

HEALTH AND INSURANCE MANAGEMENT SERVICES ORGANIZATION



FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD
ENDED 31 MAY 2023

**PROJECT TITLE: PROMOTION OF COLLABORATIVE EMERGENCY
TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN
THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.**

PROJECT NUMBER: A-TZA-2021-0356

AUGUST 2023

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED
COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN
TANZANIA.

MANAGEMENT'S REPORT
FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023

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PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.

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List of abbreviations

BftW	Bread for the Word
CBO	Community Based Organization
CHuA	Community Health Users Association
CHMT	Council Health Management Team
CHW	Community Health Workers
DC	District Council
DCDO	District Council Development Officer
DHS	Director of Health Services
EA	Enrollment Agent
HIMSO	Health & Insurance Management Service Organization
iCHF	Improved Community Health Fund
KPI	Key Performance Indicator
OIO	Output Input and Outcome
PME	Project Monitoring and Evaluation
PORALG	President Office Regional Administration and Local Government
RHMT	Regional Health Management Team
NBAA	National Board of Accountant and Auditors
TC	Town Council
TFRS	Tanzania Financial Reporting Standards
TP	Transport Provider
UNICEF	United Nations Children's Fund
WAKINA	Wakina Mama na Watoto
WDC	Ward Development Committee
IEC	Information Education and Communication
NIS	NGOs Information System
RCDO	Rural Community Development Organization
RAS	Regional Administrative Secretary
YES	Youth Empowerment through Sport
LGBT	Lesbian, Gay, Bisexual, and Transgender

1 Management Report

1.1 Introduction

The Management of HIMSO is pleased to submit the Management report and audited financial statements for the six-month period from 1st December 2022 to 31st May 2023 which disclose the state of affairs of the *Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania*. This Report has been prepared in accordance with the Tanzania Financial Reporting Standards (TFRS) No. 1 Director's Report issued by the National Board of Accountants and Auditors (NBAA).

1.2 Incorporation

Health & Insurance Management Services Organization (HIMSO) is a non-government organization that was established and registered in 2012 under the Non- Government Act No. 24 of 2002 as amended in 2005 with the registration number 00/0008760.

HIMSO aims to drive healthcare enhancement interventions as well as provide technical expertise for the development of social protection innovations, particularly micro-health insurance through Public-Private partnerships. Since 1st December 2021, HIMSO is providing technical support to Songwe and Mbeya region for the professional management of the improved Community Health Fund (iCHF), the project that will run up to November 2024. Also, HIMSO is implementing the Emergency Transport System (Dharura Fasta Insurance) in Busokelo, Rungwe, Mbeya DC, Chunya, and Mbarali (Mbeya Region), Mbozi, Momba, Songwe, Tunduma, and Ileje (Songwe Region).

To properly manage the two schemes, HIMSO established the community Health users Association (CHuA) at each Council to manage and run the operations of Dharura Fasta Insurance and co-manage the iCHF. CHuA is an independent Community Based Organization (CBO) registered at the District Community Development Office (DCDO), it is formed by one representative from the village level to the district level. Each CHuA has an Executive Committee composed of four people (Chairperson, Vice-Chairperson, Secretary, and the Treasurer) and two employees (CHuA Coordinator and Office Attendant). CHuA has the following roles,

- i. To manage all functions of enrolment of Dharura Fasta and iCHF.
- ii. To Manage all functions of promotion and sensitization of Dharura Fasta and iCHF.
- iii. To Distribute and track enrolment materials for both iCHF and Dharura Fasta.
- iv. To Ensure all EAs are timely paid their commission (10%).
- v. To manage Dharura Fasta funds.
- vi. To contract private Transport providers.
- vii. Organizing the governance of the Association.
- viii. iCHF and Dharura Fasta Data collection from villages and health facilities.
- ix. To Participate in the Council Health Services Board.

1.3 Organization's vision

To have a healthy community with a comprehensive quality health care coverage in Tanzania.

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1.4 Organization's mission

Promotion for health and community enrollment into the health insurance schemes and access to affordable and quality healthcare services for sustainable development through partnership and collaboration with public and private stakeholders operating for the betterment of the Tanzanians.

1.5 Project financing

HIMSO is supported by Bread for the World (BftW), UNICEF and TECDEN.

1.6 Governance

The Board of Directors consists of nine board members of which the Secretary of the board is the Executive Director of the organization and the rest are non-executive directors. The Board takes overall responsibility for the organization, including responsibility for identifying key risk areas, considering, and monitoring decisions, and considering significant financial matters. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

The Board holds the management accountable for the operations of the organization and for proper management and utilization of the organization's financial resources. It approves the organization's policies, operational guidelines and procedures, operational plans, and budgets.

The Board is required to meet at least once every six months. The board delegates the day-to-day management of the organization to the Executive Director assisted by senior management team.

1.7 Management

The management of HIMSO is under the leadership of the Executive Director and it is organized with the following staff:

- i. Finance and Administration Officer
- ii. Marketing and Development Officer
- iii. Operations Officer
- iv. Monitoring, Evaluation, Research, and Learning Officer
- v. Regional Project Managers

1.8 Administrative matters

The organization is capable of handling administrative matters.

1.9 Resources

HIMSO receives funds from donors (BftW, UNICEF and TECDEN) and fundraising activities; it has employees with the appropriate skills to implement projects in line with the set objectives.

1.10 Achievements during the last six months

From 1st December 2022 to 31st May 2023, HIMSO focused on implementing the planned key activities. The implemented activities included Management of iCHF and Dharura Fasta (Support Management for 10 CHuAs and Demand creation), Programming Development, Lobby, advocacy and Networking, Monitoring visits and baseline. Below are the details;

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1.10.1 Management of iCHF and Dharura Fasta

a) Support Management for 10 CHuAs

From 1st December 2022 to 31st May 2023, HIMSO provided support management to 10 Community Health users Associations (CHuAs), five in Songwe region (Momba, Mbozi, Songwe, Ileje, and Tunduma) and five in Mbeya region (Mbeya DC, Mbarali, Chunya, Rungwe, and Busokelo). The support focused on building the technical capacity of CHuA team, Materials support and the financial support in terms of payment of salary to employees of CHuA, motorcycles maintenance, and office utilities.

b) Demand creation for Dharura Fasta and iCHF

From 1st December 2022 to 31st May 2023, HIMSO continued with its customized communication strategy on social and behaviour change and integrated it into the demand creation approach so as to increase public awareness on the benefits of health insurances to the community in their localities in order to excel in enrolment of individuals and villages into Dharura Fasta and households into iCHF. The demand creation was conducted in 712 villages and reached 13,196 individuals. The campaigns targeted the community and comprised tools like Information, Education and Communication (IEC) materials, indoor and public meetings, and door-to-door campaigns. To ensure better results, the demand creation involved CHuA Coordinators, CHuA executive committee members, Community Health Workers (CHWs), Enrolment Agents (EAs) HIMSO Staff, iCHF coordination office, Members of Council Health Management Teams (CHMTs) and influential stakeholders.

c) Programming Development

From 1st December 2022 to 31st May 2023, HIMSO continued to share the experiences generated during the implementation of the Project to the Local Governments and potential stakeholders aiming at improving the desired results and for the consideration of adoption in other areas, the following meeting were conducted;

i. Reflective meeting between HIMSO staff and CHuA teams:

The meeting took place at the onset of the year 2023 aimed to reflect on the progress made in 2022 and use the knowledge gained to plan the activities together for the year 2023. A total of 28 HIMSO staff and CHuA teams attended the meeting.

ii. Virtual Meetings with INTERFENi (Unit 2, workshop on the digitalization data collection processes):

For the period between 1st December 2022 and 31st May 2023, HIMSO team attended two virtual meetings with INTERFENi (Workshop on the digitalization of data collection processes) as follows;

- ✓ On 17th March 2023, the team from HIMSO attended the virtual workshop, and the topic was reflection on digital data collection. During the workshop, the participants were asked to mention the digital tool they were aware-of. The mentioned digital tools were, Kobo collect tool, Google sheet, Fast Field form, Monkey Survey, and DHIS tool. Thereafter, the participants were reminded on the criteria to consider when selecting the tool to use for data collection that the tool should be of user-friendliness, type of data you want to collect, how conversant with the tool, sample size and timeliness. Also, the need consider the data security

**MANAGEMENT'S REPORT
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in line with organizational data protocol, avoid disrupting the existing system, and identify the areas that need improvement and make the necessary change.

- ✓ On the 5th of May 2023, the team from HIMSO joined the virtual meeting with INTERFENi as a progression of the online workshop on the monitoring systems in Tanzania unit 3 (Digitalization of data collection). The topic was Operationalizing the steps in the digitalization of data collection processes. During the meeting, HIMSO, INADES and MRHP, each organization shared the experiences gained during Operationalizing the steps. Hereunder, was the sharing from HIMSO as the experience gained from the Dharura Fasta platform.

Success:

- Data preparation: All data in form of hard copies were gathered ready to be transformed into digital form.
- Hosting: The ToRs were developed, vendors selected and the user-friendly Digital platform was developed and launched.
- Piloting: During testing, the platform was improved to be flexible to accommodate future changes as they emerge. Users were assigned roles with limitation on what they see, review or change/amend.
- Data installation: data installation is ongoing (collection and cleaning); users except (CHWs and EAs) were trained on the utilization of the platform, data management and security.
- Data deployment: This process is ongoing; the already installed data have been deployed into platform, can be reached and translated.

Challenges:

- The platform has not yet reached the primary users (CHWS and EAs).
- EAs and CHWs were not trained on the use of the platform as primary users of the platform.
- Digital data capturing at the primary level is delayed to start.
- Deployment of data at primary level is yet to function.

Insights gained from the process:

- The learning from the process was that going digital should not be undermined, needs commitment and is cost.
- To achieve the goal, needs the team to work together and focus on the process.
- Digital transformation is not an individual task but an organization one.

Emerging questions

- How can we further leverage data analytic for decision making?
- How can the platform talk with DHIS2 and other government platforms? We were also oriented on the *Data protection policy in project*.

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d) Engagement meetings between HIMSO, CHuA teams and iCHF teams

For this reporting period, from January to May 2023, ten (10) meetings were conducted with the aim of gathering the experiences gained from the field, receiving field challenges, unlocking them where possible and transfer to the higher levels those need high level attention.

e) Engagement meetings with CHMTs

For this reporting period, from January to May 2023, five (5) meetings were conducted with the members of CHMTs of Busokelo, Chunya, Mbarali, Mbeya and Rungwe in Mbeya region. The meeting aimed at creating the ownership of the project through in-depth understanding of the progress of the project and participating on whole process of unlocking the challenges resulted from the implementation of the project. Through these meetings, the councils have resolved to start giving motivation to CHWs so as to keep the good work that HIMSO has started.

f) HIMSO Board and HIMSO staff meeting

On 28th April 2023, the Board of HIMSO conducted a one-day meeting with HIMSO staff to reflect on the overall progress of the organization and the implementation of the projects. During the meeting, the Projects progressive reports and the financial report were presented and approved. Also, the meeting received and approved the following documents, (i) The Board Charter, (ii) HIMSO annual report for 2022, (iii) HIMSO Stakeholders Engagement Strategy (HSES). The Board appreciated the good work done by the HIMSO team and asked the team to keep the good work with the focus on the resource mobilization aiming to expand the intervention to other regions.

g) Advocacy, Lobby, and Networking

From 1st December 2022 to 31st May 2023, attended series of advocacy, lobby, and networking meetings that intended to advance a friendly and close collaboration with the stakeholders including the government. The following meetings were attended:

o **At national level:**

✓ **Participating in National iCHF Taskforce Workshop**

From 5th to 23rd December 2022, HIMSO Director participated in a three-week workshop by the Ministry of Health that took place in Morogoro. The main objective of the workshop was to develop regulations for the proposed new Universal Health Coverage Bill.

✓ **Meeting with the NGOs Registrar in Dodoma**

On 12th to 15th March 2023, the Director of HIMSO and the Operations Officer, travelled to Dodoma for the purpose of meeting with the NGOs Registrar to clear and change the name in the NGOs Information System (NIS). From Health Insurance Management Services Organization (HIMSO) to Health & Insurance Management Services Organization (HIMSO) as it is in the Certificate of registration. Furthermore, we discussed on how to change the information of the organization in the NIS. The request was taken into consideration and the name was changed to reflect the name as it is in the Certificate of registration. On the request to change the information of the organization in the NGOs Information System (NIS), we were advised to implement the change upon the submission of the Board resolution.

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○ **At regional level:**

- ✓ On 16th to 18th March 2023, HIMSO team met with the Rural Community Development Organization (RCDO) of Rukwa region. The aim of the meeting was to establish the new relationship with RAS Office in Rukwa region as it is the next region to expand the intervention. The team also met with the Director of YES Tanzania, Ms. Beatrice Kingu, the aim being to establish the relationship between the two organizations focusing to working together in the future. Among other things discussed, were identification of the gaps which the two organization might need the support from each other.
- ✓ Between January and March 2023, HIMSO attended all NGOs meeting in both regions of Songwe and Mbeya during the preparation for celebration of the Women's Day on 8th March 2023. HIMSO participated by contributing ten boxes of Sanitary pads amounting to TZS 300,000.
- ✓ Attending NGOs meeting in Songwe region for Mtoto wa Africa event preparations. On 15th of May 2023, HIMSO attended the meeting with all NGOs working in Songwe region. All NGOs working in Songwe region were invited by RAS to attend the meeting with the aim of preparing the event for Mtoto wa Africa that will take place on 16th of June 2023. The meeting had the following agenda;
 - i. Electing the Chairperson of the meeting
 - ii. Identifying activities that will take place during the event
 - iii. Budgeting for the event
 - iv. The uniform during the event
 - v. Guest of honour
 - vi. The place of event

The meeting discussed all the agenda and agreed the Guest of honor to be the Regional Commissioner of Songwe region, the event will take place in Momba district Council, passed the budget for the event of TZS 13,710,000/= and HIMSO pledged to contribute TZS 300,000 on the budget.

○ **At the district level:**

Between January and May 2023, HIMSO attended all stakeholders' meetings in Mbozi, Ileje, Momba, Rungwe, and Busokelo. The meetings were called by the District Commissioners of the respective district council. The meetings aimed to know the objectives of each organization, the scope of their work and the impact to the community. Each organization presented the information that were required by the DC, also HIMSO presented the objectives of the organization and the scope of the project as follows,

- ✓ The objectives of the organization
 - i. To improve access to quality healthcare services
 - ii. To influence social and behaviour change communication
 - iii. To improve community health management systems
 - iv. To scale up CHuA model to other regions
 - v. Strengthening institutional capacity

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- ✓ The scope of the project,
 - i. Working in 29 wards at Rungwe, 13 wards in Busokelo, 18 Ileje, 29 wards in Mbozi, and 14 wards in Momba
 - ii. Reached 113 villages in Rungwe, 56 villages in Busokelo, 71 villages in Ileje, 142 villages in Mbozi, and 72 villages in Momba.

The DCs used the meetings to rang the bell on the Lesbian Gay Bisexual and Transgender (LGBT) and agreed to conduct meetings for all NGOs every quarter while insisting on the submission of quarterly progressive reports.

h) Monitoring including baseline.

From 1st December 2022 to 31st May 2023, HIMSO conducted the field visit support to all ten (10) CHuAs, the visit aimed at meeting with CHuA team and iCHF team and discussing the progress of the project, co-management of Dharura Fasta and iCHF, challenges emerging in the cause of the implementation of the project and the way forward.

1.11 Financial performance

During the period under review, HIMSO received a total of TZS 258,660,000 from Bread for the World (BftW), TZS 70,968,714 from UNICEF and TZS 11,732,421 from the own source for the period from 1st December 2022 to 31st May 2023. A total expenditure of TZS 349,200,578 was spent on various activities during the period.

1.12 Principal risks and uncertainties

The principal risks that may significantly affect the organization's strategies, programs, and development are:

- i. Availability of donor funding.
- ii. Adverse effect of national policies and regulations.
- iii. Limited capacity and under-funding of program partners may result in the under-delivery of the program activities.
- iv. Human actions like wars between the nations.
- v. Eruption of pandemics

1.13 Gender parity

As of 31st May 2023, HIMSO had the following distribution of employees by disaggregated by sex.

Sex	2023	2022
Male	6	6
Female	4	4
Total	10	10

1.14 Employees welfare

HIMSO is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best-qualified person is appointed to any free position without discrimination of any kind related to gender, marital status, tribe, religion, and disability.

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- **Management and employees' relationship**

The relationship between the management and employees is good. No serious and unresolved complaints were received from the employees and management.
- **Pension contributions**

HIMSO employees are registered in pension schemes of their choice. Currently, employees are registered with National Social Security Fund (NSSF) pension fund. The employer and employees' contributions are 20% of the employees' monthly remuneration. HIMSOs contributions to the pension funds are charged to the statement of income and expenditure in the semester to which they relate.
- **Training facilities**

In order to improve the motivation of employees, the organization provides training and holds regular meetings with employees to discuss workplace development.
- **Disabled persons**

It remains the organization's policy to accept disabled persons for employment for those vacancies they are able to fill.
- **Compensation Benefits**

The organization has a statutory requirement to contribute to the Workers Compensation Fund with effect from 1 July 2015. The main purpose of the Fund is to provide compensation benefits when employees suffer occupational injuries, contract occupational diseases, or die as a result of the employment-related reason(s). The Organization contributes 1% of the annual employees' earnings to the Workers Compensation Fund.

1.15 Relationship with stakeholders

The Organization continues to maintain a good relationship with all stakeholders including the regulators. HIMSO ensures timely reporting and attendance to all stakeholder meetings and engagements.

1.16 Accounting policies

A summary of key accounting policies is in Note 6.1 to the financial statements and were consistently applied during the reporting period under review.

1.17 Environmental control programme

The Organization is committed to making sure that all internal and external surroundings of its offices are clean and responsible waste management is carried out as much as possible.

1.18 Compliance with laws and regulations

The organization complies with statutory laws and regulations. No known incidences of breach of law resulted in fines or penalties during the reporting period under review.

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1.19 Political and charitable donations

The Organization did not make any political or charitable donations during this semester.

1.20 Fiduciary responsibility

Members of the Board of Directors as stewards of public trust always acted for the good of the organization rather than for the benefit of themselves throughout the period. Reasonable care was exercised in all decisions taken by the organization without placing the HIMSO under unnecessary risks.

1.21 Corporate social responsibilities

HIMSO values responsible corporate citizenship. It is the nature of HIMSO programs to continuously strengthen community development and facilitate social development and support.

1.22 Future development plans

HIMSO will remain committed to the goals set for the ongoing program while at the same time it reviews its strategic plan to reflect future direction, operations, and fundraising.

Approved by the Management for issue and signed on its behalf by:


Fadhili Mtanga
Executive Director



21/08/2023
Date

MANAGEMENT'S REPORT

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2 Statement of Management Responsibility

The Management of HIMSO has responsibilities to prepare, in all material respect, financial statements of the project in accordance with the accounting policies described in Note 6.1 to the financial statements. Further, the Management is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the project. Management is also responsible for safeguarding the project's assets and hence taking reasonable steps for the prevention and detection of fraud, errors and other irregularities.

The Management accepts responsibility for the project financial statements, which have been prepared using appropriate accounting policies and supported by reasonable and prudent judgments in conformity with the basis of preparation set out in Note 6.1 to the financial statements. The management is of the opinion that the project's financial statements have been prepared, in all material respects, in accordance with the accounting policies detailed in the summary of significant accounting policies in Note 6.1 to the financial statements. The management further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of the project's financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement.

Signed on behalf of the Management by:



Fadhili Mtangā
Executive Director



21/08/2023

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA

DECLARATION OF THE HEAD OF FINANCE
FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023

3 Declaration of the Head of Finance/Accounting HIMSO

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 project concerned.

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of the project showing true and fair view of the project position and performance in accordance with accounting policy stipulated on note 6.1 and the cooperation agreement. Full legal responsibility for the preparation of financial statements rests with the Management as stated on the statement of Management responsibility on earlier page.

I, GABRIEL GUMAKISA being the Head of Finance/Accounting of HIMSO hereby acknowledge my responsibility of ensuring that the project's financial statements of the project named Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania project for six-month period ended 31 May 2023 have been prepared in compliance with applicable accounting policy stipulated on note 6.1 and the agreement of cooperation.

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

Signed by: 

Position:

NBAA Membership No: GA 10805

Date: 21/08/2023

4 Independent Auditor's report

To the Management of Health and Insurance Management Services Organization (HIMSO)

Opinion

We have audited the project's financial statements named Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania implemented by Health and Insurance Management Services Organization (HIMSO), which comprise the statement of income and expenditure for the six-month period ended 31 May 2023 and the cash balance as at that date. The statements have been prepared by the management based on the provisions contain in the Agreement of Cooperation dated 25 November, 2021 between HIMSO and BftW and in accordance with the accounting policy described in note 6.1 on page 16.

In our opinion,

1. Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania Project has adhered, in all material respects, to the terms of the Agreement of Cooperation with BftW;
2. The project funds have been used, in all material respects, exclusively for the purposes of the project in accordance with the Agreement of Cooperation and the budget; and
3. The project financial statements of Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania for the six-month period ended 31 May 2023 show a true and fair view of its income and expenditure for the period and of its funds and cash status at that date.

Basis for opinion

We conducted our audit in accordance with the 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 Project in accordance with the ethical requirements that are relevant to our audit of the financial statements in Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

4 Independent Auditor's Report (Cont.)

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to the fact that the financial statements have been prepared on cash basis of accounting and in accordance with other reporting requirements of BftW. The financial statements are prepared to assist the project management to comply with the financial reporting provisions of the agreement referred to above. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for HIMSO and BftW and should not be distributed to or used by parties other than HIMSO or BftW. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of the agreement, 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.

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

Those charged with governance are responsible for overseeing the Project's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but it does not guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion

4 Independent Auditor's Report (Cont.)

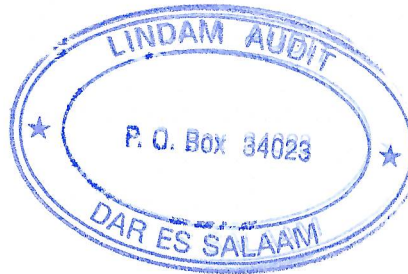
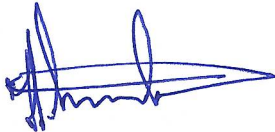
on these matters. Basing on our review we have not determined any matter to be the key audit matter to be communicated in our report.

Other information included in the Semi-Annual Report

The management of HIMSO are responsible for the other information. The other information comprises the List of Abbreviation; Management Report; Statement of Management Responsibilities; Declaration of the Head of Finance but does not include the financial statements and our auditor's report thereon and an Appendix attached to the report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above 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.



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Focus Lutinwa, ACPA-PP
NBAA Registration No. ACPA 1742
For and on behalf of Lindam Audit
Dar es Salaam
Date..... 23rd August 2023

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.

FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023.

5 Statement of income and expenditure

	Notes	Six-month period ended 31-May-23 TZS	Six-month period ended 30-Nov-22 TZS
Income			
Donors' grants	6.2	258,660,000	451,200,000
HIMSO own income	6.3	82,701,135	165,699,607
Total programme income		341,361,135	616,899,607
Less total expenditure	6.4	(349,200,578)	(516,371,412)
Surplus/(deficit)		(7,839,443)	100,528,195
Balance brought forward		145,587,517	45,059,322
Project balance carried forward		137,748,074	145,587,517
Represented by:			
Cash at bank	6.5	137,748,074	145,379,418
Cash in hand	6.5	-	208,099
Total		137,748,074	145,587,517

The financial statements on page 15 to 18 were approved by the Management of HIMSO for issue on 21/08/20 2023 and were signed on their behalf by:



Fadhili Mtanga
Executive Director



FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023.

6 Notes to the statement of income and expenditure

6 General information

The Health and Insurance Management Services Organization (the "NGO") is a not-for-profit organisation which was incorporated in Tanzania under the Non-Government Act No. 2 of 2002 as amended in 2005.

The address of its registered office is:

Health and Insurance Management Services Organization (HIMSO),
P.O. Box 2827,
Mbeya City.

6.1 Summary of significant accounting policies

The principal accounting policies adopted by the project management in the preparation of the statement of income and expenditure are set out below: -

a) Basis of preparation

Statement of Income and Expenditures has been prepared on cash basis under this accounting conversation the financial statements are presented in Tanzania Shillings (TZS).

- Income is recognized when received in the respective reporting period and;
- Expenses are recognized when services are incurred and paid for by HIMSO in the respective reporting period.

b) Project expenditure by the financing Partner

Project expenditure is recognized when expenses are incurred for the project activities. Expenses incurred directly by Financing Partners in respect of the project activities are included in the Statement of Income and Expenditure during the period they were actually paid.

c) Foreign currency transactions

Transactions in foreign currency are translated to Tanzanian Shillings (TZS) using the average exchange rate prevailing during the reporting period. Monetary assets and liabilities denominated in foreign currency at period end are translated to Tanzania Shillings (TZS) using the period end rate. Any gains or losses resulting from transactions are recognized in the Statement of Income and Expenditure.

Transactions denominated in foreign currency and transfers from the Financing Partners are converted into Tanzania Shillings (TZS) at the exchange rate ruling at the date of the transaction. At the year-end, balances denominated in foreign currency are translated into Tanzania Shillings (TZS) at the exchange rate ruling at the end of the reporting period. Exchange differences arising on the conversions and translations are dealt with in the Statement of Income and Expenditure.

d) Capital expenditure

Fixed assets are expensed in the month of acquisition within the reporting period.

e) Currency

The accounts are presented in Tanzanian Shillings (TZS)

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.

FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023.

6.2 Project Grants

Project grants constitutes funds received from BftW for the period from 1 December 2022 to 31 May 2023 as detailed below;

	Six-month period ended 31.05.2023 TZS
BftW	<u>258,660,000*</u>

**Details of funds received during the period;*

Date Received	Amount Disbursed (Euro)	Amount confirmed in TZS
07/03/2023	50,000	121,500,000
23/05/2023*	54,000	137,160,000
Total	<u>104,000</u>	<u>258,660,000</u>

*Euro 54,000 equivalent to TZS 137,160,000 was received during the reporting period but relates to the period June 2023 - August 2023.

6.3 HIMSO Tanzania own source of income

Own source income is comprised of funds donated by United Nations Children's Fund (UNICEF) on activities with the same project objectives for the period from 1 December 2022 to 31 May 2023 amounting to TZS 70,968,714. Also, HIMSO was able to locally raise TZS 11,732,421 from various individuals that supported programmatic activities which makes total funds generated from own sources to be TZS 82,701,135.

6.4 Total expenditure

Code	Project activities description	Amount (TZS)
1.2.4	Support management for 10 CHuA	81,128,200
1.2.5	Demand creation (community strategy, campaigns, reward system)	46,198,894
1.3	Programming Development	35,005,220
1.4	Advocacy, Lobby and Networking	33,769,186
1.5	Monitoring incl. Baseline	10,493,874
Sub-total		<u>206,595,374</u>

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.

FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023.

6.4 Total expenditure

Code	Project activities description	Amount (TZS)
2.1.1	Operations Officer (1072Euro*36*100%)	11,422,500
2.1.2	M&E Officer (1125Euro*36*100%)	7,253,006
2.1.3	Regional project managers (645Euro*36*100%*2)	18,259,050
2.1.4	Project driver (415Euro*36*100%)	4,800,300
2.2.1	Managing Director (1822Euro*36*50%)	18,743,000
2.2.2	Finance and Administrative Officer(1108Euro*36*70%)	11,722,500
2.2.3	Marketing and Development Officer(1200Euro*36*70%)	11,172,500
2.2.4	Project Accountant (402Euro*36*100%)	5,147,599
2.2.5	Office attendant (100Euro*36*50%)	1,656,663
3.1.1	HIMSO office running cost: rent, electricity, water, communication, bank charges, security, office material)	12,364,483
3.1.2	Insurance and maintenance of vehicles	13,481,703
3.1.3	Audit (6*5000Euro)	8,250,000
3.2.1	CHuA Mbozi	2,030,000
3.2.2	CHuA Rungwe	1,500,000
3.2.3	CHuA Busokelo	1,500,000
3.2.4	CHuA Ileje	1,790,000
3.2.5	CHuA Mbarali, Chunya, Mbeya DC, Momba, Tunduma, Songwe DC (6*8700Euro)	11,511,900
	Sub-total	142,605,204
	Grand-total	349,200,578

6.5 Cash at bank

Cash at bank balance refers to the funds held in the designated bank accounts. The project bank balance as of 31 May 2023 was TZS 137,748,074. The project had no petty cash at the end of the period.

PROMOTION OF COLLABORATIVE EMERGENCY TRANSPORT SYSTEM AND IMPROVED COMMUNITY HEALTH FUND IN THE CONTEXT OF UNIVERSAL HEALTH INSURANCE IN TANZANIA.

FINANCIAL STATEMENTS

FOR THE SIX-MONTH PERIOD FROM 1 DECEMBER 2022 TO 31 MAY 2023.

7.0 APPENDIX 1: FINANCIAL REPORT AS PER BFTW FORMAT

Promotion of Collaborative Emergency Transport System and Improved Community Health Fund in the Context of Universal Health Insurance in Tanzania

Project number/project title:

Project partner:

Project period:

1. INCOME/Receipts

Income sources	Total planned income in EUR	Total planned income in national currency	Income in national currency					Total income 1st - 6th reporting period	Deviation from the plan (%) based on national currency
			1st reporting period	2nd reporting period	3rd reporting period	4th reporting period	5th reporting period		
1.0 Non-Bread for the World funds									
1.1 Funds balance from previous project									
1.2 Project partner's own means	359,300	960,180,000	176,530,752	165,699,606	11,732,421	70,968,714	11,732,421	413,199,072	- 57
1.3 Domestic funds raised by project partner									
1.4 Foreign funds raised by project partner (except 1.6)									
1.5 Project partner's funds raised by the European Union									
1.6 Other German public funds raised by project partner									
1.7 Interest and exchange gains from non Bread for the World - Protestant Development Service funds									
2.0 Total amount source 1.0	359,300	960,180,000	176,530,752	165,699,606	82,701,135			424,931,493	- 56
Funds provided from Bread for the World	600,000	1,560,000,000							
2.1 Bank transfers:									
Bank transfer			157,988,000	189,840,000	121,500,000				
Bank transfer			210,924,000	117,450,000	137,160,000				
Bank transfer				143,910,000					
Total amount source 2.1			368,912,000	451,200,000	258,660,000			1,078,772,000	
2.2 Interest									
2.3 Exchange gains									
Total amount source 2.0	600,000	1,560,000,000	368,912,000	451,200,000	258,660,000			1,078,772,000	- 31
Total income	969,300	2,520,180,000	545,442,752	616,899,606	341,361,135			1,503,703,493	- 40

Remarks (if necessary):

Debit notes (considered as income in the project account of Bread for the World)

Debit notes are also considered as expenditure (see page 2).

Debit note n°	Amount in nat. currency

1st December 2022 to 31st May 2023

1st December 2021 to 30th November 2024

Reporting period:

Health & Insurance Management Services Organization (HIMSO)

II. EXPENDITURE/Payments
 Exchange rate=2600

Expenditure items	Total planned expenditure in EUR	Total planned expenditure in national currency	Expenditure in national currency					Total expenditure 1st - 6th reporting period	Deviation from the plan (%) based on national currency
			1st reporting period	2nd reporting period	3rd reporting period	4th reporting period	6th reporting period		
1.0 Project activities	454,000	1,180,400,000	May-22	22-Nov	May-23	-	-	828,829,459	30
1.1 Project introduction meetings	34,000	88,400,000	51,989,274	327,561,288	206,595,374	-	-	-	-
1.2 Management of ICHF, DF	2,000	5,200,000	-	-	-	-	-	-	-
1.2.1 Mapping/Identification of CHW, Enrollment Agents	8,000	20,800,000	1,853,650	17,637,580	-	-	-	-	-
1.2.2 Establishing CHWA	32,000	83,200,000	46,265,100	37,002,477	-	-	-	-	-
1.2.3 Trainings (CHW, CHUA)	144,000	374,400,000	31,787,410	49,051,133	81,128,200	-	-	-	-
1.2.4 Support management for 10 CHUA	114,000	296,400,000	109,793,894	63,984,803	46,198,894	-	-	-	-
1.2.5 Demand creation (community strategy, campaigns)	61,000	158,600,000	15,789,750	80,248,500	33,005,220	-	-	-	-
1.3 Programming Development	38,000	98,800,000	22,565,460	28,838,040	33,769,186	-	-	-	-
1.4 Advocacy, Lobby and Networking	21,000	54,600,000	14,628,260	14,187,500	10,493,874	-	-	-	-
1.5 Monitoring incl. Baseline	21,000	54,600,000	14,628,260	14,187,500	10,493,874	-	-	-	-
2.0 Personnel	248,000	644,800,000	108,625,010	119,377,719	90,177,117	-	-	318,379,846	51
2.1 Program personnel	38,600	100,360,000	13,931,280	14,377,380	11,422,500	-	-	-	-
2.1.1 Operations Officer (1072Euro*36*100%)	40,500	105,300,000	11,611,063	11,424,476	7,253,006	-	-	-	-
2.1.2 M&E Officer (1125Euro*36*100%)	46,500	120,900,000	16,452,712	25,518,203	18,259,050	-	-	-	-
2.1.3 Regional project managers (645Euro*36*100%*2)	15,000	39,000,000	5,917,665	6,497,662	4,800,300	-	-	-	-
2.1.4 Project driver (415Euro*36*100%)	32,800	85,280,000	22,515,200	23,139,200	18,743,000	-	-	-	-
2.2 Administrative staff	28,000	72,800,000	14,635,750	14,462,000	11,722,500	-	-	-	-
2.2.1 Managing Director (1822Euro*36*50%)	30,300	78,780,000	15,127,400	15,546,650	11,172,500	-	-	-	-
2.2.2 Finance and Administrative Officer(1108Euro*36*70%)	14,500	37,700,000	6,885,830	5,147,599	5,147,599	-	-	-	-
2.2.3 Marketing and Development Officer(1200Euro*36*70%)	1,800	4,680,000	1,548,110	2,019,638	1,656,663	-	-	-	-
2.2.4 Project Accountant (402Euro*36*100%)	1,800	4,680,000	1,548,110	2,019,638	1,656,663	-	-	-	-
2.2.5 Office attendant (100Euro*36*50%)	1,800	4,680,000	1,548,110	2,019,638	1,656,663	-	-	-	-
3.0 Administration	180,500	469,300,000	59,330,622	59,717,403	52,428,087	-	-	171,476,114	63
3.1-1 HIMSO office running cost: rent, electricity, water, communication, bank charges, security, office material)	36,000	93,600,000	34,610,137	21,175,992	12,364,484	-	-	-	-
3.1-2 Insurance and maintenance of vehicles	33,500	87,100,000	12,911,845	20,511,269	13,481,703	-	-	-	-
3.1-3 Audit (6*5000Euro)	30,000	78,000,000	8,207,324	8,207,324	8,250,000	-	-	-	-
3.2 Running cost for 10 CHUA offices	5,500	14,300,000	887,000	384,000	2,030,000	-	-	-	-
3.2.1 CHUA Mbozi	6,400	16,640,000	423,440	394,100	1,500,000	-	-	-	-
3.2.2 CHUA Rungwe	8,400	21,840,000	2,988,100	1,713,240	1,500,000	-	-	-	-
3.2.3 CHUA Busokelo	8,500	22,100,000	910,900	239,000	1,790,000	-	-	-	-
3.2.4 CHUA Ileje	52,200	135,720,000	6,599,200	7,092,480	11,511,900	-	-	-	-
3.2-5 CHUA Mbarali, Chunya, Mbeya DC, Momba, Tunduma, Songwe DC (6*8000Euro)	21,300	55,380,000	37,755,000	9,315,000	-	-	-	47,270,000	15
4.0 Procurement	14,400	37,440,000	24,580,000	5,640,000	-	-	-	-	-
4.1 Computer, Office furniture, printer for 3 new CHUA C	4,600	11,960,000	7,400,000	-	-	-	-	-	-
4.4 10 Tablets for CHUA Coordinators	2,300	5,980,000	5,775,000	3,875,000	-	-	-	-	-
4.5 2- Laptops for HIMSO staffs	-	-	-	-	-	-	-	-	-
5.0 Construction	38,500	100,100,000	-	-	-	-	-	-	100
5.1 Value of site	38,500	100,100,000	-	-	-	-	-	-	-
5.2 Construction works	38,500	100,100,000	-	-	-	-	-	-	-
5.3 Site works	942,300	2,449,980,000	500,383,430	516,371,412	349,200,578	-	-	1,365,955,419	44
5.4 Equipment	17,700	46,020,000	-	-	-	-	-	-	-
5.5 Professional fees	-	-	-	-	-	-	-	-	-
6.0 Evaluations	960,000	2,496,000,000	500,383,430	516,371,412	349,200,578	-	-	1,365,955,419	45
6.1 Evaluations	960,000	2,496,000,000	500,383,430	516,371,412	349,200,578	-	-	1,365,955,419	45
7.0 Reserve*	17,700	46,020,000	-	-	-	-	-	-	-
Total expenditure	960,000	2,496,000,000	500,383,430	516,371,412	349,200,578	-	-	1,365,955,419	-

Remarks (if necessary):

Debit notes (considered as expenditure in the project account of Bread for the World).		Amount in national currency	

* If expenditure is booked under the item "7- Reserve", the auditor describes in an explanatory note the nature of expenditure and confirms the consent of Bread for the World.

Reporting period: 1st December 2022 to 31st May 2023

III. Balance of the project funds and cash status

(in national currency)

1. Balance of the project funds at start of the reporting period:	145,587,517
2. Plus total income during the reporting period:	+ 341,361,135
3. Less total expenditure during the reporting period:	- 349,200,578
4. Balance of the project funds at the end of the reporting period:	<u>137,748,074</u>

(A)

5. Cash status

Cash in hand:	0
Cash at bank:	137,748,074
6. Balance of cash at the end of the reporting period:	<u>137,748,074</u>

(B)

Reconciliation of differences between (A) and (B), if applicable:

0

6. Detailed information on creditors and debtors (structured according to the approved expenditure items):

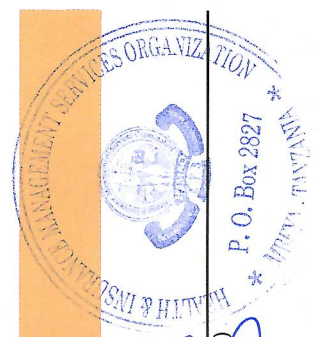
creditors	debtors

This is to confirm that the contents of this financial report are in accordance with the information and structure of the expenditure and income plan and with the cooperation agreement between project partner and Bread for the World.

Remarks (if necessary):

Mbeya, 21/08/2023
(Place, date)

FADHIC MTANGA
(Name and signature of authorised signatory)



Audit completion checklist

Project Partner: Health and Insurance Management Services Organizations

Project number: A-TZA-2021-0356

Audit period: 1 December 2022 to 31 May 2023.

This is a checklist of some of the key issues that may arise from the Audit Agreement (AA) and the Cooperation Agreement (CA). It is not intended to be a complete checklist either for that documentation or for other issues that might emerge through the audit. Auditors are encouraged to add lines to this checklist for any other matters that they believe it would be appropriate to include in the circumstances of each particular audit.

Note: Bread for the World expects that all exceptions (apart from those that are clearly trivial) will be included in the management letter (ML); all material exceptions must also be reported in the audit report.

AA oder CA S	Component	Confirmation	Reference to ML §	If not in ML, other remarks/ observations/explanations/
AA 2.2.1	Under which standard(s) have you reported? (Note: reporting under any other standard cannot be accepted).	<input type="checkbox"/> ISA 800 only <input checked="" type="checkbox"/> ISA 800 (opinion c) & ISAE 3000 (opinions a und b only)	N/A	N/A
AA 2.3	Has the audit been conducted in accordance with the International Standards on Auditing?	yes <input type="checkbox"/> no <input checked="" type="checkbox"/>	N/A	If "no", please explain: N/A
AA 2.3	Did the audit team work at the office of the Project Partner, at least for the purposes of obtaining most audit evidence?	yes <input type="checkbox"/> no <input checked="" type="checkbox"/>	N/A	If "no", please explain: N/A
CA 4.1	Have the budgeted local/third party cash contributions been actually received, recorded and used for the project?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no	N/A	All the own source funds and third-party cash contributions were actually received, recorded and used for the project.
CA 4.5	Has a separate bank account been opened for the project and all project relevant income have been transferred to this account?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no	N/A	If "no", please describe how project funds are separated from other funds: N/A
CA 4.10	Have any indications been identified that the Project Partner may be unable to provide its own contribution as defined by the ratio of funding?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	N/A.

AA order CA §	Component	Confirmation	Reference to ML §	If not in ML, other remarks/ observations/explanations/
CA 4.12	Has expenditure been accounted under the main expenditure item "Reserve" and was it duly authorized by Bread for the World?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	As of 31 May 2023, there was no any expenditure accounted under the main expenditure item (Reserve).
CA 4.17	Have payments to third parties (debit notes) been reported in the appropriate place on the financial report?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no <input type="checkbox"/> N/A	N/A	As of 31 May 2023, there was no any third-party payment made.
CA 4.18	Have the project funds transferred by Bread for the World been spent within the specified time?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no	N/A	N/A
	Does the fund balance at the reporting date indicate that the requests for transfer of funds have been overstated?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	If „yes“, please explain the cause of the considerable amount: N/A
	Does it result in a considerable amount? (see page 3 of the financial report)	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	The project funds are converted to TZS immediately upon receipt of funds from BftW. Therefore, exchange gains or losses are not expected.
CA 4.20	Have any exchange rate gains/losses and/or interest gains been properly recorded, reported and used for the project (if applicable)?	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A	N/A	N/A
CA 4.21	Does the Project Partner hold proper title to any immovable assets/buildings acquired with project funds and are they used for the purposes of the	<input type="checkbox"/> yes <input type="checkbox"/> no <input checked="" type="checkbox"/> N/A	N/A	N/A
CA 4.24	Did the Project Partner adhere to the legal regulations and provisions for insurance, taxes and social security and were payroll deductions etc. paid to the appropriate authority by the due dates?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no. <input type="checkbox"/> N/A	N/A	All the deductions in relation to payroll cost were deducted and paid to the appropriate authority by the due dates.
CA 4.25	Have all other relevant local/national laws and regulations been complied with?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no. <input type="checkbox"/> N/A	YES	The noted finding is on the ML

AA oder CA §	Component	Confirmation	Reference to ML §	If not in ML, other remarks/ observations/ explanations/
CA 4.26	Have provisions and/or reserve funds been created from project funds?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no. N/A	N/A	If "yes", please describe nature and respective legislation: N/A
CA 4.26	Have provisions other than required by law and/or reserve funds been created from project funds?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no N/A	N/A	If "yes", please describe: N/A
CA 5.3	For all goods and services exceeding EUR 410 was a proper tendering process applied (at least three offers) and the decision properly justified and documented?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A	N/A	Three quotations were obtained for each procurement of material and services exceeding EUR 410.
CA 5.4	Is there an inventory (fixed asset register) of all movable assets purchased with project funds with a value exceeding EUR 410 and have those assets been inspected?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no <input type="checkbox"/> N/A	N/A	Fixed asset register is maintained by the organization for all assets purchased during the period.
CA 6.1	What is the accounting basis for the financial reports?	<input checked="" type="checkbox"/> cash basis <input type="checkbox"/> modified cash basis	N/A	Under this accounting conversation, the financial statements are presented in Tanzania Shillings (TZS). i. Income is recognized when is received. ii. Expenses are recognized when they are paid.
	<u>If the modified cash basis was used:</u> Have debtors/prepayments and liabilities been analysed and reported in accordance with the structure of the approved budget?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	As above
CA 8.1. h and i	Is the pledge/mortgage of project assets and funds imminent, have insolvency proceedings been applied for or opened, or has the Project Partner's liquidation been decided?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no. N/A	N/A	N/A
CA 8.1. j	Have changes regarding the bank account signatory/ies been made?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	N/A

AA oder CA S	Component	Confirmation	Reference to ML §	If not in ML, other remarks/ observations/ explanations/
CA 8.1. k	Have any changes regarding the staff with authorisation to legally represent the Project Partner	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no	N/A	N/A

Checklist filled out by: CPA. Yusuph A. Malisa

Checklist filled by: CPA. Focus N. Lutinwa

Function: Engagement Leader

Dar es Salaam, 23 August 2023, Focus Lutinwa

Place, date, name and signature of the authorised person, stamp

