

KiliTech

2018 Annual Report



ARUSHA



KILANGALANGA



KISIMANI



BRINGING HEARTS AND MINDS TOGETHER

TO END POVERTY IN TANZANIA



Creating Opportunity for Everyone, Everywhere

2018 ANNUAL REPORT

ACTIVITIES, ACHIEVEMENTS AND CHALLENGES

Priority Areas:

In 2018, KiliTech focused primarily on bringing water to schools in Tanzania mainly in Arusha at Arumeru district with some work in Kilimanjaro at Moshi Rural District. Our main target was to assist children in primary schools by improving their learning environment through modern sanitation, access to clean water, and additional school desks for classrooms.

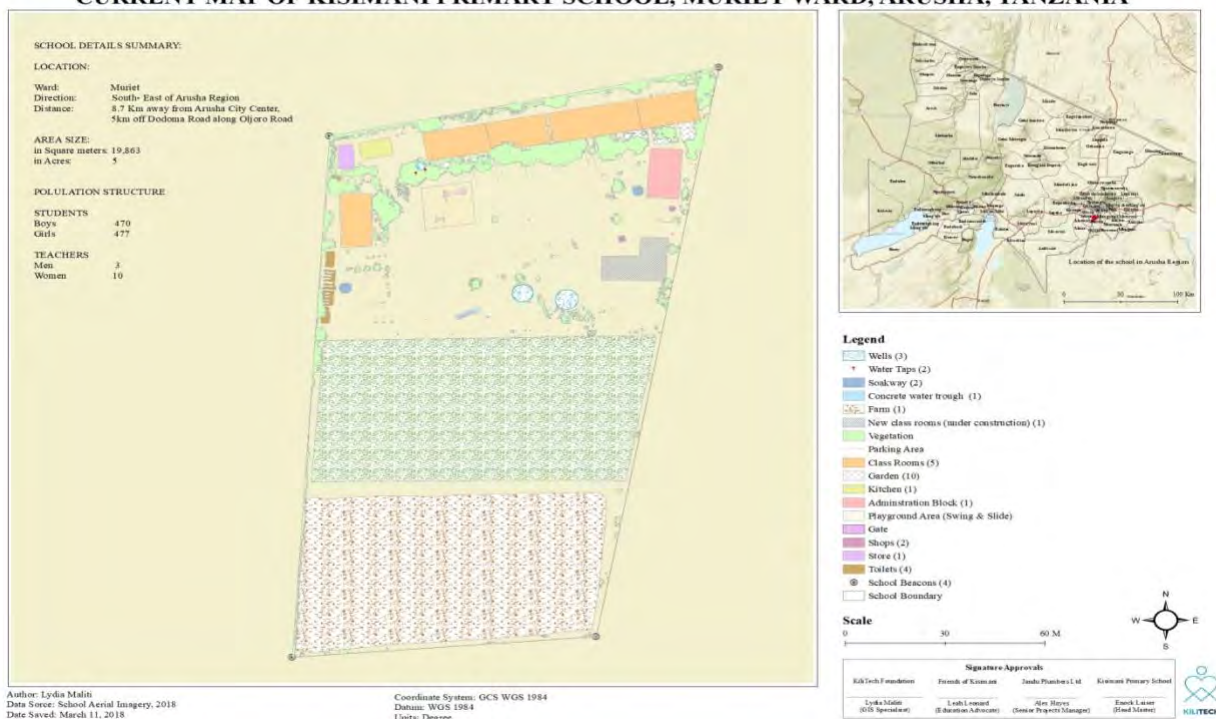
Project Areas:

1. Kisimani Project

Our First project this year was at Kisimani Primary School to provide better water supply system and sanitation at the school for both children and staff (teachers, cooks). The school was built in 2011 as one of Arusha, Tanzania's only public schools to be taught primarily in English, without charging school fees to the parents. The school is located at Muriet Ward in Mkonoo Village, Arusha Region -Tanzania. As part of visualizing our project sites, a map was constructed showing location of the school in Arusha (Figure 1)

Figure 1

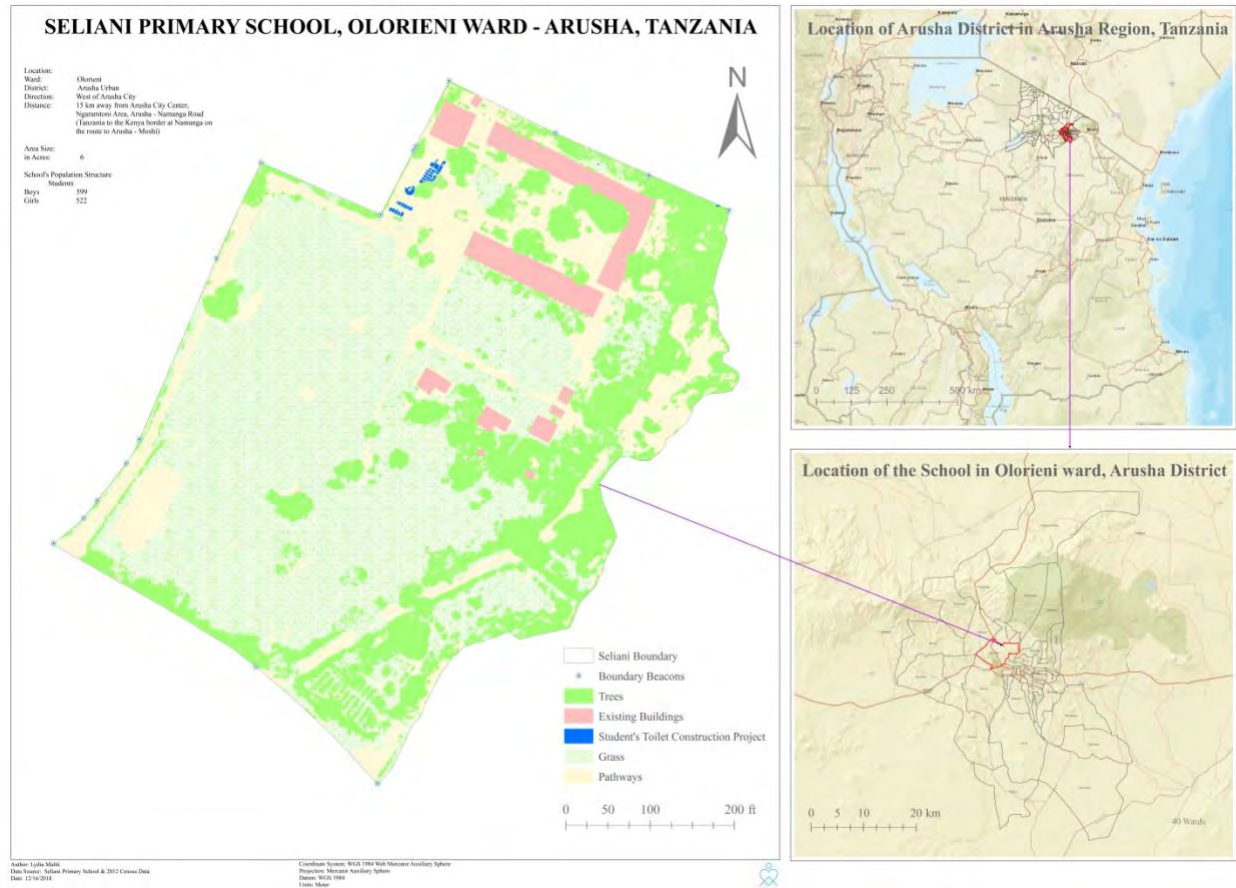
CURRENT MAP OF KISIMANI PRIMARY SCHOOL, MURIET WARD, ARUSHA, TANZANIA



2. Seliani Project

Our second project was to construct modern toilets for both children and teachers at Seliani Primary School. The school was built in 1920. It is a public school located at Kimyaki Ward in Levolosi Village, Arusha Region -Tanzania. Below is a map showing location of the school in Arusha (Figure 2).

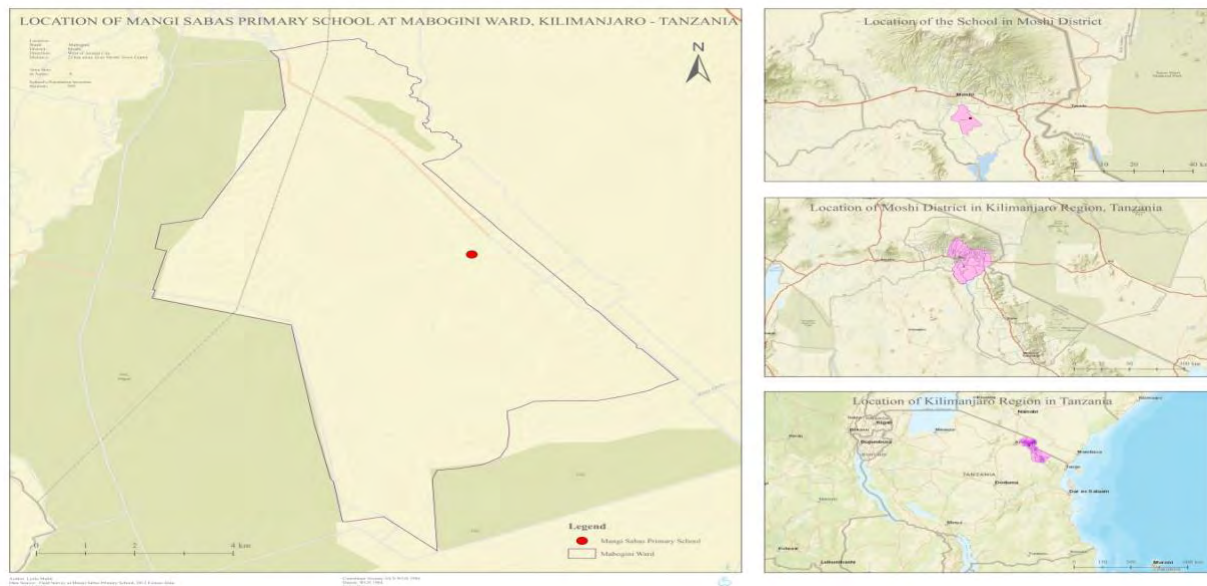
Figure 2



3. Mangi Sabas Project:

Our third school was to support Mangi Sabas Primary School by donating desks. Mangi Sabas was originated from Chekerani Primary School. It was named after one of the Chiefs in Chagga land named Mangi Sabas. Chekerani Primary school had many students and could no longer accommodate them all and therefore in the year 2006, Mangi Sabas Primary School was built. The school is located at Maboghini Ward in Muungano Village, Kilimanjaro Region -Tanzania. The location of the school is as seen on the map below (Figure 3):

Figure 3



4. Women Guide Project:

Our fourth project was to fund the education and mountain guide certification at College of African Wildlife Mweka college for ten women through Women Guide Foundation founded by Glory Thobias of Arusha. Mweka College is located in East Kibosho Ward in Moshi Rural District, Kilimanjaro –Tanzania. Below is a map showing location of the college (Figure 4)

Figure 4



Achievements

The following are the achievements in 2018 of Kilimanjaro Technology foundation on the targeted projects;

Achievement #1

Kisimani Water Project (KWP) has over nine hundred students and only had one water spigot for all their daily water needs. In the developing world, more than half of primary schools have no adequate water facilities and nearly two thirds lack adequate sanitation. For this school, it is lucky to have water but the supply system was a problem. To provide better water supply system at the school for both children and staff (teachers, cooks), KiliTech constructed a complete water supply system at the school with thirty-two hand-washing stations including four for the teachers and four filtered drinking water stations, water ran to the kitchen and toilets, a thirty foot water tower with a 10,000 liter and 5,000 liter water tanks and grey water distribution. The Project total cost amounted to Tshs 49,659,088 (\$21,596).

Below is a summary of the plumbing works:

- i. **Water Storage Tanks** (See Fig 5)
 - 2 Tanks
 - 10,000ltrs ground tank and 5,000ltrs elevated tank
 - The 10,000ltrs ground tank connected via boosted pump to the elevated tank.

Fig 5



ii. Hand washing stations (See Fig 6,7&8)

- 1 trough with 4 taps at the administration Area
- 1 trough with 20 taps near the kitchen
- 2 troughs with 4 taps each at the toilets.

Fig 6



The 20 Taps Hand washing Trough; Students use for washing their hands before and after meals and for washing their utensils

Fig 7



The two Handwashing stations at the boys and girls toilets

Fig 8



The hand washing station at the administration area for the teachers

iii. Drinking water station (See Fig 9)

- 1 curved shape trough with 4 taps.
- Taps on the drinking water station are connected to the proposed overhead elevated tank of 5,000ltrs.
- The sawyer filter are connected to the taps

Fig 9



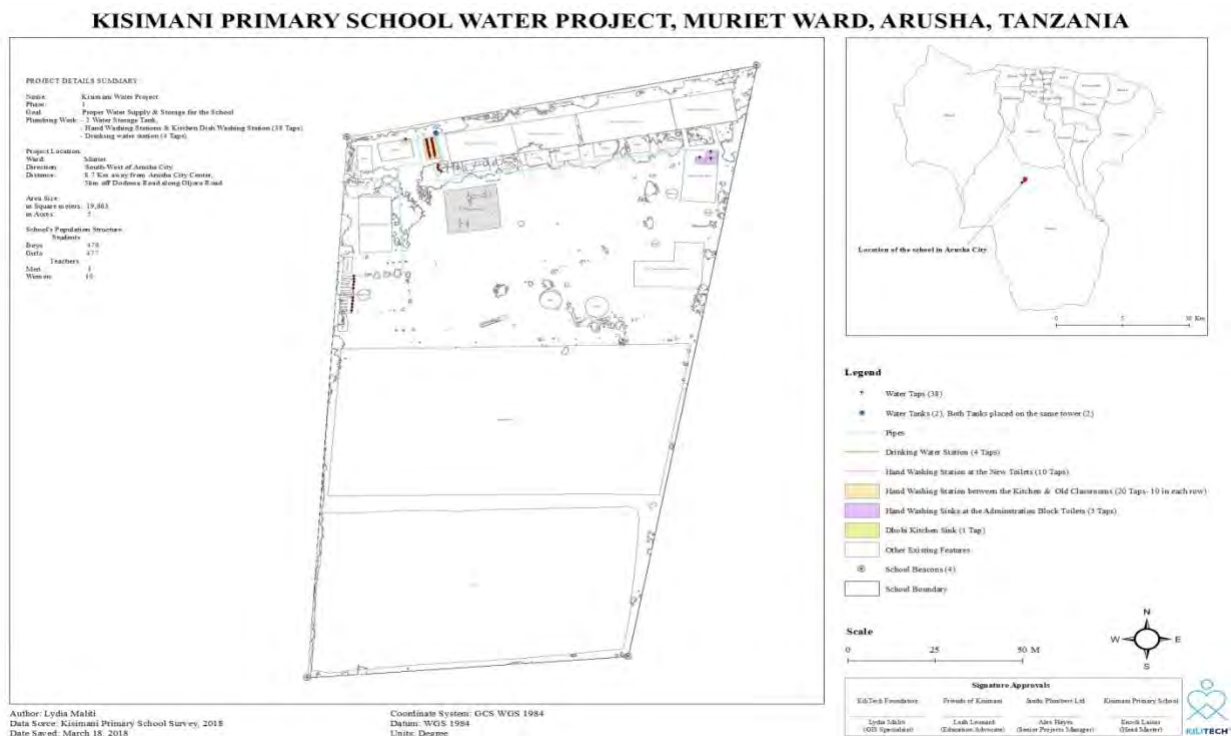
iv. Dhobi Sink at the Kitchen

- 1 Sink with a tap
- Supply and install a pipe for water heating (laid over kitchen roof)



The Project Layout can be seen on the map below (Fig 10)

Fig 10



Achievement #2

The latrine/toilets for Seliani Primary school were built in 1920 in pit-style. The structures were old and not of standard due to poor initial construction when the foundation was laid. To attain better healthy learning environment for both teachers and children KiliTech constructed 10 girl's toilets, 4 teacher's toilets and a water tower with two 5,000 liter water tanks to supply water in the toilets. Project cost: 39,178,640; \$17,038

Below is a summary of the project works:

i. Water Storage Tanks (See Fig 11)

- 2 Tanks
- A store room
- 5,000ltrs elevated tanks

Fig 11



ii. Girls Toilets (See Fig 12, 13, 14 & 15)

- 10 toilet sinks with 10 Taps installed on the wall
- 4 hand washing sinks
- A Ramp (for disabled students)

Fig 12



Fig 13



Fig 14



Fig 15



iii. Teacher's Toilets (See Fig 16,17,18,19,20,21)

- 4 toilets (2 male and 2 female)
- 4 hand washing sinks

Fig 16



Fig 17



Fig 18



Fig 19

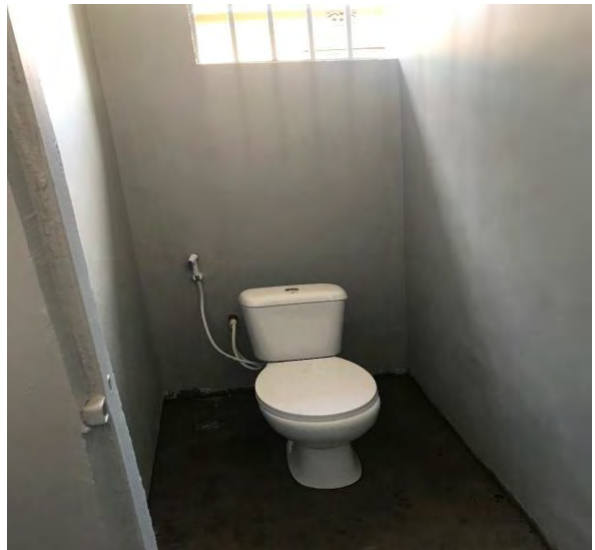


Fig 20



Fig 21



Photos from the handing over event

Fig 22

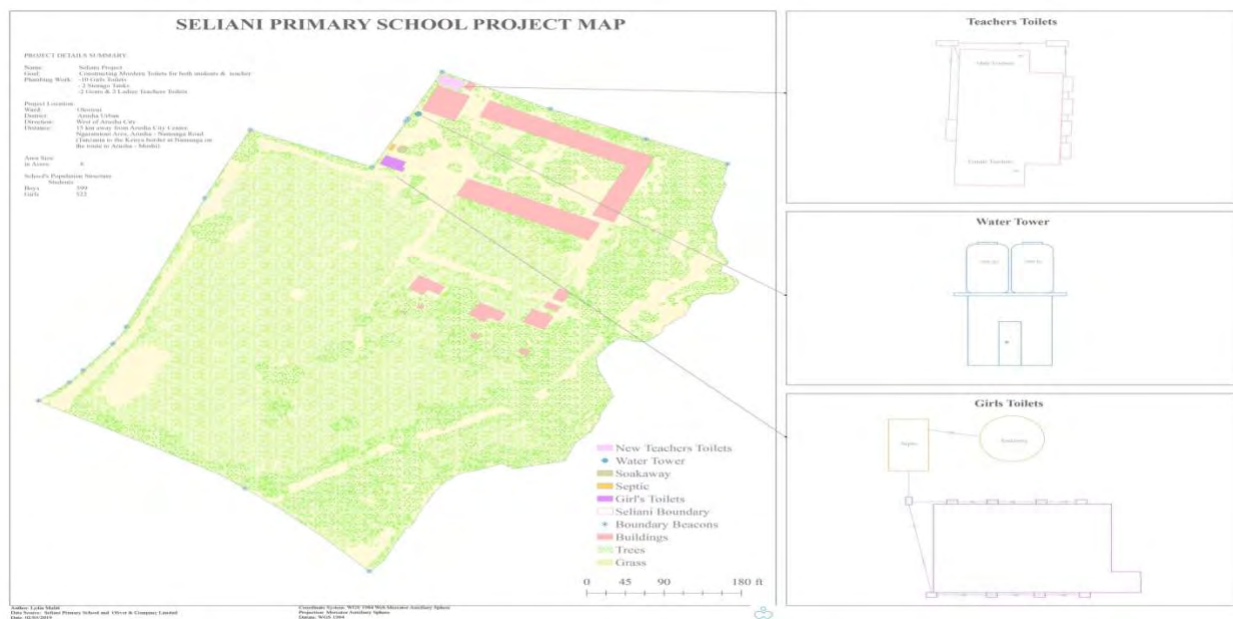


Fig 23



The Project Layout can be seen on the map below (Fig 24)

Fig 24



Achievement #3

After the government of Tanzania announced free education, enrollment in both primary and secondary education rose. This triggered a critical shortage of teachers, teaching and learning equipment, materials and school desks. With Mangi Sabas Primary School growing, shortage of desks became a challenge for the school. KiliTech made a donation of 70 Desks for the school.

Project cost: 5,400,000 TSh; \$2,348

Below are photos of the desks and the handing over event:

Fig 25



Fig 26



Achievement #4

Working with Women Guide Foundation, founded by Glory Thobias in Arusha, KiliTech provided the funding and support for ten women to attend Mweka Wildlife College in Kilimanjaro. These women received their Mountain Guide Certifications and are now employed as mountain guides on Mount Kilimanjaro. KiliTech will continue to assist these women be successful through additional training including wilderness first aid training. This is a continuation from the work done in 2017, which totaled

2018 Project cost: 5,618,175 TSh; \$2,443 (ongoing)

2017 Project cost: 17,009,250; \$7,397 USD

Fig 27



Fig 28



Achievement #5

Kahe Village in Majengo Moshi is where KiliTech first started and we have completed numerous projects in Kahe including building the community maize mill, community hall, school improvements, creating jobs in decorating, sewing, and beekeeping. We continued to advise them with their challenges and support their independence.

2018 Project cost: 307,000 TSh; \$133 USD (ongoing)

2017 Project cost: 44,323,379; TSh \$19,276 USD

2016 Project cost: 57,891,669 TSh; \$25,177 USD

Challenges

Nothing is without challenge and during the course of 2018; KiliTech has faced new challenges in the implementation of its activities. These challenges include the following:

- Review of internal processes and procedures in effort to strengthen operations and administration and requiring the same level of efforts from our stakeholders and partners. Stricter rules and guidelines led to frustration at times with occasional miscommunication and delays. KiliTech did make great strides in 2018 to streamline operational procedures and communications.
- Receiving timely advice and staying on top of new and changing TRA and government laws required of NGOs often leads to confusion and caused delays. The changing and often challenging government environment has resulted in increased operating costs due to the need for increased legal and accounting staff, delays which impact our ability to address project and community needs, and decrease in funds for projects due to increased overhead costs.
- Increased cost of supplies, labor and materials, and taxes reduces available funds for project work;
- When working rural areas there is limited, if any access, to EFD machines so receipts and proper documentation can be difficult to obtain. KiliTech is however required to provide such receipts or be penalized by the Tanzania Revenue Authority and pay additional taxes. Lack of operating EFD machines and the strict tax requirements to supply these receipts leads to project delays, increased taxes and overhead costs, resulting of decrease of funds for projects.

- Writing proper contracts and MOUs detailing roles, accountability, funds distribution, and stakeholder responsibilities is costly and time consuming, and difficult to manage from the USA. Contracts must increasingly contain tax liability responsibilities and language. KiliTech has also had to be responsible for contractor management and ensuring they have proper documentation unless KiliTech be held responsible and penalized leading to time consuming and costly burdens on KiliTech to ensure contractor documentation and registrations meets government requirements.
- Hiring accountants, auditors, and advocates necessary to comply with requirements and overcome challenges is expensive reducing available funding for projects.
- The biggest challenge is addressing Tanzania schools that are in greater need for improvements especially access to water and proper sanitation. KiliTech must schedule meetings with public officials to visit a school or project site to determine feasibility and compatibility to our core principals. When meeting with public officials and communities just our presence gives them hope and implies “promises.” The burden is great when KiliTech cannot assist a school due to community, government, or environmental complexities that are beyond the scope and capability of KiliTech’s abilities and we must decline the project. This results in hard lessons and sad feelings for both the community and KiliTech.

Lessons Learned

In the process of addressing the above challenges in the past year there are several lessons we have learned as an organization:

- With increased controls and improved processes, we have better record keeping, project efficiencies, and people are held accountable and therefore less likely to cheat and more likely to co-operate. We do our projects in phases and we only move forward to the next phase when proper receipts, inspections, and documentations are satisfied.
- Complying with TRA and government requirements has improved our confidence and strength as an NGO.
- Working with professional staff including accountants, auditors, and advocates has reduced risk and improved efficiencies.

- Schools are underfunded and overstressed past capacity. Water and sanitation are of greater under a lot of stress virtually across all schools in Tanzania. We further believe that access to education by girls is limited and even restricted by culture and the government. We hope that improvements are made to government policies to continuing education for girls even after pregnancy. KiliTech is willing to work with the Ministry of Education to encourage new policy. Working with public officials we need to establish strong relationships so that we can collectively decide the best schools to assist.
- KiliTech has learned to take the time to analyze tax and government implications and requirements and write such assessments into contracts and share the burden with contractors, the government. KiliTech cannot nor should we pay for all the taxes on a charitable project as this defeats the purpose of charity work. The tax burden must be shared by the stakeholders and contractors who benefit.

Future Plans

In 2019, we will continue our Water for Schools Program reaching even more students, teachers, and staff. **Our goal is to provide clean water and modernized sanitation for twenty-thousand students by the end of the year 2020.** We hope that through continued relationship building with district commissioners, improving internal processes and procedures, contracts we can reduce administrative cost and increase available funds for future projects. Having the support of the government is paramount to our success. We strive to be transparent and open with our projects and appreciate our partners and stakeholders with our Water for Schools program



**KILIMANJARO TECHNOLOGY FOUNDATION
DIRECTOR'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

KILIMANJARO TECHNOLOGY FOUNDATION

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KILIMANJARO TECHNOLOGY FOUNDATION

GENERAL INFORMATION

COUNTRY OF INCORPORATION AND DOMICILE: United Republic of Tanzania

Nature Of The Organization and Principal Activities: NGO-0008859; To provide clean water vocation training, and fundamental Technology to Tanzanian Societies

REGISTERED OFFICE: Plot No. 35, Farm 181/3/2,
Sokoine Road,
P.O. Box 16729, Arusha, Tanzania

BANKERS: I & M Bank
Arusha Branch
Tanzania

I & M Bank
Moshi Branch
Tanzania

AUDITORS: CASSIAN &ASSOCIATES
First floor,Pegasus House,
Corner Nkrumah street/Gerezani street
P.O.Box 63217,
Dar es salaam,Tanzania.

SECRETARY Mawalla Advocate (Asella Msando)

KILIMANJARO TECHNOLOGY FOUNDATION

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018.

The Directors submit their report together with the Financial Statement for the year ended 31st December 2018, which disclose the state of affairs of KILIMANJARO TECHNOLOGY FOUNDATION ("KiliTech")

1. INCORPORATION

KILIMANJARO TECHNOLOGY FOUNDATION is an international Non-Governmental Organization registered under the laws of the United Republic of Tanzania on the 31st of August 2016 and granted NGO Number I-NGO/0008859.

2. COMPANY MISSION

The Organization aims at empowering communities through technology and education and driving sustainable and innovative development to further enrich lives and reduce poverty. We will act as creator, supporter, advocate, and donor and freely volunteer our services so that children, youth, men and women have access to information, education and life skills, and business opportunities locally and globally.

3. OUR DREAM AND VISION

Our dream and vision is to end poverty in Tanzanian communities by providing clean water, vocation training, and fundamental technology. "Every opportunity, for everyone, everywhere".

4. MAIN OBJECTIVES

- i) To improve educational environments by providing educational materials to students and teachers, ensure availability of water for schools and general improvement of educational infrastructures.

- ii) To help alleviate poverty among youth in Tanzania by providing assistance to the youth so they can better access productive resources using computers and improve their living conditions by assisting in education and job creation promoting individual.
- iii) To sensitize the community in the importance of environmental conservation particularly preservation and conservation of ecosystem and catchment areas for the current and future generations.
- iv) To facilitate the establishment of local owned and operated small businesses to alleviate poverty by creating vocation groups based on the needs of the community, supporting these vocation groups, and providing start-up supplies and materials. Vocation in 2016 includes beekeeping, decoration and catering, a maize mill and sewing.
- v) To empower communities through teaching the necessary skills to be employable and help communities to be self-sustainable.
- vi) To provide humanitarian health and education support to people who are in need like widows, orphans, natural calamity victims, and deprived, disabled, physically challenged and older people.

5. COMPOSITION OF THE BOARD OF MEMBERS

The members of the NGO at the date of this report and who have served since Jan 1st 2018 except where otherwise stated, are:-

S/N	Name	Position	Age	Nationality
1	Laurel Rene Werner	Director	54	USA
2	Tony Werner	Director	61	USA
3	Asella Msando	Director	30	Tanzanian
4	Leslie Ellis	Director	52	USA
5	Seamus Smith	Director	38	USA
6.	Praygod Manase	Director	30	Tanzanian

The Company secretary as at 31st December 2018 was Asella Msando.

6. MANAGEMENT

The Management of the Organization is under the President and is organized in the following Personnel.

- Outsourced Accountants.
- Operational and Administration personnel.

7. MEMBERS OF THE COMPANY

The total number of members during the year 2018 is 6.

1. Laurel Rene Werner
2. Tony Werner
3. Asella Msando
4. Leslie Ellis
5. Seamus Smith
6. Praygod Manase

8. FUTURE DEVELOPMENT PLANS

Future development plans are to increase our focus in providing clean water for schools, and to continue providing economic and technology vocation training for women and youth in Tanzania.

9. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of the Company. It is the task of management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the Company's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;
- Business sustainability under normal as well as adverse conditions; and
- Responsible behaviors towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the

company system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.

The Board assessed the internal control systems throughout the financial year ended 31st December, 2018 and is of the opinion that they met accepted criteria.

10. STATEMENT OF MEMBERS RESPONSIBILITIES

The NGOs' Act, 2002 requires the members to prepare financial statements for each financial year that gives a true and fair view of the state of affairs of the NGO as at the end of the financial year and of its profit or loss for that year. It also requires the members to ensure that the NGO maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the company. The Members are also responsible for safeguarding the assets of the NGO and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities. The members accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

11. GOING CONCERN

The Board of members confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board of members has reasonable expectation that Kilimanjaro Technology Foundation has adequate resources to continue in operational existence for the foreseeable future.

12. AUDITORS

CASSIAN & ASSOCIATES were appointed as auditors of the organization for the financial year ended 31st December 2018.

Approved by the board of members and signed on its behalf by:

Laurel Werner, President
.....
Director

June 28, 2019
.....
Date

DECLARATION OF THE HEAD OF FINANCE

FOR THE YEAR ENDED 31 DECEMBER 2018

The National Board of Accountant 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 the financial statement to be accompanied with the statement of Declaration issued by the Head of Finance responsible for the preparation of financial statements of the entity concerned.

It is the duty of a professional accountant to assist the Board of Directors to discharge the responsibility of preparing financial statements of an entity showing true and fair view position of an entity in accordance with international accounting standards rests with the Board of Directors as under Directors Responsibility earlier page.

I Kulwa Mang'ana being the head of finance of Kilimanjaro Technology Foundation hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31st December 2018 have been prepared in compliance with the applicable accounting standards and statutory requirements.

I thus confirm that the financial statements comply with applicable accounting standards and statutory requirements as on that date and that have been prepared based on properly maintained financial records.

Signature:.....Kulwa Mang'ana, Mang'ana Associates

NBAA Membership No:...3353.....

Date: June 28, 2019.....

KILIMANJARO TECHNOLOGY FOUNDATION

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

		2018	2017
		TSHS	TSHS
	Notes	Total	
Revenue			
Donation		194,138,427.00	260,928,163.72
Total Revenue		194,138,427.00	260,928,163.72
Expenditure			
Administration Expenses	4	35,221,668.63	106,979,545.33
Accountancy Fee		16,096,760.00	-
Audit Fee		5,286,400.00	-
Consultancy Fee		32,972,007.00	17,649,470.00
Depreciation Expenses	5	6,290,505.88	6,843,474.00
Project Cost	6	100,162,903.00	74,140,629.00
Other Costs			35,873,602.37
Total Expenses		196,030,244.51	241,486,720.70
Change in Net Assets		(1,891,817.51)	19,441,443.02
Net Assets At the Beginning of the Year		32,199,779.88	12,758,337.55
Net Assets at the End of the Year		30,307,962.38	32,199,779.18

KILIMANJARO TECHNOLOGY FOUNDATION

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2018

	NOTE	2018 TSHS	2017 TSHS
ASSETS			
Non-Current Assets			
Security Deposit	11	1,000,000.00	
Property Plant & Equipment	5	33,198,417.13	37,364,923.00
Total Non-Current Assets		34,198,417.13	37,364,923.00
Current Assets			
Cash & Cash Equivalent	7	1,919,573.00	27,708,459.00
Prepaid Expenses		-	3,000,000.00
Total Current Assets		1,919,573.00	30,708,459.00
Total Assets		36,117,990.00	68,073,382.00
Liability & Net Assets			
Liability			
Prior Year Tax Adjustment	9	-	
withholding tax payable	10	1,763,455.00	35,873,602.37
Stamp Duty Payable	10	3,000.00	
Total Liability		1,766,455.00	35,873,602.37
Net Assets			
Unrestricted Fund		30,307,962.38	32,199,779.88
Capital Donation		2,124,000.00	-
Total Net Assets		32,431,962.38	32,199,779.88
Current Liabilities:			
Deferred Income		1,919,573.00	-
Total Liabilities & Net Assets		36,117,990.00	68,073,382.00

The financial statement on page 8 to 9 were approved by the Members of the Board on ...June 28,. 2019 and were signed on its behalf by:

Laurel Werner, President.....
Director.

KILIMANJARO TECHNOLOGY FOUNDATION
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2018

	NOTE	2018 TSHS	2017 TSHS
CASH FLOW FROM OPERATING ACTIVITIES			
Increase in Net Assets		(1,891,817.51)	19,441,441.00
Adjustments to reconcile increase in net Assets to net cash provided by Operating Activities:			
Depreciation	5	6,290,505.88	6,843,475.00
(Increase) decrease in operating Assets:			
Prepaid Expenses	8	3,000,000.00	(3,000,000.00)
Increase (decrease) in Liabilities:			
Tax Payables during the year		1,766,455.00	
Tax Assessment	9	(35,873,602.00)	35,873,602.00
Net Cash Provided by Operating Activities		(26,708,459.00)	59,158,519.00
CASH FLOW FROM INVESTING ACTIVITIES			
Security Deposit		(1,000,000.00)	
Property Plant and Equipment	5	(2,124,000.00)	(31,450,060.00)
Net Cash Used by Investing Activities		(3,124,000.00)	(31,450,060.00)
CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Capital Donation		2,124,000.00	-
Deferred Donation		1,919,573.00	-
Net Cash Used by Financing Activities		4,043,573.00	-
Net Increase/(Decrease) in cash and cash equivalent.		(25,788,886.00)	27,708,459.00
Beginning cash & cash equivalent		27,708,459.00	-
Ending cash & cash equivalent		1,919,573.00	27,708,459.00
Cash & Cash Equivalent			
I & M Bank	7	190,433.00	27,481,756.00
Petty cash	7	1,729,140.00	226,703.00
		1,919,573.00	27,708,459.00

KILIMANJARO TECHNOLOGY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST December 2018

1. REPORTING ENTITY

KILIMANJARO TECHNOLOGY FOUNDATION is a Non-Governmental Organization registered under the laws of the United Republic of Tanzania on the 31th of August 2016 and granted NGO Number I-NGO/0008859, having its registered office Plot No. 35, Farm 181/3/2, Sokoine Road, P.O. Box 16729, Arusha, Tanzania. The financial statements of the Organization are for the year ended 31st December 2018.

2. BASIS OF PREPARATION

a) Statement of Compliance

The financial statements have been Prepared in accordance with the International Financial Reporting Standards (IFRS) and in compliance with NGO Act 2002.

b) Basis of measurement

The financial Statement is prepared on Cash basis. Certain comparative figures have been adjusted to conform to the current year's presentation.

c) Functional and Presentation Currency

The financial Statement is presented in Tanzanian Shillings (TSHS), which is the company's presentation and functional currency

d) Uses of judgment and estimates

The preparation of the financial Statements requires management to make judgements estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimate is revised and in any future years affected.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue Recognition

Revenue comprises Unrestricted Fundraising in which it is limited to private donations made through donor connections and collected in the USA.

b) Financial Instruments

i) Current and Non-Current classification

Financial instruments are classified as current or non-current in accordance with their expected realization (financial assets) or settlement date (financial liability)

ii) Cash and Cash Equivalents.

Cash and cash equivalents in financial position and cash flow include cash on hand and bank in which in the opinion of management are subject to insignificant risk of change in value.

iii) Defined contribution benefit

The Organization makes statutory contributions to the National Social Security Fund (NSSF). This is defined contribution scheme under which the company contributes 10% of the employees' salaries. The company contribution during the year is charged to the statement of Activities.

iv) Property and Equipment

All categories of property and equipment are stated at historical cost less accumulated depreciation.

Subsequent costs are included in the assets carrying value only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. Repairs and Maintenance is charged to the statement of Activities.

Depreciation is calculated using Tax Depreciation rates and charged full depreciation on newly acquired assets.

c) Income Tax

The Board of directors consider the organization to be exempt from income taxes based on the criteria in the Income Tax Regulation which accord this status to a company that performs charitable activities and whose net income is within the required limits or, if higher, is to be utilized for future charitable activities. The Income Tax Regulation requires further approval from the commissioner of income tax for the entity to be granted a charitable organization status.

REVENUE	2018	2017
	TSHS	TSHS
Donors (USA) Contribution	<u>194,138,427.00</u>	<u>260,928,163.72</u>
Total	194,138,427.00	260,928,163.72
4. Administration Expenses		
Office Supplies & Cleaning Expenses	1,064,500.00	4,558,100.00
Computer expenses	667,760.00	949,003.20
Drone flying escort	390,000.00	
Electricity & water	473,950.00	1,018,637.29
Insurance	557,105.00	1,311,165.00
Internet & Telephone	1,620,000.00	2,747,470.00
Lunch & Meals	312,532.00	4,598,390.00
Office Expenses	223,850.00	120,000.00
Office Rent	6,000,000.00	22,147,200.00
Periodical News Papers	207,000.00	454,000.00
Mobile Transfer Charges	47,760.00	
Printing & Stationery	1,245,900.00	3,264,796.00
Security Expenses	700,000.00	
Stamp Duty	123,000.00	
Training Expenses	3,058,012.00	4,359,716.85
Transport	3,661,655.63	4,223,148.05
Workers Comp. Fund	122,800.00	377,714.00
Bank charges	192,826.00	743,658.03
NSSF	1323,000.00	4,637,143.00
Office Repairs	25,000.00	

Salary & Wages	12,891,700.00	29,470,729.00
Accommodation		940,000.00
Gas & hire of vehicles		1,514,700.00
Generator diesel and repair		776,504.00
Medical expenses		4,000.00
Miscellaneous Expenses	313,318.00	1,835,700.00
Nairobi course & expenses		2,208,080.00
PAYE, SDL & NSSF- Arrear & Penalty		10,536,084.00
Registration charges and other fees		150,000.00
Repair & maintenance M/Vehicle		3,156,392.91
Sitting allowance		550,000.00
Skills Development Levy		327,214.00
Total	35,221,668.63	113,200,965.33

5. Property, plant and Equipment

	Computers	Office Furniture & Equipment	Total
NBV as at 1st January 2018	3,293,562.00	34,071,361.00	37,364,923.00
Additions	2,124,000.00	-	2,124,000.00
	<u>5,417,562.00</u>	<u>34,071,361.00</u>	<u>39,488,923.00</u>
Depreciation Rate	37.50%	12.50%	
Depreciation Amount	<u>2,031,585.75</u>	<u>4,258,920.13</u>	<u>6,290,505.88</u>
NBV as at 31st December 2018	<u>3,385,976.25</u>	<u>29,812,440.88</u>	<u>33,198,417.13</u>

6. Project Cost

	2018	2017
Selian school project	39,178,640.00	
Tanzania women guide	5,618,175.00	17,009,250.00
Kahe village project	307,000.00	
Kisimani school- water project	49,659,088.00	
Moshi-school desks	5,400,000.00	
Maize mill project		2,681,500.00
Mwadu project		1,105,000.00
Education project		17,409,909.00
Soko project		6,300,000.00
Majengo office (ward)		4,100,000.00
FGM		8,159,970.00
Chikama foundation		2,808,000.00

Tareo		10,000,000.00
Maua project		1,760,000.00
Nyota njema		2,807,000.00
Total	100,162,903.00	74,140,629.00

7. Cash and Cash Equivalent

I & M Bank

190,433.00 27,481,756.00

Petty cash

1,729,140.00 226,703.00

1,919,573.00 27,708,459.00**8. Prepaid Expenses**

Kasegenya & Co.-Accounting service

3,000,000.00

Total**- 3,000,000.00****9. Tax Assessment**

TRA - W/Tax on Rent Penalty

1,721,412.00

TRA - W/tax service Penalty

920,909.37

TRA - Stamp duty penalty

44,294.20

TRA - 2017 assessment

31,329,436.80

TRA - 2016,2017 W/tax on Rent

1,857,550.00

Total**- 35,873,602.37****10 Payables****2018****2017****Tshs****Tshs**

Withholding Tax-Selian Project

1,199,648.00

-

withholding Tax-Legal Fees

563,807.00

-

Stamp Duty

3,000.00

-

Total**1,766,455.00****-****11 Security Deposit****2018****2017****Tshs****Tshs**

Njiro Rent

1,000,000.00

-

Total**1,000,000.00**

be completed by the resident managing partner or where no partner is resident in United Republic by the attorney agent, manager or factor of the partnership resident in United Republic.

If you have any difficulty in completing this return you are requested to contact your nearest TRA Office.

Schedules required to be attached with the return:-

- Computation for depreciation allowance of depreciable assets
- Computation of non-allowable expenses, to include such expenses like
 - ❖ Contribution to charitable organizations in excess of 2% of entities' income from business
 - ❖ Interest denied under Section 12(3) of the Income Tax Act, 2004 (Chapter 332)
 - ❖ Expenditure on improvement disallowed under Section 14 of the Income Tax Act, 2004
 - ❖ Capital expenditure other than capital allowance on depreciable assets
 - ❖ Consumption expenditure
 - ❖ Excluded expenditure

Charge of Tax

Income tax shall be charged and is payable for each year of income by every person:

- a) who has total income
- b) who has a domestic permanent establishment that has repatriated income.
- c) who receives a final withholding payment

Total income of an entity

The total income of an entity is the sum of the entity's chargeable income for the year of income from each, business and investment.

Chargeable income of an entity

The chargeable income of an entity for a year of income shall be:

- a) in the case of a resident entity, the entity's income irrespective of the source (worldwide income).
- b) In the case of a non-resident entity, the entity's income sourced in the United Republic.

Calculation of income or loss

An entity shall calculate income or loss that has a source in the United Republic separately from any income or loss that has a foreign source. An entity's foreign source of income (or loss) shall be calculated as the difference between worldwide income (or loss) and income (or loss) that has a source in the United Republic.

Alternative Minimum Tax

Where the entity makes a loss for the year of income and other two prior consecutive years, it is chargeable to alternative minimum tax at the third consecutive year at the rate specified below. This applies to loss attributable to tax incentives and shall apply to entity's business only.

Note that only positive figures shall be inserted in any column; neither negative sign nor brackets shall be used when inserting such loss figures.

Deduction for loss

In calculating the income of an Entity (other than a partnership or a foreign permanent establishment) from a business or an investment for a year of income there shall be deducted:

- a) any unrelieved loss of the entity from any other business or investment;
- b) any unrelieved loss of a previous year of income of the entity from any business or investment;

For the purpose of deduction for loss, an Entity may deduct any unrelieved loss:-

- a) in the case of a foreign sourced loss from an investment only in calculating the entity's foreign source investment income;
- b) in the case of other losses from an investment only in calculating the entity's income from an investment; and
- c) in the case of other foreign source losses only in calculating the entity's foreign income; and
- d) in the case of loss incurred on agricultural business only in calculating the entity's income derived from agricultural business.

Tax rates

Corporate tax rate 30% is for both resident and non-resident entity.

Repatriated income of a domestic permanent establishment tax rate is 10%

Alternative Minimum Tax rate is 0.3% of the turnover amount.



TANZANIA REVENUE AUTHORITY

RETURN OF INCOME MADE ON BEHALF OF AN ENTITY

YEAR OF INCOME:

2	0	1	8
---	---	---	---

TIN:

1	3	3		2	3	9		7	9	0
---	---	---	--	---	---	---	--	---	---	---

**TO: THE MANAGING DIRECTOR
KILIMANJARO TECHNOLOGY
FOUNDATION
P.O BOX 16729,
ARUSHA, TANZANIA.**

NOTE

This return is submitted under the provisions of Section 91 of the Income Tax Act, 2004. You are hereby required to furnish the return of income not later than six (6) months after the end of the year of income, showing your total worldwide income if you were resident in the United Republic or income the source of which is United Republic if you were not resident during the year 2018. You are required to make payment of the income tax still to be paid for the year of income based on the declared income.

Before filling the form, please read the attached notes at the end of the form carefully.

There are penalties for not filing a tax return or for filing false return!

Date of issue: ...26/6/2019...

Issuing office:ARUSHA TAX OFFICE.....

P.O. Box :3153.....

Tel:Fax:

E-mail address:

PART I GENERAL INFORMATION/ENTITY'S PARTICULARS

1 **TIN:**

1	3	3		2	3	9		7	9	0
---	---	---	--	---	---	---	--	---	---	---

2 **Name of entity:**

KILIMANJARO TECHNOLOGY FOUNDATION

3 **Residential status** (Please tick the appropriate box):

Resident ☒ **Non-Resident** ☐

4 **Postal Address:**

P.O. Box

16729

Postal Town

ARUSHA

5 **Business physical Address:**

Street/Location

SOKOINE ROAD

Plot No.

30

Block

--

6 **Contact Numbers:**

Phone number

0659691769

Second Phone number

--

Third Phone number

--

Fax number

--

7 **E-mail address:**

laurel@kilitech.org

8 **Accounting Date:**

Day	Month				
<table border="1"><tr><td>3</td><td>1</td></tr></table>	3	1	<table border="1"><tr><td>1</td><td>2</td></tr></table>	1	2
3	1				
1	2				

PART II: COMPUTATION OF INCOME AND TAX

	SOURCE OF INCOME	CHARGEABLE INCOME (TZS)	UNRELIEVED LOSS C/F (TZS)	TAX PAYABLE (TZS)
A	BUSINESS INCOME (include Trade, Profession, etc)			
9.	Income (Other than income in rows 10 to 13)		NIL	
10.	Mining		NIL	
11.	General Insurance		NIL	
12.	Life Insurance		NIL	
13.	Controlled Foreign Corporations		NIL	
14.	Sub Total (sum rows 9 to 13)		NIL	
15.	Unrelieved loss (in rows 9 to 13)		1,891,817.51	
15 A	Unrelieved loss b/f from previous year		NIL	
	<i>If row no. 14 is greater than row 15 then fill row 16 otherwise fill row 17</i>			
16.	Chargeable Business Income excluding Agricultural income (row 14 minus 15)		NIL	
17.	Unrelieved loss from business other than agriculture (row 15 minus 14)		1,891,817.51	
18.	Agricultural income		NIL	
19.	Unrelieved loss from agriculture c/f			
20.	Total chargeable business income (row 16 plus 18)		NIL	
20 A	Unrelieved loss from business c/d		1,891,817.51	
B.	INVESTMENT INCOME			
21	Income (Other than Final Withholding)		NIL	
22.	Dividends (from Corporation listed on Dar es Salaam Stock Exchange)		NIL	
23.	Dividends (from Corporation not listed on the Dar es Salaam Stock Exchange)		NIL	
24.	Interest		NIL	
25.	Rent		NIL	
26.	Royalties		NIL	
27.	Natural resource payment		NIL	
28.	Net gains from realization of investment assets		NIL	
29.	Other investment (specify in separate schedule)		NIL	
30.	Sub Total Income from Investment (sum rows 21 to 29)		NIL	
31.	Unrelieved loss from investment		NIL	
	<i>If row 30 is greater than row 31 then fill row 32 otherwise fill row 33</i>			
32.	Total investment income (row 30 minus 31)		NIL	
33.	Unrelieved investment loss c/f (row 31 minus 30)		NIL	
33 A	Unrelieved business loss c/f (row 20A minus 32)		1,891,817.51	
34.	Total income from business and investment (row 32 plus row 20 minus row 17) and Tax			
35.	Repatriated Income of a Domestic Permanent Establishment and Tax			NIL
36.	Final withholding payments and tax			NIL
<i>If the entity is liable to Alternative Minimum Tax then fill row 37(b) otherwise fill row 37(a).</i>				
37.	(a) Total Tax (row 34 plus 35 plus 36) or			NIL

	(b) Alternative Minimum Tax (0.3% of current year's turnover)			NIL
38.	Tax deducted at source			NIL
39.	Installment Tax payments			NIL
	<i>If (row 37 minus 38 minus 39) is positive then fill row 40 otherwise fill row 41</i>			
40.	Net Tax Payable (row 37 minus 38 minus 39)			NIL
41.	Net Tax Repayable (row 37 minus 38 minus 39)		NIL	
42.	Due Date of Submission of Return	30TH JUNE 2019		

DECLARATION

I hereby declare that the information given on this return and any accompanying documents are complete and accurate to the best of my knowledge and belief.

Title: Mr. ☐ Mrs. ☒ Ms. ☐

LAUREL **RENE** **WERNER**

First Name Middle Name Surname

Position **DIRECTOR**

Signature..... Day Month Year
 th

CERTIFICATE

(To be completed by a Certified Public Accountant in public practice)

- A) Pursuant to the provisions of Section 135(1) of the Income Tax Act, 2004 I hereby certify that I have examined the documents maintained byKILIMANJARO TECHNOLOGY FOUNDATION.....
 (Name of the Entity) and used in the preparation of this return and to the best of my knowledge, the return and attachments thereof present a true and fair view of the operations of the Entity for the year of income ...2018...

OR

- B) Pursuant to the provision of Section 135(2) of the Income Tax Act, 2004 I refuse to sign the return of(name of entity) for the year of income, as required by section 135(1), because of the following reason(s)

Title: Mr ☒ Mrs. ☐ Ms ☐

BARAKA **SIRILI** **CASSIAN**

First Name Middle Name Surname

Registration Number Issued by National Board of Accountants and Auditors:

Position **CPA (T)**

Signature Day Month Year
 th

PART III: FINANCIAL INFORMATION ON THE ENTITY'S BUSINESS

(Other than Mining, General Insurance, Life Insurance, Agricultural Business and CFC)

	DESCRIPTION	AMOUNT (TZS)
43.	Gross Sales or turnover	Refer notes in the audited financial statements
44.	Opening value of Trading stock	
45.	Expenditure incurred included in the cost of Trading stock	
46.	Closing value of Trading stock	
47.	Trading stock allowance (row 44 plus 45 minus 46)	
48.	Gross profit (row 43 minus 47)	NIL
	OTHER INCOME:	
49.	Service fees	
50.	Gains/Loss from realization of business assets or liabilities	
51.	Amount derived as consideration for accepting a restriction	

52.	Gains/Loss from realization of depreciable assets of the business	Refer notes in the audited financial statements
53.	Gifts and ex-gratia payments	
54.	Other amounts required to be included (<i>specify in a separate schedule</i>)	
55.	Gross income (sum rows 48 to 54)	
		NIL
	EXPENSES:	
56.	Professional fees – Legal	Refer notes in the audited financial statements
57.	Professional fees – Others	
58.	Management fees	
59.	Technical fees	
60.	Salaries and wages	
61.	Repairs and maintenance	
62.	Advertising and promotion	
63.	Interests on borrowings	
64.	Finance lease interests	
65.	Transport and handling charges	
66.	Depreciation allowance	
67.	Operating lease rentals	
68.	Other expenses (<i>specify in a separate schedule</i>)	
69.	TOTAL EXPENSES (sum rows 56 to 68)	
	<i>If (row 55 minus 69) is positive then fill row 70 otherwise fill row 71</i>	
70.	Profit Before Tax (row 55 minus 69)	
71.	Loss Before Tax (row 69 minus 55)	
	ADJUSTMENTS:	
72.	Non-allowable expenses (<i>specify in a separate schedule</i>)	Refer notes in the audited financial statements
73.	Specific deductions (<i>specify in a separate schedule</i>)	
74.	<i>If row 70 is filled then take row 70 plus 72 minus 73 and fill 75. If row 71 is filled then take row 71 plus 73 minus 72 and fill row 76.</i>	
75.	Taxable Income (row 70 plus 72 minus 73)	Refer notes in the audited financial statements
76.	Loss (row 71 plus 73 minus 72)	Refer notes in the audited financial statements

PART IV: FINANCIAL INFORMATION ON THE ENTITY'S BUSINESS
(Agricultural Business)

	DESCRIPTIONS	AMOUNT (TZS)
77.	Gross Sales or turnover	Refer notes in the audited financial statements
78.	Opening value of Trading stock	
79.	Expenditure incurred included in the cost of Trading stock	
80.	Closing value of Trading stock	
81.	Trading stock allowance (row 78 plus 79 minus 80)	
82.	Gross profit (row 77 minus 81)	
	OTHER INCOME:	
83.	Service fees	Refer notes in the audited financial statements
84.	Gains/Loss from realization of business assets or liabilities	
85.	Amount derived as consideration for accepting a restriction	
86.	Gains/Loss from realization of depreciable assets of the business	
87.	Gifts and ex-gratia payments	
88.	Other amounts required to be included (<i>specify in a separate schedule</i>)	
89.	Gross income (sum rows 82 to 88)	
	EXPENSES:	
90.	Environmental Expenditure	
91.	Research and Development expenditure	
92.	Agricultural improvement expenditure	
93.	Professional fees – Legal	
94.	Professional fees – Others	
95.	Management fees	
96.	Salaries and wages	
97.	Repairs and maintenance	

98.	Advertising and promotion	Refer notes in the audited financial statements
99.	Interest on borrowings	
100.	Finance lease interests	
101.	Transport and handling charges	
102.	Depreciation allowance	
103.	Operating lease rentals	
104.	Other expenses (<i>specify in a separate schedule</i>)	
105.	Total Expenses (sum rows 90 to 104)	
	<i>If (row 89 minus 105) is positive then fill row 106 otherwise fill row 107</i>	
106.	Profit Before Adjustments (row 89 minus 105)	Refer notes in the audited financial statements
107.	Loss Before Adjustments (row 89 minus 105)	
	ADJUSTMENTS:	
108.	Non-allowable expenses (<i>specify in a separate schedule</i>)	Refer notes in the audited financial statements
109.	Specific deductions (<i>specify in a separate schedule</i>)	
110.	Loss brought forward from previous year	
	<i>If row 106 is filled then take row 106 plus 108 minus 109 minus 110 and fill 111. If row 107 is filled then take row 107 minus 108 plus 110 and fill 112.</i>	
111.	Chargeable Income (row 106 plus 108 minus 109 minus 110)	Refer notes in the audited financial statements
112.	Net Loss (row 107 minus 108 plus 109 plus 110)	

PART V: FINANCIAL INFORMATION ON THE ENTITY'S BUSINESS
(Repatriated Income)

	DESCRIPTION	AMOUNT (TZS)
113.	Net cost of depreciable assets at the beginning of the year	Refer notes in the audited financial statements
114.	Net cost of other Assets at the beginning of the year	
115.	Market value of capital introduced during the year	
116.	(A) Net Cost of asset beginning of the year (row 113 plus 114 plus 115)	
117.	Total Income without deduction of unrelieved losses (row 16 plus 18 plus 30)	
118.	Tax payable on Total Income	
119.	(B) Net total income (row 117 minus 118)	
120.	Written down value of depreciable assets of the pools	
121.	Net cost of other assets at the end of the year	
122.	Net Incomings for the liabilities at the end of the year	
123.	Unrelieved losses	
124.	(C) Net cost of asset at the end of the year (sum rows 120 to 123)	
125.	Repatriated Income (A plus B minus C) subject to Section 72(2):	
126.	Net total income for the year (same figure as row no. 119)	
127.	Balance of Accumulated Profit account (Section 72 (3))	
128.	Total (row 126 plus 127) (<i>item No. 125 shall not exceed item No. 128</i>) (Section 72 (2))	

PART VI: BALANCE SHEET INFORMATION

ASSETS

	DESCRIPTION	AMOUNT (TZS)
	FIXED ASSETS:	
129.	Land and buildings	Refer notes in the audited financial statements
130.	Plant and machinery	
131.	Motor Vehicles	
132.	Intangible assets (Good will, Patent rights, etc.)	
133.	Biological Assets	
134.	Investments	
135.	Long term Loans interest free	
136.	Long term Loans interest bearing	
137.	Other fixed assets (<i>specify in a separate schedule</i>)	
138.	Total Fixed Assets (sum rows 129 to 137)	
	CURRENT ASSETS:	
139.	Cash	
140.	Trade Debtors	
141.	Other Debtors	
142.	Bank balances	

143.	Biological assets (Trading Stock)	Refer notes in the audited financial statements
144.	Inter-company balances	
145.	Closing value of Trading Stock and WIP	
146.	Other current assets (<i>specify in a separate schedule</i>)	
147.	Total Current Assets (sum rows 139 to 146)	
148.	Total Assets (row 138 plus 147)	

LIABILITIES

	DESCRIPTION	AMOUNT (TZS)
149.	Short term loans interest bearing	Refer notes in the audited financial statements
150.	Short term loans interest free	
151.	Trade Creditors	
152.	Other Creditors	
153.	Overdrafts	
154.	Inter-company balances	
155.	Provisions for other liabilities and charges	
156.	Other current liabilities (<i>specify in a separate schedule</i>)	
157.	Total Current Liabilities (sum rows 147 to 156)	
158.	Long-term loans interest bearing	
159.	Long-term loans interest free	
160.	Debentures	
161.	Inter-company borrowings	
162.	Deferred Income tax liabilities	
163.	Total Liabilities (sum rows 158 to 162)	
164.	Net Assets (row 148 minus 163)	

SHAREHOLDERS EQUITY

	DESCRIPTION	AMOUNT (TZS)
165.	Share capital	Refer notes in the audited financial statements
166.	Translation reserves	
167.	Revaluation reserves	
168.	Share premium	
169.	Advance towards share capital	
170.	Preference shares	
171.	Revenue reserves	
172.	Total Equity (sum rows 165 to 171)	

PART VII: OTHER INFORMATION
(Transactions Between Related Persons)

	DESCRIPTION	AMOUNT (TZS)
173.	Total sales to related persons in the United Republic	Refer notes in the audited financial statements
174.	Total sales to related persons outside the United Republic	
175.	Total purchases from related persons in the United Republic	
176.	Total purchases from related persons outside the United Republic	
177.	Other payments to related persons in the United Republic	
178.	Other payments to related persons outside the United Republic	
179.	Loans to related persons in the United Republic	
180.	Loans to related persons outside the United Republic	
181.	Loans from related persons in the United Republic	
182.	Loans from related persons outside the United Republic	

INCOME FROM INVESTMENTS183. **Dividends, Interest and Royalties** (If more please attach as separate sheet)

TIN	Name of Taxpayer	Gross Dividends TZS	Gross Interest TZS	Gross Royalties TZS

	N/A			
Total				

184. Rent

TIN	Received from: Name	Gross amount TZS	Asset/ Property type TZS	Property Ref. No.	Physical location	Municipality/ Town

185. INFORMATION ON WITHHOLDING TAXES

(Payments subject to Withholding Taxes)

Nature of payment	Gross amount (TZS)	Tax withheld (TZS)	Net amount Received (TZS)
Rental			
Service fees	Refer notes in the audited financial statements		
Professional			
Management			
Others			
Dividends (Listed on DSM Stock Exchange)			
Dividends (Non listed on DSM Stock Exchange)			
Insurance Premium			
Technical Service			
Interest			
Royalties			
Others			

186. TAXABLE FOREIGN INCOME SCHEDULE

Sources	Taxable TZS	Losses TZS	Exempt TZS	Foreign Tax Credits TZS (Provide Evidence)
Foreign business income	N/A			
Foreign employment income				
Foreign investments income				
Other foreign income				
Total				

187. FOREIGN TAX CREDIT ACCOUNT

Description	TZS
Unrelieved Foreign Tax Credit (see Section 77 (3)). (Provide Evidence)	N/A
Foreign Tax Credits in respect of current year foreign income. (Provide Evidence)	
Foreign Tax Credits relieved this year	
Total foreign credit carried forward	

PART VIII: INFORMATION ON THE ENTITY

(Please, tick the appropriate row)

		YES	NO
--	--	------------	-----------

188.	Is the Auditor's/Accounting officer's report qualified?		✓
189.	Is the entity dormant?		✓
190.	Is the entity a United Republic resident as a result of management and control of its affairs exercised in United Republic?	✓	
191.	Is the entity incorporated, established or formed in the United Republic, but exclusively a tax resident of another country as a result of the application of a treaty for the avoidance of double taxation?		✓
192.	Does the entity have a participation right in a controlled foreign company (CFC)?		✓
193.	Is this return in respect of a branch of a foreign company?		✓
194.	Is the amount derived from members of the Club or Trade Association three quarters or more of the gross? (provide proof)		✓

195. PARTICULARS OF BANK ACCOUNTS

Name of Bank	Branch	Address	Account No.	Type of account
NIL	NIL	NIL	NIL	NIL

196. PARTICULARS OF SHAREHOLDERS

TIN	Name of shareholder	Number of shares held	Earnings during the accounting period

197. INTEREST IN OTHER ENTITIES

TIN	Name of Entity	Percentage interest	Earnings during the accounting period
	N/A		

198. DIRECTORS PARTICULARS

TIN	Name of Director	Salary, allowances	Dividends	Benefits/facilities	Total

199. PARTICULARS OF PARTNERS

No.	TIN	Name of the partner	Profit sharing ratio	Status of partner (tick the appropriate)		
A		N/A		Active	<input type="checkbox"/>	Inactive
B				Active	<input type="checkbox"/>	Inactive
C				Active	<input type="checkbox"/>	Inactive
D				Active	<input type="checkbox"/>	Inactive

200. PARTICULARS OF DISTRIBUTION BETWEEN PARTNERS OF THE PROFITS AND LOSSES

Partner	Salary, allowances	Interest on capital, if any	Basic distribution of balance of profits	Amount of partners share of profit
A		N/A		
B				
C				
D				

FOR OFFICIAL USE ONLY**TIN:**

--	--	--	--	--	--	--	--	--	--	--	--

Year of income:

--	--	--	--

Name of taxpayer:

A) Data entry:

Name of Officer Designation

Signature: Date processed:

B) Authorization:

(Please, tick the appropriate row)

Approved ☐ No ☐ roved

- ☐ Return is not signed
- ☐ Return is incomplete
- ☐ Return contains arithmetic errors
- ☐ Application of wrong tax rates
- ☐ Schedules not attached
- ☐ Other reasons:

Name of Officer Designation

Signature: Date:

NOTES:**The return**

The form asks for details of your income under the Income Tax Act, 2004.

The return consists of eight parts: Part I General Information/Entity's Particulars, Part II Computation of Income and Tax, Part III: Financial Information on The Entity's Business (Other than Agricultural Business), Part IV: Financial Information on the Entity's Business (Agricultural Business), Part V: Financial Information on the Entity's Business (Repatriated Income), Part VI: Balance Sheet Information, Part VII: Other Information (Transactions Between Related Persons), Part VIII: Information on the Entity.

The return consists of Income and Tax Calculation, declaration, shareholders and financial information pages. There are other "supplementary" pages for some types of income. For example there are supplementary pages for calculation of income of charitable organizations, gain from realization of shares and securities in a corporation and gains on realization of interest in land and buildings, shipping profits and incidental services offered by nonresident persons without domestic permanent establishment. There are also supplementary pages on calculation of income from mining, general insurance business and life insurance business. Supplementary pages which apply to you that are not incorporated in the return may be obtained on request from the nearest TRA office or accessed from TRA Website www.tra.go.tz. Ignore supplementary pages issued which do not apply to you for the year of income.

The return of income of an entity is to be completed by the Managing Director, General Manager or other Principal Officer of the entity and shall be certified by a Certified Public Accountant in public practice. The return of income of a partnership is to

be completed by the resident managing partner or where no partner is resident in United Republic by the attorney agent, manager or factor of the partnership resident in United Republic.

If you have any difficulty in completing this return you are requested to contact your nearest TRA Office.

Schedules required to be attached with the return:-

- Computation for depreciation allowance of depreciable assets
- Computation of non-allowable expenses, to include such expenses like
 - ❖ Contribution to charitable organizations in excess of 2% of entities' income from business
 - ❖ Interest denied under Section 12(3) of the Income Tax Act, 2004 (Chapter 332)
 - ❖ Expenditure on improvement disallowed under Section 14 of the Income Tax Act, 2004
 - ❖ Capital expenditure other than capital allowance on depreciable assets
 - ❖ Consumption expenditure
 - ❖ Excluded expenditure

Charge of Tax

Income tax shall be charged and is payable for each year of income by every person:

- a) who has total income
- b) who has a domestic permanent establishment that has repatriated income.
- c) who receives a final withholding payment

Total income of an entity

The total income of an entity is the sum of the entity's chargeable income for the year of income from each, business and investment.

Chargeable income of an entity

The chargeable income of an entity for a year of income shall be:

- a) in the case of a resident entity, the entity's income irrespective of the source (worldwide income).
- b) In the case of a non-resident entity, the entity's income sourced in the United Republic.

Calculation of income or loss

An entity shall calculate income or loss that has a source in the United Republic separately from any income or loss that has a foreign source. An entity's foreign source of income (or loss) shall be calculated as the difference between worldwide income (or loss) and income (or loss) that has a source in the United Republic.

Alternative Minimum Tax

Where the entity makes a loss for the year of income and other two prior consecutive years, it is chargeable to alternative minimum tax at the third consecutive year at the rate specified below. This applies to loss attributable to tax incentives and shall apply to entity's business only.

Note that only positive figures shall be inserted in any column; neither negative sign nor brackets shall be used when inserting such loss figures.

Deduction for loss

In calculating the income of an Entity (other than a partnership or a foreign permanent establishment) from a business or an investment for a year of income there shall be deducted:

- a) any unrelieved loss of the entity from any other business or investment;
- b) any unrelieved loss of a previous year of income of the entity from any business or investment;

For the purpose of deduction for loss, an Entity may deduct any unrelieved loss:-

- a) in the case of a foreign sourced loss from an investment only in calculating the entity's foreign source investment income;
- b) in the case of other losses from an investment only in calculating the entity's income from an investment; and
- c) in the case of other foreign source losses only in calculating the entity's foreign income; and
- d) in the case of loss incurred on agricultural business only in calculating the entity's income derived from agricultural business.

Tax rates

Corporate tax rate 30% is for both resident and non-resident entity.

Repatriated income of a domestic permanent establishment tax rate is 10%

Alternative Minimum Tax rate is 0.3% of the turnover amount.



**RETURN OF INCOME
MADE ON BEHALF OF AN ENTITY**

YEAR OF INCOME: 2 0 1 8

TIN: 1 3 3 2 3 9 7 9 0

*ole
proof
28/6/19*

**TO: THE MANAGING DIRECTOR
KILIMANJARO TECHNOLOGY
FOUNDATION
P.O BOX 16729,
ARUSHA, TANZANIA.**

NOTE

This return is submitted under the provisions of Section 91 of the Income Tax Act, 2004. You are hereby required to furnish the return of income not later than six (6) months after the end of the year of income, showing your total worldwide income if you were resident in the United Republic or income the source of which is United Republic if you were not resident during the year 2018. You are required to make payment of the income tax still to be paid for the year of income based on the declared income.

Before filling the form, please read the attached notes at the end of the form carefully.

There are penalties for not filing a tax return or for filing false return!

Date of issue: ...26/6/2019...

Issuing office:ARUSHA TAX OFFICE.....

P.O. Box :3153.....

Tel:Fax:

E-mail address:

PART I GENERAL INFORMATION/ENTITY'S PARTICULARS

- 1 TIN: 1 3 3 2 3 9 7 9 0
- 2 Name of entity: KILIMANJARO TECHNOLOGY FOUNDATION
- 3 Residential status (Please tick the appropriate box):
Resident ☒ Non-Resident ☐
- 4 Postal Address:
P.O. Box 16729 Postal Town ARUSHA
- 5 Business physical Address:
Street/Location SOKOINE ROAD Plot No. 30 Block
- 6 Contact Numbers:
Phone number 0659691769 Second Phone number
Third Phone number Fax number
- 7 E-mail address: laurel@kilitech.org
- 8 Accounting Date: Day Month
3 1 1 2

Date	Addressed to	Contents	Nº	Signature
28/06/2019	TANZANIA REVENUE AUTHORITY, ARUSHA	KILITECH - RETURN OF INCOME FOR 2018 - DIRECTORS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/12/2018		28/6/19