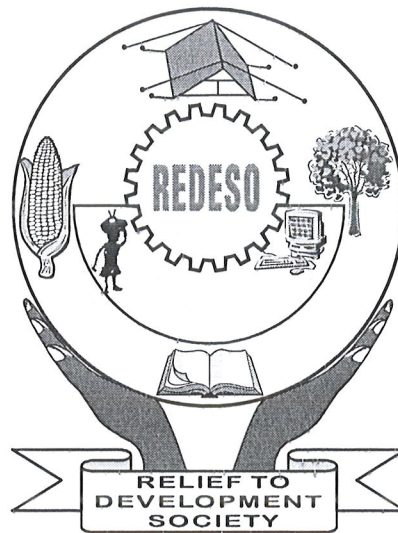


RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

*RELIEF TO DEVELOPMENT SOCIETY*  
*(REDESO)*



**FINANCIAL STATEMENTS FOR THE YEAR ENDING**

**31<sup>ST</sup> DECEMBER, 2019**

Audited by:  
TMC ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS IN PUBLIC PRACTICE  
P.O. Box 33074,  
DAR ES SALAAM

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

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**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**GENERAL ORGANIZATION INFORMATION**

Relief to Development Society (REDESO) is a national non-governmental organization, registered under the Non-Governmental Organization Act, 2002 with Certificate No. 1466 in Tanzania. The Organization is non-partisan as well as non-sectarian. REDESO is concerned with relief and development to Local and international displaced communities as well as other vulnerable Local communities. The organization is one of the leading project implementing partners of UNHCR in refugee camps and Local communities in Tanzania. The organization implements both humanitarian and sustainable community development programs in Dar es Salaam, Kagera, Kigoma, Shinyanga and Simiyu Regions.

**ADDRESSES**

Head Office- Dar Es Salaam  
REDESO  
P.O. Box 2621  
Tel/Fax: +255 22 2666725  
Mob: +255 786740746  
Dar-es-Salaam  
Email: [redeso-hq@redeso.or.tz](mailto:redeso-hq@redeso.or.tz)  
Kinondoni B, Urambo-Street- Plot No. 40

**KAGERA FIELD OFFICE**

REDESO  
P.O. Box 187  
Tel: +255 28 2226057  
Fax: +255 28 2226171  
Ngara  
Email: [redesongara@gmail.com](mailto:redesongara@gmail.com)

**SHINYANGA/SIMIYU FIELD OFFICE**

REDESO  
P.O. Box 598  
Tel: +255 683 170 233  
Kishapu -Shinyanga  
Email: [redesokishapu@gmail.com](mailto:redesokishapu@gmail.com)

**KIGOMA FIELD OFFICE**

REDESO  
P.O. Box 142  
Kibondo  
Tel: +255 28 2820215  
Fax : +255 28 2820215  
Email: [KIBONDO-smt@redeso.or.tz](mailto:KIBONDO-smt@redeso.or.tz)

**AUDITORS**

TMC associates  
Certified Public Accountants  
P.O. Box 33074  
Dar Es Salaam

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**REPORT OF DIRECTORS TO THE FINANCIAL STATEMENTS**

**1. INTRODUCTION**

The Directors present their report together with the audited financial statements for the year ended 31<sup>st</sup> December, 2019.

**2. BACKGROUND**

Relief to Development Society (REDESO) is a national non-governmental organization, registered under the Non-Governmental Organization Act, 2002 with Certificate No. 1466 in Tanzania. The Organization is non-partisan as well as non-sectarian. REDESO is concerned with relief and development to Local and international displaced communities as well as other vulnerable Local communities. The organization is one of the leading project implementing partners of UNHCR in refugee camps and Local communities in Tanzania. The organization implements both humanitarian and sustainable community development programs in Dar es Salaam, Kagera, Kigoma, Shinyanga and Simiyu Regions.

**3. VISION STATEMENT**

A community where refugees and other vulnerable people have access to equal opportunities.

**4. MISSION STATEMENT**

REDESO strives to provide relief services and promote sustainable development to vulnerable communities through capacity enhancement interventions.

**5. COMPOSITION OF BOARD OF DIRECTORS**

	NAME	POSITION	NATIONALITY
1	Mr. Senen E. Mponda	Chairman	Tanzanian
2	Mr. Joseph A. Karwima	Vice Chairman	Tanzanian
3	Ms. Agnes V. Lwabuti	Treasurer	Tanzanian
4	Ms. Rehema O. Shuku	Member	Tanzanian
5	Mr. Andrew A. Edward	Member	Tanzanian
6	Ms. Edith R. Prosper	Member	Tanzanian
7	Mr. Abeid H. Kasaizi	Secretary/CEO	Tanzanian

**6. PRINCIPAL ACTIVITIES**

- Promoting Sustainable Environmental Management Practices;
- Engaging in development initiatives that promote social and economic well - being and empowerment of communities;
- Collaborating with other stakeholders to provide relief services to victims of natural and man-made disasters; and
- Strengthening the Organization capacity for effective performance of its functions.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**7. ATTAINMENTS IN PHYSICAL TERMS**

**7.1 Project Name: Assistance to Refugees and Asylum seekers in Camps and Urban areas -  
Development Partner: UNHCR**

**7.1.1. Project Objectives:**

- i. Population has sufficient access to energy.
- ii. Natural resources and shared environment better protected.
- iii. Population has sufficient basic and domestic items.
- iv. Population has optimal access to education.

**7.1.2 Place of Implementation: Kibondo and Dar es Salaam**

**7.1.2.1 Kibondo Site**

**B. Environmental Conservation:**

For the period under report, the following were achieved:

- a) A total of 460,000 tree seedlings were planted in the two nurseries (130,000 Nduta and 130,000 Mtendeli camps) registered overall survival rate is 76% and
- b) Alignment of 3,620 meters of contours excavated in camps (1550 M in Nduta and 2070M in Mtendeli camp)
- c) Aired 4 radio programs through radio Kwizera for awareness creation on environmental conservation.
- d) Capacitated and trained 16 villages to manage and protect environment and water sources in Kibondo and Kakonko Districts respectively.
- e) Total of 377 regular joint patrols were conducted in and around the camps (181 in Nduta camp and 196 in Mtendeli camp).
- f) Supported 16 Village Natural Resources and Environmental Management Committees- 8 in Kakonko and 8 in Kibondo

**B. Energy Solutions**

In supporting Access to efficient Energy REDESO has realized the following key achievements

- (a) Support of 450 households with charcoal briquettes in Nduta refugee camp
- (b) Total of 1200 refugees' households were supported with alternative energy in Nduta camp, 400 households supported with LPG, and 800 with briquettes in Nduta camp.
- (c) Procurement of 2,318.82 stacked cubic meters of firewood for PSN was done, 500M<sup>3</sup> for Mtendeli and 1818.82M<sup>3</sup> for Nduta.
- (d) REDESO supported 22,303 households to use energy saving technologies in Nduta and Mtendeli camps and 6,226 Households in the host communities in Kibondo and Kakonko Districts.
- (e) Repair of 1500 insert stoves 1,000 in Nduta and 500 in Mtendeli camp.

**7.1.2.3 Dar es Salaam Site**

For the period under report, the following achievements under urban operation:

- (a) A total of 1,688 PoC among them 1,161 asylum seekers based in Dar es Salaam and 527 referred from camps for medical purposes were supported with basic needs including food and accommodation.
- (b) Provided life skills learning such as computer and entrepreneurship skills like soap making and other products for PoC and also provided language classes like English, Swahili and French as well as child care.
- (c) Organized International commemoration days such as International Women's Day, World Refugee Day and Sixteen Days of Activism against Sexual and Gender Based Violence (SGBV).
- (d) Enrolment of 7 urban based PoC to pursue short course at Vocational Education and Training Authority (VETA) for skills enhancement.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

7.2 Project Name: DAFI Scholarship Program-Tertiary Education for Refugees -  
Development Partner: UNHCR

7.2.1 Project Objective: Capacities, Skills and knowledge fostered and developed

7.2.2 Place of Implementation: Dar es Salaam

For the period under report, the following were achieved:

- a) DAFI scholarship program for Tertiary Education for Refugees supported a total of 101 refugee students (21 females and 80 males) with provisions all academic requirements including tuition fees, accommodation, and other faculty requirements at different universities and colleges.
- b) Ten (10) students graduated from various universities/colleges in 2019 among them, (5 are males and 5 are females),.
- c) A total of 52 candidates were enrolled to join different higher learning institutions for academic year 2019/2020.

7.3 Project Name: Gender Equality and Economic Empowerment for Women and Youth-  
Development Partner: Oxfam Tanzania

7.3.1 Project Objectives

- d) Increased ownership of poor and marginalized women over productive assets in targeted communities;
- e) Improved business skills, access to employment, finance, markets and/or technologies for poor and marginalized women and/or youth in targeted communities;
- f) Improved ability of poor and marginalized women and/or youth to cope, respond and recover from stresses and shocks in targeted communities; and
- g) Increased leadership of poor and marginalized women within community structures/ groups/ associations/ cooperatives/ SMEs/ CSOs within targeted communities.

7.3.2 Project Location: Kishapu District in Shinyanga and Meatu District in Simiyu.

The project achieved the following impacts;

- a) Increased ownership of poor and marginalized women over productive assets in targeted communities and supported the Land use planning and acquisition of 126 Certificate of Customary Right of Occupancy (CCROs) to women in Kishapu.
- b) Improved income of youth and women through agribusiness enterprises for 10 groups.
- c) Established modern farming in horticulture (greenhouse) and improved technology in greenhouse which increased productions.
- d) Supported 20 Women and Youth groups to establish income and saving schemes with 370 beneficiaries.
- e) 8 fish pond constructed and 8,000 cut fish are kept in these ponds.
- f) Improving Community resilience on food storage and preservation using a Solar driers and packaging

7.4. Project Name: Governance and Innovation for Strengthening Sisal Value Chains in Tanzania-  
Development Partner: Oxfam Tanzania

Project Location: Kishapu District in Shinyanga and Meatu District in Simiyu

7.4.1 Project objectives

- (a) Strengthen the institutional capacity of market associations at the district and national levels to become profitable, well governed and transparent enterprises;
- (b) Enhance small holders' farmer capacity to participate in local to national dialogue to strengthen governance and accountability practices in the sisal value chains; and
- (c) Support smallholder farmers to identify and pilot the adoption of innovative farming approaches and new technologies and processes based on the local context for use in primary production and up and downstream economic activities.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

For the period under report, the following were achieved:

- (a) Improved market information sharing between SHIWAMKI association and processors as well as buyers of sisal fibres. Ten (10) role model farmers and land ambassadors are able to disseminate technology in value added product
- (b) Strengthened the institutional capacity of market associations at the districts, well governed and transparent enterprises. Supported 43 farmers on capacity building and crop diversification to facilitate engagement in groundnuts, sunflower, fleshed orange sweet potatoes for improved food security, and increased income.
- (c) Improved adaptation of climate change by using sisal residue as animal food and fertilizers.
- (d) 36 women role model were trained on business management in 12 women managed to start and register their business names.
- (e) Enhanced leadership and improved access to productive resources to promote gender equity eg land ownership through CCROs
- (f) Strengthened saving internal lending community (SILC) to create internal owned capital for 370 beneficiaries (268 women and 102 men).
- (g) Increased volume of sales from an average of 15 tons per month to 30 tons per month as a results of collective marketing.
- (h) Transformation of sisal sector from large scale farming to smallholder farmers which led review of policies which favors smallholder farmers and leverage of resources since is the government priorities-Kishapu become a model of transformation in lake zone expecting to receive bulbilis which worth 120 acre.

**7.5 Project name: Disaster Risk Reduction (DRR) in the Great Lakes Region towards a Leading Role of Local Actors-**

**Development Partner: Oxfam Tanzania**

**7.5.1 Project Objectives**

This project seeks to enhance resilience of vulnerable communities in Kibondo, Kigoma district and Kishapu, Shinyanga district in Tanzania through locally led and sustainable Disaster Risk Reduction.

This project aims to realize the following:

- Disasters and conflict related risks are better understood by the local stakeholders and the coordination and information sharing mechanisms are strengthened at the local level;
- Local actors are better prepared to respond and to take a leading role in humanitarian crises; and
- The local communities' capacity to absorb and adapt to shocks is improved through mitigation measures that reduce the impact of disasters on their wellbeing and development of institutions/mechanisms for disaster resilience.

**7.5.2 Project Location: Kishapu and Kibondo Districts**

For the period under report, the following were achieved:

DRR program is implemented in 3 wards Kibondo district and 3 wards in Kishapu district, and the following were achieved:

- a) Assisted district disaster committees to establish contingency plans, communication strategy and improve record keeping from grassroots to district level.
- b) Encouraged diversified agriculture where drought resistant crops like sorghum, sweet potatoes and sunflower were planted.
- c) Created community awareness to fight SGBV practices through grassroots and influential leaders to protect young women against traditional beliefs.
- d) Conducted the Vulnerability Risk Assessment (VRA) workshop. The main purposes of the workshop were to share information on the Vulnerability and Risk Assessment identified by local leaders and stakeholders; influence the local leaders and stakeholders to take ownership of the DRR programme; understand Disaster Risk Reduction programme activities in Kishapu district and get support from the Government and local authorities.
- e) Strengthening Disaster Management Committees. Participants established strategies interventions in order to strengthens ward and village disaster management committee

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

- f) Supported community collective actions Mwigumbi Village with 65 mattresses 100 blankets, 4 water storage tanks of 2000lts each, and 1 mobile toilet with two partitions for evacuation.
- g) Provision of Education on business skills and entrepreneurship skills to Women and Youth VICOBA groups
- h) Support of documentation materials (50lag books 1000 saving books) to Women and Youth group of VICOBA GROUPS.
- i) Establishment of mitigation plans to six villages on Major hazard identified during VRA
- j) Construction of mobile toilets as one of preparedness and evacuation strategies. This is the first and unique innovation adopted to the community.
- k) REDESO coordinated 10 Civil society actors (CSA) 4 in Kishapu and 6 in Kibondo for grant facility for activities implementation.

**7.6 Project Name: Briquette Making Project**  
**Development Partner: US Embassy Department of Award**

**7.6.1 Project Objective**

The objective of this project is to capitalize on the previous Briquette manufacturing feasibility studies and pilots to establish and start briquette production in Nduta refugee camp.

**7.6.2 Project Location: Nduta Refugee Camp in Kibondo District**

During the implementation of the project the following achievement were realized.

- a) Construction of the Briquettes/Raw Materials Storage Facility with capacity to accommodate 50 tons of the raw materials.
- b) Construction of three brick kilns with capacity of 89kgs, 84kgs and 50kgs respectively of char powder production to facilitate the charring process.
- c) Construction of the drying parlor with capacity of drying 1 ton of readymade briquette at once.
- d) Procurement and Installation of Briquettes making machine locally sourced with capacity of producing 3 to 4 tons of briquettes

**7.7 Project Name: Solid Waste Management**  
**Development Partner: Oxfam**

**7.7.1 Project Objective**

To contribute on improving the refugees health through diversifying diets and create clean and safe environment that meet the Sphere standards which state that "people should be able to live in an environment that is uncontaminated by solid waste, and have the means to dispose off- their domestic waste conveniently and effectively".

**7.7.2 Project Location: Nduta Refugee Camp in Kibondo District**

For the period under report, the following were achieved:

- a) Construction of the waste collection centre.
- b) Recruitment of incentive workers to participate in the SWM project
- c) Created awareness and train refugee's community on collection and sorting of solid wastes;
- d) Train the refugees' community on the char powder making for charcoal briquette making process
- e) Installation of Briquettes making machine in Nduta camp.

**GOING CONCERN**

The Directors believe that the organization has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the organization is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new materials changes that may adversely impact the organization. The directors are also not aware of any materials non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the organization



**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**  
**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 operation 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 depended 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 reasonable assurance that the procedures in place are operating effectively, the Board assessed the internal control systems throughout the year ended December 31, 2018 and is of the opinion that they met accepted criteria.

**STATEMENT OF BOARD MEMBERS' RESPONSIBILITY**

The Board Members are responsible to ensure that REDESO prepares a report that gives a true and fair view of the operating results of the organization under the Non-Governmental Organization Act No. 24 of 2002.

The Board Members confirm that suitable accounting principles have been used and applied consistently; reasonable and prudent judgments and estimates have been made in the preparation of the project report. The Board Members also, confirm that applicable accounting standards have been followed and the financial statement has been prepared on a going concern basis. The Board Members are responsible to ensure that REDESO keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the project.

They are also, responsible for safeguarding the assets of REDESO and taking reasonable steps for prevention and detection of frauds, errors and other irregularities. The Board Members are also responsible for maintenance of adequate systems of internal

**EMPLOYEE'S WELFARE**

Management and staff relationships have been cordial throughout the year under review. There were no unresolved conflicts with the existing members of staff.

**PERSONS WITH DISABILITIES**

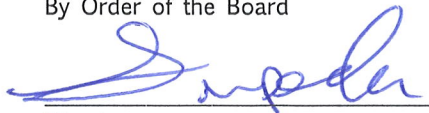
The organization does not discriminate disabled persons. Disabled persons are recruited for those vacancies that they are able to fill. All necessary assistance is availed to them.

**AUDITORS**

TMC Associates was appointed auditors of the organizational financial statements for the year ended December 31, 2019. They have expressed their willingness to continue in office and are eligible for re-appointment.

The financial statements set out on pages 13 to 35, which have been prepared on the going concern basis, were approved by the board of directors on 17<sup>th</sup> April 2021 and were signed on its behalf by:

By Order of the Board



Director



Director



RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019  
DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF RELIEF TO DEVELOPMENT SOCIETY.(REDESO)  
TANZANIA

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 a Professional Accountant to assist the Board of Directors/Governing Body/Management 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/Governing Body as under Directors Responsibility statement on an earlier page.

I CPA SAMWELI JULIUS MIDEKE being outsourced Accountant of RELIEF TO DEVELOPMENT SOCIETY (REDESO) TANZANIA hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31/12/2019 have been prepared in compliance with applicable accounting standards and statutory requirements. I thus confirm that the financial statements give a true and fair view position of RELIEF TO DEVELOPMENT SOCIETY (REDESO) TANZANIA as on that date and that they have been prepared based on properly maintained financial records.

Signed by:  .....

Position: Outsourced Accountant

NBAA Membership No.: GA 6778

Date: 5/4/2021 .....

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

Chairman,  
REDESO Board of Directors,  
P.O. Box 2621,  
Dar Es Salaam,  
TANZANIA.

**REPORT OF THE AUDIT OF FINANCIAL STATEMENTS**

We have audited the financial statements of RELIEF TO DEVELOPMENT SOCIETY (REDESO) TANZANIA which comprise the statement of financial position as at 31<sup>st</sup> December, 2019 and the statements of comprehensive income and cash flows for the year ended and notes to the financial statements.

**Opinion**

In our opinion, the accompanying financial statements give a true and fair view of the financial position of RELIEF TO DEVELOPMENT SOCIETY (REDESO) TANZANIA as of 31<sup>st</sup> December, 2019, and of its financial performance and his cash flows for the year ended in all material respects, in accordance with the International Financial Reporting Standards (IFRSs).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the business in accordance with the international Ethics Standards Board for Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements. Key audit matters are selected from the matters communicated with board members but are not intended to represent all matters that were discussed with them. Our audit procedures relating to these matters were designed in the context of our audit of the financial statements as a whole. Our opinion on the financial statements is not modified with respect to any of the key audit matters and we do not express an opinion on these individual matters.

We wish to report that we noted a lack of double entry system able to produce institutional financial statements. Draft reports were presented to auditors in the form of spreadsheets before they were consolidated. This situation makes finalization of the annual accounts cumbersome and slows down the audit process.

**Other information**

Management is responsible for the other information. The other information comprises the information included in the annual report, (but does not include the financial statements and our auditor's report thereon.) Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is no material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31.12.2019**

**Going Concern**

The financial statements have been prepared using the going concern basis of accounting. The use of this basis of accounting is appropriate unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so. As part of our audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the Institution financial statements financial statements is appropriate.

Management has not identified a material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern, and accordingly none is disclosed in the financial statements. Based on our audit of the financial statements, we also have not identified such a material uncertainty.

However, neither management nor the auditor can guarantee the institution ability to continue as a going concern.

**Responsibilities of the board of directors for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IFRS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Board members are responsible for overseeing the Organization's financial reporting process.

**Auditors' Responsibility**

Our responsibility as Auditors is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an audit opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

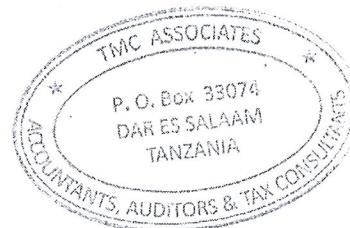
**Report on other legal and regulatory Requirements**

We wish to report that REDESO have delayed in respect of filling of annual return per the requirements of NGO Act.

**TMC ASSOCIATES (Certified Public Accountants)**

*M. Nshangeki*  
M. NSHANGEKI – (FCPA 678)  
MANAGING PARTNER

Date: 28/4/2020



**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDES)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

STATEMENTS OF FINANCIAL POSITION FOR THE YEAR ENDED 31/12/2019

Details	NOTE	31/12/2019	31/12/2018
<b>Non-Current Assets</b>			
Property, plant and equipment	3	376,672,352	409,142,810
Investment	4	1,250,000	1,250,000
<b>Total Non-Current Assets</b>		<b>377,922,352</b>	<b>410,392,810</b>
<b>Current Assets</b>			
Bank balances	5	506,486,807	554,029,137
Rental Debtors	6	117,459,241	84,893,357
<b>Total Current Assets</b>		<b>623,946,048</b>	<b>638,922,494</b>
<b>Total Assets</b>		<b>1,001,868,401</b>	<b>1,049,315,304</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity and Reserves</b>			
Capital Fund	7	448,696,194	436,947,360
Accumulated Fund		208,895,099	83,914,474
<b>Total Equity</b>		<b>657,591,293</b>	<b>520,861,834</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	8	344,277,108	528,453,470
<b>Total liability</b>		<b>344,277,108</b>	<b>528,453,470</b>
<b>Total Equity and Liabilities</b>		<b>1,001,868,401</b>	<b>1,049,315,304</b>

These financial statements were approved by the Board of Directors for issue on 17th April 2021 and were signed on their behalf by:

- 1) Name: ABEID KASAIZI Title: CEO Signature: [Signature]
- 2) Name: SEKEN M PONDIA Title: CHAIRMAN Signature: [Signature]

The notes on pages 18 to 34 form part of these financial statements, Independent auditors' report on page 11 to 12.



RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDES0)  
 DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019  
 STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2019

GRANTS RECEIVED	NOTE	31/12/2019	31/12/2018
Assistance to refugees and asylum seekers in camps and urban areas	11	2,013,821,082.00	2,156,322,063.00
Gender equity and economic empowerment for women and youth	12	84,000,000.00	100,000,000.00
DAFI Scholarship programme	13	677,994,988.94	445,420,000.00
Governance and innovation for strengthening sisal value chains OHK 2	14	-	52,906,000.00
Disaster Risk Reduction in the Great Lakes region-Kishapu	15	267,311,155.00	186,904,820.60
Disaster Risk Reduction in the Great Lakes region-Kibondo	16	258,697,217.00	162,136,595.15
Governance and innovation-OHK 3-Kishapu	17	67,291,603.00	92,468,000.00
Mtoto Mwerevu	18	-	19,684,690.00
SNV - KIBONDO	19	49,037,227.20	-
SWM-Kibondo	20	41,929,200.00	-
US Embassy Kibondo	21	45,680,000.00	-
OHK4 Income	22	55,200,301.00	-
Tanzania fund	23	100,799,586.00	-
LESS: UNSPENT GRANTS 2019	9	(334,612,908.04)	(118,995,153.91)
<b>NET GRANTS RECEIVED</b>		<b>3,327,149,452.10</b>	<b>3,096,847,014.84</b>
<b>SPENT GRANTS</b>			
Assistance to refugees and asylum seekers in camps and urban areas	11	1,988,294,427.18	2,150,889,279.00
Gender equity and economic empowerment for women and youth	12	83,901,713.00	99,939,799.90
DAFI Scholarship programme	13	512,716,302.00	401,784,842.00
Governance and innovation for strengthening sisal value chains OHK 2	14	-	52,906,000.00
Disaster Risk Reduction in the Great Lakes region-Kishapu	15	185,005,209.69	186,850,711.84
Disaster Risk Reduction in the Great Lakes region-Kibondo	16	215,147,723.03	159,968,822.00
Governance and innovation-OHK 3-Kishapu	17	67,110,066.00	25,026,860.00
Mtoto Mwerevu	18	-	19,480,699.54

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

*Statement of Income And Expenditure continues next page.....*

*-----Statement of Income and Expenditure continues from previous page*

SNV - KIBONDO	19	49,024,863.20	-
SWM-Kibondo	20	41,863,000.00	-
US Embassy Kibondo	21	41,016,672.00	-
OHK4 Income	22	42,297,495.00	-
Tanzania fund	23	100,771,981.00	
TOTAL SPENT GRANTS		3,327,149,452.10	3,096,847,014.28
SUPLUS/DEFICITY	A	-	0.56
OTHER INCOMES			
Local income sources	10	58,242,915.70	81,610,371.44
TOTAL OTHER INCOME		58,242,915.70	81,610,371.44
OTHER EXPENDITURES			
REDESO Local expenses	24	34,045,474.52	44,555,209.00
SUPLUS/DEFICITY FOR THE YEAR	B	24,197,441.18	37,055,162.44
NET SUPLUS FOR THE YEAR	A&B	24,197,441.18	37,055,163.00

The notes on pages 18 to 34 form part of these financial statements. Independent auditors' report on pages 11 to 12.

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

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

Particulars	Capital Fund	Accumulated Fund	Total Equity
Opening Balance 01.01.2018	469,417,817	46,859,311	516,277,128
Depreciation for the year	(32,470,457)		(32,470,457)
Net Income/ (loss) for the year		37,055,163	37,055,163
Closing balance 31.12.2018	436,947,360	83,914,474	520,861,834
Opening Balance 01.01.2019	436,947,360	83,914,474	520,861,834
Prior year Adjustments	44,219,291	100,783,184	145,002,475
Depreciation for the year	(32,470,457)		(32,470,457)
Net Income/ (loss) for the year		24,197,441	24,197,441
Closing balance 31.12.2019	448,696,194	208,895,099	657,591,293

The notes on pages 18 to 34 form part of these financial statements. Independent auditors' report on pages 11 to 12.



RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

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

INDIRECT METHOD	31/12/2019	31/12/2018
Cash flow from operating activities		
Surplus for the year	24,197,441	37,055,163
Cash flow before movement in working capital	24,197,441	37,055,163
Movement in working capital		
Increase or decrease in trade and other receivables	(32,565,884)	(18,392,535)
Increase or decrease in deposit	-	-
Contractual commitments	(191,480,561)	(12,160,411)
Increase or decrease in Payable	7,304,200	(121,281,572)
Net cash outflow from operating activities A	(192,544,803)	(114,779,355)
Cash flow from investing activities		
Acquisition of fixed asset	-	-
Disposal of fixed asset	-	-
Net cash flow from investment activities B		
Cash flow from financing activities		
Transfer to /from accumulated funds	145,002,474	
Net cash inflow from financing activities C	145,002,474	-
Cash and cash equivalent during the year A+B+C	(47,542,329)	(114,779,355)
Cash and cash equivalent at the beginning of the year	554,029,137	668,808,492
Cash and cash equivalent at the End of the year	506,486,807	554,029,137

The notes on pages 18 to 34 form part of these financial statements. Independent auditors' report on pages 11 to 12.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**NOTE 1: ACCOUNTING POLICIES**

The principal accounting policies applied in the preparation of these financial statements are set out below.

**1.1 Basis of Preparation**

The financial statements have been prepared on the going concern basis in accordance with, and in compliance with, International Financial Reporting Standards ("IFRS") and International Financial Reporting Interpretations Committee ("IFRIC") issued and effective at the time of preparing these financial statements and the Non-Governmental Organization Act No. 24 of 2002.

The financial statements have been prepared on the historic cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Tanzania shillings, which is the organization's functional currency. These accounting policies are consistent with the previous period.

**1.2 Significant Judgments and Sources of Estimation Uncertainty**

The preparation of financial statements in conformity with IFRS requires management, from time to time, to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, Income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

**Key Sources of Estimation Uncertainty**

**1.2.1 Trade Receivables**

The organization assesses its trade receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the organization makes judgments as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from the financial asset.

**1.2.2 Impairment Testing**

The organization reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determines the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an Individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

**1.2.3 Useful Lives of Property, Plant and Equipment**

Management assesses the appropriateness of the useful lives of property, plant and equipment at the end of each reporting period. The useful lives of office and computer equipment are determined based on organization replacement policies for the various assets. Individual assets within these classes, which have a significant carrying amount, are assessed separately to consider whether replacement will be necessary outside of normal replacement parameters. The useful life of equipment is assessed annually based on factors including wear and tear, technological obsolescence and usage requirements.

When the estimated useful life of an asset differs from previous estimates, the change is applied prospectively in the determination of the depreciation charge.

**1.2.4 Provisions**

Provisions are inherently based on assumptions and estimates using the best information available.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**1.3 Property, Plant and Equipment**

Property, plant and equipment are tangible assets which the organization holds for its own use or for rental to others and which are expected to be used for more than one year. An item of property, plant and equipment is recognized as an asset when it is probable that future economic benefits associated with the item will flow to the organization, and the cost of the item can be measured reliably. Property, plant and equipment is initially measured at cost. Cost includes all of the expenditure which is directly attributable to the acquisition or construction of the asset, including the capitalization of borrowing costs on qualifying assets and adjustments in respect of hedge accounting, where appropriate.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated.

Residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the organization. Leased assets are depreciated in a consistent manner over the shorter of their expected useful lives and the lease term. Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognized. The depreciation rates of items of property, plant and equipment have been assessed as follows:

Depreciation of fixed assets	Rate
The following are the rates for depreciation of fixed assets:	
Land and buildings	4%
Office furniture	10%
Office machinery and equipment	10%
Motor vehicles	10%
Motor cycles	10%
Working equipment	10%

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting year. If the expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate. The depreciation charge for each year is recognized in profit or loss; (unless it is included in the carrying amount of another asset.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, and impairment loss is recognized immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the de-recognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any and the carrying amount of the item, is included in profit or loss when the item is derecognized.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

**1.4 Financial Instruments**

**1.4.1 Trade and Other Receivables**

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortized cost using the effective interest rate method. Appropriate allowances for estimated irrecoverable amounts are recognized in profit or loss when there is objective evidence that the asset is impaired. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganization, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade

Receivable is impaired. The allowance recognized is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognized in profit or loss within operating expenses. When a trade receivable is uncollectable, it is written off against the allowance account for trade receivables. Subsequent recoveries of amounts previously written off are credited against operating expenses in profit or loss. Trade and other receivables are classified as loans and receivables.

**1.4.2 Trade and other Payables**

Trade payables are initially measured at fair value, and are subsequently measured at amortized cost, using the effective interest rate method.

**1.4.3 Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

**1.5 Leases**

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

**1.5.1 Operating Leases-Lessee**

Operating lease payments are recognized as an expense on a straight-line basis over the lease term. The difference between the amounts recognized as an expense and the contractual payments are recognized as an operating lease asset. This liability is not discounted.

Any contingent rents are expenses in the period they are incurred.

**1.5.7 Impairment of Assets**

The organization assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the organization estimates the recoverable amount of the asset.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

An impairment loss of assets carried at cost less any accumulated depreciation or amortization is recognized immediately in profit or loss. Any impairment loss of a revalued asset is treated as evaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognized in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset other than goodwill attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortization other than goodwill is recognized immediately in profit or loss. Any reversal or an impairment loss of a revalued asset is treated as a revaluation increase.

#### **1.6 Share Capital and Equity**

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

#### **1.7 Employee Benefits**

##### **1.7.1 Short-term Employee Benefits**

The cost of short-term employee benefits, (those payable within 12 months after the services is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognized in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognized as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of profit sharing and bonus payments is recognized as an expense when there is a legal or constructive obligation to make such payments as a result to past performance.

##### **1.7.2 Define Contribution Plans**

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due. The organization contributes to the NNSF and PPF Funds. The organization's obligations under the schemes are limited to specific contributions from time to time. The organization's contributions to the schemes are charged to the Income statement in the period in which they relate.

#### **1.8 Provision and Contingencies**

Provisions are Recognized When:

- The organization has a present obligation as result of a past event;
- It is probable that an outflow of resources embodying economic benefits will be required to settle the obligations; and
- A reliable estimate can be made of the obligations.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all of the expenditure required settling a provision is expected to be reimbursed by another party, the reimbursement shall be recognized when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognized for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognized for future operating losses.

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

If the entity has a contract that is onerous, the present obligation under the contract shall be recognized and measured as a provision.

#### 1.9 Revenue

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognized by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to organization;
- And
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of service cannot be estimated reliably, revenue shall be recognized only to the extent of the expenses recognized that are recoverable.

#### 1.10 Accounting for grants

Grants are recognized as income but only to the extent of expenditure incurred out of it. The unspent balance is shown as liability in the statement of financial position and in the Income and Expenditure account the unspent balance is deducted from the grant received and is returned to the donor. This matches the amount of the grant (income) and the expenditure related to it.

Grants received for procurement of Fixed Assets are not recognized as income but as capital grant and credited directly to balance sheet. The corresponding depreciation charged to the relevant assets is set off against the capital grant.

#### NOTE: 2 NEW STANDARDS AND INTERPRETATIONS

The reporting framework, IFRS, was updated in 2019 by issuing new standards and pronouncements that restated or modified the accounting treatment of some activities and transactions relevant to financial reporting. Some of these changes and updates were not relevant to RELIEF TO DEVELOPMENT SOCIETY, TANZANIA but they were as follows; -

Code	Title	Effective Date
IFRS 16	Leases	1 <sup>st</sup> January 2019

#### *IFRS 16; Revenue from Contracts with Customers*

IFRS 16 specifies how an IFRS reporter will recognize, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17

The 2019 financial statements there were no transactions requiring RELIEF TO DEVELOPMENT SOCIETY, TANZANIA to comply with IFRS 16.

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

NOTE 3: NON-CURRENT ASSETS SCHEDULE SUMMARY

	Land & Buildings	Office Furniture	Office Machinery and equipment	Motor Vehicles	Motor Cycles	Working Equipment	Total
COST	TZS	TZS	TZS	TZS	TZS	TZS	TZS
At 1.1.2019	686,704,669	40,018,164	66,922,770	114,417,570	35,233,000	15,000,000	958,296,173
Additions/ (Disposal)	-	-	-	-	-	-	-
At 31.12.2019	686,704,669	40,018,164	66,922,770	114,417,570	35,233,000	15,000,000	958,296,173
DEPRECIATION							
At 1.1.2019	294,345,278	23,234,746	66,922,770	114,417,570	35,233,000	15,000,000	549,153,363
Charge for the year	27,468,187	5,002,271					32,470,457
At 31.12.2019	321,813,464	28,237,016	66,922,770	114,417,570	35,233,000	15,000,000	581,623,821
NET BOOK VALUE							
At 31.12.2019	364,891,205	11,781,148		-	-	-	376,672,352
At 31.12.2018	392,359,391	16,783,418		-	-	-	409,142,810
RATE	4.0%	12.5%	12.5%	12.5%	25.0%	12.5%	

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

NOTE 4	INVESTMENT	31/12/2019	31/12/2018
	This consists of 5,000 shares of TZS 250/= in NICO	1,250,000	1,250,000

NOTE 5	BANK BALANCES	31/12/2019	31/12/2018
	CRDB Holland house (OXFAM) TZS	502,309.12	76,840,667
	NBC Corporate branch (UNHCR) DAFI	205,786,888.41	333,049,286
	NBC Corporate branch (UNHCR) Urban	38,682,223.12	10,214,772
	CRDB Shinyanga Branch (OXFAM)	103,096,432.43	34,721,650
	NMB Kibondo (OXFAM)	76,779,278.50	90,497,791
	NMB Kibondo (UNHCR)	65,730,468.14	304,640
	NMB Ngara (UNHR)	-	10,425
	DTB DSM Rent account	804,248.10	4,128,604
	NMB DSM- General account	1,104,345.98	4,057,311
	Mtoto Mwerevu	6,184,141.97	203,990
	REDESO Education Account-Kibondo	7,816,471.68	
	<b>TOTAL</b>	<b>506,486,807.45</b>	<b>554,029,137</b>

NOTE 6	RENT RECEIVABLE	31/12/2019	31/12/2018
	Kepoco	58,695,495.95	53,495,728
	Tanzania Mult-consult	11,870,312.00	9,928,952
	Galaxy project	3,800,207.00	448,152
	TMCA	14,962,547.75	11,185,789
	KUYELA	14,521,353.30	9,386,584
	DESIGN	1,652,736.00	-
	AVOTICK LTD	3,800,207.00	448,152
	CLASSIC	4,091,685.00	-
	KAMU	4,064,697.00	-
	<b>TOTAL</b>	<b>117,459,241.00</b>	<b>84,893,357</b>

NOTE 7	CAPITAL FUND	31/12/2019	31/12/2018
	Capital fund is increased by capital grants from donors and is reduced by depreciation on non-current assets as indicated below:		
	Balance at 31.12.2018	469,417,817.00	469,417,817
	Prior year adjustment	44,219,293.54	-
	Accumulated Depreciation	(101,996,079.72)	(32,470,457)
	<b>Balance at 31.12.2019</b>	<b>411,641,030.82</b>	<b>436,947,360</b>



**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

NOTE 8	ACCOUNTS PAYABLES	31/12/2019	31/12/2018
	Audit fee payables	9,664,200.00	2,360,000
	Contractual Commitments (Annexed)	334,612,908.04	526,093,469
	<b>TOTAL</b>	<b>344,277,108.04</b>	<b>528,453,469</b>

NOTE 9	UNSPENT FUNDS (IS)	31/12/2019	31/12/2018
	DAFI	165,278,686.94	43,635,158
	URBAN	25,526,654.82	5,432,784
	DRR Kishapu	82,305,945.31	54,109
	DRR Kibondo	43,549,493.97	2,167,773
	Governance and innovation OHK 3	181,537.00	67,441,140
	Governance and innovation OHK 4	12,902,806.00	-
	SNV - KIBONDO	12,364.00	-
	Tanzania Fund	27,605.00	-
	Gender & Equity Empowerment	98,287.00	-
	US Embassy Kibondo	66,200.00	-
	SWM-Kibondo	4,663,328.00	-
	<b>TOTAL</b>	<b>334,612,908.04</b>	<b>118,730,964</b>
	The terms of all the grants received during the year require that all unspent grant funds at the financial year end remain the property of the donors and be treated as a repayment due to the donors on the statement of financial position.		

**NOTE 10 LOCAL INCOME**

Particulars	31/12/2019	31/12/2018
AVOTIC Limited rent	3,352,055.00	2,416,020.00
CLASSIC rent	8,224,781.00	3,355,380.00
DESIGN Rent	6,652,736.00	4,907,040.00
GALAX rent	3,352,055.00	2,416,020.00
KEPCO rent	5,199,767.95	16,811,280.00
KUYELA rent	5,134,769.30	3,716,880.00
TMCA rent	6,136,759.75	8,896,080.00
TMCL rent	3,941,360.00	5,752,080.00
KAMU	4,064,697.00	2,936,040.00
Rental Income	46,058,981.00	51,206,820.00
<b>Other local income</b>		
Sale of Coastal/Bus	-	20,300,000.00
Miscellaneous Income	-	10,103,552.00

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019**

Sale of furniture	11,933,934.70	-
Sale of Office Table	250,000.00	-
Total Note10B · Other local income	12,183,934.70	30,403,552.00
Total Note 10 · Local income sources	58,242,915.70	81,610,372.00

**NOTE 11: ASSISTANCE TO REFUGEES AND ASYLUM SEEKERS**

Details	Jan - Dec 19	Budget	Over Budget	% of Budget
<b>Income</b>				
<b>Note11 · Assistance to Refugees &amp; asylum seekers</b>				
11 B · 417-Alternative renewable energy	232,525,400.00	232,525,400.00	0.00	100.0%
11C · 418 Cash grants or Vouchers	654,328,620.28	828,932,800.00	174,604,179.72	78.94%
11D · 420 Lifelong learning opportune	266,696,830.40	68,520,600.00	198,176,230.40	389.22%
11E · 512 Forest protection/develop.	860,270,231.32	883,842,282.00	23,572,050.68	97.33%
<b>Total · Assistance to Refugees &amp; asylum seekers</b>	<b>2,013,821,082.00</b>	<b>2,013,821,082.00</b>	<b>0.00</b>	<b>100.0%</b>

<b>Expenses</b>				
<b>Note11B · Assistance 2 Refugees &amp; Asylum</b>				
11 BB · 417 Alternative renewable Ex	233,966,150.00	233,966,150.00	0.00	100.0%
11BC · 418 Cash grants or voucher Ex	803,548,147.00	803,548,147.00	0.00	100.0%
11BD · 420 Lifelong learning opp. Expe	68,520,600.00	266,696,830.00	198,176,230.00	25.69%
11BE · 512 Forest protection expenses	882,259,530.18	882,259,530.18	0.00	100.0%
<b>Total Note11B · Assistance 2 Refugees &amp; Asylum seekers</b>	<b>1,988,294,427.18</b>	<b>2,186,470,657.18</b>	<b>198,176,230.00</b>	<b>90.94%</b>
Unspent/(Deficit)	<b>25,526,654.82</b>	<b>172,649,575.18</b>	<b>198176230</b>	<b>(0.15)</b>

Income	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>Note 12 · Empowerment 4 Women &amp; Youth</b>	<b>84,000,000.00</b>	<b>84,000,000.00</b>		

<b>Expenses</b>				
<b>Note12B · Empowerment for Women&amp; Youth</b>				
IF 1.1 · Sensitize farmers on stage 5&6	8,960,000.00	9,020,000.00	-60,000.00	99.34%
IF 2.1 · Support development of business	4,067,000.00	4,069,748.00	-2,748.00	99.93%
IF 2.2 · Mentoring and coaching enterpre	2,750,000.00	2,750,000.00	0.00	100.0%
IF 2.3 · Facilitate learning visit	2,720,000.00	2,720,000.00	0.00	100.0%
IF 2.4 · Provide back up business techni	2,860,000.00	2,860,000.00	0.00	100.0%
IF 2.5 · Support completion of business	5,890,000.00	5,899,337.00	-9,337.00	99.84%
IF 3.1 · Support women and youth enterp	2,580,000.00	2,580,000.00	0.00	100.0%
IF 3.2 · Transform saving schemes	7,610,000.00	7,290,000.00	320,000.00	104.39%
IF 3.3 · Support sensitization of women	2,580,000.00	2,580,000.00	0.00	100.0%

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDES)**  
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IF 4.1 · Conduct district budget	2,145,000.00	2,145,000.00	0.00	100.0%
IF 4.2 · Support women and youth enterpr.	3,570,000.00	3,560,000.00	10,000.00	100.28%
IF 5.1 · Encourage and Mentor successful	2,710,000.00	2,728,000.00	-18,000.00	99.34%
IF 5.2 · women and youth with government	3,130,000.00	3,430,000.00	-300,000.00	91.25%
IF 5.3 · Develop entrepreneurship skills	4,200,000.00	4,200,000.00	0.00	100.0%
IF 6.0 · Field follow up and documents	450,000.00	450,000.00	0.00	100.0%
IF 7.0 · Salaries	24,982,567.00	24,977,507.00	5,060.00	100.02%
IF 7.1 · Admin cost -Bank charges	2,697,146.00	2,740,408.00	-43,262.00	98.42%
<b>Total Empowerment for Women&amp; Youth</b>	<b>83,901,713.00</b>	<b>84,000,000.00</b>	<b>-98,287.00</b>	<b>99.88%</b>
Unspent/(Deficit)	98,287.00	-		

**NOTE 13 DAFI SCHOLARSHIP PROGRAMME**

Details	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
92BAF · Extension of Scholarship Income	677,994,988.9 4	677,994,988.9 4	0.00	100.0%
<b>Total 13 · DAFI Scholarship Programme</b>	<b>677,994,988.9 4</b>	<b>677,994,988.9 4</b>	<b>0.00</b>	<b>100.0%</b>

**Expenses**

**92BAF B · Extension of scholarship Expense**

611150c · Cash assist 4 Basic needs Exp.	50,995,000.00	80,490,000.00	-29,495,000.00	63.36%
611250d · Cash assist for Shelter, Housing	35,321,950.00	25,040,000.00	10,281,950.00	141.06%
611350B · Cash assist for food	119,200,000.0 0	142,200,000.0 0	-23,000,000.00	83.83%
612440B · Cash assist for Education	183,081,509.0 0	301,010,000.9 4	117,928,491.94	60.82%
613050B · Cash assist for health	4,994,600.00	7,730,802.00	-2,736,202.00	64.61%
622300B · Partner personnel cost National	21,600,000.00	21,600,000.00	0.00	100.0%
631200B · Office - Maintenance	1,347,200.00	1,500,000.00	-152,800.00	89.81%
632100B · Vehicle Maintenance expense	2,961,000.00	2,500,000.00	461,000.00	118.44%
632500B · Other equipment Maintenance	2,489,000.00	2,500,000.00	-11,000.00	99.56%
634100B · Communication-Telecommunication	5,640,110.00	5,400,000.00	240,110.00	104.45%
635100B · Utilities - Electricity	4,320,000.00	3,600,000.00	720,000.00	120.0%
635200B · Utilities-Water expenses	414,784.00	420,000.00	-5,216.00	98.76%
637300B · Fuel for Vehicles-Others Expense	2,545,221.00	2,552,000.00	-6,779.00	99.73%
639100B · Bank Charges- Partners Expense	2,405,628.00	1,920,000.00	485,628.00	125.29%
639450 · Other Operating Expense	19,373,250.00	22,632,186.00	-3,258,936.00	85.6%
657100B · Stationery & Office supplies Exp	3,243,150.00	3,500,000.00	-256,850.00	92.66%
665200B · Partner travel Expense	30,407,200.00	30,000,000.00	407,200.00	101.36%
692100B · Seminar and workshops expense	22,376,700.00	23,400,000.00	-1,023,300.00	95.63%
<b>Total 92BAF B · Extension of scholarship Expense</b>	<b>512,716,302.0 0</b>	<b>677,994,988.9 4</b>	<b>165,278,686.94</b>	<b>75.62%</b>

**NOTE 15: DISASTER RISK REDUCTION-KSHAPU**

	Jan - Dec 19	Budget	Over Budget	% of Budget
<b>Income</b>				
DRR-Kishapu CSA	82,010,000.00	82,010,000.00	0.00	100.0%
DRR.K · Disaster Risk Reduction - Kishapu	185,301,155.00	185,301,155.00	0.00	100.0%
<b>Total · DISASTER RISK REDUCTION-KSHAPU</b>	<b>267,311,155.00</b>	<b>267,311,155.00</b>	<b>0.00</b>	<b>100.0%</b>

**RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)**  
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**Note15B · Disaster Risk Reduction-Kishapu**

S1 · Monitoring and follow-up	2,120,000.00	7,200,000.00	-5,080,000.00	29.44%
S1506B · Radio programs-local radio stat	2,280,000.00	2,280,000.00	0.00	100.0%
S1510B · Mobile phone running costs	5,315,000.00	5,553,500.00	-238,500.00	95.71%
S1512B · IEC Material	3,215,000.00	3,225,000.00	-10,000.00	99.69%
S1520B · Rehabilitation of Storage	12,421,489.60	12,431,320.00	-9,830.40	99.92%
S1525B · Engineering /Extension services	2,140,000.00	2,140,000.00	0.00	100.0%
S1527B · Drought seeds and tools-Kishapu	6,524,730.00	6,514,730.00	10,000.00	100.15%
S1530B · Water Diversion, Drainage	4,875,000.00	19,500,000.00	14,625,000.00	25.0%
S1533B · Community owned food storage	25,335,000.00	32,692,656.00	-7,357,656.00	77.49%
S1537B · Contribution to Procurement	4,500,000.00	4,500,000.00	0.00	100.0%
S1802B · Establishing (reactivating)	1,008,000.00	1,008,000.00	0.00	100.0%
S1805B · Strengthen district governance	2,544,000.00	2,550,000.00	-6,000.00	99.77%
S1810B · Business skills training and ma	2,900,000.00	2,946,000.00	-46,000.00	98.44%
S1812B · REDESO Staff and selected members	8,865,000.00	8,865,800.00	-800.00	99.99%
S1903B · Trainings on the identification	5,465,000.00	5,465,000.00	0.00	100.0%
S1904B · Support to district gender/prot	1,700,000.00	1,700,000.00	0.00	100.0%
S2B · Logistic and Transport	8,796,500.00	8,800,000.00	-3,500.00	99.96%
S2BB · Administration Cost	12,457,518.09	11,950,000.00	507,518.09	104.25%
S4B · Partner Personnel	41,075,150.00	41,075,149.00	1.00	100.0%

**S5B · Civil Society Actors (CSAs)**

AICT Aids Clinic	5,326,822.00	29,005,000.00	23,678,178.00	18.37%
Kivulini Women's right	14,005,900.00	19,808,000.00	-5,802,100.00	70.71%
Media (RFA & Faraja)	5,590,600.00	18,435,000.00	12,844,400.00	30.33%
REDESO inception meeting	600,000.00	630,000.00	-30,000.00	95.24%
Tanganyika Christian Refugee	5,944,500.00	14,132,000.00	-8,187,500.00	42.06%
<b>Total S5B · Civil Society Actors (CSAs)</b>	<b>31,467,822.00</b>	<b>82,010,000.00</b>	<b>50,542,178.00</b>	<b>38.37%</b>
<b>Total Note15B · Disaster Risk Reduction-Kishapu</b>	<b>185,005,209.69</b>	<b>262,407,155.00</b>	<b>77,401,945.31</b>	<b>70.5%</b>

**Note 16: Disaster Risk Reduction-KBD**

Income				
Details	Jan - Dec 19	Budget	Over Budget	
DRR-Kibondo CSAs	80,000,000.00	80,000,000.00	0.00	
DRR · Disaster Risk Reduction-Kibondo	178,697,217.00	178,697,217.00	0.00	
<b>Total · Disaster Risk Reduction-KBD</b>	<b>258,697,217.00</b>	<b>258,697,217.00</b>	<b>0.00</b>	

**Expenses**

· Disaster Risk Reduction-Kibondo	Jan - Dec 19	Budget	Over Budget	
S1505D · Radio programs-local radio	3,360,000.00	3,794,482.00	-434,482.00	
S1510D · Mobile phone running cost	926,000.00	1,720,000.00	-794,000.00	
S1511D · IEC Material	1,775,000.00	1,750,000.00	25,000.00	
S1520D · Rehabilitation of Storage facilities	1,976,000.00	2,000,000.00	-24,000.00	
S1523D · Support collective Community	0.00	3,023,797.00	-3,023,797.00	

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S1525D · Engineering services support to	975,000.00	975,000.00	0.00
S1533D · Community owned food storage Fa	50,262,730.50	50,268,367.00	-5,636.50
S1535D · Storage & Packaging materials	8,000,000.00	8,000,000.00	0.00
S1537D · Contribution to Procurement for	4,389,000.00	13,500,000.00	-9,111,000.00
S1802D · Establishing Disaster Committee	632,000.00	675,000.00	-43,000.00
S1805D · Strengthen governance and accountability	2,804,500.00	3,865,000.00	-1,060,500.00
S1807D · Trainings Leaders and Women CBO	0.00	1,117,500.00	-1,117,500.00
S1812D · Village exchange visits	6,260,000.00	6,285,000.00	-25,000.00
S1903D · Trainings on the identification	2,740,500.00	3,383,750.00	-643,250.00
S1905D · Support to district gender prot	4,875,000.00	5,200,000.00	-325,000.00
S2001D · Vehicle Rental-Hardtop (includ	24,990,000.00	25,200,000.00	-210,000.00
S2301D · Office equipment and office fur	200,000.00	200,000.00	0.00
S2304D · Bank Transaction costs	326,400.00	400,000.00	-73,600.00
S2400D · Internet network materials and	800,000.00	800,000.00	0.00
S2500D · Office equipment and stationeries	200,000.00	200,000.00	0.00
S4107D · Program Coordinators (partner	2,870,340.00	2,609,400.00	260,940.00
S4108D · Community DRR Officers (partner	17,600,000.00	16,000,000.00	1,600,000.00
S4110D · Assistant Accountant (Partners)	3,538,486.53	2,337,660.00	1,200,826.53
S4111D · HR & Admin Officer (Partners)	12,233,766.00	12,000,000.00	233,766.00
S4112D · MEAL Assistants (Partners)	14,300,000.00	13,000,000.00	1,300,000.00
<b>Total DRR-EXP · Disaster Risk Reduction-Kbd Exp</b>	<b>166,034,723.03</b>	<b>178,304,956.00</b>	<b>-12,270,232.97</b>

**S5 · CIVIL SOCIETY ACTORS(CSAs)**

S5 1 · KIVULINI	2,310,000.00	12,594,000.00	-10,284,000.00
S5 2 · TCRS	8,232,000.00	8,300,000.00	-68,000.00
S5 3 · KIPAFO	5,483,000.00	10,259,000.00	-4,776,000.00
S5 4 · BABA WATOTO	4,516,000.00	10,692,000.00	-6,176,000.00
S5 5 · CARITAS	21,960,000.00	24,280,000.00	-2,320,000.00
S5 6 · KIEMA	5,880,000.00	10,980,000.00	-5,100,000.00
S5 7 · REDESO	732,000.00	2,895,000.00	-2,163,000.00
<b>Total S5 · CIVIL SOCIETY ACTORS(CSAs)</b>	<b>49,113,000.00</b>	<b>80,000,000.00</b>	<b>-30,887,000.00</b>
<b>Total Disaster Risk Reduction-Kibondo Expenses</b>	<b>215,147,723.03</b>	<b>258,304,956.00</b>	<b>-43,157,232.97</b>

**NOTE 17: Governance&innovation-OHK3-Kishapu**

**Income**

Details	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
· Governance&innovation-OHK3-Kishapu	67,291,603.00	67,291,603.00	0.00	100.0%

**Governance & Innovation OHK 3 -Kishapu-  
Expenses**

5B · ADMINISTRATION	17,182,603.00	17,182,603.00	0.00	100.0%
H.1.1.1 · Capacity building to market ass	-32,000.00	0.00	-32,000.00	100.0%
H.1.1.2 · Assess and link District market	8,500.00	8,500.00	0.00	100.0%
H.1.1.3 · Support successful women entre.	2,780,000.00	2,780,000.00	0.00	100.0%
H.1.1.4 · Support market association	3,196,000.00	3,196,000.00	0.00	100.0%
H.1.2.1 · Facilitate coordination meeting	3,225,000.00	3,225,000.00	0.00	100.0%
H.1.2.2 · Support joint review and plans	3,120,000.00	3,120,000.00	0.00	100.0%

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H.1.2.3 · Organize stakeholder meeting	2,750,000.00	2,750,000.00	0.00	100.0%
H.2.1.1 · Train selected small farmers	2,700,000.00	2,700,000.00	0.00	100.0%
H.2.1.2 · Orient farmers on sharing	3,610,000.00	3,610,000.00	0.00	100.0%
H.2.1.3 · Teach famers to select key issu	215,000.00	215,000.00	0.00	100.0%
H.2.1.4 · Support REDESO to development	5,490,000.00	5,490,000.00	0.00	100.0%
H.3.1.1 · Popularize and support market	2,930,000.00	2,930,000.00	0.00	100.0%
H.3.1.2 · Improve the quality of animal	5,760,000.00	5,760,000.00	0.00	100.0%
H.3.1.3 · Link the Association Sisal	950,000.00	950,000.00	0.00	100.0%
H.3.1.4 · Adopt greenhouse technology	3,867,500.00	3,867,500.00	0.00	100.0%
H.4.1.1 · Conduct planning meeting	2,432,463.00	2,582,000.00	-149,537.00	94.21%
H.4.1.2 · Conduct TOT training to district	1,890,000.00	1,890,000.00	0.00	100.0%
H.4.1.3 · Support implementation stage 5&	5,035,000.00	5,035,000.00	0.00	100.0%
<b>Total Note17B · Governance &amp; Innovation OHK 3 -Kisha</b>	<b>67,110,066.0 0</b>	<b>67,291,603.0 0</b>	<b>-181,537.00</b>	<b>99.73%</b>

**Note 19**

**SNV - KIBONDO**

Details	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>SNV - KIBONDO-Income received</b>	49,037,227.20	49,037,227.20	0.00	100.0%
<b>Sn100 · SNV-Raising trees-Nduta camp</b>				
Assistant Finance Officer 15%	748,831.14	749,831.14	-1,000.00	99.87%
Collection of Nursery Ingredients	8,700,000.00	8,703,864.00	-3,864.00	99.96%
Costs for Casual Labor	4,500,000.00	4,500,000.00	0.00	100.0%
Nursery Supervisor 28%	976,000.02	976,000.02	0.00	100.0%
Procurement of Materials (TOOL)	18,000,000.00	18,000,000.00	0.00	100.0%
Procurement of Tree Seeds	13,500,000.00	13,500,000.00	0.00	100.0%
Program Manager 15%	1,535,545.02	1,535,545.02	0.00	100.0%
Senior Camp Leader 15%	1,012,987.02	1,012,987.02	0.00	100.0%
Stationary	51,500.00	60,000.00	-8,500.00	85.83%
<b>Total Sn100 · SNV-Raising trees-Nduta camp</b>	<b>49,024,863.20</b>	<b>49,038,227.20</b>	<b>-13,364.00</b>	<b>99.97%</b>

**Note 20 SOLID WASTE MANAGEMENT (SWM)-KIBONDO**

Detail	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
SWM-Kibondo Income received	41,929,200.0 0	91,345,502.0 0	- 49,416,302.00	45.9%

**1120SWM · SOLID WASTE MANAGEMENT-KIBONDO**

20-InCountryManagement&Supports	0.00	2,400,000.00	-2,400,000.00	0.0%
Ass Adm and Logistic	461,280.00	605,430.00	-144,150.00	76.19%
Ass Finance Officer	461,280.00	807,240.00	-345,960.00	57.14%
Assessment, Monitoring and Evaluat	1,836,000.00	2,800,000.00	-964,000.00	65.57%
Assistant MEAL Officer	461,280.00	749,580.00	-288,300.00	61.54%
Briquettes Machine Installation	5,500,000.00	8,110,000.00	-2,610,000.00	67.82%

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Data Base Manager	720,000.00	1,080,000.00	-360,000.00	66.67%
Field Officer Nduta	461,280.00	691,920.00	-230,640.00	66.67%
Firewood Supervisor	382,880.00	493,830.00	-110,950.00	77.53%
Hiring of Incentive workers	1,320,000.00	3,465,000.00	-2,145,000.00	38.1%
MEAL Officer	520,000.00	780,000.00	-260,000.00	66.67%
Operation costs pro rated	849,000.00	11,115,000.00	10,266,000.00	7.64%
Procurement Officer	520,000.00	780,000.00	-260,000.00	66.67%
Project Coordinator	720,000.00	1,200,000.00	-480,000.00	60.0%
Project Manager Env Conservation	648,000.00	1,080,000.00	-432,000.00	60.0%
Project Officer Energy	936,000.00	1,170,000.00	-234,000.00	80.0%
Project Officer Env.Edu	520,000.00	780,000.00	-260,000.00	66.67%
Purchasing of recycle bins	12,000,000.00	13,250,000.00	-1,250,000.00	90.57%
Salary 4 One Staff (Supervisor)	3,844,000.00	6,727,000.00	-2,883,000.00	57.14%
Senior Camp Officer Nduta.	520,000.00	780,000.00	-260,000.00	66.67%
Solid Waste Collection points	8,612,000.00	29,650,502.00	21,038,502.00	29.05%
Training Community on the SWM	570,000.00	2,830,000.00	-2,260,000.00	20.14%
<b>Total 1120SWM · SOLID WASTE MANAGEMENT-KIBONDO</b>	<b>41,863,000.00</b>	<b>91,345,502.00</b>	<b>-49,482,502.00</b>	<b>45.83%</b>

Note 21 US Embassy-Kibondo

Details	Jan - Dec 19	Budget	Over Budget	% of Budget
US Embassy Kibondo income	45,680,000.00	57,100,000.00	-11,420,000.00	80.0%

US Embassy fund expenditures

Briquette machine procurement	16,000,000.00	16,000,000.00	0.00	100.0%
Briquette/raw materials storage	3,553,500.00	4,000,000.00	-446,500.00	88.84%
Char kilns fabrication	952,000.00	952,000.00	0.00	100.0%
Crushing Machine	4,000,000.00	4,000,000.00	0.00	100.0%
Drying parlor	298,000.00	298,000.00	0.00	100.0%
Dust Masks	152,012.00	152,000.00	12.00	100.01%
Factory running cost (diesel oi	94,160.00	3,000,000.00	-2,905,840.00	3.14%
Heavy duty gloves	420,000.00	420,000.00	0.00	100.0%
Incentive for Char production	0.00	6,300,000.00	-6,300,000.00	0.0%
Purchase of raw materials	9,800,000.00	14,400,000.00	-4,600,000.00	68.06%
Site preparation -clearing	0.00	300,000.00	-300,000.00	0.0%
Technicians for running machine	0.00	1,100,000.00	-1,100,000.00	0.0%
Training to the incentive staff	525,000.00	600,000.00	-75,000.00	87.5%
Transportation and Installation	4,000,000.00	4,000,000.00	0.00	100.0%
Trays for briquette production	150,000.00	150,000.00	0.00	100.0%
Visibility T-shirt (Uniform)	64,000.00	420,000.00	-356,000.00	15.24%
Working gears and visibility	1,008,000.00	1,008,000.00	0.00	100.0%
<b>Total US Embassy fund expenditures</b>	<b>41,016,672.00</b>	<b>57,100,000.00</b>	<b>-16,083,328.00</b>	<b>71.83%</b>

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDES0)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

**Note 22** OHK 4- Kishapu

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>14A2 · OHK4 Income</b>	42,297,495.00	42,297,495.00	0.00	100.0%
<b>14A2 · OHK4 Expenses</b>				
1.1.1 · Capacity building to market ass	2,730,000.00	2,730,000.00	0.00	100.0%
1.1.3 · Supporting the established women	3,916,000.00	3,916,000.00	0.00	100.0%
1.1.4 · Support market associations	2,240,000.00	2,240,000.00	0.00	100.0%
4.1.1 · Popularization and marketing	4,340,000.00	4,340,000.00	0.00	100.0%
4.1.3 · Support youth in forming	3,700,000.00	3,700,000.00	0.00	100.0%
5.1.1 · Support District Council and La	4,850,000.00	4,850,000.00	0.00	100.0%
5.1.2 · Use the TOT trained by Land com	2,565,000.00	2,565,000.00	0.00	100.0%
6.0. · Administration Cost	17,956,495.00	17,956,495.00	0.00	100.0%
<b>Total 14B2 · OHK4 Expenses</b>	42,297,495.00	42,297,495.00	0.00	100.0%

**Note 23** Tanzania fund

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
<b>· Tanzania fund-Income</b>	100,799,586.00	100,799,586.00	0.00	100.0%

**Note20B · Tanzania Fund-Kishapu**

C0042A · Pilot climate resilient project	2,254,500.00	2,717,500.00	-463,000.00	82.96%
C0042B · Supporting 2 demo fish pond	9,113,000.00	8,900,000.00	213,000.00	102.39%
C0043A · Capacity building to market ass	6,600,000.00	6,560,000.00	40,000.00	100.61%
C0043B · Mentoring shiwamki team	8,099,000.00	9,091,000.00	-992,000.00	89.09%
C0045 · Promote small holder technology	17,400,000.00	17,550,000.00	-150,000.00	99.15%
C0046A · Mapping potential private sect	6,250,000.00	6,037,000.00	213,000.00	103.53%
C0046B · Monitoring and Evaluation	3,430,000.00	3,400,000.00	30,000.00	100.88%
C0047 · Support women through training	12,042,750.00	12,010,000.00	32,750.00	100.27%
C0048A · Supporting successful women	5,448,500.00	5,420,000.00	28,500.00	100.53%
C0048B · Study tour for learning process	8,320,000.00	8,100,000.00	220,000.00	102.72%
C0050 · Facilitate small holder famers	9,673,000.00	9,522,500.00	150,500.00	101.58%
C0060 · Salaries	10,228,000.00	9,392,730.00	835,270.00	108.89%
C0062 · Office Running Costs- Communication	1,940,836.00	2,098,856.00	-158,020.00	92.47%
<b>Total Note20B · Tanzania Fund-Kishapu</b>	100,799,586.00	100,799,586.00	0.00	100.0%



RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

Note 24 REDESO Local expenses			
ACCT	DETAILS	31/12/2019	31/12/2018
AD003	Audit fees	9,814,200	4,870,000
AD005	Bank charges	309,569	344,842
AD006	Board meeting expenses		2,800,000
AD008	Directors' fees		300,000
AD009	Entertainment allowance		4,800,000
AD010	Membership fee	1,676,500	1,265,000
AD011	Vehicle Insurance		188,800
AD012	Office supplies	455,000	1,105,000
AD013	Security services	840,000	830,000
AD014	Staff travel	5,133,500	3,859,428
AD015	Subscription costs	881,250	100,000
AD016	Telephone expenses		1,400,000
AD017	Repair & Maintenance Office Building		7,709,710
AD018	Staff Loan		2,000,000
AD019	Registration Fees		2,700,000
AD020	Funeral Expenses	200,000	3,282,429
AD021	Top up Allowances	5,145,180	7,000,000
AD23	Fuel for Vehicles	50,000	
AD24	Interview Allowances	300,000	
AD25	Legal Fees	312,500	
AD26	Permit fees	312,500	
AD27	Staff travel allowances	2,055,618	
AD28	Overseas staff travel	1,850,000	
AD29	Administration costs	95,000	
AD31	Postage charges	74,800	
AD32	Transportation Charges	260,000	
AD33	Vehicle repair and maintenance	1,957,015	
AD33	ICVA FEES	2,322,843	
	<b>TOTAL</b>	<b>34,045,475</b>	<b>44,555,209</b>

RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)  
DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.12.2019

Annex 1 Contractual Commitment

Particular	31/01/2019	31/01/2018
CRDB Holland house (OXFAM) OHK3-Kishapu	13,084,343	74,761,929
NBC Corporate branch (UNHCR) DAFI	165,278,687	280,111,780
Surplus payable to Donor - UNHCR	0	49,067,942
NBC Corporate branch (UNHCR) Urban	25,526,655	10,214,772
NMB Kibondo (OXFAM)-DRR Kibondo	43,549,494	41,705,194
NMB Kibondo (UNHCR)-URBAN	0	304,640
DRR- Kishapu	82,305,945	
Gender & Equity Empowerment	98,287	-
SNV-Kibondo	12,364	-
US-Embassy Kibondo	66,200	-
SWM-Kibondo	4,663,328	-
Tanzania Fund	27,605	-
Amounts for future period for other Donors	-	69,927,212
<b>TOTAL</b>	<b>334,612,908</b>	<b>526,093,469</b>

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