

PARTNERSHIP FOR NUTRITION IN TANZANIA (PANITA)



AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER
2017

NOVEMBER 2018



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PARTNERSHIP FOR NUTRITION IN TANZANIA
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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PARTNERSHIP FOR NUTRITION IN TANZANIA
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General Information

1. Registered Number

123-562-631

2. Registered Office

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

3. Auditors

Lindam Audit (formerly known as KLM Consult)
6th 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 statements of income and expenditure for the year ended 31st December 2017, 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 Minister for Agriculture, Food Security and Cooperatives officially launched the Partnership on 4 August 2011, 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.

Primary Objectives

- 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.

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Directors' Report (Continued)

Secondary Objectives

- 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 company's 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. PANITA members join and form part of 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 who have served during the financial year ended 31 December 2017 are 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
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

The annual general meeting held in May 2017, one board member was voted out by the PANITA member (Mr. Audax Rukonge).

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Directors' Report (Continued)

The Board of the organization consists of 5 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 period ended 31 December 2017 and is of the opinion that they met accepted criteria.

Employee Welfare

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

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Directors' Report (Continued)

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: *Dr Rose Rita Kingamboko*

Date: *9/11/2018*

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Statement of Directors' Responsibilities

Non Governmental organization 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 2017 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 13 to 14 in 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: *Dr Rose Rita Kingankano*

Date: *9/11/2018*

PARTNERSHIP FOR NUTRITION IN TANZANIA
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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 7.

I FREDRICK C 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 31st December 2017 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 Partnership for Nutrition In Tanzania (PANITA) as on that date and that they have been prepared based on properly maintained financial records.

Signed by: Fredrick C Kibuli

Position: FINANCE CONSULTANT

NBAA Membership No: GA 444

Date: 9/11/2018

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 (PANITA), which comprises the statement of income and expenditures for the year ended 31st December 2017, 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 2017 are prepared, in all material respect, in accordance with the accounting policies described in Note 1 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 statement section of our report. We are independent of the organization in accordance with 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.

Emphasis of matter

We draw attention to Note 1.8 in the financial statements, which indicates that Partnership for Nutrition in Tanzania considers itself exempted from Income Tax based on the criteria in the income Tax Regulation which accord this status to an entity that performs charitable activities and whose net income is within the required limits or, if higher is to be utilized for future charitable activities.

However, according to section 64(8)(b) of the Income Tax Act, the entity is considered to be a charitable organization after receiving a ruling issued by the commissioner of Income Tax stating that it is a charitable organization or religious organization.

Based on the nature of the entity's operations and its source of income there is no material potential liability relating to current and deferred tax expenses. Therefore, our opinion is not modified in respect of this matter.

Basis of accounting and restrictions and distribution and use

Without modifying our opinion, we draw attention to Note 1 in 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.

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Independent Auditor's Report (continued)

Our report is intended solely for the information and use by management of PANITA, Irish AID, Graça Machel Trust, Save the Children and Interchurch Medical Assistance (IMA) World Health. The Government of United Republic of Tanzania, members and other key stakeholders. 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.

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 1 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 Board of trustees are responsible for overseeing the organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statement 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 of 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 the 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.

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Independent Auditor's Report (continued)

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.

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.

Report on other legal and regulatory requirements

This report include the opinion, has been prepared for, and only for, the organization's members as a body in accordance with the Companies Act, No 12 of 2002 and for no other purposes.

As required by the NGO Act, 2002 (revised 2005), we are also required to report to you if, in our opinion, the Directors' report is not consistent with the financial statements, if the organization has not kept proper accounting records if, the financial statements are not in agreement with the accounting records, if we have not received all the information and explanations we require for the for our audit, or if information specified by the law regarding directors' remuneration and transactions with the organization is not disclosed. In respect of the foregoing requirements, we have no matter to report.



Focus Lutinwa, ACPA-PP

For and on behalf of Lindam Audit

Certified Public Accountants

Dar es Salaam

Date: 9/11/2018



PARTNERSHIP FOR NUTRITION IN TANZANIA
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Statement of Income and Expenditure for the year ended 31 December 2017

PANITA STATEMENT OF INCOME AND EXPENDITURE 2017

		Year Ended 31-Dec-17	Year Ended 31-Dec-16
Income			
Grant revenue	2	1,254,143,198	1,360,164,080
Donation and other income	3	23,949,198	36,471,735
Programme income	4	83,762,803	43,613,069
Total programme income		1,361,855,199	1,440,248,884
Less expenditure			
Personnel costs	5	587,554,627	500,678,964
Contractual costs	6	25,464,310	42,373,526
Supplies	7	20,560,845	12,135,668
Equipments purchase	8	75,671,563	54,701,423
Travel & meeting expenses	9	470,725,644	534,478,312
Other expenses	10	132,166,588	201,416,717
Total expenditure		1,312,143,577	1,345,784,610
Surplus of income over expenditure		49,711,622	94,464,274
Balance brought forward		95,622,312	1,158,038
Prior year adjustment	11	1,577,876	-
Total balance		146,911,810	95,622,312
Represented by:			
Cash and cash equivalent	12	1,381,965,488	778,962,925
Receivables and prepayments	13	27,059,417	212,086,340
Deferred grant	14	(886,309,639)	(672,024,734)
Accounts payables and accruals	15	(375,803,456)	(223,402,219)
Unrestricted Net Asset		146,911,810	95,622,312

The financial statements on page 12 to 19 were approved by the Board of Directors of Partnership for Nutrition in Tanzania on 9/11 2018 and signed on their behalf by:



Tumañi Mikindo
Executive Director.



Dr. Rose Rita Kingamkono
Chairperson.

PARTNERSHIP FOR NUTRITION IN TANZANIA
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Notes to the statement of income and expenditure for the year ended 31st December 2017

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:

1.1 Basis of Preparation

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

1.2 Income recognition

Income is recognized in the statement of income and expenditure when transactions or an event results in the increase in PANITA's assets or reduction in its liabilities. Income must be recognized by PANITA when the following conditions are met

- i) **Entitlement** - control over the rights or other access to the economic benefits have been passed to PANITA.
- ii) **Probable** - income is recognized when there is sufficient certainty of receipt
- iii) **Measurement** - the monetary value or the amount of income can be measured reliably the cost incurred for the transaction and the cost to complete the transaction can be measured reliably.

In case of grant income is recognized when the conditions attached to the grant agreement are met and in case of donation income is recognized when donation is received by PANITA.

1.3 Organization Expenditure

Organization expenditure is recognized when incurred. Imprests are recognized as expenses when accounted for.

1.4 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

1.5 Fixed assets

Direct expenditure by PANITA on the acquisition, creation or enhancement of fixed assets is expensed during the year of purchase. PANITA maintains an inventory register of all assets procured for the purpose of safeguarding the assets.

1.6 Receivable and prepayments

Receivable consist of funds deposited to vendors and employees in the normal course of business. Advance and prepaid expenses are recognized upon payment and derecognized when service has been rendered.

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Notes to the statement of income and expenditure for the year ended 31st December 2017
(continued)

1.7 Cash and cash equivalents

Cash and cash equivalent include includes, cash on hand, deposit held by banks, other short term highly liquid investment with original maturities of three months or less that are readily convertible into known amount of cash and which are subject to an insignificant change in value.

1.8 Income tax

The board of Directors considers the organization to be exempt from income taxes based on the Income Tax Act since it performs charitable activities and whose net income is within the required limit or, if higher, is utilized for future charitable activities. The Income Tax Act under section 131 require the organization to seek for the ruling of commissioner to certify or to be granted the status of charitable as per Income Tax Act section 64 (8).

1.9 Account payable

Account payable is obligation to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Accounts payable are presented as current liabilities unless payment is not due to within twelve months after year-end. If not, they are presented as non-current liabilities.

1.10 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.

1.11 Provisions 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.

1.12 Employees cost

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.

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Notes to the statement of income and expenditure for the year ended 31st December 2017
(continued)

2 Grant Revenue	31.12.2017	31.12.2016
	TZS	TZS
Irish Aid	712,082,304	649,718,059
IDS	31,071,259	51,957,120
Interchurch Medical Assistance (IMA)	465,895,454	148,387,243
Graca Machel Trust	26,215,340	100,000
New Venture Fund	7,700,257	248,006,127
Alliance to End Hunger	145,716	162,820,384
Save the Children-UK	11,032,868	-
Catholic Relief Services	-	99,175,148
Total	<u>1,254,143,198</u>	<u>1,360,164,081</u>
3 Donations and other income	31.12.2017	31.12.2016
	TZS	TZS
Interest Income	283,587	179,665
REF	19,458,181	-
DSW	2,427,430	-
Other Program Income	1,780,000	-
IFPRI	-	15,656,863
WEBERSHANDWICK	-	8,179,492
CSONA	-	12,455,715
Total	<u>23,949,198</u>	<u>36,471,735</u>
4 Programme Income	31.12.2017	31.12.2016
	TZS	TZS
Membership fee	6,360,000	5,270,000
Management fee	77,402,803	38,343,069
Total	<u>83,762,803</u>	<u>43,613,069</u>
5 Personnel Costs	31.12.2017	31.12.2016
	TZS	TZS
Casual labour charges	500,000	3,260,000
GEPF contributions	36,891,240	44,118,320
Health insurance	23,114,828	18,844,721
Salaries and wages	487,774,620	398,048,006
Skills and development levy	11,591,622	10,860,035
Terminal grant	23,575,283	22,037,723
Volunteer allowances	1,350,000	1,050,000
WCF contribution	2,757,034	2,460,159
Total	<u>587,554,627</u>	<u>500,678,964</u>

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Notes to the statement of income and expenditure for the year ended 31st December 2017
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6	Contractual Costs	31.12.2017	31.12.2016
		TZS	TZS
	Audit fee	8,355,260	10,089,342
	Consultancy fee	16,109,050	31,093,784
	Legal fee	1,000,000	1,190,400
	Total	<u>25,464,310</u>	<u>42,373,526</u>
7	Supplies	31.12.2017	31.12.2016
		TZS	TZS
	Office supplies	<u>20,560,845</u>	<u>12,135,668</u>
8	Equipments	31.12.2017	31.12.2016
		TZS	TZS
	Equipment purchase	<u>75,671,563</u>	<u>54,701,423</u>
9	Travel & Meeting Expenses	31.12.2017	31.12.2016
		TZS	TZS
	Accommodation	40,106,642	35,918,696
	Car hire	27,378,964	30,550,285
	Conference packages	46,503,500	80,573,229
	Flight expenses	40,588,734	27,402,850
	Fuel costs	3,490,398	2,300,680
	Fuel expense	3,148,923	285,000
	Other meeting expenses	785,860	2,752,210
	Perdiem	251,342,096	286,414,404
	Stationaries	10,166,825	15,768,951
	Transport costs	47,213,702	52,512,005
	Total	<u>470,725,644</u>	<u>534,478,310</u>

PARTNERSHIP FOR NUTRITION IN TANZANIA
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Notes to the statement of income and expenditure for the year ended 31st December 2017
(continued)

10 Other expenses	31.12.2017	31.12.2016
	TZS	TZS
Bank charges	4,955,573	4,356,381
Building	770,000	1,758,400
Computer	1,115,000	5,516,013
Connection charges	472,515	2,497,552
Documentary	5,000	20,504,806
Electricity charges	2,400,000	2,450,000
Exchange gain or loss	(31,388,973)	(18,386,057)
Garbage collection	600,000	524,000
Generator	2,979,000	
Incidental costs	544,520	1,406,163
Insurance expense - PPE	20,603	-
Internet costs	1,300,000	1,051,000
Kitchen supplies	8,755,619	5,370,577
Landline charges	923,150	545,949
Levies and charges	100,000	280,000
Miscellaneous expense	1,101,500	29,000
Office	6,839,280	3,874,640
Other office equipments	1,669,000	595,000
Other staff costs	475,000	110,000
Postage and courier	199,500	232,000
Printing and publications	11,587,000	27,681,183
Program awards and prizes	150,000	4,800,000
Rent expense	47,935,800	52,508,140
Security expenses	19,800,000	15,684,000
Staff	25,000	1,004,000
Staff air time	9,777,376	8,811,777
Staff development and training	3,159,499	2,280,200
Tax payment	8,232,753	7,669,728
Taxi expenses	19,580,400	18,451,000
VISA fees	200,000	1,291,415
Water charges	883,500	1,374,326
Website maintenance charges	6,998,973	7,781,829
Advertising costs	-	6,219,535
Internet/email expenses	-	250,000
Cleanliness charges	-	1,597,000
Communications charges	-	1,040,000
Database Cost	-	4,500,000
Travel insurance	-	333,000
Repairs & maintenance	-	1,400,000
Journalist payment	-	400,000
Equipment hire	-	1,493,000
Facilitation fee	-	1,940,000
Email charges	-	191,160
Total	132,166,588	201,416,717

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Notes to the statement of income and expenditure for the year ended 31st December 2017
(continued)

12 Cash and cash equivalents	31.12.2017	31.12.2016
	TZS	TZS
Cash at Bank	1,381,965,488	778,960,321
Cash in hand	-	-
Total	<u>1,381,965,488</u>	<u>778,962,925</u>
13 Receivables and prepayments	31.12.2017	31.12.2016
	TZS	TZS
Prepaid Insurance - PPE	721,100	-
Prepaid website charges	3,913,273	4,039,927
Grant receivable	-	150,716,368
Other receivables	-	12,455,715
Staff debtors	-	300,000
S.D.L receivable	490,205	490,295
Prepaid rent	19,981,800	42,288,708
Prepaid health insurance	1,953,039	1,795,327
Total	<u>27,059,417</u>	<u>212,086,340</u>
14 Deferred income and grant income	31.12.2017	31.12.2016
	TZS	TZS
i Irish Aid through Save the Children		
Deferred income balance at 01.01.2017	1,505,823	1,505,823
Total income received	1,505,823	1,505,823
Release to the statement of income and expenditure	(1,505,823)	-
Deferred income balance at 31.12.2017 (A)	<u>-</u>	<u>1,505,823</u>
ii Irish Aid ReMAC Project	31.12.2017	31.12.2016
	TZS	TZS
Deferred income as at 01.01.2017	645,918,260	601,346,732
Funds received during the year	794,751,324	694,289,587
Release to the statement of income and expenditure	(712,082,303)	(649,718,059)
Deferred income as at 31.12.2017 (B)	<u>728,587,281</u>	<u>645,918,260</u>
iii Institute of Development Studies (IDS)	31.12.2017	31.12.2016
	TZS	TZS
Deferred income as at 01.01.2017	27,046,942	33,977,350
Funds received during the year	15,863,158	45,026,712
Release to the statement of income and expenditure	(31,071,259)	(51,957,120)
Deferred income as at 31.12.2017 (C)	<u>11,838,841</u>	<u>27,046,942</u>

PARTNERSHIP FOR NUTRITION IN TANZANIA
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Notes to the statement of income and expenditure for the year ended 31st December 2017
(continued)

iv	Graca Machel Trust (GMT)	31.12.2017	31.12.2016
		TZS	TZS
	Deferred income as at 01.01.2017	10,107,860	10,207,860
	Funds received during the year	16,107,480	-
	Release to the statement of income and expenditure	(26,215,340)	(100,000)
	Deferred income as at 31.12.2017 (D)	-	10,107,860
v	New Venture Fund (NVF)	31.12.2017	31.12.2016
		TZS	TZS
	Deferred income as at 01.01.2017	9,278,133	-
	Funds received during the year	-	292,053,440
	Release to the statement of income and expenditure	(7,700,257)	(282,775,307)
	Prior year audit costs not charged to New Venture Fund	(1,577,876)	-
	Deferred income as at 31.12.2017 (E)	-	9,278,133
vi	Alliance to End Hunger	31.12.2017	31.12.2016
		TZS	TZS
	Deferred income as at 01.01.2017	(21,832,284)	-
	Funds received during the year	21,978,000	140,988,100
	Release to the statement of income and expenditure	(145,716)	(162,820,384)
	Deferred income as at 31.12.2017 (F) ***	-	(21,832,284)
vii	Interchurch Medical Assistance (IMA)	31.12.2017	31.12.2016
		TZS	TZS
	Deferred income as at 01.01.2017	(150,716,368)	-
	Funds received during the year	839,898,142	-
	Release to the statement of income and expenditure	(465,895,454)	(150,716,368)
	Released as management fee to income and expenditure	(77,402,803)	-
	Deferred income as at 31.12.2017 (G)	145,883,517	(150,716,368)
	Total deferred income 31.12.2017 (A+B+C+D+E+F+G)	886,309,639	672,024,734
15	Accounts payables and accruals	31.12.2017	31.12.2016
		TZS	TZS
	Salary payable	65,719	-
	Terminal grant benefit payable	18,986,057	25,615,673
	FTE accrued	345,094,060	162,308,151
	Accounts payable	-	(2,770)
	Provision for audit fee	7,855,260	10,089,342
	Salary in arrears	-	18,222,504
	Security payable	-	1,650,000
	Other payable	-	5,516,549
	Pension payable	3,802,360	-
	Total	375,803,456	223,399,449