



**MEDIA FOR DEVELOPMENT
AND ADVOCACY (MEDEA
TANZANIA)**

***Audited Financial Statement for the
Year Ended 31st December 2022***

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ORGANISATION INFORMATION

Registered Office	MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) P.O. Box 36397 Dar es Salaam, Tanzania.
Auditors	Mk Auditors Certified Public Accountants Costech Building 3 rd Floor, along new Bagamoyo Road, P.O. Box 34059, Dar es Salaam.
Bankers	Tanzania Commercial Bank (TCB) Kijitonyama Branch Dar es Salaam Tanzania.

Report by Those charged with Governance

The Board of Members has the pleasure of presenting the annual report and audited financial statements of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) for the year ended 31st December 2022

1. Introduction

MEDIA FOR DEVELOPMENT AND ADVOCACY is a non-profit non-governmental organization registered under certificate NO. 00NGO/R/1273 on 20th August 2020 under the Tanzania NGO Act of 2002, MEDEA TANZANIA is a community of active young citizens are acting to intervene to prevent gender-based violence and discrimination in their lives and in the community.

PRINCIPAL ACTIVITIES

The principal activity of Media for Development and Advocacy (MEDEA Tanzania) is to utilize the power of art and media to mobilize citizens, especially women and youth, to advocate for social justice and drive positive changes in individual and community behavior.

Vision and Mission statement Vision

We believe in unequivocal equality—before the law, in opportunities, and in the eyes of the community. We envision a world where the principles of social justice are paramount, and where women, girls, and youth are free and actively bringing about change and progress.

Mission

To generate a movement of citizens, especially women and youth, who actively stand up for social justice and in turn influence individual and community behavior through media, art, storytelling, and community outreach.

2. Board Members Responsibility in Respect of the Financial Statements

It is MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) Board of Members responsibility to prepare financial statements for each financial year that present a true and fair view of its state of affairs as at the end of the financial year. The preparation of these Financial Statements was based on appropriate accounting policies which have been used and applied Consistently, Reasonable, Prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 31st December 2022.

The annual financial statements for the year were prepared in accordance with the International Financial Reporting Standards on going concern basis. Nothing has come to the

**MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 2022**

Report by Those charged with Governance (Continued)

attention of the Board to indicate that the Organization will not remain a going concern for the foreseeable future.

Adequate accounting records have been kept which at any time disclose with reasonable accuracy the financial position of the Organization. The assets of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) have been safeguarded by taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

3. Governance

The Constitution of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) provides a framework for ensuring application of good governance principles and best practices by the Board of Directors members. The committee members and the management in the course of managing the day-to-day affairs of the Organization.

The Board of Directors members of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) who served during the year were as follows;

S/No.	Name	Position
1.	Marcela Francis	Chairperson
2.	Elias Maeda	Secretary
3.	Kennedy Mmari	Member
4.	Brian Mshana	Member
5.	Martha Gwaseko	Member

4. Review of Media for Development and Advocacy (Media Tanzania) Operation

4.1 Administration of Media for Development and Advocacy (MEDEA TANZANIA)

The day-to-day administration of the affairs of the Organization is vested in the Management Committee whose members were appointed vide Part IV of the Constitution. During the year under review, the committee members were;

S/N	NAME	DESIGNATION
1	Elias Maeda	Executive Director
2	Emmanuela Kiluma	Finance Manager
3	Hassan Kiyungi	Head of Program

Report by Those charged with Governance (Continued)

The Executive Committee members also served as the MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) Tender Committee in accordance with the MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) financial regulations.

4.2 Board Meetings

The Board of Directors of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) held a meeting on 06th December 2022 and discussed among other things, the operation reports of the Organization and financial matter, staff matter, and the work plan.

5. Financial Performance of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)

The Financial Statements of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) for the year ended 31st December 2022 have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS).

5.1 Financial position

During the year under review, the MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)'s financial position was satisfactory. The total assets are 15,165,000

5.1.1 Operational Results

The operational results of MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) The operating expenditure on the other hand, inclusive of depreciation, amounted to TZS **107,802,328** million, during the year ended 31st December 2022. The cash and cash equivalent resulting in to a total balance of TZS 69,003,629 as at 31st December 2022 of cash at hand and cash at bank.

6. Statutory Auditors

MK Auditors were appointed as external auditors of the MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA) for the financial year 2022 at the Annual General Meeting held on 06th December 2022.

7. Appreciation

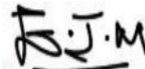
The Chairperson also takes this opportunity to express her appreciation to each member of the Board of Directors for their wise guidance which led to the successes obtained during the year.

BY ORDER OF THE BOARD OF DIRECTORS,



.....
Chairperson

Date: 17th April 2023



.....
Executive Director

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
FINANCIAL STATEMENT FOR THE YEAR ENDED DECEMBER 2022

STATEMENT OF DIRECTORS RESPONSIBILITIES

Management of Media for Development and Advocacy (MEDEA TANZANIA) is required to prepare financial statements which portray true and fair view in compliance with International Public Sector Accounting Standards (IPSAS). Further, The Management is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the organization. Management is also responsible for safeguarding the assets of the Organization and hence taking reasonable steps for the prevention and detection of fraud, errors and other irregularities.

Management accept responsibility for the financial statements, which have been prepared using appropriate accounting policies and supported by reasonable and prudent judgments in conformity with International Public Sector Accounting Standards (IPSAS). Management is of the opinion that the organization's financial statements have been prepared, in all material respects, in accordance with International Public Sector Accounting Standards (IPSAS). Management further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement whether due to fraud or error.

Signed on behalf of the Management by:

Executive Director: BJM

Date: 17th April 2022

DECLARATION OF THE FINANCE MANAGER

The National Board of Accountants and Auditors (NBAA) is according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied by a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

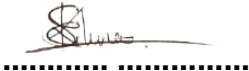
As stated above, it is the duty of the Finance Manager as the Professional Accountant to assist the Organization in discharging the responsibility of preparing financial statements of the company showing a true and fair view of the organization position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Directors as under the Directors Responsibility statement on page 7.

Emmanuela Kiluma

I being the Finance Manager of the **MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)** hereby acknowledges my responsibility of ensuring that financial statements for the year ended 31st December 2022 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signature


.....

DATE

17th April 2023
.....



COSTECH Building, 3rd Floor

P.O. Box 34059,
Dar es Salaam

Website: www.mkauditors.co.tz

REPORT OF AN INDEPENDENT AUDITOR TO MEDIA FOR DEVELOPMENT AND TANZANIA

Unqualified Opinion

We have audited the financial statements of **MEDIA FOR DEVELOPMENT AND TANZANIA**, which comprise the balance sheet as at 31st DECEMBER 2022, and the income statement and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Opinion

In our opinion, the Business's financial statements give a true and fair view of the state of the Business's financial affairs at 31st DECEMBER 2022 and of its profit and cash flows for the year then ended in accordance with International Financial Reporting Standards

Basis of opinion

We conducted our audit in accordance with the International Standards on auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Business financial statements section of our report.

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

Other information

The other information comprises the management report, statement of management responsibilities and declaration of the Head of Finance on the financial statements. Other information does not include the financial statements and our auditor's report thereon.

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

Responsibility for the financial statements

As described in the Statement of Owners' Responsibilities, the Business's Owners are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and with the requirements of the Tanzanian Organization Act 2002. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

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. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

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

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

Signed by:

Dr. Jones Tindyebwa Kaleshu FCPA 427



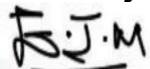
For and on behalf of MK Auditors
Certified Public Accountants
Dar es Salaam

STATEMENT OF FINANCIAL PERFORMANCE

		2022-12-31
	NOTES	
Revenue		
Revenue from non exchange transactions	5	107,802,329
		<u>107,802,329</u>
Expenditure		
Project implementation costs	7	71,775,303
General and administrative expenses	8	14,671,785
Supplies and consumables used	9	3,814,616
Wages, salaries and employees benefits	10	13,275,000
Depreciation and amortization		4,265,625
		<u>107,802,328</u>
Surplus(Deficit)/ for the year		<u>-</u>

Notes 14 to 23 form part of these financial statements

Approved by



Executive director

Date 17th April 2022

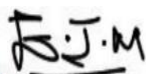
STATEMENT OF FINANCIAL POSITION

31/12/2022

	NOTES	
ASSETS		
Current Assets		
Cash and cash equivalents	12	69,003,629
Trade and other receivables		-
		<u>69,003,629</u>
Non-Current assets		
Property, Plant and equipment	11	11,709,375
Total assets		<u>80,713,004</u>
LIABILITIES		
Current liabilities		
Deferred revenue grant	17	69,003,629
Accounts payable from exchange transactions		-
		<u>69,003,629</u>
Non-Current Liabilities		
Deffered capital grant	18	11,709,375
Total liabilities		<u>80,713,004</u>
Net assets		
		<u>0</u>
NET ASSETS		
Reserve fund country office		
Accumulated fund		-
Total		<u>-</u>

Notes 14 to 23 form part of these financial statements

*Approved by
Executive Director*



Date 17th April 2023

STATEMENT OF CHANGES IN EQUITY

	Reserve Fund	Accumulated Fund	Total
	TZS	TZS	TZS
<i>At 01 January 2022</i>	-	-	-
Transfer to deferred income	-	-	-
Surplus/(Deficit) for the year	-	-	-
At 31 December 2022	-	-	-

STATEMENT OF CASH FLOW

	NOTES	31.12.2022 TZS
Operating activities		
<u>Receipts</u>		
From non exchange transactions	6	188,515,332
<u>Payments</u>		
Project implementation costs	7	71,775,303
General and administrative expenses	8	14,671,785
Supplies and consumables used	9	3,814,616
Wages, salaries and employees benefits	10	13,275,000
		<u>103,536,703</u>
Net cash inflow from operating activities		<u>84,978,629</u>
Investing activities		
Purchase of Property, plant and equipment	13	(15,975,000)
Netcash flows used in investing activities		<u>(15,975,000)</u>
Financing activities		
Increase/(Decrease) in capital grant		-
Netcash flows used in financing activities		<u>-</u>
Netincrease in cash and cash equivalents		69,003,629
Cash and cash equivalents at 01 January		<u>-</u>
Cash and cash equivalent at 31 December		<u><u>69,003,629</u></u>

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. Reporting entity

MEDEA TANZANIA is a non- governmental organization domiciled in Tanzania. The financial statements of the organization are for the period ended 31st December 2022.

2. Basis of preparation

a. Statement of Compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards.

b. Functional and Presentation Currency

The financial statements are presented in Tanzanian Shilling (TZS), which is the functional and reporting currency of the Organization. The accounting policies have been consistently applied to all the years presented.

3. Significant Accounting Policies

The significant accounting policies of the ORGANISATION are:

a. Revenue Recognition

Revenue arises from non-exchange transactions such as grants from various donors. Grants and donations are measured at fair value and recognized where there is reasonable assurance that they will be received, and all attaching conditions will be complied with. When the grant or donation relates to an expense item, it is recognized as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate for. Revenue is recognized when from contracts won and based on the percentage of completion of the said project.

b. Foreign Currency Translation

Transactions in foreign currencies are translated to the functional currency Tzs at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in local currency at the reporting date are retranslated to the functional currency at the exchange rate at that date. Exchange gain or loss on monetary items is the difference between amortized cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortized cost in foreign currency translated at the exchange rate at the end of the period. Non-monetary assets and liabilities denominated in local currencies that are measured at fair value are retranslated to the functional currency at the exchange rate at the date that the fair value was determined. Exchange differences arising on retranslation are recognized in profit or loss in the period in which they arise.

c. Property and Equipment

i. Recognition, measurement and Subsequent cost

Items of property and equipment are stated at cost less accumulated and impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labor, and any other costs directly attributable to bringing the asset to working condition for its intended use. Borrowing costs related to the acquisition or constructions of qualifying assets are recognized in profit or loss as incurred.

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

When parts of an item of property, and equipment have different useful lives, they are accounted for as separate items (major components) of property and equipment.

Gains and losses on disposal of an item of property and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within “other income” in surplus or deficit.

The cost of replacing part of an item of property and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the organization and its costs can be measured reliably. The carrying amount of the replaced part is derecognized. The costs of day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.

ii. Depreciation and amortization

Public assets are depreciated on straight line method as adopted by Tanzania government. Items of property, plant and equipment are depreciated from the date that they are installed and are ready for use, or in respect of internally constructed assets, from the date that the asset is completed and ready for use.

iii. Employee benefits including post-employment benefits

Item	Depreciation method	Rate
IT equipment	Straight line	37.5%
Furniture and fitting	Straight line	12.5%

Short-term employment benefits such as wages & salaries, are recognized in the statement of financial performance in which the employee renders the related service..

iv. Deferred income

Deferred income represents an obligation to conduct donor funded activities per contractual commitments made between donors/development partners and the Organisation/the recipient, where funds have been transferred from both basket and non-basket funders for implementation of activities, but such activities have not yet occurred. When donor funds are utilized for purchase of assets, the value of these assets is transferred to capital grants and amortized in the statement of financial performance over the estimated useful lives of the assets concerned.

4. FINANCIAL RISK MANAGEMENT

The Organisation seeks to minimize its exposure to financial risk. It uses only non-derivative financial instruments as part of its normal operations. These financial instruments include bank accounts, accounts receivable and accounts payable.

The management regularly reviews its risk management policies to reflect changes in the market conditions and the service offered.

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

The Organization aims to develop a disciplined and constructive control environment in which all employees and stakeholders understand their roles and obligations.

The most important types of risks are:

- Credit risk
- Liquidity risk
- Market risk which is mainly due to foreign exchange risk.

A description of the significant risk factors is given below together with the risk management policies applicable.

The Board of Directors has overall responsibility for the establishment and oversight of the Organization's risk management framework. The Board of Directors is responsible for developing and monitoring the Organization's risk management policies in their specified areas.

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates will affect the organization's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

Credit risk

Credit risk is the risk of financial loss to the Organization if customers or counterparties to financial instruments fail to meet their contractual obligations, and it arises principally from the organizations' investments, receivables, and cash and cash equivalents.

Liquidity risk

Liquidity risk is the risk that the organization will not be able to meet its financial obligations as they fall due. Prudent liquidity risk management includes maintaining sufficient cash balances. Management performs cash flow forecasting and monitors rolling forecasts of the organization's liquidity requirements to ensure it has sufficient cash to meet its operational needs.

Foreign currency exchange risk

The organization's Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance in the period in which they arise.

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

31.12.2022

5	Revenue from non exchange transactions	TZS
	Grant Income	103,536,704
	Amortization of capital grants	4,265,625
		<u>107,802,329</u>
6	Revenue from exchange transactions	
	Interest Income	-
		<u>-</u>
7	Project implementation cost	
	Actors fee	-
	Ajenda yetu facilitation	-
	Awards	-
	Baseline survey	-
	Branding material	-
	Capacity building	-
	Community awareness raising	-
	Community Mobilization	5,890,000
	Cutting fee	-
	Digital media subscription	-
	Film festival	-
	Film production expenses	30,314,050
	Fuel expenses	340,000
	Inception meeting	-
	Inception Ministries	-
	Learning visit	-
	M&E allowance	-
	Meals & accomodation	-
	Meeting	-
	Permits & licences	775,000
	Production	-
	Project expense	21,484,403
	Project reporting	-
	Staff development	-
	Training and facilitation costs	3,480,650
	Trainings	-
	Travel Expense	9,491,200
	Venue rental	-
		<u>71,775,303</u>

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

8	General and administration cost	
	Bank Fees and Charges	489,679
	Board expenses	-
	Internet expenses	1,522,000
	Legal & professional fees	1,030,000
	Office expenses	-
	Office Fumigation	-
	On premises cafeteria	-
	Rent Expense	8,400,000
	Repairs and Maintenance	55,000
	Security	-
	Transport	1,721,000
	Utility	1,454,106
	Web development	-
		<u>14,671,785</u>
9	Supplies and consumables used	
	Office Supplies	2,055,200
	Printing and Stationery	1,759,416
		<u>3,814,616</u>
10	Wages, salaries and employees benefits	
	NSSF Employer contribution	-
	Salaries and wages	13,275,000
		<u>13,275,000</u>

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. Property, plant and equipment

DESCRIPTION

COST

As at 1 January 2022	-	-	
Additions	<u>9,075,000</u>	<u>6,900,000</u>	<u>15,975,000</u>
As at 31 December 2022	<u>9,075,000</u>	<u>6,900,000</u>	<u>15,975,000</u>
Accumulated depreciation			
As at 1 January 2022	-	-	
Charge for the year	<u>3,403,125</u>	<u>862,500</u>	<u>4,265,625</u>
As at 31 December 2022	<u>3,403,125</u>	<u>862,500</u>	<u>4,265,625</u>
NBV as at 31 December 2022	<u>5,671,875</u>	<u>6,037,500</u>	<u>11,709,375</u>

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	31.12.2022 TZS
Cash and cash equivalent	
Cash at bank	69,003,629
Cash on hand	-
	69,003,629
 Trade and other receivables	
Employee Advance	-
Funds transfer control a/c	-
	-
 Trade and other payable	
Payroll liabilities	-
	-
 Deferred income	
Deferred income - Malala	69,003,629
Deferred Income - Amplify change	-
Deferred Income - HIVOS	-
Deferred Income - Internews	-
Deferred Income - Movies That Matters	-
Deferred Income - Twaweza East Africa Limited	-
Deferred Income	-
	69,003,629
 Deferred capital grants	
Acc Amort of Deferred Capital Grants	(4,265,625)
Deferred capital grants	15,975,000
	11,709,375

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

17. DEFERRED CAPITAL GRANTS

As at 1 January 2022	-	-	-
Additions	<u>9,075,000</u>	<u>6,900,000</u>	<u>15,975,000</u>
As at 31 December 2022	<u>9,075,000</u>	<u>6,900,000</u>	<u>15,975,000</u>
Accumulated depreciation			
As at 1 January 2022	-	-	-
Release to statement of performance	<u>3,403,125</u>	<u>862,500</u>	<u>4,265,625</u>
At 31 December 2022	<u>3,403,125</u>	<u>862,500</u>	<u>4,265,625</u>
Deferred Capital Grant at 31 December 2022	<u>5,671,875</u>	<u>6,037,500</u>	<u>11,709,375</u>

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE 20: NOTES TO CASH FLOWS 31.12.2022

20.1 Cash received from restricted donors	
Deferred income at the end of the year	69,003,629
Deferred Capital Grant at the end of year	11,709,375
Receivables from donors at the beginning of the year	
Add: Grant revenue	103,536,704
Release of capital grant	4,265,625
Refund to donor	
Less: Deferred income at the beginning of the year	-
Deferred Capital grant at beginning	-
Receivables from donors at the end of the year	-
	188,515,332
Cash received from restricted donors	
20.2 Cash received from unrestricted donors	
<hr style="border-top: 3px double black;"/>	
20.5 Cash paid for project implementation	
Other payables at the beginning of the year	-
Other receivables at the End year	-
Subgrantee receivables at the beginning	-
Project implementation cost	71,775,303
Less:	
Other payables at the end of the year	
Other receivables at the beginning of the year	-
Subgrantee receivables at end	-
Cash paid for project implementation	71,775,303
20.6 Cash paid for general and administrative expenses	
Accounts payable from exchange transaction at the beginning	-
Prepayment at end	-
General and administrative expenses for the year	14,671,785
Accounts payable from exchange transaction at the end	
prepayment at beginning	

MEDIA FOR DEVELOPMENT AND ADVOCACY (MEDEA TANZANIA)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

Cash paid for administrative expenses	14,671,785
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20.7 Cash paid for wages, salaries and employees benefits

Payroll payables at the beginning	-
Wages, salaries and employees benefits	13,275,000
Staff advances at end	-
Payroll payables at the end	-
Staff advances at beginning	-
Cash paid for wages, salaries and employee benefits	13,275,000

NOTE 20.8 Cash paid for purchase of property, plant and equipment

Property, plant and equipment @cost at end (A)	15,975,000
Property, plant and equipment @cost at the beginning (B)	-
Less: Property, plant and equipment disposal (C)	-
Property, plant and equipment @ end less disposal (B - C)	-
Cash paid to acquire PPE (A - (B-C))	15,975,000