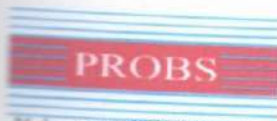


**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)**



**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2021**



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PROBS ASSOCIATES

Certified Public Accountants

Pamoja Complex
Mwai Kibaki Road, Mikocheni Area
P.O. BOX 60048, Dar es Salaam.

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

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**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

ABBREVIATIONS

AGM	Annual General Meeting
Chairperson	Chairperson of the Board of Directors of Community Based Inclusive Development Organisation
Executive Secretary	Executive Director of Organization -CBIDO Kagera
IFRS	International Financial Reporting Standards
CBIDO Kagera	Community Based Inclusive Development Organisation (CBIDO Kagera)
TSH	Tanzanian Shillings or TSHS

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

GENERAL INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF ACTIVITIES

COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION (CBIDO Kagera)
P.O.Box 389 Karagwe, Tanzania

PRINCIPAL BANKERS

CRDB Bank PLC
Karagwe, Tanzania

AUDITORS

Probs Associates
Msasani Beach, Pamoja Plaza
Mwai Kibaki Road
Box 60048 Dar es Salaam, Tanzania

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENTS

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2021

1 INTRODUCTION

The Directors present their report and the audited financial statements for the financial year ended 31st December 2021 which have been prepared in accordance with International Financial Reporting Standards and disclose the state of affairs of the Community Based Inclusive Development Organisation ("CBIDO Kagera").

2 INCORPORATION AND PRINCIPAL ACTIVITIES

The Community Based Inclusive Development Organization - Kagera (CBIDO-Kagera) is a not-for-profit Non-Governmental Organization (NGO) with its Head office based in Karagwe District of Kagera Region, Tanzania. CBIDO - Kagera became operational in 1st January 2019 and was incorporated on 07th October, 2019 with registration No 00NGO/R/0659. The Community Based Inclusive Development Organisation (CBIDO Kagera) is a registered organization under the NGO Act, 2002 and it has been duly complying with the terms and conditions of Non-Governmental Organizations Act, 2002. Therefore the organization is certified to operate in Tanzania mainland and in accordance with its governing constitution.

CBIDO-Kagera's main activity is enhancing the quality of life, dignity and inclusion of Persons with Disabilities - particularly, Children and Youngsters with Disabilities. CBIDO-Kagera has been implementing programmes in the areas of healthcare, inclusive education and socio-economic empowerment of PWDs and their caregivers/families.

In year 2021, CBIDO has been working in five zones which are **Nkwenda, Rugu, Rwambaizi, Bushangaro and Bugene in Karagwe and Kyerwa** districts focusing in four strategic areas in supporting children and youngsters with disabilities, that areas are:-

- Comprehensive Health and Rehabilitation services
- Inclusive Education Support
- Social Economic empowerment (Social inclusion, Livelihood and Empowerment)
- Institutional Development (Governance tools and Infrastructural development)

CBIDO pursues participatory programme approaches that entail working closely with PWDs, their families and complementary multi-level stakeholders, both State and Non-State-Actors (NSAs). At community level, CBIDO works with Village Rehabilitation Workers (VRWs), who make weekly home visits to support CYWDs. These are besides regular mobile village health clinics, often attended by doctors from local hospitals. Further, CBIDO has full access to KCBRP central rehabilitation center where CYWD receive intensive physiotherapy. The rehabilitation center is also used to train parents/caregivers of the CYWDs and volunteers.

The intervention under CBIDO serves/supports CYWDs through CBR approach/strategy principled by "**Low cost high impacts**".

The major conditions of CYWDs that CBIDO works with are such as Cerebral palsy(CP), Malnutrition, Epilepsy, Down syndrome, intellectual impairment, sickle cell, Deaf, Autism, Albinism, burns contractures, osteomyelitis, Bowlegs, Knocking Knees, Clubfeet, Hydrocephalus and Microcephalus, Cleft lip and palate, Eye problems, Dwarfism, Elephantiasis, Muscular Dystrophy, Spinal Bifida, Hernia, Amputations, other deformities.

Our Vision

An inclusive society where persons with disabilities attain full potential and live in dignity.

Mission

To enhance the resilience and quality of life of children and youngsters with disabilities.

3. ORGANISATION STRUCTURE

CBIDO Kagera is functional with a Board and Management Team located in Kayanga, Karagwe in Kagera, Tanzania .CBIDO KAGERA is directed by the Board of Directors which meets at least 2 times per year. The number, powers and proceedings governing the role and conduct of the Board are as laid out in the CBIDO Kagera's constitution. The Board of Directors currently have a minimum of 11 members. CBIDO Kagera's Executive Secretary is also a member of the Board manages day-to-day activities of the organization and serves as the Board Secretary.

Annual General Meetings (AGM)

This is the highest policy making body comprising of active members.

Board of Directors

This is the supervisory body composed of the members who are elected by AGM after every 5 years. The following are the Board Members who served CBIDO Kagera during the period covered of this report:

Name	Position	Nationality
1. Bishop Rt Rev Darlington M, Bendankeha	Chairperson	Tanzanian
2 .Rev Naftali Hosea	Vice Chairperson	Tanzanian
3.Mr Flourian Protase	Secretary	Tanzanian
4 Dr Michael Bitesigirwe	Member	Tanzanian
5 Ms Edina Kabyazi	Member	Tanzanian
6 Ms Ruth Hole	Member	Tanzanian
7 Miss Marry Mwombeki	Member	Tanzanian
8 Rev Elis Ikambuza	Member	Tanzanian
9 Mr Alex Kashaija	Member	Tanzanian
10 Mr Christopher Kanyankole	Member	Tanzanian
11 Mr Godfrey M Kamugisha	Member	Tanzanian

Management Team

This is an implementation body charged with management of CBIDO Kagera's day to day administrative and financial matters as well as devising, coordinating and overseeing programmes implementation and subsequent evaluation.

The following senior management team served CBIDO Kagera in the year ended 31st December 2021:-

S/N	Name	Title
1	Flourian Protase	Executive Secretary
2	Grace Athanase	Accountant
3	Julieth Aloyce	Chief Field Officer
4	Emanuel Rossio	Occupational Therapy Officer
5	James Mongi	M&E ; Polytechnic Coordinator

4. STATEMENT OF GOVERNANCE

The Board of Directors recognizes the importance of adopting high standards of governance throughout the fundamental part of discharging its responsibilities to protect and enhance the Financial Performance of the Organization. The Board is therefore committed to the maintenance of high standards of the governance by supporting and implementing the prescription of principals and best practices set out in national and international instruments on Youth, Children and Disabilities that Tanzania adheres to.

5. CORPORATE GOVERNANCE

The Board members are committed to the principles of good corporate governance and recognize the need to perform their oversight role in accordance with generally accepted best practice.

6. PERFORMANCE OF THE YEAR

The result of operations for the period are set out on the Statement of Comprehensive Income ,Statement of Changes Equity, Cashflow Statement and the Statement of Financial Position as at 31st December 2021 of this report.

7. IMPLEMENTED ACTIVITIES THROUGHOUT THE REPORTING PERIOD

In the year 2021 (January – December) CBIDO implemented its programs and activities through following 2021 year plan and strategic plan (2020-2024) in all areas of Community Based Rehabilitation (CBR). In the year 2021, CBIDO manage to support **1452 CYwDs** in which the targeted for the year was 1,150 CYwDs. Each CYwDs received different kind of intervention depending on IRP but thirty six (36) CYwDs were exited from the programme due to various reasons that include death, poor cooperation, reallocation, over age, and fulfilment of the plans hence remain with **1,416 CYwDs** within the programme at the end of year 2021. Within this period CBIDO working closely with Village Rehabilitation workers , zone Facilitators , community and expertise (Multi-disiplinary Rehabilitation team) implemented the following; -

7.1 COMPREHENSIVE HEALTH AND REHABILITATION.

Through this intervention awareness has been created in the communities related to disabilities in prevention strategies, rehabilitation and habilitation. Many of CYwDs have shown some improvements with restoration of their functions and some have their disabilities corrected through treatment/operational support, therapies and provision of assistive devices and later participation and inclusion.

7.1.1 Home Visits

Within the period of January – December 2021, CBIDO has reached a total number of one thousand three hundred and thirty (1,333) of Children and Youngsters with Disabilities (CYwDs) during the field work (home visits) with a total number of three thousand one hundred and seventy two (3172) home visits conducted by zone facilitators and Village Rehabilitation Workers (VRW's) in 20 villages within CBIDO five zones (Nkwenda, Rugu, Rwambaizi, Bushangaro and Bugene).

7.1.2 Outreach clinics

CBIDO conducted eighteen (18) outreach clinics in eighteen (18) programme villages in which a total of 1261 (698 Male, 563 Female) with and without disabilities were gathered in one place in a village like at the health centre, Village office(s) or any other public building to meet with zone Facilitators, VRWs and specialists depending on the programme village need such as Optician, Psychosocial counsellor, Physiotherapist, Occupational therapist and Nutritionist mainly for identification of people with disabilities.

7.1.3 Practical training to both parents and Village Rehabilitation Workers (VRWs).

During the reporting period of January – December, 2021, CBIDO conducted seven (7) practical trainings to parents of CWDs and VRW's and reached seventy two (72) parents and their children with disabilities. these sessions were done both theoretically and practically whereby parents came together especially those with children with severe disabilities to share understandings and learn from each other on how to better support and take good care of their children and acceptance as well as to impart them with skills on how to do simple therapies at home, feeding and nutrition issues.

7.1.4 Intensive therapies

In the year 2021, CBIDO conducted intensive therapies once each month to one hundred and thirty one (131) children with disabilities with potentials of improving and it was done for the main purpose of helping children to improve. The intensive therapies were conducted at KCBRP rehabilitation centre were CWDs serviced by a multi-disiplinary team of a physiotherapist, Occupational therapist, Nutritionist and a Psychosocial counsellor for five days in which each child was attended depending on his/her condition and the priorities on IRP.

7.1.5 Support for referrals and treatment/operations

Within the reporting period (January – December 2021), CBIDO manage reach one hundred and thirty three (133) CYwDs with different complicated cases like osteomyelitis, bowlegs, web finger, knocking knees, spinal bifida, hydrocephalus, hernia, clubfoot, light thigh myositis, Complicated Fractures, Brittle bones, Burn Contractures that can be rehabilitated through surgery and therapies were referred to referral hospitals such as St. Joseph hospital Kagondo, Bugando Medical Centre, CCBRT, Bukoba Government hospital and Nyakahanga Designated District Hospital for expertise managements and others with epilepsy and sickle cell were referred to different health centres for regular medications.

7.1.6 Physiotherapy at the center and home visits

Within the year 2021, a total number of two hundred and twenty eight (228) CYwDs were referred to physiotherapist by Zone facilitators and VRWs for more expertise assessment, diagnosis and physical therapies. During the therapy sessions parents were also trained with simple therapies so that they continue while at home.

7.1.7 Occupational therapy

A total number of two hundred and fifty eight (258) of CYwDs who have physical, sensory and cognitive problems were referred by Zone facilitators and VRWs and attended by CBIDO Occupational therapist to help develop fine motor skills, improve hand-eye coordination, master basic life skills such as dressing, washing, feeding, schooling, toileting, playing, household activities and social issues.

7.1.8 Nutritional therapy

Within the year 2021, a total number of four hundred and thirty (430) Children and youngsters with disabilities were attended by CBIDO nutritionist. For those children that severely malnourished they were referred to health centers and Nyakahanga hospital for further expertise managements and they were provided with nutritional supplements.

CBIDO nutritionist worked closely together with district nutrition officer for follow-ups as a result of nutritional education provided, parents of CWDs have been encouraged to set up farms including vegetable gardens especially during this rainy season to facilitate access to nutritious foods.

7.1.9 Psychosocial counseling

CBIDO psychosocial counsellor attended 676 six hundred and seventy six (676) parents/ care givers from programme villages within the period of January – December 2021. These parents/caregivers were referred to the psychosocial counsellor because they had problems such as family issues, separation, denials, false beliefs, child abuse and some complained about financial issues, which in turn could affect the CWD in one way or other.

7.1.10 Assistive devices

Within the reporting period, Physiotherapist in collaboration with an Occupational Therapist managed to prescribe appropriate assistive devices, make fittings and repair to guarantee the devices help a child to improve physically and functionally. The total number of one hundred and fifty four (154) assistive devices were prescribed and distributed to children and youngsters with disabilities, assistive which included Corner chairs ,CP special chairs ,Prone standing boards, Walking bikes,Toilet seat,Wheelchair,Crutches/walking sticks ,Parallel bar ,KFO sprint,Standing frame ,AFO sprints , Neck collar and SFAB splints

7.1.11 Register and Support families living with children with disabilities for social protection scheme/Provision of Community Health Fund (CHF)

Within the year 2021 CBIDO planned to reach 180 families of children and youngsters with disabilities but in collaboration with families, CBIDO manage to register and provide CHF cards to 206 families of CYwDs, each family benefited from this scheme contributed Tshs. 15,000/= and Tshs. 15,000/= was covered by CBIDO in which each family six (6) people was registered and benefited from this scheme.

CBIDO supported for this scheme to families of CYwDs on nutritious food staffs, transport to attend rehabilitation programmes such as parental trainings, intensive therapies, cost sharing for assistive devices and operations/treatments that were not covered by CHF.CBIDO worked out together with the collaboration of District Coordinator of CHF .

7.1.12 Sexual Reproductive Health

Within the period of January – December 2021, a total number of four hundred and sixty four (464) youngsters with and without disabilities, parents/ care givers of CWDs and the community at large were provided with sexual reproductive health education, whereby they provided with the right information about sexual transmitted diseases, safe plan (contraceptive methods), and Gender based violence and Self-awareness. Under this intervention, twenty (20) women, three (3) men and 1(one) child were referred to different health centres/hospitals for check-ups and medications where by everyone was managed according to ones investigations results.

7.1.13 PREPARATION OF DPRS

In the 2021 CBIDO was in the preparation of a pilot project of Disability Prevention and Rehabilitation Services (DPRS) to the selected three wards that were Kihanga, Rugera and Chonyonyo and introduce the project to the members of communities. During this reporting period, CBIDO was able to conduct capacity building training to CBRF and VRWs who will be serving in all villages within Kihanga, Rugera and Chonyonyo wards.

CBIDO has also held various trainings and seminars with village chairpersons, ward councilors, head teachers and health care professionals from the new wards where CBIDO will implement the DPRS project in those wards. CBIDO has held meetings with government officials/experts from Karagwe District Council from the office of social development, social welfare, NGO's coordinator and the office of the DMO. Also facilitate the formulation and formation of DPAs to 12 villages from new wards, preparation of various manuals, make screening and assessment camp to PWDs.

7.2 INCLUSIVE EDUCATION TO CHILDREN WITH DISABILITIES

For the purpose of Increasing/retaining number of CWDs attending both inclusive, integrated and special schools for their right of education, within the year 2021, CBIDO in collaboration with Karagwe district council supported One hundred and eighty (180) CYwDs who studied within and outside Karagwe district with scholastic materials, school contributions and boarding fees and transport to and from school.

These CYwDs were studying at Mugeza inclusive primary school (23), Mugeza School for Deaf (01), Kaigara School with special unit from Muleba (31), Kitengule (24) others were in regular primary and secondary schools located in their villages like Nyakahanga, Rukole primary school, Maguge primary school, Ruhinda secondary school, Mabira sec. school, Kituntu sec. school, Igurwa, Dodoma sec school, Ibanda sec. school and others are in colleges/universities. **The number of student supported by CBIDO in primary schools, secondary schools and collages/universities were 180.**

In 2021, CBIDO collaborated with school committee and parents to construct a special class with friendly infrastructures at Maguge primary school located in Kihanga ward, Karagwe district for children with disabilities with the financial support from Barcelo foundation, the classroom will start being used from January 2022.

7.3 LIVELIHOOD PROGRAMMES

In the area of Livelihood, CBIDO aims to reach youngsters with disabilities both young women and boys with disabilities. In 2021 CBIDO registered a total of 56 young women (43 with disabilities and 13 without disabilities) to vocational training centres (polytechnic) for one year training and were being trained on tailoring, sweater knitting and leather materials production as their co-courses, also young women learned on other skills like gardening, entrepreneurship and marketing skills,

knitting bed sheet, socks and piece of clothing for decoration and other life skills. Vocational skills training was offered in three Centre's that are CBIDO Training Centre in Kayanga, Rugu Community-based Training Centre at Rugu ward and Karongo Community-based Training Centre at Rwabwere ward. Out of 56 young women registered in 2021, 55 young women graduated from the three centers only 01 dropped from the training because she returned home after undergoing breast cancer surgery.

Furthermore after the graduation, CBIDO supported machines and other start-up kits as startup capital to young women graduated on tailoring and sweater sewing while for those who graduated from the leather production class, their parents could not afford to buy the machines or connect them anywhere because the machines are very expensive will remain at CBIDO center for one year guidance and care in order to enable them to work together and gain experience while their parents / guardians continue to raise money for them to buy leather machines even though they are expensive.

CBIDO linked eleven (11) young boys with disabilities to both available vocational training institutes and personnel with vocational skills for skills training. CBIDO continued covering 60% of the training fees and the beneficiaries covers for the remaining 40%. The boys with disabilities takes different courses depending on their interests like welding, tailoring, sweater knitting, mason, carpentry and mechanic.

7.4 SOCIAL INCLUSION

In this year 2021, CBIDO in collaboration other stakeholders emphasized on the inclusion of children and youth with disabilities (CYWDs) and their caregivers to participate in social activities like to attend on religious events, community meetings, environmental cleaning, sports and games, inclusive education and domestic chores.

CBIDO emphasis this through radio programs which were conducted weekly in available local radio, that was Fadeco Radio and Karagwe Radio, home visits, outreach clinics and through sports and games events whereby community sensitized on various disability issues. CBIDO has been participated in following various events :-

7.4.1 Sports and Games

CYWDs participated on various sports and games for them to be active and also improve social inclusion. CBIDO facilitated to initiate the new game known as SLOW BALL to YwDs in Karagwe and Kyerwa district, and to do this, CBIDO prepared to empower all its staff including zone facilitators and VRWs to play the game and go to teach it to CYWDs in their villages, the games will expected to be played more in the year 2022.

7.4.2 International Women's Day

On 8th March 2021, the global was celebrating the International Women's Day (IWD) and CBIDO contributed and attending the event on the celebrations of international women's day which had the theme **"Women in leadership; Achieving an equal future in a Covid-19 world"**. That day was one of the most important days of the year celebrated women's achievements, raise awareness about women's equality, lobby for accelerated gender parity and fundraise for female-focused charities which it also have a positive impact to women with disabilities. The contributions were made to the local government authorities.

7.4.3 African Child Day

On June 16th every year, Africans commemorate the African Child Day, the day aims at raising awareness on the situation of children in Africa, and in 2021 CBIDO in collaboration with Karagwe

district authority commemorate this day by bringing together children with disabilities and those without disabilities to raise their voices upon equity and equality and participate in different sports and games such as music and dances etc. The theme for the day of African child day 2021 was: ***“30 years after the adoption of the charter: Accelerate the implementation of Agenda 2040 for an Africa fit for children”***

7.4.4 Palliative care day

The aim of this day is to improve quality of life for both the patient and the family, on **11st October 2021**, CBIDO participated, contributed and attended the event of World Palliative Care Day, and the day was specialized for medical care for people living with a serious illness. World Hospice and Palliative Care Day organized by a committee of the Worldwide Hospice Palliative Care Alliance, a network of hospice and palliative care national and regional organizations that support the development of hospice and palliative care worldwide.

7.4.5 World disability day (IDPWD – International Day for People with Disabilities)

The International Day for People with Disabilities (IDPWD) commemorated on 3rd December each year, and in 2021 CBIDO in collaboration with local government authorities of Karagwe and Kyerwa district, children and Youth with disabilities, parents/care givers and members of communities participated on the event and dialogues on protection of the rights of people with disabilities.

Also CBIDO use that day to sensitize the community about disability issues towards challenges, barriers and opportunities for people with disabilities in the context of global pandemic of Covid-19 through radio programmes. The theme of IDPWD 2021: ***“Leadership and participation of persons with disabilities toward an inclusive, accessible and sustainable post-COVID-19 world.”***

7.5 ECONOMIC EMPOWERMENT

In the year 2021, CBIDO continue to monitor the sustainability of 20 DPAs in 20 programs villages and facilitated the formation of 1 DPA and make a total of 21 DPAs. CBIDO has been able to encourage the formation of 21 groups of people with disabilities or parents of children with disabilities. Through these DPAs, people with disabilities were empowered, mobilized, linked and recognized by the local government where all 21 DPAs monitored by CBIDO, were registered and officially recognized at the district level. As up to December 2021 a total of 12 DPAs have been able to benefit from 2% of interest free loans provided by Karagwe district council. CBIDO in collaboration with the District Community Development Officer has conducted and continues to monitor and ensure that the funds provided are used as planned.

CBIDO in collaboration with chonyonyo, Kihanga and Rugera wards leaders and community members, mobilized the formation of 7 DPAs with the aim of bringing people with disabilities together in order to share experience, economic empowerment and joining efforts for lobbying and advocacy activities for people with disabilities.

7.6 INSTITUTIONAL DEVELOPMENT

- On the month of September 2021, CBIDO were visited by Deputy Minister from the Ministry of Health, Gender Elderly People and children. Furthermore CBIDO were visited by officers from Prime minister’s office (Policy, coordination, Parliament, labour, Youth, employment

and people with disabilities) this visit counted in CBIDO among stakeholders who support for life skills in national data base for youth with disabilities employability.

- CBIDO in collaboration with local government authority has expanded its services from 20 programme villages to 33 villages i.e. Chonyonyo, Kihanga and Rugera wards and its villages, and hired 3 Community Based Facilitators and 13 Village rehabilitation workers who will work in that wards.
- Within the year 2021, CBIDO manage to purchase three motorbike for three Community Based Rehabilitation Facilitators (CBRF) from Kihanga, Rugera and Chonyonyo wards for facilitators to be able to mobile easily during field works and home visiting to reach CYWDs at right time at their villages. Also CBIDO managed to purchase 3 computer laptops to facilitate functionality for staffs.
- CBIDO has started the construction of dining hall to be used by youngsters with disabilities studying and living at the CBIDO training center over time like sunny and rainy.
- With the year 2021 CBIDO did staff trainings for capacitating his staff and VRWs on disability issues.
- In 2021, 11 staffs from CBIDO had a learning and exchange visit to Moshi and Same in Kilimanjaro and in Kigoma, the visited organizations are doing CBR and are at different levels, in Moshi and Same they were visited with organization sustaining projects like animal husbandry, agriculture, small industries, dispensaries and specialized hospitals. In Kigoma they were dealing with children with intellectual impairments.
- The CBIDO got visited by Caritas Rulenge Diocese of Catholic who are implementing CBR programme for the purpose of improvement on working with DPAs community and structure of working systems.
- In year 2021, CBIDO received its donors, Barceló Foundation and KCBRP who came for monitoring visit, which their visitation involved physical visiting in programme villages and in families receiving various support from CBIDO.

8. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of CBIDO Kagera. 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 .

The Board assessed the internal control systems throughout the year ended 31 December 2021 and is of the opinion that they met accepted criteria.

9. EMPLOYEES' WELFARE

The Organization communicates with its employees, volunteers and beneficiaries through regular staff meetings, notice boards and circulars using the participatory approach. The Organisation's employment terms are expected to regularly be reviewed to ensure they continue to meet statutory

and market conditions. The relationship between employees and management continued to be stable in the year up to 31st December 2021. There were no unresolved complaints received by Board of Directors from the employees during the period.

10 SOLVENCY

The Board considers the Organization's solvency position as shown on the statement of financial position set out on these financial statements to be satisfactory.

11 RESERVE

The retained earning is generated from accumulated surplus over years. The purpose of retained surplus is to support or to re-invest in the organization operations in case of either funds shortage or any other expansion of the organization activities in line of its constitution.

12 CHARITABLE AND POLITICAL DONATIONS

During the period under review, the organization did not donate anything to political organization.

13 CORPORATE SOCIAL RESPONSIBILITIES

The Organization continues to provide support to the community in which it operates.

14 CODE OF CONDUCT & ETHICAL BEHAVIOUR

The Organization's HR policies requires the Good conduct and Ethical behavior to be adhered by each staff, volunteers and collaborators in projects development and management.

15 AUDITORS

The auditors, Probs Associates, Certified Public Accountants have expressed their willingness to continue in office and are eligible for re-appointment.

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha

CHAIRPERSON

Flourian Protase

Mr. Flourian Protase

EXECUTIVE SECRETARY

12/04/2022

Date

COMMUNITY BASED INCLUSIVE DEVELOPMENT
ORGANIZATION KAGERA (CBIDO).
P.O. BOX. 389-KASAGWE

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

**STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021**

The Directors are responsible to ensure that CBIDO Kagera prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Organisation as at the end of the financial year and of its Surplus (loss) for the period.

Directors are responsible to ensure that the Organisation keeps proper accounting records that disclose, with reasonable accuracy at any time the financial position of the Organisation. They are also responsible for safeguarding the assets of the CBIDO Kagera and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

The Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS). The going concern basis of preparing financial statements is adopted on the basis of the financial statements.

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Flourian Protase

Mr. Flourian Protase
EXECUTIVE SECRETARY

12/04/2022

Date



**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

DECLARATION OF THE HEAD OF FINANCE

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 / Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of professional Accountant to assist the Governing Body / Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's 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.

I MAFURU EUAZAR being the Financial Accounting Consultant at CBIDO Kagera hereby, acknowledge my responsibility of ensuring that Financial Statement for the period ended 31 December 2021 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 the Organisation as on that date and that they have been prepared based on properly maintained financial records.

Signed by:
Name: MAFURU EUAZAR
Signature: [Signature]
Position: FINANCIAL ACCOUNTING CONSULTING
NBAA Membership No: ACPA 1789
Date: 12/4/2022

Accountant In charge:
Name: Grace Athanas
Signature: [Signature]
Position: Accountant
Date: 12/4/2022



PROBS ASSOCIATES
Certified Public Accountants

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E mail: info@Probs-associates
Website: www.probs-associates.com

Pamoja/Baraka Plaza
Mwai Kibaki Road, Mikocheni Area
P.O. BOX 60048, Dar es Salaam,

REPORT OF THE INDEPENDENT AUDITORS

To Members of Community Based Inclusive Development Organisation (CBIDO KAGERA)

We have audited the financial statements of **Community Based Inclusive Development Organisation (CBIDO Kagera)** as of December 31,2021, which are comprised of the Income & Expenditure Statement , Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity as of December 31,2021, and the related notes to the financial statements.

Auditors' Responsibility

We conducted our audit in accordance with generally accepted standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. This audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International accounting standards; this includes determining the basis of accounting standards for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Independence

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

Unqualified Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Based Inclusive Development Organisation (CBIDO Kagera) as of December 31,2021 and the results of its operation activities and its cash flows for the period then ended in accordance with the International Financial Reporting Standards.

Report on other legal and regulatory requirements

In our opinion, proper accounting records have been kept by the Organisation and the financial statements referred to in are in agreement with the accounting records and is in compliance with the NGO Act 2002 & Tanzanian applicable laws

For and on behalf of **PROBS Associates**




CPA Optatus I.H. Luoga

08/04/2022

Date

Certified Public Accountants

Dares Salaam, Tanzania

COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA
AUDITED FINANCIAL STATEMENT

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER, 2021

	NOTE	2021 TSH	2020 TSH
Revenue			
Grant - Anglican Aid	Note 4.1	71,232,674.00	66,866,405.00
Grant - Barcelo-Kid	Note 4.2	76,257,720.00	34,427,900.00
Grant - Barcelo-Lh	Note 4.3	123,896,436.00	233,839,746.00
Grant - ACT Diocese	Note 4.4	40,000,000.00	-
Grant - FOCT	Note 4.5	26,000,000.00	47,973,694.28
Grant - Friends of Tanzania	Note 4.6	12,592,500.00	-
Grant- Liliane Foundation	Note 4.7	175,764,360.00	54,000,000.00
Grant - OWCF	Note 4.8	-	198,103.50
Grant- Stichting Benjamin	Note 4.9	324,581,434.98	78,728,462.00
Grant- Benjamini Foundation via LF	Note 4.10	40,298,023.00	41,890,000.00
Local Donations	Note 4.11	9,043,740.00	6,352,750.86
Parents Contribution	Note 4.12	13,329,700.00	11,656,900.00
Rental Income	Note 4.13	2,280,000.00	-
Total Funds available for year		915,276,587.98	575,933,961.64
Less: Capital Grants	Note 19	(197,575,900.00)	(96,025,000.00)
Less: Deferred Income	Note 19	(256,115,683.02)	(27,017,490.00)
Income for year		461,585,004.96	452,891,471.64
Expenses			
Inclusion Education Project	Note 5	(21,783,402.00)	(21,624,753.00)
Empowerment Project	Note 6	(6,475,728.00)	(5,358,369.00)
Health Projects	Note 7	(233,197,018.00)	(239,914,150.00)
Livelihood Projects	Note 8	(85,536,805.00)	(50,286,579.00)
Social Projects	Note 9	(5,990,667.00)	(4,932,742.00)
Capacity Building Projects	Note 10	(16,267,299.04)	-
Anti Fraud expenses	Note 11	-	(693,976.26)
Awareness Creation	Note 12	-	(11,880,000.00)
Anti -Covid 19 expenses	Note 13	-	(20,607,182.00)
DPRS expenses	Note 14	(68,686,592.94)	-
Fixed Assets purchase/Acquisition	Note 15	(197,575,900.00)	(96,025,000.00)
Fixed Assets Capitalization	Note 15	197,575,900.00	96,025,000.00
Depreciation	Note 16	(17,710,221.35)	(20,157,721.35)
Total Expenditure for the year		(455,647,733.33)	(375,455,472.61)
Operating Surplus for the Year		5,937,271.63	77,435,999.03
Other Comprehensive Income		-	-
Net Surplus for the Year		5,937,271.63	77,435,999.03

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha

CHAIRPERSON

Flourian Protase

Mr. Flourian Protase

EXECUTIVE SECRETARY

12/04/2022

Date

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**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENT

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2021**

ASSETS	NOTE	2021 TSH	2020 TSH
Non-current assets			
Property, plant and equipment	Note 16	341,310,830.65	191,579,953.30
		341,310,830.65	191,579,953.30
Current assets			
Accounts Receivables	Note 17	10,000,000.00	48,400.00
CBIDO Motorcycle loan	Note 18	6,420,000.00	4,566,150.00
Cash and bank balances	Note 19	260,275,618.05	31,282,367.95
Total current assets		276,695,618.05	35,896,917.95
TOTAL ASSETS		618,006,448.70	227,476,871.25
EQUITY			
Accumulated Fund		346,396,707.60	196,665,830.23
Total Accumulated Fund		346,396,707.60	196,665,830.23
LIABILITIES			
Non-current liabilities			
Current Liabilities			
Deferred Income Grants	Note 20	256,115,683.02	27,017,490.00
Accounts Payables	Note 21	3,430,000.00	3,160,000.00
Other Payables	Note 22	12,064,058.08	633,551.02
Total Current Liabilities		271,609,741.10	30,811,041.02
Total Liabilities		271,609,741.10	30,811,041.02
TOTAL EQUITY & LIABILITIES		618,006,448.70	227,476,871.25

THE NOTES ON PAGES 23 TO 40 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 17-18

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Flourian Protase

Mr. Flourian Protase
EXECUTIVE SECRETARY

12/04/2022

Date



**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENT

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2021**

	ACCUMULATED FUND T.SHS	CAPITAL GRANTS T.SHS	RETAINED EARNING T.SHS	TOTAL FUND T.SHS
As at 1. 1. 2021	104,902,721.00	-	91,763,109.23	196,665,830.23
Net Surplus for the year	-	-	5,937,271.63	5,937,271.63
Capital Grants during the year	-	197,575,900.00	-	197,575,900.00
Transfer of Classrooms	-	(24,119,800.00)	-	(24,119,800.00)
Prior year Adjustment on Capital Grants	(29,662,494.26)	-	-	(29,662,494.26)
As at 31. 12. 2021	<u>75,240,226.74</u>	<u>173,456,100.00</u>	<u>97,700,380.86</u>	<u>346,396,707.60</u>

THE NOTES ON PAGES 23 TO 40 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 17-18

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Flourian Protase

Mr. Flourian Protase
EXECUTIVE SECRETARY

12/04/2022

Date

COMMUNITY BASED INCLUSIVE DEVELOPMENT
ORGANIZATION KAGERA (CBIDO).
P. O. BOX. 389-KARAGWE

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENT

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER, 2021**

	2021	2020
	TZS	TZS
Operating activities		
Net Surplus before taxation	5,937,271.63	77,435,999.23
Adjustment for non cash transaction		
Depreciation & amortization	17,710,221.35	20,157,721.35
Changes in working capital		
(Increase) /Decrease in accounts receivable	(11,805,450.00)	(1,214,000.00)
Increase /(Decrease) in accounts payables	11,700,507.06	25,345,841.00
Increase /(Decrease) in Deferred Income	229,098,193.02	-
Tax paid	-	-
Net Cash flow from operating activities	252,640,743.06	121,725,561.58
Investing activities		
Purchase of property and equipments	(197,560,900.00)	(96,025,000.00)
Transfers of properties	30,119,801.30	-
Net cash used in investing activities	(167,441,098.70)	(96,025,000.00)
Financing activities		
Net Capital Grants issued	143,793,605.74	-
Net cash flows from financing activities	143,793,605.74	-
Net Change in Cash and Cash For the year	228,993,250.10	25,700,561.58
Movement in cash and cash equivalents		
Balance at the beginning of the year	31,282,367.95	5,581,806.37
Decrease in cash and cash equivalents	228,993,250.10	25,700,561.58
Cash and Cash equivalent at the end of the year	260,275,618.05	31,282,367.95

THE NOTES ON PAGES 23 TO 40 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 17-18

BY THE ORDER OF THE BOARD

B. Darlington Kagera
Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Flourian Protase
Mr. Flourian Protase
EXECUTIVE SECRETARY

12/04/2022

Date

COMMUNITY BASED INCLUSIVE DEVELOPMENT
ORGANIZATION KAGERA (CBIDO)
P.O. BOX. 389-KARAGWE

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

NOTES TO THE FINANCIAL STATEMENTS

1. ORGANISATION INFORMATION

The Community Based Inclusive Development Organization - (CBIDO-Kagera) is a not-for-profit Non-Governmental Organization (NGO) with its Head office based in Karagwe District of Kagera Region, Tanzania. CBIDO-Kagera was registered in 2019 with a legal mandate to operate nationally. The Community Based Inclusive Development Organisation (CBIDO Kagera) is a registered organization under the NGO Act, 2002 and it has been duly complying with the terms and conditions of Non-Governmental Organizations Act, 2002.

CBIDO-Kagera's main preoccupation is enhancing the quality of life, dignity and inclusion of Persons with Disabilities - particularly, Children and Youngsters with Disabilities. Since it became operational in January 2019, CBIDO-Kagera has been implementing programmes in the areas of healthcare, inclusive education and socio-economic empowerment of PWDs and their caregivers/families.

The major strategies explored by CBIDO-Kagera to arrive at its mission include offering rehabilitation and care services, advocacy for inclusion and improved conditions for CYWDs and capacity development of CYWDs and their caregivers. Two other equally important strategies are networking with other service providers/referral systems as well as documentation/evidence building.

CBIDO-Kagera pursues participatory programme approaches that entail working closely with PWDs, their families and complementary multi-level stakeholders, both State and Non-State-Actors (NSAs). At community level, CBIDO-Kagera works with Village Rehabilitation Workers (VRWs), who make weekly home visits to supported CYWDs. These are besides regular mobile village health clinics, often attended by doctors from local hospitals. Further, CBIDO-Kagera has full access to a central rehabilitation center where CYWD receive intensive physiotherapy. The rehabilitation center is also used to train parents/caregivers of the CYWDs and volunteers.

2. GOING CONCERN

As per disclosure requirement, the Board considers the Organization's solvency position as shown on the statement of financial position set out on these financial statements to be satisfactory.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3.1 Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS). The measurement basis applied is the historical cost convention, except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania shillings (TZS). The accounting year for CBIDO Kagera normally starts at 1 January and ends at 31st December every year.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organisation's accounting policies and where applicable disclosed.

3.2 Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates (the "functional currency"). The financial statements are presented in Tanzania Shillings (TZS), which is the Organisation's functional and presentation currency

Transactions in foreign currencies during the year are converted into Tanzania Shillings at rates prevailing at the transaction dates. Monetary items denominated in foreign currency are translated using the exchange rate as at the reporting date. Non-monetary items measured at historical cost denominated in a foreign currency are translated at the date of initial recognition. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit and loss

3.3 Revenue recognition

Revenue comprises the fair value of grants, donations, and members' contributions, assistance in kind received from the government, members and other donors. Revenue is shown net of value-added tax, returns, rebates and discounts.

Grants and assistance received from the Development Partners, members' contributions and other organization and individuals are recognized when received by the organization. Grants in kind and in form of consumable goods are treated as revenue on receipt and expensed when issued to beneficiaries.

Grants utilized for acquisition of Property, Plant and Equipment's and other noncurrent assets purchased on behalf of the project are capitalized as Capital Grants. Capital grants are released to the statement of Income and Expenditure based on the life acquired by such grant and used.

3.4 Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first in first out cost method. The cost of production comprises of direct labour, direct costs and related production overhead (based on normal operating capacity). Net realizable value is the estimated selling price in the open market less applicable selling expenses. Where there is objective evidence that the value of inventories is impaired either through damage and obsolescence, provision for impairment is made to the effect through income and expenditure statement

3.5 Accounts and Other receivables

Deposits, Prepayments and Accounts receivables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivable is established when there is objective evidence that the Organization will not be able to collect all amounts due according to original terms of receivable. The amount of provision is the difference between carrying amount and the present value of estimated future cash flows discounted at the effective interest rate. The amount of provision is recognized in the income statement.

CBIDO Kagera assesses at each balance sheet date whether there is objective evidence that a trade receivable is impaired. A trade receivable is impaired and impairment losses are incurred if, and only if, there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the assets (a loss event) and that loss event(s) has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated

3.6 Accounts payables & Accrued Charges

Payables are obligations to pay for goods or services that have been acquired from suppliers on credit basis. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Payables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method. Other payable are recognized when incurred and through enjoyment of service on credit and/or receiving of goods supplied on credit.

3.7 Property, plant and equipment

Property, plant and equipment are stated at historical cost less subsequent accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the assets carrying amount or are recognized as a separate asset as appropriate, only when it is probable that future economic benefits associated with item will flow to the Organization and the cost of the item can be measured reliably. All other repairs and maintenances which are not capital expenditure based are charged to the Income statement during the financial period in which they are incurred

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives as follows:

Assets Particulars	Rate
Land and buildings	5%
Plant and machinery	12.5%
Motor vehicles & Motorcycles	12.5%
Computers	25%
Furniture and fittings	12.5%

An item of property and equipment and any significant part initially recognised is derecognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is included in profit or loss when the asset is derecognized. Capital work in progress is not depreciated, since the asset is not yet ready for use.

3.8 Cash and cash equivalent

Cash and cash equivalent in the statement of financial position comprise cash at banks, cash on hand and short-term deposits with a maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings under current liabilities.

3.9 Provisions

Provisions are recognized when the CBIDO Kagera has a present obligation (legal or constructive) as a result of a past event, it is probable that the outflow will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a

provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third-party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

3.10 Employees' benefits

The CBIDO Kagera's policy has a statutory requirement to contribute to publicly administered pension schemes for its staff. The contributions are recognized as an employee benefits expense when they are due. The estimated monetary liability for employees' accrued entitlements at the reporting date is recognized as accrued expenses. Currently there is no employed staff, assignments are done on voluntarily basis.

3.11 Income tax

CBIDO Kagera is a nonprofit organization operating in Tanzania and is considered as charitable organizations and therefore is exempted from the corporate tax on income or surplus.

3.12 Risk Management

The Board has established a comprehensive risk management framework for measuring, monitoring, controlling and mitigating the Organisation's risks. It normally identify, analyze and set appropriate risk limits and controls, and monitor the risks and adherence to limits by means of reliable and up-to-date information systems.

NOTES TO STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2021 (Continue)

NOTE 4: INCOME	2021	2020
	TSH	TSH
Note 4.1 Grant - Anglican Aid		
Opening Cash and bank balances	-	-
Total Funds Received for year	71,232,674.00	66,866,405.00
Total Funds available for year	71,232,674.00	66,866,405.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	71,232,674.00	66,866,405.00
Net Deferred Income grant at the end	-	-
Note 4.2 Grant - Barcelo-Kid		
	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	76,257,720.00	34,427,900.00
Total Funds available for year	76,257,720.00	34,427,900.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	50,520,920.00	34,427,900.00
Net Deferred Income grant at the end	25,736,800.00	-

Note 4.3 Grant - Barcelo-Lh	2021	2020
	TSH	TSH
Opening Cash and bank balances	14,517,490.00	
Total Funds Received for year	109,378,946.00	233,839,746.00
Total Funds available for year	123,896,436.00	233,839,746.00
Less: Transfer to Capital grant (Balance Sheet)	-	90,500,000.00
Less: Transfer to Income grant (Income Statement)	99,356,750.00	128,822,256.00
Net Deferred Income grant at the end	24,539,686.00	14,517,490.00
Note 4.4 : Grant - ACT Diocese of Kagera	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	40,000,000.00	-
Total Funds available for year	40,000,000.00	-
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	40,000,000.00	-
Net Deferred Income grant at the end	-	-
Note 4.5 Grant - FOCT	2021	2020
	TSH	TSH
Opening Cash and bank balances	7,000,000.00	-
Total Funds Received for year	19,000,000.00	47,973,694.28
Total Funds available for year	26,000,000.00	47,973,694.28
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	26,000,000.00	40,973,694.28
Net Deferred Income grant at the end	-	7,000,000.00
Note 4.6 Grant - Friends of Tanzania	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	12,592,500.00	-
Total Funds available for year	12,592,500.00	-
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	12,592,500.00	-
Net Deferred Income grant at the end	-	-
Note 4.7 Grant- Liliane Foundation	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	175,764,360.00	54,000,000.00
Total Funds available for year	175,764,360.00	54,000,000.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	175,764,360.00	54,000,000.00
Net Deferred Income grant at the end	-	-
	175,764,360.00	54,000,000.00

Note 4.8 Grant - OWCF	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	198,103.50
Total Funds Received for year	-	-
Total Funds available for year	-	198,103.50
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	-	198,103.50
Net Deferred Income grant at the end	-	-

Note 4.9 Grant- Stichting Benjamin	2021	2020
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	324,581,434.98	78,728,462.00
Total Funds available for year	324,581,434.98	78,728,462.00
Less: Transfer to Capital grant (Balance Sheet)	-	5,525,000.00
Less: Transfer to Income grant (Income Statement)	118,742,237.96	73,203,462.00
Net Deferred Income grant at the end	205,839,197.02	-

Note 4.10 Grant- Benjamini Foundation via LF	2021	2020
	TSH	TSH
Opening Cash and bank balances	5,500,000.00	-
Total Funds Received for year	34,798,023.00	46,090,000.00
Total Funds available for year	40,298,023.00	46,090,000.00
Less: Transfer to Capital grant (Balance Sheet)	-	4,200,000.00
Less: Transfer to Income grant (Income Statement)	40,298,023.00	36,390,000.00
Net Deferred Income grant at the end	-	5,500,000.00

Note 4.11 Local Income & Donation	2021	2020
	TSH	TSH
Spectacles	2,412,000.00	2,545,000.00
Vocational Training Centre products	6,533,040.00	2,848,750.86
Physiotherapy Session	-	9,000.00
Anti-Covid 19	-	950,000.00
Village skills trainings	98,700.00	-
	9,043,740.00	6,352,750.86

Note 4.12 Parents Contribution	2021	2020
	TSH	TSH
Inclusive Education	465,000.00	-
Assistive Devices	600,000.00	580,000.00
CHF/NHIF Registration Support	2,513,000.00	1,180,000.00
Intensive Physiotherapy	350,000.00	212,400.00
Intensive Training Parents/VRW	276,700.00	275,000.00
Treatment/Operations Support	2,685,000.00	4,608,000.00
Vocational Training Centre	3,704,000.00	3,831,500.00
Vocational Skills And IGA	1,281,000.00	970,000.00
Village skills training	1,455,000.00	-
	13,329,700.00	11,656,900.00

Note 4.13 Rental Income	2021	2020
	TSH	TSH
Rental Income during the year	2,280,000.00	-
Total Rental Income	2,280,000.00	-

NOTES ON EXPENSES & OTHERS

Note 5 : Inclusion Education Project expenses	2021	2020
	TSH	TSH
Inclusion Education Project (Note 5.1)	21,783,402.00	21,624,753.00
Total Inclusion Education Project expenses	21,783,402.00	21,624,753.00

Note 5.1 : Inclusion Education Project's expenses	2021	2020
	TSH	TSH
Administration	5,383,539.00	2,163,898.00
Education and skills	10,432,900.00	9,632,000.00
Lodging and Food	320,000.00	505,000.00
Direct Management	1,978,774.00	1,647,669.00
Transport	3,544,966.00	7,666,274.00
Communication	123,223.00	9,912.00
Total Inclusion Education Project's expenses	21,783,402.00	21,624,753.00

Note 6 : Empowerment Project expenses

IGA through Seed capital (Note 6.1)	2,666,175.00	2,953,069.00
Weekly Radio Programs (Note 6.2)	3,809,553.00	2,254,424.00
Brochures (Note 6.3)	-	150,876.00
Total Empowerment Project expenses	6,475,728.00	5,358,369.00

Note 6.1 : IGA through Seed capital Expenses	2021	2020
	TSH	TSH
Administration	367,216.00	336,802.00
Communication	20,599.00	13,956.00
Empowerments	-	990,000.00
Direct Management	511,411.00	872,044.00
Transport	254,949.00	680,267.00
Lodging and Food	205,000.00	60,000.00
Capacity building	1,162,500.00	-
Material and equipments tools	144,500.00	-
Total IGA through Seed capital Expenses	2,666,175.00	2,953,069.00

Note 6.2 : Weekly Radio Programs Expenses	2021	2020
	TSH	TSH
Administration	1,099,715.00	261,677.00
Awareness creation	1,895,000.00	1,850,000.00
Direct Management	712,219.00	142,747.00
Communication	42,496.00	-
Transport	60,123.00	-
Total Weekly Radio Programs Expenses	3,809,553.00	2,254,424.00

2021 **2020**

Note 6.3 : Brochures Expenses

	TSH	TSH
Administration	-	106,665.00
Direct Management	-	44,211.00
Total Brochures Expenses	-	150,876.00

Note 7: Health Project Expenses

	2021	2020
	TSH	TSH
Assistive Devices (Note 7.1)	13,251,623.00	14,414,715.00
CHF/NHIF Registration Support (Note 7.2)	7,419,746.00	4,418,391.00
Clinics-Field work (Note 7.3)	5,303,570.00	6,269,886.00
Home Visit - Field work (Note 7.4)	81,716,543.00	61,466,403.00
Intensive CBR/VRW Training (Note 7.5)	-	12,946,417.00
Intensive Physiotherapy (Note 7.6)	15,272,206.00	17,840,912.00
Intensive Training Parents/VRW (Note 7.7)	11,842,319.00	17,473,735.00
Physiotherapy Session (Note 7.8)	11,205,310.00	13,412,632.00
Treatment/Operation Support (Note 7.9)	65,967,366.00	52,616,495.00
Nutrition for Villages and GROUPS (Note 7.10)	4,329,066.00	2,192,906.00
Occupational therapy (Note 7.11)	7,861,627.00	6,051,039.00
Training to stakeholders (Note 7.12)	-	19,660,197.00
Psychosocial support (Note 7.13)	7,053,092.00	9,752,916.00
Reproductive Health (Note 7.14)	1,974,550.00	1,397,506.00
Total Health Project Expenses	233,197,018.00	239,914,150.00

Note 7.1 : Assistive Devices Expenses

	2021	2020
	TSH	TSH
Administration	2,467,811.00	1,326,726.00
Assistive Devices	9,389,700.00	12,234,900.00
Direct Management	1,307,508.00	853,089.00
Communication	56,567.00	-
Transport	30,037.00	-
Total Assistive Devices Expenses	13,251,623.00	14,414,715.00

Note 7.2 : CHF/NHIF Registration Support expenses

	2021	2020
Administration	780,851.00	308,042.00
CHF/NHIF Registration	6,170,000.00	3,930,000.00
Direct Management	444,686.00	172,883.00
Communication	24,209.00	7,466.00
Total CHF/NHIF Registration Support expenses	7,419,746.00	4,418,391.00

Note 7.3 : Clinics-Field work expenses

	2021	2020
Administration	1,224,539.00	607,390.00
Communication	68,772.00	28,968.00
Specialist	900,000.00	800,000.00
Lodging and Food	110,000.00	670,000.00
Direct Management	1,965,376.00	1,836,869.00
Transport	1,024,883.00	2,326,659.00
Materials and equipment tools	10,000.00	-
Total Clinics-Field work expenses	5,303,570.00	6,269,886.00

Note 7.4 : Home Visit - Field work expenses	2021	2020
	TSH	TSH
Administration	19,380,907.00	6,657,360.00
Communication	1,269,934.00	498,432.00
Lodging and Food	4,244,500.00	3,803,550.00
Direct Management	48,017,749.00	42,123,852.00
Transport	7,572,953.00	8,383,209.00
Materials and equipment tools	1,230,500.00	-
Total Home Visit - Field work expenses	81,716,543.00	61,466,403.00
		-
Note 7.5 : Intensive CBR/VRW Training expenses	2021	2020
	TSH	TSH
Administration	-	2,064,440.00
Capacity building	-	1,320,000.00
Communication	-	5,580.00
Lodging and Food	-	5,324,000.00
Direct Management	-	2,265,613.00
Transport	-	1,966,784.00
Total Intensive CBR/VRW Training expenses	-	12,946,417.00
Note 7.6 : Intensive Physiotherapy expenses	2021	2020
	TSH	TSH
Administration	2,273,600.00	1,573,289.00
Communication	114,136.00	111,991.00
Lodging and Food	7,774,000.00	6,770,500.00
Direct Management	3,016,406.00	7,330,632.00
Transport	2,094,064.00	2,054,500.00
Total Intensive Physiotherapy expenses	15,272,206.00	17,840,912.00
Note 7.7 : Intensive Training Parents/VRW expenses	2021	2020
	TSH	TSH
Administration	1,754,257.00	2,523,699.00
Communication	119,903.00	52,049.00
Lodging and Food	4,407,000.00	7,710,000.00
Direct Management	4,179,326.00	5,198,144.00
Transport	1,203,833.00	1,989,843.00
Materials and equipment tools	178,000.00	-
Total Intensive Training Parents/VRW expense	11,842,319.00	17,473,735.00
Note 7.8 : Physiotherapy Session expenses	2021	2020
	TSH	TSH
Administration	2,316,304.00	1,398,151.00
Communication	159,577.00	211,764.00
Materials and equipment tools	52,500.00	239,000.00
Lodging and Food	159,000.00	30,000.00
Direct Management	8,174,475.00	11,500,001.00
Transport	343,454.00	33,716.00
Total Physiotherapy Session expenses	11,205,310.00	13,412,632.00

Note 7.9 :Treatment/Operation Support expense	2021	2020
	TSH	TSH
Administration	12,375,805.00	4,931,066.00
Communication	174,338.00	2,796.00
Patient Operations	44,190,350.00	36,619,742.00
Lodging and Food	3,824,100.00	3,864,000.00
Direct Management	1,210,248.00	2,832,549.00
Transport	4,192,525.00	4,366,342.00
Total Treatment/Operation Support expenses	65,967,366.00	52,616,495.00
Note 7.10:Nutrition for Villages and Groups	2021	2020
	TSH	TSH
Administration	737,310.00	335,910.00
Communication	98,325.00	11,532.00
Monitoring	100,000.00	-
Materials and Physio-equipment tools	82,500.00	875,000.00
Lodging and Food	211,000.00	805,057.00
Direct Management	2,609,010.00	52,407.00
Transport	490,921.00	113,000.00
Total Nutrition for Villages & Groups expenses	4,329,066.00	2,192,906.00
Note 7.11 : Occupational Therapy expenses	2021	2020
	TSH	TSH
Administration	1,980,485.00	656,754.00
Communication	202,490.00	82,126.00
Materials and Physio-equipment tools	52,500.00	300,000.00
Direct Management	4,967,199.00	4,882,154.00
Transport	456,453.00	74,005.00
Lodging and Food	202,500.00	56,000.00
Total Occupational Therapy expenses	7,861,627.00	6,051,039.00
Note 7.12 : Training to stakeholders expenses	2021	2020
	TSH	TSH
Administration	-	2,318,063.00
Communication	-	3,492.00
Capacity building	-	10,032,000.00
Direct Management	-	1,443,840.00
Transport	-	3,606,801.80
Lodging and Food	-	2,256,000.00
Total Training to stakeholders expenses	-	19,660,196.80
Note 7.13 : Psychosocial support expenses	2021	2020
	TSH	TSH
Administration	1,556,054.00	1,056,541.00
Communication	149,359.00	151,608.00
Direct Management	4,646,341.00	8,245,833.00
Transport	428,838.00	173,434.00
Lodging and Food	220,000.00	125,500.00
Materials and Physio-equipment tools	52,500.00	-
Total Psychosocial support expenses	7,053,092.00	9,752,916.00

Note 7.14 : Reproductive Health expenses	2021	2020
	TSH	TSH
Administration	572,010.00	149,639.00
Communication	31,104.00	20,052.00
Direct Management	908,809.00	1,094,815.00
Transport	194,627.00	78,000.00
Lodging and Food	98,000.00	55,000.00
Materials and Physio-equipment tools	170,000.00	-
Total Reproductive Health expenses	1,974,550.00	1,397,506.00

Note 8 : Livelihood Project expenses	2021	2020
	TSH	TSH
Vocational Training Centre (Note 8.1)	53,094,062.00	44,536,195.00
Vocational Skills and IGA (Note 8.2)	5,915,340.00	5,750,384.00
Villages Skills Trainings expenses (Note 8.3)	26,527,403.00	-
Total Livelihood Project expenses	85,536,805.00	50,286,579.00

Note 8.1 : Vocational Training Centre expenses	2021	2020
	TSH	TSH
Administration	7,232,933.00	9,875,966.00
Communication	323,800.00	693,276.00
Contribution	80,000.00	-
Education and skills	18,446,300.00	4,271,000.00
Health	446,000.00	353,000.00
Equipment purchases	2,625,000.00	378,000.00
Lodging and Food	3,608,200.00	2,489,500.00
Direct Management	18,726,144.00	25,640,814.00
Transport	93,685.00	834,639.00
Materials	1,512,000.00	-
Total Vocational Training Centre expenses	53,094,062.00	44,536,195.00

Note 8.2 : Vocational Skills and IGA expenses	2021	2020
	TSH	TSH
Administration	1,372,729.00	844,748.00
Education and Skills	4,063,000.00	4,419,000.00
Direct Management	418,884.00	486,636.00
Communication	31,259.00	-
Transport	29,468.00	-
Total Vocational Skills and IGA expenses	5,915,340.00	5,750,384.00

Note 8.3 : Village Skills Training expenses	2021	2020
	TSH	TSH
Administration	5,662,308.00	-
Education and Skills	7,063,800.00	-
Direct Management	8,164,405.00	-
Communication	208,843.00	-
Equipment	5,100,000.00	-
Transport	162,047.00	-
Materials	166,000.00	-
Total Village Skills Training expenses	26,527,403.00	-

Note 9 : Social Project expenses	2021	2020
	TSH	TSH
World Disability Day (Note 9.1)	2,290,789.00	2,367,409.00
CWD Inclusion (Note 9.2)	INCLUDED	2,469,409.00
African Child Day (Note 9.3)	INCLUDED	95,924.00
Social contribution (Note 9.4)	829,842.00	-
Sports and games (Note 9.5)	2,870,036.00	-
Total Social Project expenses	5,990,667.00	4,932,742.00

Note 9.1 : World Disability Day expenses	2021	2020
	TSH	TSH
Administration	185,725.00	236,814.00
Direct Management	28,832.00	130,595.00
Contribution	2,000,000.00	2,000,000.00
Communication	2,911.00	-
Transport	73,321.00	-
Total World Disability Day expenses	2,290,789.00	2,367,409.00

NB: INCLUDED IN SOCIAL PROJECT EXPENSES :-

Note 9.2 : CWD Inclusion expenses	2,500,000.00	2,469,409.00
Note 9.3 : African Child Day expenses	250,000.00	95,924.00
OTHER CONTRIBUTIONS	80,000.00	
PALIATIVE CARE DAY	200,000.00	
WOMEN DAY	200,000.00	

Note 9.4 : Social contribution	2021	2020
	TSH	TSH
Administration	99,038.00	-
Communication	4,527.00	-
Contribution	650,000.00	-
Direct Management	76,277.00	-
Total Social contribution	829,842.00	-

Note 9.5: Sports and games	2021	2020
	TSH	TSH
Administration	226,489.00	-
Communication	6,836.00	-
Contribution	2,500,000.00	-
Direct Management	78,027.00	-
Transport	58,684.00	-
Total Sports and games	2,870,036.00	-

Note 10 CAPACITY Building Projects

CBIDO Staff Training (Note 10.1)	13,003,158.04	-
CBIDO Capacity Building (Note 10:2)	3,264,141.00	-
Total CAPACITY Building Projects	16,267,299.04	-

Note 10.1 : CBIDO Staff Training	2021	2020
	TSH	TSH
Administration	2,376,295.04	-
Communication	103,113.00	-
Capacity Buildings	1,200,000.00	-
Lodging and Food	4,396,300.00	-
Materials	629,000.00	-
Direct Management	2,691,664.00	-
Transport	1,606,786.00	-
Total CBIDO Staff Training	13,003,158.04	-
Note 10.2 CBIDO Capacity Building	2021	2020
	TSH	TSH
Administration	187,753.00	-
Lodging and Food	1,998,000.00	-
Transport	87,959.00	-
External Facilitator	600,000.00	-
Communication	8,429.00	-
Materials and stationery	132,000.00	-
Direct Management	250,000.00	-
Total CBIDO Staff Training	3,264,141.00	-
Note 11 : Anti - fraud programs	2021	2020
	TSH	TSH
Administration	-	496,726.26
Direct Management	-	197,250.00
Total Anti - fraud programs	-	693,976.26
Note 12: Awareness creation	2021	2020
	TSH	TSH
Lodging and Food	-	3,210,000.00
Allowances for participants	-	4,500,000.00
Administration	-	750,000.00
Transport	-	2,240,000.00
Implementation of strategic plan	-	1,060,000.00
Government PRE	-	120,000.00
Total Awareness creation	-	11,880,000.00
Note 13 Anti -Covid 19 –Transfer	2021	2020
	TSH	TSH
Anti covid 19 expenses	-	20,607,182.00
Total Anti -Covid 19 –Transfer	-	20,607,182.00
Note 14 : DPRS Expenses	2021	2020
	TSH	TSH
DPRS Capacity Building expenses (Note 14.1)	5,122,887.42	-
DPRS General Expenses (Note 14.2)	14,222,752.00	-
DPRS Government Meeting Districts (Note 14.3)	5,203,600.00	-
DPRS Government Meeting Wards (Note 14.4)	12,478,522.94	-

DPRS Meeting DPAs and Others (Note 14.5)	2,394,639.00	-
DPRS Screenings Beneficiaries (Note 14.6)	12,217,755.56	-
DPRS Training CBRF/VRW (Note 14.7)	9,986,441.00	-
DPRS Training Headteachers (Note 14.8)	1,899,183.00	-
DPRS Training Health practitioners (Note 14.9)	964,908.00	-
DPRS Training Ward&District officers (Note 14.10)	4,195,904.02	-
Total DPRS Expenses	68,686,592.94	-

Note 14.1 : DPRS CAPACITY BUILDING	2021	2020
	TSH	TSH
Administration	158,628.42	-
Communication	5,037.00	-
Lodging and Food	4,125,000.00	-
Direct Management	391,364.00	-
Transport	442,858.00	-
Total DPRS Capacity Building expenses	5,122,887.42	-

Note 14.2 : DPRS expenses	2021	2020
	TSH	TSH
Administration	2,326,500.00	-
Communication	424,671.00	-
Direct Management	11,348,226.00	-
Transport	123,355.00	-
Total DPRS Expense	14,222,752.00	-

Note 14.3 : DPRS Government Meeting Districts	2021	2020
	TSH	TSH
Administration	542,084.00	-
Capacity Building	1,920,000.00	-
Communication	9,500.00	-
Lodging and Food	960,000.00	-
Materials and Equipment tools	180,000.00	-
Direct Management	722,742.00	-
Transport	869,274.00	-
Total DPRS Government Meeting Districts	5,203,600.00	-

Note 14.4 : DPRS Government Meeting Wards	2021	2020
	TSH	TSH
Administration	2,053,188.94	-
Capacity Building	3,900,000.00	-
Communication	35,270.00	-
Lodging and Food	1,600,000.00	-
Materials and Equipment tools	450,000.00	-
Direct Management	2,679,325.00	-
Transport	1,760,739.00	-
Total DPRS Government Meeting Wards	12,478,522.94	-

Note 14.5 : DPRS Meeting DPAs and Others	2021	2020
	TSH	TSH
Administration	39,646.00	-
Capacity Building	900,000.00	-
Communication	682.00	-
Lodging and Food	570,000.00	-
Materials and Equipment tools	135,000.00	-
Direct Management	15,654.00	-
Transport	733,657.00	-
Total DPRS Meeting DPAs and Others	2,394,639.00	-
Note 14.6 : DPRS Screenings Beneficiaries	2021	2020
	TSH	TSH
Administration	1,040,520.56	-
Communication	49,643.00	-
Health	2,700,000.00	-
Lodging and Food	918,667.00	-
Direct Management	7,227,691.00	-
Transport	281,234.00	-
Total DPRS Screenings Beneficiaries	12,217,755.56	-
Note 14.7 : DPRS Training CBRF/VRW	2021	2020
	TSH	TSH
Administration	1,221,668.00	-
Communication	46,751.00	-
Lodging and Food	3,621,113.00	-
Materials and Equipment tools	346,000.00	-
Direct Management	4,202,366.00	-
Transport	548,543.00	-
Total DPRS Training CBRF/VRW	9,986,441.00	-
Note 14.8 : DPRS Training Headteachers	2021	2020
	TSH	TSH
Administration	92,677.00	-
Capacity Building	1,000,000.00	-
Communication	1,583.00	-
Lodging and Food	250,000.00	-
Materials and Equipment tools	75,000.00	-
Direct Management	104,923.00	-
Transport	375,000.00	-
Total DPRS Training Headteachers	1,899,183.00	-
Note 14.9 : DPRS Training Health practitioners	2021	2020
	TSH	TSH
Administration	31,972.00	-
Communication	926.00	-
Lodging and Food	810,000.00	-
Direct Management	57,724.00	-
Transport	64,286.00	-
Total DPRS Training Health practitioners	964,908.00	-

Note 14.10: DPRS Training ward & district officers

	2021	2020
	TSH	TSH
Administration	69,063.02	-
Capacity Building	2,400,000.00	-
Communication	1,186.00	-
Lodging and Food	720,000.00	-
Materials and Equipment tools	90,000.00	-
Direct Management	15,655.00	-
Transport	900,000.00	-
Total DPRS Training ward and district officers	4,195,904.02	-

Note 15 Fixed Assets Expenses

	2021	2020
	TSH	TSH
Equipment Purchases	-	1,325,000.00
Vehicle Purchasing with additional	158,846,100.00	4,200,000.00
Classroom construction	24,119,800.00	23,012,600.00
Building & Dinning Hall constructions / Garden plot	12,490,000.00	67,487,400.00
Computers purchase	2,120,000.00	-
Total Specified Fixed Assets Expenses	197,575,900.00	96,025,000.00

Note 15 :Fixed Assets Capitalization

	2021	2020
	TSH	TSH
Purchase of Fixed Assets - Capitalization	160,966,100.00	73,012,400.00
Class & Dining Construction - Capitalization	36,609,800.00	23,012,600.00
Total Fixed Assets Capitalization	197,575,900.00	96,025,000.00

Note 16: Non Current Assets Movement Schedule

The schedule is attached in page 40 of this document

Note 17: Accounts Receivables

	2021	2020
	TSH	TSH
Amelia	-	48,400.00
KCBRP	10,000,000.00	-
Total Accounts Receivables	10,000,000.00	48,400.00

Note 18: CBIDO Motorcycle Staff Loan Receivables

	2021	2020
	TSH	TSH
Flourian Protase	-	366,150.00
Julieth Aloyse	-	280,000.00
Julieth Godfray	-	280,000.00
Phocus Angelo	-	280,000.00
Alice Alinda Kishweko	640,000.00	1,120,000.00
Emmanuel B Rossio	640,000.00	1,120,000.00
Petra Mulokozi	640,000.00	1,120,000.00
Abella Bakalemwa	1,500,000.00	-
Juhudi Felix	1,500,000.00	-
Niwagaba Rugemalira	1,500,000.00	-
Total Motorcycle Staff Loans Receivable	6,420,000.00	4,566,150.00

Note 19 : Cash and Bank Balances	2021	2020
	TSH	TSH
Bank Balance CBIDO KARAGWE TSH	260,015,830.05	30,938,561.95
Bank Balance CBIDO KARAGWE USD	231,988.00	-
Cash Balance - Petty Cash	27,800.00	343,806.00
Total Cash and Bank Balances	260,275,618.05	31,282,367.95

Note 20 : Deferred Income Grant	2021	2020
	TSH	TSH
Deferred Income granted by Barcelo-Kid	25,736,800.00	-
Deferred Income Grant by Barcelo-Lh	24,539,686.00	14,517,490.00
Deferred Income Grant by FOCT	-	7,000,000.00
Deferred Income Grant by Stichting Benjamin	205,839,197.02	-
Deferred Income by Benjamini Foundation via LF	-	5,500,000.00
Total Deferred Income	256,115,683.02	27,017,490.00

Note 21 : Accounts Payables	2021	2020
	TSH	TSH
Accounts Payable - Radio Karagwe	-	100,000.00
Staff Unit Payroll Amount Payable	390,000.00	60,000.00
Water Bills Payable	40,000.00	-
Probs Associates (Auditors)	3,000,000.00	3,000,000.00
Total Accounts Payables	3,430,000.00	3,160,000.00

Note 22 : Other Payables	2021	2020
	TSH	TSH
Third parties Payable	12,064,058.08	633,551.02
Total Other Payables	12,064,058.08	633,551.02

NOTE 15. NON CURRENT ASSETS AND DEPRECIATION AS AT 31ST DECEMBER, 2021							
	LAND & BUILDINGS	MOTOR VEHICLES	MOTOR CYCLES	EQUIP MENTS	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL VALUE
COST	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
	5%	25%	25%	12.50%	37.50%	12.50%	
As at 1.1.2021	172,905,157	17,000,000	6,600,000	11,190,000	8,950,047	9,509,567	226,154,771
Additions	24,119,800	154,346,100	4,500,000	-	2,120,000	-	185,085,900
Dining Hall	12,475,000						12,475,000
Disposal/Transfers	(24,119,800)	-	(6,000,000)	-	-	-	(30,119,800)
Total cost 31.12.2021	185,380,157	171,346,100	5,100,000	11,190,000	11,070,047	9,509,567	393,595,871
LESS: DEPRECIATION							
As at 1.1.2021	12,765,516	8,500,000	1,862,800	2,853,450	6,215,661	2,377,392	34,574,819
Charge for the year	9,851,248	4,250,000	2,775,000	-	4,151,268	1,188,696	22,216,211
Charge for disposal	(1,205,990)	-	(3,512,800)	-	-	-	(4,718,790)
Total Accumulated Dep	21,410,774	12,750,000	1,125,000	2,853,450	10,366,929	3,566,088	52,072,240
N.B.V 31.12.2021	163,969,383	158,596,100	3,975,000	8,336,550	703,118	5,943,479	341,523,631
N.B.V 31.12.2020	160,139,641	8,500,000	4,737,200	8,336,550	2,734,386	7,132,175	191,579,952
NOTE 15. NON CURRENT ASSETS AND DEPRECIATION AS AT 31ST DECEMBER, 2020							
	LAND & BUILDINGS	MOTOR VEHICLES	MOTOR CYCLES	EQUIPMENTS	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL VALUE
COST	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
	5%	25%	25%	12.50%	37.50%	12.50%	
As at 1.1.2020	82,405,157	17,000,000	2,400,000	11,190,000	7,625,047	9,509,567	130,129,771
Additions	90,500,000	-	4,200,000	-	1,325,000	-	96,025,000
Total cost 31.12.2020	172,905,157	17,000,000	6,600,000	11,190,000	8,950,047	9,509,567	226,154,771
LESS: DEPRECIATION							
As at 1.1.2020	4,120,258	4,250,000	600,000	1,398,750	2,859,393	1,188,696	14,417,097
Charge for the year	8,645,258	4,250,000	1,262,800	1,454,700	3,356,268	1,188,696	20,157,722
Total Accumulated Dep	12,765,516	8,500,000	1,862,800	2,853,450	6,215,661	2,377,392	34,574,819
N.B.V 31.12.2020	160,139,641	8,500,000	4,737,200	8,336,550	2,734,386	7,132,175	191,579,952
N.B.V 31.12.2019	78,284,899	12,750,000	1,800,000	9,791,250	4,765,654	8,320,871	115,712,675