



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**DAR ES SALAAM INSTITUTE OF TECHNOLOGY ON EAST AFRICA
SKILLS FOR TRANSFORMATION AND REGIONAL INTEGRATION
PROJECT (EASTRIP)**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL
YEAR ENDED 30 JUNE 2023**

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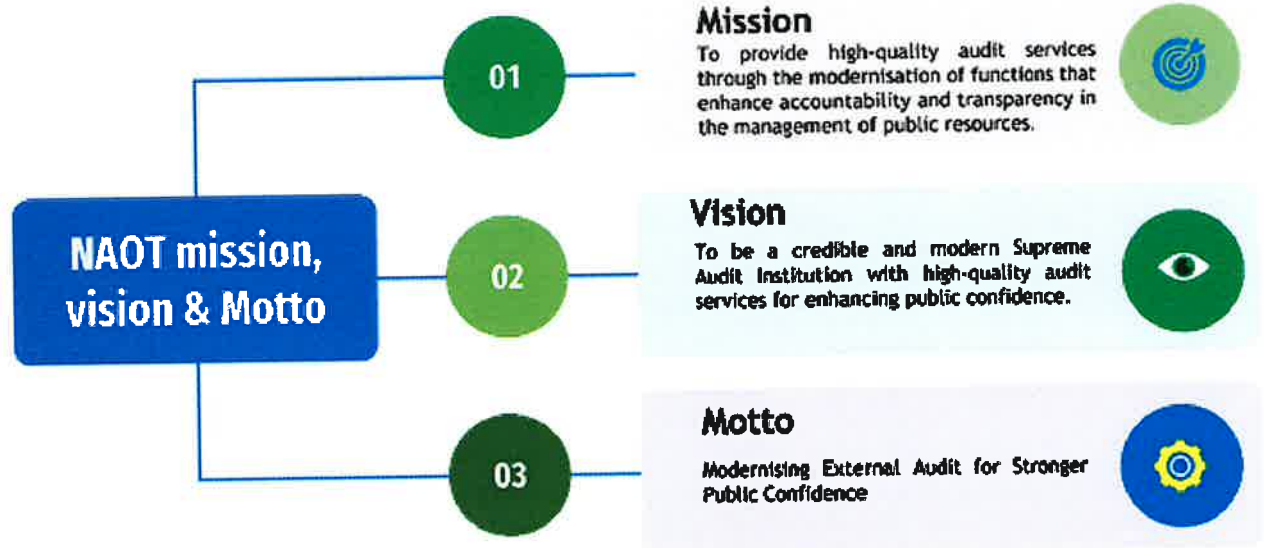
December 2023

AR/CG/DIT/EASTRIP DIT-DAR/2022/23

About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418 [R.E 2021]



Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by the Dar es Salaam Institute of Technology (DIT) and may form part of the annual general report, which once tabled to the National Assembly, becomes a public document; hence, its distribution may not be limited.



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Abbreviations

AR	Audit Report
CAG	Controller and Auditor General
CG	Central Government
DIT	Dar es Salaam Institute of Technology
EASTRIP	East Africa Skills for Transformation and Regional Integration Project
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
PAA	Public Audit Act
PAC	Public Accounts Committee
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson- DIT Governing Council,
Dar es Salaam Institute of Technology (DIT),
P.O. Box 2958,
DAR ES SALAAM, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Dar es Salaam Institute of Technology (DIT) implementing the East Africa Skills for Transformation and Regional Integration Project (EASTRIP), which comprise the statement of financial position as of 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of EASTRIP as of 30 June 2023, and its financial performance and its cash flows for the year that ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of EASTRIP in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.



Other Information

Management is responsible for the other information. The other information comprises the Statement of Management Responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and those charged with Governance for the Financial Statements


Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit 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;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or

when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATION

1.2.1 Compliance with the Public Procurement Laws

Subject matter: Compliance audit on procurement of works, goods, and services

I performed a compliance audit on the procurement of works, goods and services in the EASTRIP DIT DSM for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that the procurement of goods, works and services of EASTRIP DIT DSM is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

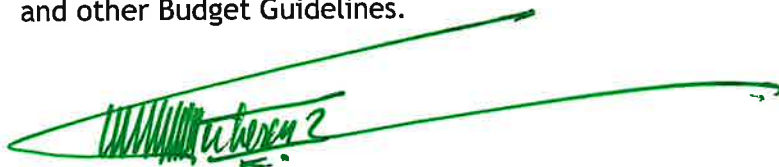
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the EASTRIP DIT DSM for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that the Budget formulation and execution of EASTRIP DIT DSM is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania
December 2023



2.0 FINANCIAL STATEMENTS

1.0 Introduction

The East African Skills Transformation and Regional Integration Project (EASTRIP) is a World Bank-funded project which aims to improve access and quality of TVET training in the region. The Project (P163399; Credit Number IDA/63330) will establish a regional flagship ICT Centre (RAFIC) at DIT Main Campus. The project development objective is to increase access and improve the quality of technical education as well as promote regional integration.

1.1 Project Development Objective

The primary objective of establishing the Regional Flagship ICT Centre is to provide quality ICT training and service, focusing on Developing Demand-Driven TVET programs both short- and long-term training programs including cyber security solutions that will enable communities in the region to maintain and secure their digital assets to the best possible standards and quality. The objectives of RAFIC annual performance are: -

- To comply with the strategic Investment Plan (SIP) and Section 10(2) (k) of the Act as amended by section 37 of the written Laws (Miscellaneous Amendments) Act, No.11 of 2010.
- To outline the target to be performed by EASTRIP;
- Monitor and measure performance against targeted output;
- Use Performance Plans as the basis for assessing the suitability of the Project to assess whether the RAFIC has achieved the performance expected.

1.2 Project Components

The project has six components, namely; -

- i) Strengthening Governance and Leadership of the Regional Flagship ICT Centre;
- ii) Institutionalizing Industrial Linkage;
- iii) Developing market-relevant and competency-based training programs;
- iv) Training of Centre Manager and Instructors;
- v) Upgrading key training facilities and equipment; and
- vi) Outreaching and support for non-project nation TVET.

1.3 Mission

Increase in Internet access, low cost of ICT equipment, Contents and services are moving online, Usage of social media, a shift to the Digital Economy supported by Internet of Things (IoT), Artificial Intelligence (AI). Blockchain and Security.

1.4 Vision

The EASTRIP (RAFIC Project) vision is to become a world-class ICT Centre in the professional delivery of industry-standard digital skills. The main objective of establishing the Regional Flagship ICT Centre is to contribute to the development of a relevant and qualified skilled workforce in ICT to meet labour market needs in the

East African Region through the provision of high-quality and competitive technical education for socio-economic development.

RAFIC PROJECT has completed four years of implementation. The EASTRIP Financial Agreement between the World Bank and the Government of Tanzania was finalized and signed on 21 March 2019 and the effective date of commencement of the Project was 31 May 2019. EASTRIP was inaugurated on 12 December 2019. Despite the late disbursement of the funds, the project appreciates the effort of the Institute to inject pre-financing to the tune of TZS 115,000,000 which enabled the implementation of some of the activities which were crucial to ensure project implementation was smooth.

1.5 Project Financing

The following is the summary of project cost allocation:

No.	Project component	Project cost (TZS)	Percent age (%)
1.1	Strengthening Governance and Leadership of the Regional Flagship ICT Centre	1,851,005,000	5
1.2	Institutionalizing Industrial Linkage	740,402,000	2
1.3	Market-relevant and competency-based training programs	1,480,804,000	4
1.4	Training of Centre Manager and Instructors	2,221,206,000	6
1.5	Upgrading key training facilities and equipment	29,616,080,000	80
1.6	Outreach and support for non-projectnation TVET.	1,110,603,000	3

1.6 Institutional and Implementation Arrangements

DIT is an overall implementation agency with the judiciary and safeguards responsibility for project execution.

DIT is the implementation of the project through a defined Project Implementations Unit (PIU). The projection implementation unit comprises full-time employees of DIT including a Project Coordinator, Assistant Project Coordinator, Finance Specialist, Procurement specialist, Health and Environmental Safeguards and Industrial Linkage specialist. The overall responsibility of PAD and PM implementation lines with DIT. In general responsibility of DIT includes the following: -

- i) Management of the Designated Account (DA).
- ii) Financial management and reporting on the overall project.
- iii) Ensuring the execution of the Audit of the project.
- iv) Preparing Quarterly financial and biannual progress reports.
- v) Management of the environmental and safeguards aspects and
- vi) Oversight of the procurement and contract management activities of the executing agencies.

1.7 Project implementation period

According to the Project Appraisal Document (PAD), the project will be implemented over five (5) year period.

1.8 Project Implementation Status

The table below shows the confirmed achievement of DLI as per the results framework as approved by the World Bank and Independent Verification Agency (IVA) up to 30 June 2023. Based on these results the project has managed to achieve 99% of the overall achievement as per the results framework up to the fifth year of project implementation.

RAFIC-DLI Achievement

DLI No.	Target 5 th Year	Achievement 5 th Year	End Target	% Achievement 5th Year	% Achievement End Project	Overall Physical Performance
DLI 1.1	1	1	1	100	100	100
DLI 1.2	1	1	1	100	100	100
DLI 2.1	3,400	5,552	4,250	163	131	147
DLI 3.1	30	39	24	162	162	162
DLI 3.2	30	31	30	100	100	100
DLI 3.3	8	8	8	100	100	100
DLI 3.4	10	10	10	100	100	100
DLI 3.5	4	5	5	100	100	100

Key

DLI 1.1: Establishment of PIU

DLI 1.2. Establishment of the Industrial Advisory Committee

DLI 2.1: Number of Short-Term and Long-Term Students Enrolment

DLI 3.1: Number of demand-driven programs developed and accredited by national TVET accreditation agencies or certified by industries.

DLI 3.2: Number of teaching staff in regional flagship TVET institutes who have industrial attachment.

DLI 3.3: Number of teaching staff who undertake exchanges in TVET institutes in another country.

DLI 3.4: Number of MoUs signed with industries and partner institutions.

DLI 3.5: Tracer Study Conducted Annually

1.9 Approved Recovered Amount Based on DLI Achievement

Based on the achieved DLI, the project has managed to recover a total of 16,146,331 USD which is equivalent to 99.36% of the maximum allocated as per Project Appraisal Document (PAD). This fund is now being requested to support construction activities and other project activities.

Recovered Funds

Financial Performance as per Third Year of Project Implementation Rafic - Funds Recovery Based on DLI Achievement

DLI NUMBER	PAD MAX Allocation	IVA and/or WB Recommendation	% Recovered
DLI 1.1	812,500	812,500	100
DLI 1.2	812,500	812,500	100
DLI 2.1	2,437,500	2,397,009	98.34
DLI 3.1	2,437,500	2,420,066	99.28
DLI 3.2	2,437,500	2,437,500	100
DLI 3.3	2,437,500	2,435,500	99.91
DLI 3.4	2,437,500	2,393,756	98.20
DLI 3.5	2,437,500	2,437,500	100
	16,250,000	16,146,331	99.36

1.10 Financial Status and Burning Rate

The table below shows the RAFIC Project's financial status since the beginning of the project in 2019. The project received the 4,875,000 USD equivalent to TZS 11,106,078,750 as an advance payment in March 2020, a year from the project's initial signing. This affected implementation of the initial activities especially during the financial year 2019/20. The amount reimbursed during the financial year 2022/23 amounts to USD 2,192,996.83; equivalent to TZS 5,288,327,260 which makes the total disbursement amount since the start of the project to 30 June 2023 USD 7,067,996.83 equivalent to TZS 16,156,829,944.74, a total of TZS 11,343,553,596.20 has been spent which is equivalent of 70.20 % of total project financing amount.

Financial Status

FINANCIAL YEAR	AMOUNT DISBURSED TZS	AMOUNT SPENT TZS	BURNING RATE (%)
2019/2020 (USD.4,875,000)	11,106,078,750.00	418,819,790.82	3.7
2020/2021 (Balance)	10,687,258,959.18	1,860,812,069.15	17.41
2021/2023 (Balance)	8,826,446,890.03	1,723,174,048.30	19.53
2022/2023 (Balance +2,192,996.83)	12,391,600,101.70	7,340,747,688.00	59.24
TOTAL (USD 4,875,000+2,192,996.83)	16,156,829,944.74	11,343,553,596.20	70.20

2.0 PHYSICAL PROJECT PERFORMANCE

2.1 Curriculum Review

During the financial year 2022/23, the project has supported the Review of two programs and the Formulation of three programs which are:

Reviewed Programs:

- i) Master's degree in Telecommunication Systems and Networks Engineering
- ii) Master's degree in information systems Engineering and Management New programs:
- iii) Master's Degree in Science of Cyber Security and Digital Forensics Programme
- iv) Ordinary Diploma in Industrial Automation
- v) Basic Technician Certificate in Industrial Automation Engineering
- vi) Technician Certificate in Industrial Automation Engineering
- vii) Diploma Certificate in Industrial Automation Engineering

Current Progress: Up to date four phases of curriculum development have been implemented. The team has completed writing the SAR and CIR draft documents for all programmes except the Ordinary Diploma in Industrial Automation which the teams manage to complete two out of three CIRs, due to time limitations. The teams are planning to meet again and work on the remaining CIR in a few days to come, the secretariat has submitted the budget for the remaining work and RAFIC management is working on it.

2.2 Capacity Building of Teaching Staff (Technicians, Instructors, and Academic Staff)

During the financial year 2022/23, the RAFIC project has supported a total of six staff to undergo industrial attachment across various industries in the country. Out of 15 staff, female staff were equivalent to 20% and 80% male.

NO.	NAME	DEPARTMENT	GENDER	COUNTRY
1	Dr: Georgia Gabriel Rugumira	ETE	Female	Turkey
2	Dr: Isakwisa Gaddy Tende	ETE	Male	Japan
3	Dr: Asinta Mwanisawa	ETE	Female	Nairobi, Kenya
4	Dr: Haji Saidi Fimbombaya	Computer studies	Male	Malasia
5	Eng Afidhu Swaib Yusuf	ETE	Male	Turkey
6	Mr: Adam Gaston Philipo	ETE	Male	UK

Furthermore, in the academic year 2022/23, Nine staff members are pursuing long-term studies including one doctorate, PhD, six master's degrees and two bachelor's degrees. Three academic staff have completed their master's degree studies.

2.3 Collaboration with Industries and Institutions

During the Financial year 2022/23, the project signed an MoU with the National Polytechnic of Kenya. Out of collaboration with Meru Polytechnic, the project attained an invitation student exchange program with a total of thirty students and enrolled for a short course on Programmable Logistic Controllers (PLC) and Structured Cabling Installation. Furthermore, a total of thirty students from Meru National Polytechnic were admitted to undertake Surveying for Civil Engineering and Building Technician and Civil Engineering Applications training at DIT.

2.4 Environmental and Social Impact Assessment and GRM

Environmental and Social Impact Assessment (ESIA), Institute Environmental, Occupational, Health and Social Policy and Institute Grievance Redress Mechanism are among the activities performed by the project in the Financial Year 2021/23. This section presents the status of these activities for the year in study.

2.5 Environmental and Social Impact Assessment (ESIA)

The project has successfully been granted the EIA certificate by NEMC after the submission of the final Environmental and Social Impact Assessment (ESIA) that was carried out by the consultant.

2.6 Environmental, Occupational, Health and Social Policy

The project has developed the Institute Environmental and Occupational Health and Safety Policy and the same has been approved by the Institute Council. Implementation of the same has already started with the development of EOHS guidelines for the DIT workplace.

2.7 ISO Certification

Twenty-five staff attended and were awarded the certificate for the ISO 21001:2018. A total of twenty-two staff attended the ISO documentation training. Furthermore, the Institute managed to produce the education organization management system (EOMS) manual for ISO 21001:20.

2.8 Tracer Study

A tracer study was conducted for the academic year 2021/23. The study aimed to find out what happened to the DIT graduates after completed their studies and their opinions on the quality of education and training they received at DIT.

The Cohort 2020 Tracer Study survey was conducted from March to May 2023 through a link to an online questionnaire. The Study targeted all 527 cohort 2020 students from all programmes who were reachable by phone, email or both throughout the country. However, only 209 graduates responded, which is about a 39.7% response rate. Data were analysed using a statistical package for the social sciences (SPSS Ver. 24) and JASP 0.16.3



Key Findings

- i) There were more female graduates 13.4% compared to males at 86.6%.
- ii) 98.1% graduated at an age below 35 suggesting a young and energetic group entering the Labor market.
- iii) 39.4% (3.3% Females, 36.1% Males) of the 209 respondents reported being employed within the first six months.
- iv) The Computer Engineering field had the most graduates with self-employment 25% followed by Mechanical Engineering 24% and Electrical Engineering 21.9%.
- v) 93% said present employment/Self-employment related to the course they studied at the DIT;80% of employers were generally “very satisfied” or “satisfied” with the quality of training.
- vi) The majority of graduates (18.3%) and 50% of the surveyed employers recommended DIT to strengthen practical skills and application of modern tools.

**THE UNITED REPUBLIC OF TANZANIA
DAR ES SALAAM INSTITUTE OF TECHNOLOGY
EASTRIP FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

STATEMENTS OF MANAGEMENT RESPONSIBILITY FOR THE YEAR ENDED 30 JUNE 2023

Pursuant to Section 25(4) of the Public Financial Act, 2001 (R.E 2016), The Management is required to prepare financial statements for each financial year, which give a true and fair view of receipts and payments of the reporting entity as at the end of the respective financial year. It also requires Management to ensure the reporting entity keeps its proper position of the reporting entity. The Management is also responsible for safeguarding the assets of the entity.

The project management accepts responsibility for the annual financial statement for the year ended 30 June 2023 which has been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards Accrual Basis (IPSAS - Accrual) and the manner required by Section 25(4) of the Public Finance Act, 2001 (R.E. 2004), Section 15(1) of the Executive Agencies Act No. 30 of 1997 (amended 2009), the Agency's Accounting Manual and the Financing Agreement.

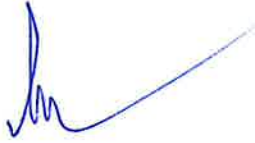
The Project Management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the project. Management, further, accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. Management is responsible for safeguarding the assets of the project and hence for taking reasonable steps for the prevention and detection of frauds, errors and irregularities. 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.

To the best of the Management's knowledge, the system of internal control has operated adequately throughout the reporting period and the records and underlying accounts provide a reasonable basis for the preparation of the financial statements for the financial year 2022/23. The Management accepts responsibility for the integrity of the financial Statement, the information it contains and its compliance with the Public Finance Act, 2001 (Revised 2004). The Executive Agencies Act, 1997, Instructions from the Treasury and the Financing Agreement.

Procurement of goods works, consultancy and non-consultancy services to the extent that they are reflected in these financial statements has been done in accordance with the Public Procurement Act, 2011, Public Procurement Regulations, 2013 and, the Public Procurement Act R:E 2022.

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EASTRIP FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

At the time of preparation of this report, no evidence came to the attention of the Project Management to signify that the Project will cease its operations; therefore, EASTRIP (RAFIC Project) expects to continue in operation as a going concern from the date of this statement.



Prof. Preksedis Marco Ndomba

RECTOR


DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2023

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

It is the duty of a Professional Account to assist the Governing Council and Management in discharging the responsibility of preparing financial statements of an entity showing a true and fair view of the entity's 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 Governing Council as under the Governing Council Responsibility statement on the earlier page.

I, CPA (T) Rajabu Mirambo, being the Head of the Finance Department of the Dar es Salaam Institute of Technology hereby acknowledge my responsibility of ensuring that EASTRIP (RAFIC Project) financial statements for the year ended 30 June 2023 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS).

I, thus confirm that the financial statements present a true and fair view position of the RAFIC Project in Dar es Salaam Institute of Technology as of that date and that they have been prepared based on properly maintained financial records.

Name: Rajabu Masoud Mirambo
Signature: 
Position: **Ag. Director of Finance and Accounts**
NBAA Membership No.: **ACPA 1481**
Date:

**THE UNITED REPUBLIC OF TANZANIA
DAR ES SALAAM INSTITUTE OF TECHNOLOGY
EASTRIP FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

COMMENTARY ON THE FINANCIAL STATEMENTS

i) Introduction

The Financial Statements for the year ended 30 June 2023 provide a record of the EASTRIP Project at DIT Main Campus: Financial Performance, Financial Position, Cash flow, change in Net Assets, Statement of comparison of Budget and Actual amounts and Notes to the Financial Statements.

ii) Overview Of Financial Statements

The financial statement presents the financial Position, Financial Performance, Changes in Net Assets, Cash Flows, Comparison of Budget and Actual amounts and Notes to the Financial Statements of the EASTRIP Project as of 30 June 2023.

iii) Financial Position

Financial Position comparison; Cash and Cash Equivalents, Receivables, Property Plant and Equipment, Work in progress, Payable, Deferred Income and Net Assets.

a) Cash and Cash Equivalents

A total of TZS 5,729,497,040 remained as Cash and Cash Equivalent at the closing date which comprised TZS 5,594,045,911 held in Bank of Tanzania (USD) Designated Account and TZS 135,451,129 held in CRDB Bank Account (TZS)

Unapplied deposit account

A total of TZS 1,050,000 part of cash and cash equivalents remain as unapplied in CRDB account. This figure includes all unapplied transactions (TZS 334,544 Withholding tax and TZS 715,456) that banks have refused to honour for a variety of reasons, such as account name mismatches or dormant accounts. Because these transactions were returned to our CRDB expenditure account, the cash balance increased. There were no unapplied transactions in the fiscal year 2021/2022.

b) Prepayments

There was a prepayment of TZS 4,318,964,983 for the year 2022/23 which resulted from the Advance payment made to the building contractor. Moreover, the amount recovered and withholding was deducted and the contractor received TZS 4,177,016,626

c) Property, Plant and Equipment (PPE)

During the year 2022/23, the net book value of PPE was TZS 975,053,425 compared to that of the prior year which was TZS 433,672,875.77. The increase is due to acquisition of medical equipment amounts TZS 155,502,500, Office equipment amounts TZS 331,720,740 and other telecommunication, infrastructure, networks and equipment amounts TZS 183,560,800

**THE UNITED REPUBLIC OF TANZANIA
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d) Work in Progress

During the year 2022/23, work in progress was TZS 1,176,445,590 compared to TZS 410,145,394.36 in the year 2021/22. The increase of TZS 766,300,195 was for consultancy of construction of a building, Retention money TZS 51,929,749 and the amount recovered on the advance provided to the constructor TZS 77,894,624.

e) Payables

During the year 2022/23 there was a payable amount of TZS 665,247,193 in respect of audit reimbursable cost for NAOT TZS 31,140,000, Credit Purchase of Assets TZS 331,720,740, retention payable TZS 51,929,749 and Withholding Tax payable TZS 250,456,704 compared to the year 2021/2022 which was TZS 31,140,000

f) Deferred Income

Deferred income for the year 2022/23 was TZS 5,063,199,945 compared to TZS 7,115,620,273 for the year 2021/22.

g) Net Assets

During the year 2022/23 the net assets were TZS 6,470,464,000 compared to that of the prior year which was TZS 843,818 270. Increase in Net assets is due work progress increase. For the year under review work in progress increased by 65%.

iv) Finance performance

a) Revenue

Total revenue (amortization) is TZS 7,340,747,688 for the year 2022/23 compared to the year 2021/22 which amounted to TZS 1,728,469,202. For the year under review there was a significant fund to cover and run the project. The fund includes the balance from 2022 and the receipt during the year.

b) Expenses

Total expenses during the year 2022/23 were TZS 1,714,101,959 compared to the year 2021/22 which amounted to TZS 1,481,393,903. Increase in expenses is due to increase in recurrent expenditure and depreciation expenses after commencement of construction activities during the year.

c) Surplus for the year

The surplus for the year 2022/23 was TZS 5,626,645,729 compared to TZS 247,075,300 for the year 2021/22. The increase in surplus is due to amortization of capital expense passed through the cash flow under investing activities.

**THE UNITED REPUBLIC OF TANZANIA
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EASTRIP FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

v) Cash Flow Statement

a) Cash Flows from Operating Activities

Net cash flow from operating activities in the financial year 2022/23 was TZS 3,704,678,792 compared to TZS (1,358,997,328) for the year 2021/22.

b) Cash Flows Investing Activities

Total net cash flow from investing activities was TZS 5,121,942,025 made of acquiring of non-current assets and work in progress at TZS 4,424,337,499 and TZS 735,941,915 respectively.

vi) Related party transactions

There were no related party transactions during the year under review.

vii) Political And Charitable Donations

The Project had not contributed to any political party or made any charitable donations.

viii) Procurement

The project prepared and implemented its procurement plan as per the Public Procurement Act No. 7 of 2011 and its regulations of 2013 together with its amendments of 2016.

THE UNITED REPUBLIC OF TANZANIA
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 T249PR01 - DIT EASTRIP RAFIC PROJECT

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		2023	2022
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	5,729,497,040	7,146,760,274
Prepayments	69	4,318,964,983	0
Total Current Asset		<u>10,048,462,023</u>	<u>7,146,760,274</u>
Non-Current Asset			
Property, Plant and Equipment	77	975,053,425	433,672,876
Work In Progress	82	1,176,445,590	410,145,394
Total Non-Current Asset		<u>2,151,499,015</u>	<u>843,818,270</u>
TOTAL ASSETS		<u>12,199,961,038</u>	<u>7,990,578,544</u>
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	665,247,193	31,140,000
Deferred Income	93	5,063,199,945	7,115,620,273
Deposits	94	1,050,000	0
Total Current Liabilities		<u>5,729,497,038</u>	<u>7,146,760,273</u>
TOTAL LIABILITIES		<u>5,729,497,038</u>	<u>7,146,760,273</u>
Net Assets		<u>6,470,464,000</u>	<u>843,818,271</u>
NET ASSETS			
Capital Contributed by:			
Taxpayers/Share Capital		0	0
Accumulated Surpluses / Deficits		6,470,464,000	843,818,271
TOTAL NET ASSETS		<u>6,470,464,000</u>	<u>843,818,271</u>



 Rector




 Chairperson

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2023

		2023	2022
<i>Classification of Expenses by Nature</i>	Note	TZS	TZS
REVENUE			
Revenue			
Subvention from other Government entities	32	7,340,747,688	1,728,469,202
Total Revenue		7,340,747,688	1,728,469,202
TOTAL REVENUE		7,340,747,688	1,728,469,202
EXPENSES AND TRANSFERS			
Expenses			
Use of Goods and Service	35	1,494,195,820	1,301,772,533
Maintenance Expenses	36	24,959,000	0
Depreciation of Property, Plant and Equipment	77	129,403,491	109,040,620
Other Expenses	52	65,543,648	70,580,750
Total Expenses		1,714,101,959	1,481,393,903
TOTAL EXPENSES AND TRANSFERS		1,714,101,959	1,481,393,903
Surplus / Deficit		5,626,645,729	247,075,300



 Rector




 Chairperson

08/01/2024

 Date

THE UNITED REPUBLIC OF TANZANIA
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CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023


	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from other Government entities	5,288,327,260	0
Increase in Deposit	1,050,000	0
Total Receipts	5,289,377,260	0
PAYMENTS		
Wages, Salaries and Employee Benefits	0	0
Use of Goods and Service	1,494,195,820	1,288,416,579
Other Expenses	65,543,648	70,580,750
Maintenance Expenses	24,959,000	0
Grants and Transfers	0	0
Total Payments	1,584,698,468	1,358,997,329
NET CASH FLOW FROM OPERATING ACTIVITIES	3,704,678,792	(1,358,997,328)
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	612,000,198	310,821,394
Advance Payment for Acquisition of Property Plant	4,177,016,626	0
Acquisition of Property, Plant and Equipment	332,925,201	64,044,825
Total Investing Activities	5,121,942,025	374,866,219
NET CASH FLOW FROM INVESTING ACTIVITIES	5,121,942,025	374,866,219
Net Increase	(1,417,263,233)	(1,733,863,548)
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at the beginning of the period	7,146,760,273	8,880,623,821
Cash and cash equivalent at the end of the period	5,729,497,040	7,146,760,273



 Rector

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 Chairperson

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30 JUNE 2023

	Taxpayer's Fund TZS	Accum. Surplus/(Deficit) TZS	Foreign Currency Revaluation	Fair Value Reserve TZS	Deferred Tax Reserve TZS	Define Benefit Reserve TZS	Other Reserve	Minority Interest TZS	Revaluation Surplus TZS	Total TZS
Opening Balance as at 01 Jul 2022	0	843,818,271	0	0	0	0	0	0	0	843,818,271
Addition Capital Injected	0	0	0	0	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0	0	0	0	0
Other Appropriations	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	5,626,645,729	0	0	0	0	0	0	0	5,626,645,729
Closing Balance as at 30 Jun 2023	0	6,470,464,000	0	0	0	0	0	0	0	6,470,464,000
Opening Balance as at 01 Jul 2021	0	596,742,971	0	0	0	0	0	0	0	596,742,971
Addition Capital Injected	0	0	0	0	0	0	0	0	0	0
Other Reserve	0	0	0	0	0	0	0	0	0	0
Other Appropriations	0	0	0	0	0	0	0	0	0	0
Minority Interest	0	0	0	0	0	0	0	0	0	0
Surplus/ Deficit for the Year	0	247,075,300	0	0	0	0	0	0	0	247,075,300
Closing Balance as at 30 Jun 2022	0	843,818,271	0	0	0	0	0	0	0	843,818,271

MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AS AT 30th JUNE, 2023

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)	Reasons for variance
Subvention from Other Government Entities	30,368,489,528	0	30,368,489,528	5,288,327,260	25,080,162,268	The opening balance of Cash was used to settle the actual Expenditure
Increase in Deposit	0	-	-	1,050,000	(1,050,000)	
Total Receipts	30,368,489,528	-	30,368,489,528	5,289,377,260	25,079,112,268	
PAYMENTS						
Wages, Salaries and Employee Benefits	150,485,000	13,990,825	164,475,825	-	164,475,825	Expenses under wages were covered under the use of goods and service
Use of Goods and Service	1,478,259,310	13,588,085	1,491,847,395	1,494,195,820	(2,348,425)	Use of good includes some expenses under wages, salaries
Other Expenses	653,955,500	-	653,955,500	65,543,648	588,411,852	Expenses under other expenses covered under the use of goods and service
Maintenance Expenses	25,000,000	-	25,000,000	24,959,000	41,000	N/a

	10,000,000	-	10,000,000	-	10,000,000	Payment to NACTVET were included under use of goods and service
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Grants and Transfers

	0	-	-	612,000,198	(612,000,198)	
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Payment for Work in Progress

	-	-	-	4,177,016,626	(4,177,016,626)	The amount was budgeted under Acquisition of PPE, however the GL categorization resulted to different activity line
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Advance Payment for Acquisition of Property Plant and Equipment

The amount was budgeted under Acquisition of PPE, however the GL categorization resulted to different activity line

	28,050,789,718	(27,578,910)	28,023,210,808	332,925,201	27,690,285,607	
Acquisition of Property, Plant and Equipment						
Total Payment	30,368,489,528	-	30,368,489,528	6,706,640,493	23,661,849,035	
Net Receipts/Payments	-	-	-	(1,417,263,233)	1,417,263,233	

1.0 NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

GENERAL INFORMATION

1.1 Statement of Compliance and Basis of Preparation

The financial statement of the Project has been prepared in accordance with International Public Sector Accounting Standards (IPSAS - Accrual Basis) and comply with the Public Finance Act, 2001 as revised in 2020, the Executive Agencies Act, 1997 and the Financing Agreement.

The financial statements have been prepared on the basis of historical cost basis unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on an accrual basis.

1.2 Summary of Significant Accounting Policies

The accounting policies adopted for the preparation of the project's financial statements, which will be consistent with those of subsequent years, are shown below: -

a) Foreign Currency Transaction

The Tanzania shilling is the project's functional and presentation currency.

b) Cash and Cash Equivalent

Cash and bank balances is the statement of financial position comprising cash at banks and in hand and short-term deposits with an original maturity of three months or less, and it is measured at amortized cost. For the purpose of the cash flow statement, cash and cash equivalent consist of cash and cash equivalent as defined above, net of outstanding bank overdrafts.

c) Revenue Recognition

The Project receives its revenue from the IDA in line with the signed Loan Agreement between the World Bank and the government of Tanzania Grants Revenue from the World Bank and is accounted for on an accrual basis. Grants from the World Bank are revenue from non-exchange transactions and are recognized in the financial statements when it is probable that future economic benefit will flow to the project and it the benefits are reliably measured.

IPSAS 23 Para 44 requires the inflow of resources from non-exchange transactions to be recognized both as revenue and an asset except to the extent that a liability is also recognized in respect of the same inflow. Grants are recognized as income when such conditions have been received and expenses to match expenditures incurred with Grants received.

d) Going concern Assumption

The financial statements have been prepared on the going concern assumption. The validity of this assumption will largely depend on the institute to meet its obligations when they fall due. This indicates that the EASTRIP be able to meet its obligations when they fall due.

e) Events after the Reporting Date

The reporting date for this Financial Statement is 30 June 2023, there have been no material events favourable or unfavourable that occurred between the date of the Financial Statements and the date when the Financial Statements were authorized for issue that would have had a material impact on the Financial Statements.

f) Judgement

The preparation of the Project's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the assets or liability affected in the future. In the process of applying the project's accounting policies, management has made no specific judgement.

g) Related parties

The Project regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the project or vice versa. Members of the project steering committee and members of the project implementation team are regarded as related parties.

h) Property, Plant and Equipment

Property, plant and equipment are stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. Depreciation is calculated on a straight-line basis over the useful life of the assets. The applied annual rates of depreciation are; -

<u>Description</u>	<u>Estimated Useful Life</u>
Administration assets	
Buildings	25
<u>Motor Vehicles:</u>	
Heavy duty (5 tons and above)	10
Light duty (below 5 tons)	5
Plant and Machinery	15
Motor Cycle	7
Computer (Desktop and Laptop)	4

<u>Description</u>	<u>Estimated Useful Life</u>
Administration assets	
Furniture and Fixture	5
Document processing Equipment e.g photocopy	7
Intangible	4
<u>Infrastructural assets</u>	
Water Wells Schemes/water systems	15
Drainage systems	15

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NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE 2023

	2023	2022
	TZS	TZS
32 - Subvention from other Government entities		
Government Grant Development Foreign	7,340,747,688	1,728,469,202
	<u>7,340,747,688</u>	<u>1,728,469,202</u>
35 - Use of Goods and Service		
Advertising and publication	0	9,643,000
Air Travel Tickets	63,434,048	44,863,490
Conference Facilities	24,935,500	79,821,000
Diesel	111,291,760	96,000,000
Entertainment	2,722,500	1,582,500
Food and Refreshments	84,350,295	102,329,000
Ground Transport (Bus, Train, Water)	77,695,587	0
Ground travel (bus, railway taxi, etc)	33,273,767	94,451,000
Health Insurance	4,659,800	7,237,100
Internet and Email connections	175,462,500	82,286,506
Leased lines	0	46,500,000
Mobile Charges	12,517,888	6,600,000
Office Consumables (papers, pencils, pens and stationaries)	0	40,982,853
Per Diem - Domestic	828,117,967	648,291,629
Per Diem - Foreign	26,657,000	0
Printing and Photocopying Costs	600,000	4,818,750
Training Allowances	42,889,884	1,357,160
Tuition Fees	31,140,000	35,008,545
Visa Application Fees	5,587,324	0
	<u>1,494,195,820</u>	<u>1,301,772,533</u>
36 - Maintenance Expenses		
Motor Vehicles and Watercraft	24,959,000	0
	<u>24,959,000</u>	<u>0</u>
52 - Other Expenses		
Agency fees	28,354,400	12,000,000
Audit fees	31,140,000	31,140,000
audit supervision expenses	0	4,818,750
Bank Charges and Commissions	6,049,248	0
Sundry Expenses	0	8,993,000
Vehicles Insurance	0	13,629,000

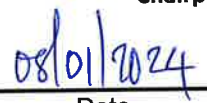
	2023	2022
	TZS	TZS
	65,543,648	70,580,750
62 - Cash and Cash Equivalents		
Deposit General Cash Account	767,000	0
Development Expenditure Cash Account	133,634,129	1,039,835,475
Unapplied Cash Account	1,050,000	0
USD BOT Collection Account	5,594,045,911	6,106,924,799
	5,729,497,040	7,146,760,274
69 - Prepayments		
Prepayments - Assets	4,318,964,983	0
	4,318,694,983	0
94 - Deposits		
Unapplied Deposit Account	1,050,000	0
	1,050,000	0



Rector



Chairperson



Date

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NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2023

89 - Pavables and Accruals

Descriptions	Opening	Paid	Rejected	Addition	Balance
Retention	0	0	0	52,821,470	52,821,470
Purchase of Assets	0	0	0	331,720,740	331,720,740
Supplies of goods and services	31,140,000	31,140,000	0	31,140,000	31,140,000
Withholding Tax payables	0	0	0	141,948,357	141,948,357
Contacto refund (Withholding tax)	0	0	0	107,616,626	107,616,626
TOTAL	31,140,000	31,140,000	0	665,247,193	665,247,193

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NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2023

77 - Property, Plant and Equipment

Descriptions	At 01-July-2022	Cost/Revaluation				Disposal	30-Jun-2023	01-Jul-2022	Charge during the year - Depreciation	Charge during the year - Impairment	Accumulated Depreciation and Impairment
		Addition Monetary	Addition Non-Monetary	Transfers	Adjustment						
Hardware: servers and equipment	4,750,000	0	0	0	0	0	4,750,000	890,625	678,571		
Medical Equipment	0	152,392,450	3,110,050	0	0	0	155,502,500	0	0		
Motor Vehicles	496,278,857	0	0	0	0	0	496,278,857	116,865,958	116,865,955		
Office Equipment	0	0	331,720,740	0	0	0	331,720,740	0	0		
Office Furniture and Fittings	59,294,825	0	0	0	0	0	59,294,825	8,894,224	11,858,965		
Telecommunications infrastructure, networks and equipment	0	180,532,751	3,028,049	0	0	0	183,560,800	0	0		
TOTAL	560,323,682	332,925,201	337,858,839	0	0	0	1,231,107,723	126,650,807	129,403,491	0	

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2023

82 - Work in Progress

Descriptions	Cost/Revaluation					Accumulated Depreci- Impairment			
	At 01-July-2022	Addition Monetary	Addition Non- Monetary	Transfers	Adjustment		Disposal	30-Jun-2023	01-Jul-2022
Other Structure - WIP	410,145,394	612,000,198	154,299,998	0	0	0	1,176,445,590	0	0
TOTAL	410,145,394	612,000,198	154,299,998	0	0	0	1,176,445,590	0	0

THE UNITED REPUBLIC OF TANZANIA

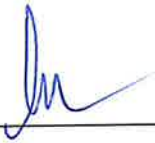
DIT EASTRIP RAFIC PROJECT

93 DEFERRED INCOME STATEMENT FOR THE DATE ENDED 30 June 2023

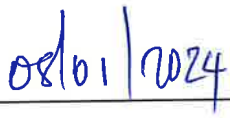
GFSDescription	Open Balance	Fund Received	Amortised	Transfer to PMG	Transfer To Holding	Balance
Deferred Subvention Capital	7,115,620,273	5,288,327,260	7,340,747,688	0	0	5,063,199,845
TOTAL	7,115,620,273	5,288,327,260	7,340,747,688	0	0	5,063,199,845

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE 2023

	2023	2022
	TZS	TZS
Surplus/ Deficit for the Period	<u>5,626,645,729</u>	<u>247,075,300</u>
Add/ (Less) Non Cash Item		
Depreciation of Property, Plant and Equipment	129,403,491	109,040,620
Add/ (Less) Change in Working Capital		
Deferred Income	(2,052,420,423)	(1,728,469,202)
Deposit	1,050,000	0
Payables and Accruals	31,140,000	13,355,954
Other Expenses	(31,140,000)	0
Net Cash Flow from Operating Activities	<u>3,704,678,792</u>	<u>(1,358,997,328)</u>



Rector



Date

THE UNITED REPUBLIC OF TANZANIA
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	2023	2022
NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023		
103 - Advance Payment for Acquisition of Property Plant and Equipment		
Prepayments - Assets	(4,117,016,626)	0
Payment	(4,117,016,626)	0
Payment	(4,117,016,626)	0
104 - Receipts from Sales of Government Assets		
	0	0
Payment	0	0
Payment	0	0
106 - Payment for Work in Progress		
Other structure - WIP	(610,000,198)	(310,821,394)
Payment	(610,000,198)	(310,821,394)
Payment	(610,000,198)	(310,821,394)
16 - Revenue Grants		
	0	0
Revenue	0	0
Revenue	0	0
32 - Subvention from other Government entities		
	0	0
Government Grant Development Foreign	7,340,747,688	1,728,469,202
Revenue	7,340,747,688	1,728,469,202
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	(2,052,420,423)	(1,728,469,202)
	(2,052,420,423)	(1,728,469,202)
Receipt	5,288,327,260	0
34 - Wages,Salaries and Employee Benefits		
	0	0
Expenses	0	0
		34

Add/Less (Change in Working Capital)

Wages Salaries and Employee Benefit	0	(31,140,000)
	0	(31,140,000)
Payment	0	(31,140,000)

35 - Use of Goods and Service

	0	0
Advertising and publication	0	9,643,000
Air Travel Tickets	63,434,048	44,863,490
Conference Facilities	24,935,500	79,821,000
Diesel	111,291,760	96,000,000
Entertainment	2,722,500	1,582,500
Food and Refreshments	84,350,295	102,329,000
Ground Transport (Bus, Train, Water)	77,695,587	0
Ground travel (bus, railway taxi, etc)	33,273,767	94,451,000
Health Insurance	4,659,800	7,237,100
Internet and Email connections	175,462,500	82,286,506
Leased lines	0	46,500,000
Mobile Charges	12,517,888	6,600,000
Office Consumables (papers,pencils, pens and stationaries)	0	40,982,853
Per Diem - Domestic	828,117,967	648,291,629
Per Diem - Foreign	26,657,000	0
Printing and Photocopying Costs	600,000	4,818,750
Training Allowances	42,889,884	1,357,160
Tuition Fees	0	35,008,545
Visa Application Fees	5,587,324	0
Expenses	1,494,195,820	1,301,772,533

Add/Less (Change in Working Capital)

Supplies and Consumable Goods	31,140,000	48,924,046
Supplies of goods and services	(31,140,000)	(31,140,000)
Withholding Tax Payable	0	0
	0	17,784,046
Payment	1,494,195,820	1,319,556,578

36 - Maintenance Expenses

	0	0
Motor Vehicles and Water Craft	24,959,000	0
Expenses	24,959,000	0

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	Expenses	24,959,000	0
52 - Other Expenses		0	0
Agency fees		28,354,400	12,000,000
Audit fees		31,140,000	31,140,000
audit supervision expenses		0	4,818,750
Bank Charges and Commissions		6,049,248	0
Sundry Expenses		0	8,993,000
Vehicles Insurance		0	13,629,000
	Expenses	65,543,648	70,580,750
	Expenses	65,543,648	70,580,750
59 - Grants and Transfers		0	0
	Expenses	0	0
	Expenses	0	0
61 - Deposit		0	0
Deposit General		0	0
Unapplied Deposit Account		(1,050,000)	0
	Revenue	(1,050,000)	0
	Revenue	(1,050,000)	0
77 - Acquisition of Property,Plant and Equipment		0	0
Medical Equipment		(149,254,696)	0
Hardware: servers and equipment (incl. desktops, laptops etc.)		0	(4,750,000)
Office Furniture and Fittings		0	(59,294,825)
Telecommunications infrastructure, networks and equipment		(175,960,080)	0
	Payment	(325,215,496)	(64,044,825)
	Payment	(325,215,496)	(64,044,825)

Reconciliation of Actual Amounts on a Comparable Basis and Actual Amounts in the Financial Statement

	Operating in TZS	Financing in TZS	Investing in TZS
Actual amount on a comparable basis as presented in the budget and actual comparative statement	3,704,678,468	0	5,121,942,025
Basis differences			
Time Differences			
Entity Differences			
The actual amount in the cash flow statement	3,704,678,468	0	5,121,942,025