affairs of Partnership for Nutrition in Tanzania (PANITA).

**ABOUT PANITA**

PANITA was established in 2010 through technical and financial support from Save the Children International (SCI), UNICEF and Irish Aid and has ten coordination zones, with over 300 members across Tanzania. The Partnership was officially launched on 4 August 2011 by the Minister for Agriculture, Food Security and Cooperatives, on behalf of the Prime Minister of the United Republic of Tanzania.

**The Vision**

The Vision of PANITA is "A Tanzania that is free from malnutrition".

**Mission**

The mission of the Partnership is to advance advocacy efforts, improve coordination and reduce malnutrition by strengthening the capacity and increased mobilization and coordination of the civil society organizations (CSO)s, private sector organizations, the media and other development partners to facilitate a more effective national and local response to addressing malnutrition.

**Strategy**

PANITA developed its second Partnership Strategy 2015-2020, which defines strategic directions, goals and guiding principles, governance structure and ways of working. Under this new strategy PANITA has also highlighted the roles of members in advancing the efforts for Scaling up Nutrition.

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**DIRECTORS' REPORT (CONTINUED)**

**Primary Objects**

- Establishing a national civil society platform covering all nutrition relevant sectors in order to facilitate exchange of information, advocate for policy improvement and foster a dialogue on strategic nutrition issues in Tanzania;
- Building capacity of CSOs and other stakeholders to engage more effectively in quality service, planning and policy processes;
- Advocating for increased prioritization of nutrition at community to national to level development plans.

**Secondary Objects**

- To disseminate information on PANITA's mission, vision, objectives and activities on preventing and controlling malnutrition in Tanzania;
- To foster organizational capacities in actions to scaling up Nutrition among members of the partnership including recruiting staff of the national secretariat and nominating zonal level coordinators;
- To do fund raising activities for the purposes of sustaining the existence of PANITA from the legal sources of funds in and outside the United Republic of Tanzania;
- To recruit members whose main focus is on nutrition and nutrition sensitive interventions which and are seriously committed to expand and strengthen issues of nutrition all over Tanzania;
- To establish a structural mechanism so as to enable full participation of members in PANITA's programs; and
- To do all such other lawful things as incidental or conducive to the attainment of the objects and purposes of PANITA.

**PANITA and Scaling Up Nutrition (SUN)**

PANITA is a civil society wing for moving forward Scaling up Nutrition (SUN) in Tanzania. PANITA has a seat in the High-Level Nutrition Steering Committee which is formally in charge of SUN Movement in Tanzania, and PANITA members join district and regional level steering committees.

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**DIRECTORS' REPORT (CONTINUED)**

**DIRECTORS**

The Directors of the Organization at the date of this report whom have served since 2013, 2014, 2015 and 2016 as shown in the table below:

Name	Position	Qualification	Nationality	Date of Appointment
Dr. Rose Rita Kingamkono (PhD)	Chairperson	Chief of Party - Innovation Equality to Promote Household Food Security - Land O'Lakes Tanzania	Tanzanian	2013
Ms. Frida Lekey (B.Com-Accounting, MBA)	Member	Benjamin William Mkapa Foundation	Tanzanian	2013
Prof. Joyce Kinabo (PhD)	Member	Professor of Human Nutrition- Sokoine University of Agriculture-(SUA)	Tanzanian	2014
Mr. Audax Rukonge (MA)	Member	Executive Director- Agricultural Non-State Actors Forum- ANSAF	Tanzanian	2015
Joseph Mugyabuso (BSc, MSc, MBA)	Member	Regional Nutrition Coordinator - ASTUTE,  IMA World Health, Tanzania Country Office	Tanzanian	2015
Abubakar Mohamed Ali (BSc, MSc)	Member	Director -Zanzibar Clove Producers Organization	Tanzanian	2016

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**DIRECTOR' REPORT (CONTINUED)**

The Board of the organization consists of 6 Directors.

The Board has overall responsibility for the successful operations of the organization, including ensuring that the organization complies with all of its contractual, statutory and any other legal obligations, responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters, and reviewing the performance of management. 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's role is to govern the organization rather than to manage it. The Board delegates the day to day management of the business to the Executive Director assisted by the management team.

The organization is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability.

**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;
- Business 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 December 2016 and is of the opinion that they met accepted criteria.

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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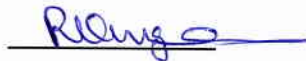
**DIRECTORS' REPORT (CONTINUED)**

**Employee Welfare**

Management/employees relationship continued to be good during the year. There were no unresolved complaints by the employees at the end of the year.

The Organization is an equal opportunity employer and provides on-the-job and external training to employees, in and outside Tanzania, also provides medical insurance coverage for all employees, safe working environment and pays contributions to GEPF Pensions fund, which are publicly administered mandatory pension plans and qualify to be a defined contribution plan.

By order of the Board



Chairperson

Name: *Rose Rita Kingamburo*

Date: *27/10/2017*



**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The Tanzania Non-Governmental Organization Act requires the Directors to prepare the financial statements for each financial period that present fairly, in all material respect, a view of the state of affairs of the organization as at the end of the financial period. It also requires the Directors to ensure that the organization keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the organization. They are also responsible for safeguarding the assets of the organization.

The Directors accept responsibility for the 31 December 2016 audited statement of income and expenditure that have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with accounting policies set out on page 15 of the statement of income and expenditure. The Directors are of the opinion that the statement of income and expenditure give a fair view of the state of the financial affairs of the organization and of its operating results. The Directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of statement of income and expenditure, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the organization will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board of Directors on and signed on its behalf by:



Chairperson

Name: Rose Rita Kingamukoro

Date: 27/10/2017

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**DECLARATION OF THE HEAD OF FINANCE OF PARTNERSHIP FOR NUTRITION IN TANZANIA  
(PANITA)**

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) 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 Finance 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 page 8.

I FREDRICK KIBULI being the Head of Finance/Accounting of Partnership for Nutrition In Tanzania (PANITA) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31<sup>st</sup> December 2016 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed by: 

Position: HEAD OF FINANCE

NBAA Membership No: GA 444

Date: 25-10-2017

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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**REPORT OF THE INDEPENDENT AUDITOR**

**Independent Auditor's Report**

To the Board of Directors of Partnership for Nutrition in Tanzania (PANITA)

We have audited the accompanying financial statements of the Partnership of Nutrition in Tanzania which comprises the statement of the income and expenditures for the year ended 31<sup>st</sup> December 2016, and notes to the financial statements, including a summary of significant accounting policies.

***Opinion***

In our opinion, the accompanying financial statements of the Partnership of Nutrition in Tanzania for the year ended 31 December 2016 are prepared, in all material respect, in accordance with the accounting policies described in Note 2 to the financial statements.

***Basis for Opinion***

We conducted our audit in accordance with International Standard on Auditing (ISAs). Our responsibilities on 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 International Ethics Standard Board for Accounts' code of Ethics for Professional Accountants (IESBA code) together with the ethical requirement that are relevant to our audit of the financial statement in Tanzania, and we have fulfilled our ethical responsibilities in accordance to these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our opinion.

***Basis of accounting and restrictions and distribution and use***

Without modifying our opinion, we draw attention to Note 2 to the statement of income and expenditure, which describe the basis of accounting. The statement of income and expenditure are prepared to assist PANITA to comply with the statutory requirements and donor contractual requirements. As a result, the statement of income and expenditure may not be suitable for other purposes.

Our report is intended solely for the information and use by management of PANITA, Irish AID, Catholic Relief Services, Graça Machel Trust, New venture Funds, Us Alliance to End Hunger, IMA World Health, Institute of Development Studies, The Government of United Republic of Tanzania, members and other key stake holders. Distribution of this report to any other parties is for information purposes only and that we accept no duty of care to them (individually or collectively) whether in contract or in tort or under statute or otherwise (including in negligence) with respect to this report.

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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**INDEPENDENT AUDITOR'S REPORT (CONTINUE)**

As required by the NGO Act, 2002 (revised 2005), we report to you, based on our audit that:

- 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;
- In our opinion, proper books of accounts have been kept by the organization, so far as it appears from our examination of those books.
- The Directors' report is consistent with the Financial Statements.
- Information specified by law regarding directors' remunerations and transactions with the organization is disclosed; and
- The organization's statement of financial position and statement of income and expenditure are in agreement with the books of account.

***Other Information***

The other information comprises the organization's Information, Directors' report, statement of Directors' responsibilities and the declaration by the Head of Finance. The other information does not include the financial statements and our auditor's report there on. The directors are responsible for the other information:

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

***Responsibilities of Management and the board of Directors of the financial statements***

The management of PANITA is responsible for the preparation of these financial statements in accordance with the accounting policies described in Note 2 to the financial statements and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the organization's financial reporting process.

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

***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 include our opinion. Reasonable assurance is a high level of assurance, but is not guarantee an audit conducted in accordance to ISAs will always detect a material misstatement when it exists. Misstatement 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.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risk 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 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 omission, 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 management.

Conclude on the appropriateness of management's 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 going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.

**PARTNERSHIP FOR NUTRITION IN TANZANIA  
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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

We communicate with the board of Directors regarding, among other matters, the planned scope and timing of the audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting on this independent auditor's report is Focus Lutinwa.



KLM Consult

Certified Public Accountants

Dar es Salaam

Signed by: CPA Focus Lutinwa (Partner)

Date 30<sup>th</sup> October 2017



**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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**2016**

**Statement of Income and Expenditure for the year ended 31 December 2016**

	Notes	Year Ended 31-Dec-16	Year Ended 31-Dec-15
Income		TZS	TZS
Grant revenue	5	1,360,164,080	521,777,480
Donation and other income	6	36,471,735	3,073,828
Programme income	13	43,613,069	4,895,000
<b>Total programme income</b>		<b>1,440,248,884</b>	<b>529,746,308</b>
<b>Less expenditure</b>			
Personnel costs	14	500,678,964	260,321,676
Contractual costs	15	42,373,526	20,146,103
Supplies	16	12,135,668	13,427,099
Equipment	17	54,701,423	23,739,233
Travel & meeting expenses	18	534,478,312	169,141,363
Other Expenses	19	201,416,717	41,812,796
<b>Total Expenditure</b>		<b>1,345,784,610</b>	<b>528,588,270</b>
<b>Surplus of income over expenditure</b>		<b>94,464,274</b>	<b>1,158,038</b>
Balance brought forward		1,158,038	-
<b>Total balance</b>		<b>95,622,312</b>	<b>1,158,038</b>
<b>Represented by:</b>			
Cash and Cash Equivalent	20	778,962,925	654,810,150
Deferred Income	21	(672,024,734)	(673,827,667)
Accounts payables and accruals	22	(223,402,219)	(30,125,231)
Receivables and prepayments	23	212,086,340	50,300,786
		<b>95,622,312</b>	<b>1,158,038</b>

The financial statements on page 14 to 22 were approved by the Board of Directors of Partnership for Nutrition in Tanzania on 27/10 2017 and signed on their behalf by:



Tumaini Mikindo  
 Executive Director



Dr. Rose Rita Kingamkono  
 Chairperson

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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**2016**

Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December 2016 (continued)

**1. Accounting policies**

The principle accounting policies adopted by the organization management in the preparation of the statement of Income and Expenditure are set out below:

**2. Basis of Preparation**

Statement of Income and Expenditure has been prepared on accrual basis.

**3. Income recognition**

Income represents the amount of donor funds from various donors. These are recognized when recorded.

**4. Organisation Expenditure**

Organization Expenditure is recognized when incurred. Imprests are recognized as Expenses when accounted for.

**5. Income**

Donors' disbursements and other grants to PANITA are recognised as part of the revenue of the financial period to which they relate.

	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>TZS</b>	<b>TZS</b>
<b>Grant Revenue</b>		
Save the Children	-	321,482,574
Irish Aid	649,718,059	109,554,800
Institute of Development Studies	51,957,120	46,714,579
Catholic Relief Service	99,175,148	25,299,428
Graca Machel Trust	100,000	18,726,100
New Venture Fund	248,006,127	-
IMA World Health	148,387,242	-
Alliance to End Hunger	162,820,384	-
	<b><u>1,360,164,080</u></b>	<b><u>521,777,480</u></b>



**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December 2016 (continued)

**6. Donations and other income**

This represents cash received from IFPRI, CSONA, WEBERSHADRICK and interest income.

**Donations and other income**

SUN	-	3,073,828
IFPRI	15,656,863	-
CSONA	12,455,715	-
WEBERSHADRICK	8,179,492	-
Interest income	179,665	-
	<u>36,471,735</u>	<u>3,073,828</u>

**7. Capital Grants**

A capital grant for the acquisition of an asset is capitalised when the ownership or control of the assets passes to PANITA. The accounting entries to form this transaction will be:

Dr     Fixed Assets Account  
 Cr     Capital Grants Account

**8. Fixed assets**

Direct expenditure by PANITA on the acquisition, creation or enhancement of fixed assets is capitalised on an accruals basis. Expenditure on the acquisition of a tangible asset is capitalised and classified as a fixed asset, provided it yields benefits to PANITA and provides its services for a period of more than one year.

**9. Foreign currency transactions**

Balances denominated in foreign currency are translated to Tanzanian shillings at the rates of exchange ruling at the period end. Foreign exchange gains and losses on the translation of bank account balances are recognised in the income and expenditure account in the period in which they arise. Foreign exchange transactions are translated to Tanzanian shillings at the rate of exchange prevailing on the date of the transaction.

**10. Consumables**

The cost of consumable items, such as stationery is charged to the income and expenditure account in the period in which consumables are issued for use.

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December 2016 (Continued)

**11. Provision for liabilities**

PANITA will make proper provision for any liability or loss (likely or certain) to be incurred, where there is uncertainty as to the amounts or the dates on which they might arise. Provisions, or changes in provisions, are charged to operating costs, related expenditure will be charged directly against the provision.

**12. Employee costs**

The full costs of employees are charged to the PANITA's accounts during the period in which employee's work. Material amounts earned but unpaid at the end of the financial period are accrued.

**13. Programme Income**

This represents amount of cash received from PANITA's members to support the project programs.

Programme Income	TZS	TZS
Members income	5,270,000	4,895,000
Management fee	38,343,069	-
	<u>43,613,069</u>	<u>4,895,000</u>

**Expenditures**

Total expenditure represents utilization of fund per donor per budget line for the year ended 31<sup>st</sup> December 2016.

<b>14. Personnel Costs</b>		
Salaries and wages	398,048,006	225,057,147
WCF contribution	2,460,159	-
Volunteers allowance	1,050,000	-
Employers contribution	44,118,320	20,616,744
Skills Development Levy	10,860,035	10,969,836
Terminal grant	22,037,723	3,577,950
Health insurance	18,844,721	-
Casual labour	3,260,000	100,000
	<u>500,678,964</u>	<u>260,321,676</u>

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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**Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December**  
**2016 (Continued)**

<b>15 Contractual Costs</b>		
Audit fee	10,089,342	7,643,603
Consultation fee	31,093,784	12,502,500
Legal fee	1,190,400	-
	<u>42,373,526</u>	<u>20,146,103</u>
 <b>16. Supplies</b>		
Office Supplies	<u>12,135,668</u>	<u>13,427,099</u>
 <b>17. Equipment</b>		
Equipment Purchase	<u>54,701,423</u>	<u>23,739,233</u>
 <b>18. Travel &amp; Meeting Expenses</b>		
Transport costs	52,512,005	22,032,052
Conference packages	80,573,229	22,282,000
Accommodations	35,918,696	-
Stationaries	15,768,951	3,161,000
Per diem	286,414,406	103,602,868
Other meeting expenses	2,752,210	6,136,878
Car hire	30,550,285	1,400,000
Fuel expense	2,585,680	2,977,315
Flight expenses	27,402,850	7,549,250
	<u>534,478,312</u>	<u>169,141,363</u>

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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**Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December**  
**2016 (Continued)**

	<b>31.12.2016</b>	<b>31.12.2015</b>
	<b>TZS</b>	<b>TZS</b>
<b>19 Other Expenses</b>		
VISA fees	1,291,415	344,000
Journalist payment	400,000	1,100,000
Postage and Courier	232,000	169,700
Printing and publication	27,681,183	5,858,000
Tax payment	7,669,728	2,572,500
Taxi expenses	18,451,000	11,516,900
Security expenses	15,684,000	991,200
Computer repairs	5,516,013	271,000
Staff Air time	8,811,777	3,850,000
Bank charges	4,356,381	1,529,411
Kitchen supplies	5,370,577	1,316,572
Electricity charges	2,450,000	350,000
Miscellaneous expense	29,000	365,000
Communication charge	1,040,000	
Staff	1,004,000	395,000
Office	3,874,640	80,000
Website maintenance charges	7,781,829	5,425,050
Rent expense	52,508,140	4,318,420
Landline charges	545,949	1,168,269
Other staff costs	110,000	3,668,224
Equipment hire	1,493,000	-
Facilitation fee	1,940,000	-
Incidental cost	1,406,163	-
Program award and prizes	4,800,000	-
Building	1,758,400	-
Data base	4,500,000	-
Travel insurance	333,000	-
Other office equipment	595,000	-
Staff development and training	2,280,200	-
Advertising cost	6,219,535	-
Levies and charges	280,000	-
Internet expense	1,301,000	-
Connection charges	2,497,552	-
Email charge	191,160	-
Cleanliness charges	1,597,000	-
Water charges	1,374,326	-
Garbage collection charges	524,000	-
Documentary	20,504,818	-
Repair and maintenance	1,400,000	-
Gain or loss on exchange rate	(18,386,069)	(3,476,450)
	<u>201,416,717</u>	<u>41,812,796</u>

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
**AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER**  
**2016**

**Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December**  
**2016 (Continued)**

	31.12.2016 TZS	31.12.2015 TZS
<b>20 Cash and Cash Equivalents</b>		
Cash at Bank	778,962,925	654,656,750
Cash on hand	-	153,400
	<u>778,962,925</u>	<u>654,810,150</u>
<b>21 Deferred Income and Grant Income</b>		
<b>i Irish Aid through Save the Children</b>		
Deferred income balance at 01.01.2016	1,505,823	-
Fund received in monetary terms	-	112,381,000
In-kind expenses incurred by SCI on behalf of PANITA	-	211,267,445
Total income received	<u>1,505,823</u>	<u>323,648,445</u>
Release to the statement of income and expenditure	-	(322,142,622)
Deferred income balance at 31.12.2016 (A)	<u>1,505,823</u>	<u>1,505,823</u>
<b>ii Irish Aid ReMAC Project</b>		
Deferred income as at 01.01.2016	601,346,732	-
Funds received during the year (\$ 329,799 )	694,289,587	710,901,532
Release to the statement of income and expenditure	(649,718,059)	(109,554,800)
Deferred income as at 31.12.2016 (B)	<u>645,918,260</u>	<u>601,346,732</u>
<b>iii Institute of Development Studies (IDS)</b>		
Deferred income as at 01.01.2016	33,977,350	-
Funds received during the year (\$ 26,361.77)	45,026,712	54,557,792
Release to the statement of income and expenditure	(51,957,120)	(20,580,442)
Deferred income as at 31.12.2016 (C)	<u>27,046,942</u>	<u>33,977,350</u>
<b>iv Graca Machel Trust(GMT)</b>		
Deferred income as at 01.01.2016	10,207,860	-
Funds received during the year	-	28,933,960
Release to the statement of income and expenditure	(100,000)	(18,726,100)
Deferred income as at 31.12.2016 (D)	<u>10,107,860</u>	<u>10,207,860</u>

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
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**2016**

**Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December**  
**2016 (Continued)**

v	Catholic Relief Services		
	Deferred income as at 01.01.2016	26,789,725	-
	Funds received during the year	73,630,187	52,089,153
	Release to the statement of income and expenditure	(100,419,912)	(25,299,428)
	Deferred income as at 31.12.2016 ( E)	<u>-</u>	<u>26,789,725</u>
vi	New Venture Fund(NVF)		-
	Deferred income as at 01.01.2016	-	-
	Funds received during the year	292,053,440	-
	Release to the statement of income and expenditure	(282,775,307)	-
	Deferred income as at 31.12.2016 (F)	<u>9,278,133</u>	<u>-</u>
vii	Alliance to End Hunger		
	Deferred income as at 01.01.2016	-	-
	Funds received during the year	140,988,100	-
	Release to the statement of income and expenditure	(162,820,384)	-
	Deferred income as at 31.12.2016 (G) ***	<u>(21,832,284)</u>	<u>-</u>
	***Alliance to End hunger will reimburse PANITA due to over expenses of the project for the year ended 31.12.2016		
	Total deferred income 31.12.2016 (A+B+C+D+E+F+G)	<u>672,024,734</u>	<u>673,827,490</u>

**PARTNERSHIP FOR NUTRITION IN TANZANIA**  
**AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER**  
**2016**

**Notes to the statement of income and expenditure for the year ended 31<sup>st</sup> December**  
**2016 (Continued)**

<b>22. Accounts payables and accruals</b>		
Employee Terminal Benefits	25,615,673	3,577,950
Salary in arrears	18,222,504	18,222,504
Other Payables	5,516,549	8,324,777
Security payable	1,650,000	-
F.T.E accrued	162,308,151	-
Audit accrual	10,089,342	-
	<u>223,402,219</u>	<u>30,125,231</u>
<b>23. Receivables and prepayments</b>		
Other receivables	12,455,715	330,000
Staff debtors	300,000	3,289,207
Prepaid rent	42,288,708	46,681,580
Grant receivable	150,716,368	-
Prepaid insurance	1,795,327	-
Prepaid Web maintenance charge	4,039,927	-
SDL receivable	490,295	-
	<u>212,086,340</u>	<u>50,300,787</u>

