

# EOTAS FOUNDATION

## ANNUAL REPORT FOR THE YEAR ENDED

31ST DECEMBER 2017

Activity report and audited financial statements



Dodoma Deaf School in process of further expansion with funding from Liliane Foundation - Netherlands



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# 1 DIRECTORS' REPORT

In compliance with the EOTAS foundation constitution and the Tanzanian Financial Accounting Standard No. 12 on Directors' Report, the Directors are pleased to submit this Report, Auditor's Report and Audited Financial Statements of EOTAS for the year ended 31<sup>st</sup> December 2017.

The year 2017 has been utilized by the EOTAS Foundation to further improve and expand capacity building programs in Tanzania in order to assure sustainability of the deaf school and associated programs in Dodoma. EOTAS remains committed to empowering deaf children to build a life of dignity and self-reliance in the future for themselves. The program operates in accordance to various international human rights treaties and millennium goals, ratified by Tanzania, which specifies the right of good education for all children.

The Dodoma Deaf School continues to be the pivot-point of Deaf Education Program in Tanzania. With the school as the centre of activities, other programs are implemented around it in line with available resources required for each program. Furthermore a strategy is under development to make the school self-reliant in the future, whereby only Government support and Income Generating Activities will have to fulfil all the requirements of the school and associated programs. This strategy will take some time to develop and will be adjusted according to prevailing circumstances in Tanzania.

This annual report discusses the following six main program components during the year 2017:

- 1) Support to the Dodoma Deaf School,
- 2) Cooperation with other organisations,
- 3) Partnership developments,
- 4) Income Generating Projects and Vocational Training,
- 5) Construction activities.
- 6) Supplementary Services.

## General information of the EOTAS Foundation

Name:	Environment Oriented Training And Support (EOTAS)	
Office:	Camp Holland Compound, Plot 328 Kilimani, P.O. Box 2696, Dodoma, Tanzania.	
Phone:	+255 752 - 887534	
Email/ website:	info@eotasfoundation.org / www.eotasfoundation.org	
Reg. Nr.:	00NGO/1870	
Bank Details:	National Bank of Commerce: PO Box 1443 Dodoma. Account nr.: 029201010391; Swift code: NLCBTZTX	
Board Members:	Chairperson:	Mr. Ganana Kamwela
	Secretary:	Mr. Isaac Mtemi
	Treasurer:	Ms. Mary Nsinyi
	Program Director:	Mr. Robin van Donkersgoed
	Members:	Head Teacher: Mr. Kennedy Maingu, Teacher: Mrs Pelagia Mushi Target group representative: Hawa Awesso

## 2 Support to the Dodoma Deaf School

The Dodoma Deaf School is functional from preschool up to standard 7, which comprises of 2 groups in preschool and 10 groups in Primary Education. Children in preschool level may continue there for one or two years depending on their personal progress. According to Government regulation the Primary School classes are divided as follows: 1a, 1b, 2, 3a, 3b, 4, 5a, 5b, 6 and 7. This system results in a total of 10 years of primary school education for deaf children as opposed to 7 years for regular primary education. The extra years were put in place to give the deaf children more opportunity to take in the information presented during the lessons. Division of classrooms, children, hearing teachers and deaf teachers at the end of the year was as follows:

Group	boys	girls	Government		EOTAS	
			Hearing Teacher	Deaf Teacher	Hearing Teacher	Deaf Teacher
Preschool A	4	7			Mrs. Mwanahamisi	
Preschool B	6	3				Ms. Mkunde
1a	5	4				Ms. Modesta
1b	3	3	Mrs. S. Mmari			
2	5	6	Mrs. Mushi			
3a	1	7	Mrs. Msegu			
3b	0	3				
4	4	5	Mrs. Mligo			
5a	3	7	Ms. Nyaulingo			
5b	4	6		Ms. Tausi		
6	3	5	Mrs. Ngiliule & Mr. Kunambi			
7	5	7	Mr. Chipalo	Mr. Kessy		
Head teacher			Mr. K. Maingu			
<b>TOTAL Nr:</b>	<b>43</b>	<b>63</b>	<b>9</b>	<b>2</b>	<b>1</b>	<b>2</b>

Although it appears that there are enough teachers, in reality teachers are absent for various reasons. Currently three teachers are absent during the year while attending a Special Education Course.

The running of the school and well-being of the children is further strengthened by the following staff:

- Two office girls;
- Three cooks at school;
- One patron and one matron;
- Two maintenance people;
- Five guards;
- One housekeeper at Camp Holland
- One school manager
- One Program Director.

Due to the shortage of buildings the school has decided to combine groups in the same classrooms. In addition the school is using three of the boarding houses as temporary classrooms for primary education. EOTAS provides the following assistance together with The Liliane Foundation from the Netherlands:

- Travel support for pupils and their parents, when required.
- Payment of allowances for assistant teachers.
- Medical care including hospital visits for the children.
- Provision of tea, porridge and small snacks during mid-morning break.
- Funding for boarding facilities and caretakers for 84 children, who failed to go home daily due to distance or domestic problems.

As a result of the assistance of EOTAS and other sponsors the school continues to expand. Still the school faces many challenges as follows:

- The school has registered 106 children, but there are always some children absent due to difficult circumstances at home or with travel requirements. The children in boarding can attend school daily, but the costs to care for each child in boarding is a heavy burden for EOTAS and government.
- By the end of the year the shortage of classrooms was reduced from 7 to 5.
- Insufficient funds and space to take care of more children in boarding. Many deaf children are denied their right to receive good care and an education, because of distance and/or problems at home.
- Shortage of sufficiently trained teachers who are capable of using sign language to support the children in communication, in their whole social- and learning development and understand the psychological needs of deaf children.
- Although the school is registered and government assists with food for the children, they do not acknowledge the need for cooks who prepare food for the children or for caretakers who assure the well-being of the deaf children, despite discussions regarding such need.

### **3 Cooperation with other Organisations**

- EOTAS acts as a mediator for the Liliane Foundation from the Netherlands to assure that deaf children are given the opportunity to attend school and stay in boarding when required, due to distance or other issues at home. Thanks to this cooperation, 106 children have received direct sponsorships and as a result they were able to attend school daily.
- EOTAS works together with the Municipality of Dodoma in the management of the Dodoma Deaf School. The organisation provides funding for construction, welfare of the children, payment of support staff, management coaching, and various financial and administrative support. The Dodoma municipality is responsible for providing salaries of trained teachers and basic food for the children in boarding.
- On a nationwide approach EOTAS has held a seminar together with other NGO's in Tanzania who work with children with disabilities. Focus was to improve communication, community involvement and reporting to sponsors.
- Further cooperation continues with the Special Education Unit at the Ministry of Education in Dodoma on selection of suitable teachers for the Dodoma Deaf School and planning expansion of the school and the deaf education program.
- Wanaziwi Foundation from the Netherlands manages the Art and Craft training Centre in collaboration with EOTAS Foundation. The Centre has started running pilot programs in training deaf child with various aspects of art and craft. The Centre will also continue to make products as Income Generating Training Activities. Revenue from sales of products will be used to support the tailoring training program.
- Shuleni Foundation from the Netherlands provides expertise and financial support on an individual child basis, thus enabling EOTAS to improve specifically pre-primary education.

## **4 Sustainable partnerships with other organisations**

As reported in previous Annual Reports, EOTAS has been exploring possibilities to ensure sustainable quality management in the future after EOTAS Foundation from the Netherlands withdraws from management of the Dodoma Deaf School in 2029. This process requires obtaining all the appropriate documentation on legal ownership and sponsored construction and acquisition of property. Furthermore a management structure needs to be established, which can assure that funding and property will be used for the direct benefit of deaf children at the Dodoma Deaf School. This process is still in development, but we expect that from next year we can start laying out the basic principles of this strategy.

## **5 Income Generating Projects and Vocational Training**

Many deaf youths fail to continue in Secondary education after finishing primary education. The provision of practical skills through recognized Vocational training institutes offers a solution to very few of the deaf youths. EOTAS supports deaf youths who show a high level of motivation and hard work to succeed at their studies. Currently EOTAS works together with Wanaziwi Foundation from the Netherlands in setting up a tailoring project for deaf women. The project is carried out in the Wanaziwi Tailoring Centre on the school grounds of the Dodoma Deaf School.

The workshop which is used for practical training and support of our building activities provides many opportunities for our deaf students to learn practical technical skills. Eventually the workshop will assist the school with generating some income while simultaneously providing training for our deaf students. The workshop will facilitate training in mechanics, woodwork, metal works, electrical, plumbing and painting.

In general the policy is that once deaf students have finished their studies successfully they may apply for a position within the school or in any other organisation or business. It falls outside the scope of EOTAS to guarantee students work, but the organisation will assist as a mediator between potential employers and a deaf candidate. If the school has employment opportunities, than a deaf person, who has finished his/her studies successfully, may be invited to apply for the position at the school on equal terms with other applicants.

## **6 Supplementary Services**

In addition to facilitating education for deaf children, EOTAS has established a complete Audiometry diagnostics room at the Dodoma Deaf School. The facility enables the organisation to determine hearing loss, adjust and fit hearing aids and provide professional counselling for parents. These activities are aimed to improve the communication of the children with their environment.

The deaf children are assisted with good quality hearing aids from the Netherlands with support from Nienke Munting and “Beter Horen”.

## **7 Support Activities and main events**

During the year 2017 EOTAS carried out the following activities:

- Another studio apartment was added to the accommodation in Camp Holland, Kilimani, bringing the total up to 9 apartments. The apartments are an important part of financial support for the school. Occupation of the apartments has been according to expectation with an average occupancy of 72%, the apartments managed to contribute approximately 41% to the EOTAS share of the running cost of the school and other education support.
- Changed Government policy has caused the number of volunteers to be reduced, which has negatively affected employment opportunities for Tanzanians, because volunteers are important ambassadors for donors. Generally the volunteers greatly enrich the social interaction at school and awareness of sponsors in Netherlands by reporting back about their adventures. Their presence in Tanzania often inspires family and friends to visit and contribute to the tourist industry by visiting National Parks and spending money in hotels and during travelling. Unfortunately reduction of volunteers has a direct negative impact on deaf children in Dodoma region.
- In July 2017 visitors from a Netherlands Deaf Organisation visited Tanzania and the Dodoma Deaf School. The visitors were duly impressed by the efforts of EOTAS Foundation and the benefits that were realised for the deaf children. They promised to organise a fundraising program in the Netherlands for the Tanzanian deaf children.
- EOTAS has completed construction of the dining hall, administration building, 5 classrooms, computer room and electrical classrooms. These projects were realised with a large grant received from the Liliane Foundation in the Netherlands. This project is expected to be completed in 2018.
- Construction of the administration building was completed in April 2017. This move has created space in other buildings for classrooms and boarding facilities, thus helping to relieve pressure on current facilities, which are overcrowded.
- The Government of Tanzania continues to contribute food for the children, payment of salaries for some of the teachers, regular health check and inoculation programs for the children.
- Throughout the year EOTAS has many more supporting activities to assure improvement and expansion of the Dodoma Deaf School. More information on these activities is also available in the yearly newsletters and via Facebook page of EOTAS foundation.

## **8 Result of the objectives set for 2017**

The priorities of EOTAS are determined by the needs of deaf children, their parents, the school and general cooperation of authorities. This means that from time to time short term targets will be adjusted due to new urgent needs arising or change of general policies. The following objectives have been achieved in 2017:

- EOTAS will continue to work on a succession plan and assure continuity of good quality management, education and maintenance of assets. During this process the interest of education for the Deaf Children and sustainability of the Dodoma Deaf School remains the main focus point.
- Negotiations with the government must lead to further improvement of support for the education of children at the Deaf School. This is challenging process, as the education of deaf children is not seen as a priority by authorities. Nevertheless it is expected that we do make progress in due time and that more responsibilities are carried by the Tanzania Government. We continue to work on transferring 3 cooks and 2 caregivers from EOTAS employment to Government employment, which has not happened yet.
- Continued training of all teachers to become measurably better skilled and confident in using sign language at school.
- Administration building was completed in April 2017.
- Construction of other classrooms and computer room was completed in December 2017.

- Construction of small boarding facility for the proposed Vocational training Centre, specifically for children who have need to stay at school in order to follow a vocational training program has not commenced as yet, due to lack of funding for this project.
- Development of Individual Vocational Training Manuals is continuing. This development has some delays due to lack of suitable accommodation for pilot teaching programs until more classrooms are completed. This project received funding from the Liliane foundation specifically for these training projects.

## 9 Objectives for 2018

The priorities of EOTAS are determined by the needs of deaf children, their parents, the school and general co-operation of authorities. This means that from time to time short term targets will be adjusted due to new urgent needs arising or change of general policies. The following objectives are set for 2018:

- EOTAS will continue to work on a succession plan and assure continuity of good quality management, education and maintenance of assets. During this process the interest of education for the Deaf Children and sustainability of the Dodoma Deaf School remains the main focus point. Towards the end of 2018 a preliminary plan is expected to be completed and documented.
- Negotiations with the government must lead to further improvement of support for the education of children at the Deaf School. This is challenging process, as the education of deaf children is not seen as a priority by authorities. Nevertheless it is expected that we do make progress in due time and that more responsibilities are carried by the Tanzania Government. We are working on transferring of 4 cooks and 4 caregivers from EOTAS employment to Government employment before the end of the year.
- Continued training of all teachers to become measurably better skilled and confident in using sign language at school.
- Completion of 5 more classrooms during the first quarter of 2018.
- Commencement of Employability Program in the first half of 2018. These large program is expected to enhance greatly employment opportunities for deaf people in Tanzania. The main components of the program are Life Skills Campus, skill development, personal development, Community awareness, policy changes and supported employment. This program is expected to take about 4 years to implement with clearly measurable outputs through employment and economic self-reliance of the deaf students participating in this program.
- Continued development and improvement of Individual Vocational Training Manuals, for individualised training of deaf children, so they can learn at their own pace. This project received funding from the Liliane foundation specifically for these training projects.

## 10 Statement of responsibilities.

The following financial report explains the general income, expenses and balance of EOTAS in Tanzania. Insurance, airfares and allowances for the program coordinator are paid by EOTAS in the Netherlands and do not burden the Tanzanian organisation. All Board members of EOTAS are volunteers and do not receive a regular allowance for their position. They do receive a travel and food allowance when they attend periodic meetings.

The Board members are responsible for preparing the annual report and the financial statements in accordance with applicable law in Tanzania and Generally Accepted Accounting Practice. The NGO Act No. 24/2002- section 2 of Tanzania requires the NGO to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the NGO.

Reconciliation of all outstanding loan accounts causes a larger than usual re-adjustment in the financial report. The small loans occurred over a period of several years and repayments were intermingled with other activities. This issue has been corrected and due to improved strategies will not occur again.

In preparing those financial statements the Board is required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the group will continue in business.

The Board is responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report and accounts comply with all current statutory requirements and the requirements of EOTAS' Constitution.

In accordance with the NGO act No 24/2002, as the Board members of the NGO, we certify that:

- so far as we are aware, there is no relevant audit information of which the charity's auditors are unaware;
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.
- All information presented in this report is true and accurate in relation to activities and financial statements of the NGO.

On behalf of the Board of Directors  
Program Director  
23 January 2018

Dated: \_\_\_\_\_

Signed: \_\_\_\_\_

Chairman

Signed: \_\_\_\_\_

Secretary

## 11 REPORT OF THE AUDITOR

We have audited the financial accounts of Environment Oriented Training and Support for the year ended on 31<sup>st</sup> December 2017 and the related statements of Financial Position, Comprehensive Income, Receipts and Payments, Cash Flows and Changes in Equity for the year then ended.

Preparation of these Financial Statements is the responsibility of the Board of Directors. Our responsibility is to express an opinion on these Financial Statements based on our audit.

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement. An audit includes examination on a test basis, evidence supporting the amount and disclosures in the ENVIRONMENT ORIENTED TRAINING AND SUPPORT (EOTAS) financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management and internal control measures as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

### **In our opinion:**

The financial statements give a true and fair view of the financial position of the Non-Governmental Organization as of December 31<sup>st</sup> 2017, and of the results of its operations, its financial position and cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium Enterprises (SME's) and comply with The Non-Governmental Organization Act 24 2002.

KEEN ACCOUNTANTS AND AUDITORS, TAX AND BUSINESS CONSULTANTS.  
( Certified Public Accountants)

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M.K. MUSYANGI- ACPA-PP

DODOMA - TANZANIA

DATE: \_\_\_\_\_

Environment Oriented Training And Support

**12 Statement of financial position as at 31<sup>st</sup> December, 2017**

ASSETS EMPLOYED	NOTE	31.12.2017 Tsh	31.12.2016 Tsh
Fixed assets (Net)	2	4,889,286	6,414,895
<b>TOTAL</b>		<b>4,889,286</b>	<b>6,414,895</b>
 <b>CURRENT ASSETS</b>			
Cash at Bank and in hand	3	3,696,690	19,837,120
<b>TOTAL</b>		<b>3,696,690</b>	<b>19,837,120</b>
 <b>Current liabilities</b>			
Auditing fees		1,000,000	1,000,000
Cash and debtors held for school	3	3,696,690	19,837,120
 WORKING CAPITAL		 -1,000,000	 -1,000,000
<b>TOTAL NET ASSETS</b>		<b>3,889,286</b>	<b>5,414,895</b>
 <b>REPRESENTED BY</b>			
Accumulated funds		3,897,202	2,716,309
Surplus/(Deficit)		-7,916	2,698,586
<b>TOTAL</b>		<b>3,889,286</b>	<b>5,414,895</b>

Notes 1 to 13 form part of these financial statements.

Signed: \_\_\_\_\_

Chairman

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Program Director / Financial Controller

Date: \_\_\_\_\_

**Environment Oriented Training And Support**

**13 Statement of comprehensive income for the year ended 31st December 2017**

<b>INCOME</b>	<b>NOTE</b>	<b>31.12.2017 Tsh</b>	<b>31.12.2016 Tsh</b>
Funds from donors	6	7,523,031	7,096,331
Ammortization 2016	5		2,012,000
Ammortization 2017	5	1,496,884	
Interest	7	1,020,809	3,765,466
<b>TOTAL</b>		<b>10,040,724</b>	<b>12,873,797</b>
<b>GRAND TOTAL</b>		<b>10,040,724</b>	<b>12,873,797</b>
<b>LESS: EXPENDITURE</b>	8		
Administration/General		1,062,552	560,000
Human Resources		4,140,000	4,752,000
Tools and equipment		100,000	0
Travel expenses		1,518,700	800,000
Direct sponsoring		0	0
Communications		600,000	600,000
Workshops/meetings		0	0
Bank charges		101,779	384,331
<b>TOTAL</b>		<b>7,523,031</b>	<b>7,096,331</b>
Depreciation	2	1,525,609	2,078,880
Auditing fees		1,000,000	1,000,000
<b>TOTAL</b>		<b>2,525,609</b>	<b>3,078,880</b>
<b>INCOME VERSUS EXPENDITURE</b>			
<b>TOTAL</b>		<b>-7,916</b>	<b>2,698,586</b>

Notes 1 to 13 form part of these financial statements.

Signed: \_\_\_\_\_

Chairman

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Program Director / Financial Controller

Date: \_\_\_\_\_

## Environment Oriented Training And Support

### 14 Statement of cash flow for the year ended 31<sup>st</sup> December, 2017

		31.12.2017 Tsh	31.12.2016 Tsh
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>		
Camp Holland reserve for education	4	67,196,167	58,755,405
Camp Holland overheads	4	-44,482,424	-32,803,599
Camp Holland Education Support	4	-21,455,874	-24,101,800
other receipts	7	1,020,809	3,765,466
NGO's office expenses	8	-7,523,031	-7,096,331
<b>TOTAL</b>		<b>-5,244,353</b>	<b>-1,480,859</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Capaity building projects	11	-132,946,500	-180,415,968
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Receipts from donors	6	235,564,781	61,170,652
School expenses	9	-57,340,449	-50,407,160
Education/Training programs	10	-56,173,909	-42,080,500
Capacity building projects	11	--	--
<b>TOTAL</b>		<b>122,050,423</b>	<b>-31,317,008</b>
Net increase/ (Decrease) in cash		-16,140,430	-213,213,835
Cash at beginning of period		19,837,120	233,050,955
<b>Cash at end of period</b>		<b>3,696,690</b>	<b>19,837,120</b>

Notes 1 to 13 form part of these financial statements.

Signed: \_\_\_\_\_

Chairman

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Program Director / Financial Controller

Date: \_\_\_\_\_

Environment Oriented Training And Support

**15 Statement of equity/accumulated funds for the year ended 31<sup>st</sup> December 2017**

	<b>31.12.2017</b>	<b>31.12.2016</b>
	<b>Tsh</b>	<b>Tsh</b>
<b>ACCUMULATED FUNDS</b>		
Opening balance		7,493,775
Opening Balance – Suzuki carrier	7,159,375	0
Opening balance – Laptop	988,000	0
Ammortisation 2016	-2,012,000	-2,012,000
Ammortisation 2017	-1,496,844	0
Adjustment	-741,329	-2,765,466
Surplus (Deficit)	-7,916	2,698,586
<b>TOTAL</b>	<b>3,889,286</b>	<b>5,414,895</b>

Notes 1 to 13 form part of these financial statements.

Signed: \_\_\_\_\_

Chairman

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Program Director / Financial Controller

Date: \_\_\_\_\_

**Environment Oriented Training And Support**

**16 Statement of Receipts and Payments for the year ended 31<sup>st</sup> December 2017**

<b>RECEIPTS</b>	<b>NOTE</b>	<b>31.12.2017 Tsh</b>	<b>31.12.2016 Tsh</b>
Liliane Foundation project funds	6	160,319,120	0
Liliane Foundation child support	6	49,565,661	48,000,000
Private donations	6	2,250,000	13,170,652
EOTAS-Netherlands	6	23,430,000	0
Camp Holland education reserve	4	67,196,167	58,755,405
Others	7	1,020,809	3,765,466
Opening Balance	--	19,837,120	233,050,955
<b>TOTAL</b>		<b><u>323,618,877</u></b>	<b><u>356,742,478</u></b>
<b>PAYMENTS</b>			
NGO office expenses	8	7,523,031	7,096,331
Camp Holland overhead cost	4	44,482,424	32,803,599
Camp Holland education support	4	21,455,874	24,101,800
School Support	9	57,340,449	50,407,160
Education/training programs	10	56,173,909	42,080,500
Capacity building projects	11	132,946,500	180,415,968
<b>TOTAL</b>		<b><u>319,922,187</u></b>	<b><u>336,905,358</u></b>
<b>CLOSING BALANCE</b>		<b><u><u>3,696,690</u></u></b>	<b><u><u>19,837,120</u></u></b>

Notes 1 to 13 form part of these financial statements.

Signed: \_\_\_\_\_

Chairman

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Program Director / Financial Controller

Date: \_\_\_\_\_

## 17 Notes to the financial statements for the year ended 31<sup>st</sup> December 2017

### 17.1 Note 1 - ACCOUNTING POLICIES

#### **Funding policies:**

- EOTAS-Tz seeks, receives and manages funds from donors, on behalf of the Dodoma Deaf School and post-primary deaf students.
- EOTAS makes all payments on behalf of Post-Primary Students.
- EOTAS receives income from donors in the form of grants.

#### **Ownership and management of property:**

Property acquired by EOTAS-Tz for the purpose of supporting Deaf Education in Dodoma continues to be managed by the organisation during the running of the project. All property are considered to be entrusted to DCT for the purpose of improving and expanding Deaf Education in Dodoma region.

#### **Fixed assets:**

Rates of depreciation used in the accounts for fixed assets are:

- |                          |     |
|--------------------------|-----|
| • Computers and printers | 20% |
| • Furniture              | 10% |
| • Motor vehicle          | 25% |

Depreciation is charged in relation to the remaining time in the year of purchase.

#### **The School Management:**

- The school is managed by the Head teacher under the School Committee comprising of representatives from the Ward authorities, Teachers and parents.
- Financial resources for running and expansion of the school are availed through EOTAS Foundation.

## Environment Oriented Training And Support

### 17.2 Note 2 Fixed assets

#### NOTE 2 Fixed assets

S/N	Particulars	Cost			Total	Disposal	Grand total	Depreciation					Nett book value 2016	Ammort. 2016	Nett book value 2017	Ammort. 2017
		Opening	Added purch.	Added don.				Opening	Additions	Total	Disposal	Grand total				
1	Suzuki carrier	7,159,375			7,159,375		7,159,375	1,812,000	1,336,844	3,148,844		3,148,844	5,347,375	1,812,000	4,010,531	1,336,844
									0							
2	Laptop Samsung	360,000			360,000		360,000	72,000	57,600	129,600		129,600	288,000	72,000	230,400	57,600
3	Laptop Toshiba	640,000			640,000		640,000	128,000	102,400	230,400		230,400	512,000	128,000	409,600	102,400
4									0							
5	Laser Printer HP	25,166			25,166		25,166	5,033	4,026	9,060		9,060	20,132	5,033	16,106	4,026
6	Desk (main)	288,691			288,691		288,691	57,738	23,095	80,834		80,834	230,953	57,738	207,858	23,095
7	Chair (Executive)	11,305			11,305		11,305	2,261	904	3,165		3,165	9,044	2,261	8,140	904
8	Chair (Secretary)	2,800			2,800		2,800	560	224	784		784	2,240	560	2,016	224
9	Chair (plastic) x2	538			538		538	108	43	151		151	430	108	387	43
10	Desk (Secretary)	1,181			1,181		1,181	236	95	331		331	945	236	851	95
11	Shelves (filing)	2,359			2,359		2,359	472	189	661		661	1,888	472	1,699	189
12	Shelves (small)	2,359			2,359		2,359	472	189	661		661	1,888	472	1,699	189
	<b>TOTAL</b>	<b>8,493,775</b>	<b>0</b>	<b>0</b>	<b>8,493,775</b>	<b>0</b>	<b>8,493,775</b>	<b>2,078,880</b>	<b>1,525,609</b>	<b>3,604,489</b>	<b>0</b>	<b>3,604,489</b>	<b>6,414,895</b>	<b>2,078,880</b>	<b>4,889,286</b>	<b>1,525,609</b>

## Environment Oriented Training And Support

### 17.3 Notes 3 - 6

<b>NOTE 3 CASH AT BANK AND IN HAND</b>			
Cash at Bank	1,764,480	11,681,893	
Cash in hand	1,932,210	8,155,227	
<b>TOTAL</b>	<b>3,696,690</b>	<b>19,837,120</b>	

<b>NOTE 4 Kilimani cash managed for exclusive use of Dodoma Deaf School</b>			
Opening balance	1,850,006	1,413,555	
Deposited in bank	3,809,880	532,023	
Received in cash	61,536,281	56,809,827	
<b>Sub-total</b>	<b>67,196,167</b>	<b>58,755,405</b>	
Less overhead cost	44,482,424	32,803,599	
Less Education support	21,455,874	24,101,800	
Sub-total	<b>65,938,298</b>	<b>56,905,399</b>	
<b>TOTAL</b>	<b>1,257,869</b>	<b>1,850,006</b>	

<b>NOTE 5 GRANTS AMMORTISATION</b>			
Opening Balance	0	0	
Suzuki carrier donations	7,159,375	7,159,375	
Laptop donations	988,000	988,000	
Ammortization 2016	-2,012,000	-2,012,000	
Ammortization 2017	-1,496,884		
<b>TOTAL</b>	<b>4,638,491</b>	<b>6,135,375</b>	

<b>NOTE 6 Funds from donors</b>			
Liliane Foundation -project funds	160,319,120	0	
Liliane foundation - child support	49,565,661	48,000,000	
Private donations	2,250,000	13,170,652	
EOTAS- Netherlands	23,430,000	0	
<b>SUB-TOTAL</b>	<b>235,564,781</b>	<b>61,170,652</b>	
Less office expenses @ 3.19%	7,523,031	11.60%	7,096,331
<b>TOTAL NET</b>	<b>228,041,750</b>	<b>54,074,321</b>	

## Environment Oriented Training And Support

### 17.4 Notes 7 – 10

<b>NOTE 7 Other Income</b>		
Bank interest/ difference exchange rates	1,020,809	3,765,466
Less Education support running cost	0	0
<b>TOTAL</b>	<b><u>1,020,809</u></b>	<b><u>3,765,466</u></b>

<b>NOTE 8 OFFICE EXPENSE</b>		
Administration/General	1,062,552	560,000
Human Resources	4,140,000	4,752,000
Tools and equipment	100,000	0
Travel expenses	1,518,700	800,000
Direct Sponsoring	0	0
Communications/utilities	600,000	600,000
Workshops/meetings/training	0	0
Bank charges and taxes	101,779	384,331
<b>TOTAL</b>	<b><u>7,523,031</u></b>	<b><u>7,096,331</u></b>

<b>NOTE 9 SCHOOL EXPENSES</b>		
See book keeping 2016	School	50,407,160
See book keeping 2017	School	57,340,449

<b>NOTE 10 EDUCATION/TRAINING PROGRAMS</b>		
See book keeping 2016	External primary education	8,380,000
See book keeping 2017	External primary education	8,375,000
See book keeping 2016	Internal vocational training	24,138,500
See book keeping 2017	Internal vocational training	28,495,973
See book keeping 2016	External Training Programs	9,562,000
See book keeping 2017	External Training Programs	13,579,420
See book keeping 2017	Extra curricular activities	5,723,516
<b>TOTAL</b>		<b><u>56,173,909</u></b>
		<b><u>42,080,500</u></b>

## Environment Oriented Training And Support

### 17.5 Notes 11 – 13

#### NOTE 11 CAPACITY BUILDING PROJECTS

See book keeping 2016	Renovations		10,586,368
See book keeping 2017	Renovations	490,000	
See book keeping 2016	Workshop		3,806,500
See book keeping 2017	Workshop	0	
See book keeping 2016	Dining hall		15,302,400
See book keeping 2017	Dining hall	0	
See book keeping 2016	Administration building		55,780,050
See book keeping 2017	Administration building	4,282,500	
See book keeping 2016	Classrooms		94,940,650
See book keeping 2017	Classrooms	128,174,000	
<b>TOTAL</b>		<b>132,946,500</b>	<b>180,415,968</b>

#### NOTE 12 ASSETS AT VALUATION

Camp Holland, Kilimani buildings + land	334,686,000	278,905,000
Camp Holland, Kilimani inventory	28,000,000	16,940,000
<b>Camp Holland TOTAL</b>	<b>362,686,000</b>	<b>295,845,000</b>
Deaf School, buildings + land	1,467,354,762	1,026,844,817
Deaf School, inventory	49,108,968	48,618,968
<b>Deaf School TOTAL</b>	<b>1,516,463,730</b>	<b>1,075,463,785</b>
<b>Grand Total assets</b>	<b>1,879,149,730</b>	<b>1,371,308,785</b>

#### NOTE 13 CONTINGENT LIABILITIES

The NGO has no pending litigations as at the balance sheet date.