

THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON
THE FINANCIAL STATEMENTS OF TANZANIA FOOD AND NUTRITION
CENTRE FOR THE YEAR ENDED 30TH JUNE, 2020**

The Controller and Auditor General
National Audit Office
Audit House,
4 Ukaguzi Road,
P.O. Box 950
41104 Tambukareli
Dodoma, Tanzania
Telegram: "Ukaguzi"
Telephone: 255(026)2321759
Fax: 255 22 2117527
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz

March, 2021

AR /PA//TFNC/2019/20

Mandate

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

Vision

To be a highly regarded Institution that excels in Public Sector Auditing.

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

Core values

In providing quality services NAO is guided by the following Core Values:

Objectivity	We are an impartial organization, offering services to our clients in an objective and unbiased manner.
Excellence	We are professionals providing high quality audit services based on standards and best practices.
Integrity	We observe and maintain high standards of ethical behaviour, rule of law and strong sense of purpose.
People focus	We value, respect and recognize interest of our stakeholders.
Innovation	We are a learning and creative public institution that promotes value added ideas within and outside the institution.
Results Oriented	We are an organization that focuses on achievement based on performance targets.
Team work spirit	We work together as a team, interact professionally, and share knowledge, ideas and experiences.

We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by Tanzania Food and Nutrition Centre (TFNC) and may form part of the annual general report which once tabled to National Assembly, becomes a public document hence, its distribution may not be limited.

TABLE OF CONTENTS

LIST OF TABLES	III
ABBREVIATIONS	IV
1.0 REPORT OF GOVERNING BOARD FOR THE YEAR ENDED 30 TH JUNE, 2020	1
2.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020	22
3.0 DECLARATION OF THE DIRECTOR OF FINANCE, PERSONNEL AND ADMINISTRATION	23
4.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	24
4.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	24
4.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS	27
5.0 FINANCIAL STATEMENTS	28
STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020	28
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2020	29
STATEMENT OF CHANGES IN NET ASSETS AS AT 30 TH JUNE, 2020	30
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 TH JUNE, 2020	31
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 TH JUNE, 2020	32
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020	34

LIST OF TABLES

Table 1: Governing Board Members.....	3
Table 2: The Members of Audit Committee	5
Table 3: Funding structure of TFNC	5
Table 4: Summary of Planned Targets against the Main Achievements.....	7
Table 5: MTEF estimates analysis for the year 2020/2021	19
Table 6: TFNC Staff Position as at 30 th June 2020 is summarized below:.....	20
Table 7: Related Party transactions	20
Table 8: Movement of capital grants as at 30 th June, 2019	43
Table 9: Movement of capital grants as at 30 th June, 2020	44

ABBREVIATIONS

AIDS	-	Acquired Immune Deficiency Syndrome
BNA	-	Bottleneck Analysis
CAG	-	Controller and Auditor-General (CAG)
CMA	-	Commission for Mediation and Arbitration
FAO	-	Food and Agriculture Organization
FYDP	-	Five Year Development Plan
GAIN	-	Global Alliance for Improved Nutrition
HIV	-	Human Immunodeficiency Virus
IDD	-	Iodine deficiency disorder
IPSAS	-	International Public Sector Accounting Standards
MIYCAN	-	Maternal, Infant, Young Child and Adolescent Nutrition
MoHCDGEC	-	Ministry of Health, Community Development, Gender, Elderly and Children
MTEF	-	Medium Term Expenditure Framework
NBAA	-	National Board of Accountants and Auditors
NMNAP	-	National Multi-Sectoral Nutrition Action Plan
PMO	-	Prime Minister's Office
PORALG	-	President Office - Regional Administration and Local Government
RBC	-	Red Blood Cell
SBCC	-	Social Behaviour Change and Communication
SDGs	-	Sustainable Development Goals
TFNC	-	Tanzania Food and Nutrition Centre
TNNS	-	Tanzania National Nutritional Survey
UNICEF	-	United Nations Children's Fund
WFP	-	World Food Programme
WHO	-	World Health Organization
URT	-	United Republic of Tanzania (URT)

1.0 REPORT OF GOVERNING BOARD FOR THE YEAR ENDED 30TH JUNE, 2020

1.1 INTRODUCTION

The Governing Board, of Tanzania Food and Nutrition Center have the pleasure to submit its annual report together with the Financial Statements for the year ended 30th June 2020 disclosing state of affairs of operations of TFNC. The report has been prepared in accordance with Tanzania Financial Reporting Standards (TFRS) No. 1.

1.2 BACKGROUND

Tanzania Food and Nutrition Centre (TFNC) is an autonomous Institution established by the Tanzania Food and Nutrition Act No 24 of 1973, as amended by act no 3 of 1995 under the Ministry of Health and Social Welfare. The Centre is located at plot number 22, Ocean Road, P. O. Box 977, Dar es Salaam.

1.3 VISION AND MISSION

The vision and mission of the TFNC is as follows: -

VISION

To be the Center of excellence providing strategic leadership in nutrition to our clients and partners within and outside the country.

MISSION

To provide quality nutrition services aimed at the prevention and control of malnutrition in Tanzania and provide proactive support to the government in nutrition.

1.4 ROLES AND FUNCTIONS

TFNC is charged with the roles of coordinating, guiding and catalyzing nutrition response in the country.

Specific roles and functions of the Institution as stipulated in the Tanzania Food and Nutrition Act, 1973 are as follows:

- a) To plan and initiate food and nutrition programmes for the benefit of the people of the United Republic of Tanzania;
- b) To undertake review and revision of food and nutrition programmes;
- c) To provide facilities for training in subjects relating to food and nutrition and prescribed conditions which must be satisfied before any diploma, certificate or other award which may be granted in any such subject upon completion of any training undertaken by the Centre or other educational institution in the United Republic of Tanzania;

- d) To carry out research in matters relating to food and nutrition;
- e) To advise the Government, the schools and other public organizations on matters relating to food and nutrition;
- f) To stimulate and promote, amongst the people of the United Republic of Tanzania, an awareness of the importance of balanced diet and of the dangers of malnutrition;
- g) To gain public confidence in the methods suggested by the Centre for the correction or avoidance of malnutrition;
- h) In collaboration with the Ministry responsible for Development Planning, to formulate, for incorporation in the national development plans, plans relating to food and nutrition for the benefit of the people of the United Republic of Tanzania;
- i) In collaboration with the producer, manufacturers and distributors of articles of food, to ensure proper nutritional value of the food marketed in the United Republic of Tanzania or exported to foreign countries;
- j) To make available to the Government and the people of the United Republic of Tanzania its findings on any research carried out by it on matters affecting nutrition;
- k) To participate in international conference, seminars and discussions on matters relating to food or nutrition; and
- l) To do all such acts and things, and enter into all such contracts and transactions, as are, in the opinion of the Governing Board, expedient or necessary for the discharge of functions of the Centre.

1.5 COMPOSITION OF THE GOVERNING BOARD

The Governing Board comprises eleven members are as follows:

Table 1: Governing Board Members

No.	Name	Position	Qualification	Date of Appointed	Age
1.	Prof. Joyce L. D. Kinabo	Chairperson	PhD (Nutrition Physiology), MSc (Food Science), & BSc (Food Science and Technology).	26.10.2018	64
2.	Pazi Mwinyi Mvua Semili	Vice Chairperson	MSc (Applied Microbiology) BSc (Food science and Technology)	26.10.2018	56
3.	Ombael Obadiah Ng'unda Lemweli	Member	MSc (Agriculture Economics), BSc (Agriculture).	26.10.2018	60
4.	Dr. Leonard Subi	Member	Director of Preventive Services, Ministry of Health, Community Development, Gender, Elderly and Children.	26.10.2018	55
5.	Dr. Lorah Madete	Member	PhD (Economics), MA (Economics) & BSc (Economics).	26.10.2018	49
6.	Mwajuma Magwiza	Member	PGD (Community Development).	26.10.2018	56
7.	Mwita Waibe	Member	MA (Health Policy and Management) BSc (Home Economics and Nutrition).	26.10.2018	49
8.	Theresia Paul Kuiwite	Member	MSc (Environmental Resources Management), BSc (Agriculture). & PGD (Education)	26.10.2018	46
9.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences), MSc (Food Quality)	26.10.2018	48

TANZANIA FOOD AND NUTRITION CENTRE

No.	Name	Position	Qualification	Date of Appointed	Age
			Management) & BSc (Food Science and Technology).		
10.	CPA Alphonse Muro	Member	i. Certified Internal Auditor (CIA) ii. Certified Public Accountant in Public Practice (CPA -PP) iii. Certified Government Audit Professional (CGAP) iv. Certified ISO 31000:2009-Risk Management v. Certified Control Self Assessor (CCSA)	26.10.2018	52
11.	Richard F. Mbaruku	Member	MA in Advanced Legislative Studies (Commonwealth Jurisdiction) Postgraduate Diploma in International Law and Sustainable Development	26.10.2018	58

During the year, the board sat four times, twice being ordinary meetings, and twice were extra ordinary meetings. In all meetings, the board deliberated day to day running of the Centre.

Some of the key issues discussed and adopted by the board were

- ✓ To charge 10 to 15 percent as administrative fee on the research moneys
- ✓ Advise management to make advertisement to the public on its existence
- ✓ To collaborate with high learning institution like SUA and have students use TFNC laboratory for gaining extra income.

1.6 AUDIT, PLANING AND FINANCE COMMITTEE OF THE BOARD

The Audit committee of TFNCs is formed by members of the Board, selected and appointed by the Governing Board. The committee is responsible to ensure the Governing Board fulfills its responsibilities with regards to Internal and External Audit functions. The committee meets on quarterly basis for review and analyzes various issues raised in relation to running of TFNC operations. During the reporting period the Committee met three times (Quarter 1 - Quarter 3.)

TANZANIA FOOD AND NUTRITION CENTRE

Table 2: The Members of Audit Committee

No.	Name	Position	Qualification	Date of Appointed	Age
1.	Mwita Waibe	Chairperson	MA (Health Policy and Management), BSc (Home Economics and Nutrition) & DMLS (Diploma in Medical Laboratory Sciences)	26.10.2018	49
2.	Dr. Germana Leyna	Secretary	Mortimer Spiegelman Post-Doctoral Fellowship in Population Health, Harvard T.H. Chan School of Public Health, Boston, USA, 2016.	31.07.2019	47
3.	Dr. Lorah Madete	Member	PHD, University of Oslo, 2009.	26.10.2018	49
4.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences), MSc (Food Quality Management) & BSc (Food Science and Technology).	26.10.2018	48
5.	CPA Alphonse Muro	Member	i. Certified Internal Auditor (CIA) ii. Certified Public Accountant in Public Practice (CPA -PP) iii. Certified Government Audit Professional (CGAP) iv. Certified ISO 31000:2009-Risk Management v. Certified Control Self Assessor (CCSA) OF DAR ES SALAAM, 1997	26.10.2018	52
6.	Mwajuma Magwiza	Member	PGD (Community Development).	26.10.2018	56

1.7 FUNDING

TFNC is funded mainly by the Government of the United Republic of Tanzania. Foreign grants also form a major source of funds for financing the costs of implementation of various approved nutrition programmes proposed by the Center. The table below provide summary of budgeted fund against actual funds received from various sources during the period 2019/20;

Table 3: Funding structure of TFNC

Source of Funds	Approved Budget	Actual Receipts	Budget over Actual
	TZS	TZS	%
Subvention from government	4,162,239,934	3,446,706,521	82
Own Sources	233,200,000.00	212,917,290.57	91
Development Partners	1,547,655,681.00	2,680,214,379	-173

Source: Budget Actual Analysis Report

1.8 IMPLEMENTATION OF THE PLAN AND BUDGET 2019/20

For the year ended 30th June, 2019 TZS 7,767,519,227 were spent. During the year ended 30th June, 2020, TFNC spent a total sum of TZS 5,728,303,048 to implement various activities focused towards accelerating reduction of malnutrition levels so as to achieve the SDG and MKUKUTA II targets by the end of the year 2025.

1.8.1 Summary of Planned Targets against Main Achievements

In the 2019/20 Financial Year, Tanzania Food and Nutrition Centre's MTEF Targets to reduce all forms of malnutrition in the country so as to achieve the targets as indicated in the Sustainable Development Goals (SDGs), FYDP II, MKUKUTA and NMNAP. The planned targets also aimed at sustaining the gains recorded in recent years and accelerate reduction of all forms of malnutrition to under five children and reproductive women and other vulnerable groups.

Table 4: Summary of Planned Targets against the Main Achievements

S/N	Objective	Target	Planned Activity	Main Achievement
1	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened	Food and nutrition program and project implementers capacitated through in - service training to improve service delivery by June, 2023	Conduct training on Integrated Management of Acute Malnutrition (IMAM) Trainings	<ul style="list-style-type: none"> • 117 Community Health Workers were trained in Mpwapwa DC on early detection, referrals, care and management of children with malnutrition. • 44 HFWs from various health facilities were trained on skills necessary for management of SAM including nutrition assessment and provision of Ready to use Therapeutic Food (RUTF) to malnourished children. • 28 health care providers in Babati DC were trained on Integrated Management of Severe Acute Malnutrition (SAM) among under-five children. • 20 trainees from eight (8) Councils of Dodoma Region were trained on Integrated Management of Acute Malnutrition for In-patient Therapeutic Care. • 58 participants from 42 health facilities in Mpwapwa DC were trained on management of acute malnutrition in children through the treatment of SAM cases without medical complications. • Seven (7) technical staff from TFNC, MSD, UNICEF and DNUO (Ilala) were oriented on how to integrate SAM commodities into government Integrated Logistic System for medicine and medical equipment to improve availability of Essential therapeutic nutrition commodities in health facilities. • 142 health care providers were trained on Inpatient Therapeutic Care- ITC from 56 health facilities (Mwanza, Geita, Kigoma, Simiyu, Mara, Kagera and Shinyanga). • 110 health care providers from three Regional Secretariat and hospitals in Lake Western zone (Kagera, Mwanza, Kigoma and Geita regions) were trained on the use of newly adopted Child Health Booklets for growth monitoring and promotion of children wellbeing.
2	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened	Food and nutrition program and project implementers capacitated through in - service training to improve service	Conduct a National stakeholders meeting on IMAM therapeutic supply chain management.	<ul style="list-style-type: none"> • 22 participants attended the meeting to explored opportunities of funding IMAM supplies and activities within the new Direct Facilities Financing (DFF) system and assessing the supply chain system.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
		delivery by June, 2023		<ul style="list-style-type: none"> Participated in the review Wazazi Nipendeni mobile content messages for instant school application in the web-based platform
3	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened	Food and nutrition program and project implementers capacitated through in - service training to improve service delivery by June, 2023	Assess readiness of Mwananyamala Hospital in the provision of Inpatient Management of Acute Malnutrition (ITC) services.	<ul style="list-style-type: none"> A key finding is that the hospital has limited space and unfavorable environment to accommodate inpatient of acute malnutrition including unavailability of the OTC registers for malnourished children. There is only one Pediatrician trained on IMAM. The hospital should continue referring SAM cases until when health care providers are trained, and infrastructures are established/improved for provision of ITC services
4	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Food and nutrition program and project implementers capacitated through in - service training to improve service delivery by June, 2023	Conduct a four days Supportive supervision on integrated management of acute malnutrition.	<ul style="list-style-type: none"> Six health facilities were visited, three from Kongwa District Council and three from Chamwino District councils. All facilities had adequate stock of therapeutic supplies and majority of health care providers had knowledge on IMAM.
5	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Food and nutrition program and project implementers capacitated through in - service training to improve service delivery by June, 2023	Conduct workshop to review monitoring of child's growth and development on job training (OJT) package for the health care providers was conducted.	<ul style="list-style-type: none"> 18 participants attended the review. 72 health facilities of Chamwino DC, two Regional nutrition officers from Dodoma and Singida as well as four Council nutrition officers from Bahi, Chamwino, Singida and Ikungi councils were trained on proper monitoring of child growth and development using new WHO proposed indicators available in the girls and boys growth monitoring booklet.
6	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Stakeholders meeting to discuss gaps and challenges in current structure on Prevention and Control of Iodine Deficiency conducted in Dodoma by June 2023	Conduct Prevention and Control of Iodine Deficiency stakeholders meeting in Dodoma to discuss gaps and challenges in current structure.	<ul style="list-style-type: none"> A total of 17 participants attended the meeting were from AZASPO, TBS, TASPA, GAIN, NI, UNICEF, PORALG, MIT, RAS Dodoma and TFNC.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
7	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Mapping of salt sector in Tanzania conducted by June 2023	Conduct a Mapping of salt sector in Tanzania.	<ul style="list-style-type: none"> The mapping was conducted in both Tanzania mainland and Zanzibar. Covering 3 Regions with ports of entry and 36 Councils in 14 Regions producing salt. Four different structured questionnaires were administered to salt producers/processors, whole sellers and retailers, Council Officers and Authorized officers at the ports of entry using 'ODK'. Iodated Salt samples were also collected from the producers and markets.
8	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;	Iodine test kits procured, and the distribution list prepared by June 2023	Procure iodine test kits and prepare the distribution list.	Iodine test kits for 185 councils in the country were procured and distributed to all councils.
9	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Conduct National Council for Control of Iodine Deficiency Disorders (NCCIDD) meeting at TFNC Conference Hall - Dar es Salaam.	Conduct National Council for Control of Iodine Deficiency Disorders (NCCIDD) meeting at TFNC Conference Hall - Dar es Salaam.	21 stakeholders attended and it was agreed to implement the identified USI activities in the country and different stakeholders will participate and support the implementation of the activities accordingly.
10	E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Conduct a two days' workshop to prepare USI Annual Work plan for FY 2019/20 in 5 Regional Secretariats (Kigoma, Ruvuma, Kagera, Mtwara and Lindi).	Conduct a two days' workshop to prepare USI Annual Work plan for FY 2019/20 in 5 Regional Secretariats (Kigoma, Ruvuma, Kagera, Mtwara and Lindi).	<ul style="list-style-type: none"> A total of 35 participants attended and 36 registers were printed and distributed in schools and market places in 12 councils with large and medium scale salt producers to ensure the quality of the salt produced.
11	E: Food and nutrition programming supervisory, partnership and collaboration strengthened		Conduct two days working session to review the draft proposal on Diet Relate Non-Communicable Diseases.	<ul style="list-style-type: none"> 27 participants and Draft proposal was developed, and time was given to provide comments for the final improvements before submission to the Permanent Secretary of the Ministry of Health.
12	E: Food and nutrition programming supervisory, partnership		Participate in commemoration of world's heart day.	<ul style="list-style-type: none"> The team of technical staff participated in the commemoration activities held at Mnazi Mmoja grounds in Dar es Salaam and provided service to people who attended the commemoration

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
	and collaboration strengthened.			<p>by assessing their nutrition status and provide conceiving accordingly.</p> <ul style="list-style-type: none"> • Nutrition status of 138 people was assessed; only 6 (4%) had low weight, 21 (15%) overweight, 36 (26%) were obese and 75 (54%) had good nutritional status. • Various publications containing nutrition issues were distributed to the participants.
13	E: Food and nutrition programming supervisory, partnership and collaboration strengthened		Conduct community and institutions sensitization on dietary related non communicable diseases (DRNCDs) through Medias and sensitization meetings.	<ul style="list-style-type: none"> • Conducted sensitization meeting with 18 officers from Civil Servant Salaries and Incentives Board on health eating and lifestyle at the Ministry of Energy and Minerals. • 30 staff from President's Office (State House) was trained. • Short video clips on healthy eating and lifestyle had been recorded and aired on TBC, and Clouds Radio and Television to sensitize general public on the basic health eating.
14	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Participate in commemoration of world's food day.	<ul style="list-style-type: none"> • Food and nutrition education and counseling to all age groups in the gathering held at Leader's Club Dar es Salaam were provided hence avail platform for community and leaders to learn and acquire free information on various health and nutrition issues.
15	E: Food and nutrition programming supervisory, partnership and collaboration strengthened		Conduct a review a draft of anemia prevention and control training manual for Health service providers and Community Health Volunteers.	<ul style="list-style-type: none"> • 13 participants from MCDGEC, NIMRI, SUA, NUDEC, PANA and TFNC participated in the review. The two documents were recited based on competencies of the beneficiaries.
16	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Orientation of Health Service Providers (HSPs) on Child Health Nutrition Month.	<ul style="list-style-type: none"> • 768 HCPs and their supervisors in 40 Councils with low performing were oriented on how to plan and deliver VAS services.
17	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Vitamin A supplementation and administration of antihelminths among children under five years.	<ul style="list-style-type: none"> • A total of 11, 992 packs of 100 capsules each of vitamin A capsules of 100,000, 17,425 packs of 500 capsules each of vitamin A capsules of 200,000 and 86,117 packs of 100 tablets each of mebendazole 500mg were distributed to all councils of Mainland and Islands Tanzania.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
18	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;		Conduct evaluation on feeding practice among children under five years of age together with the women of childbearing age (15-49 years).	<ul style="list-style-type: none"> The evaluation was conducted in four regions within the island of Unguja and Pemba in 5 districts of Kaskazini A, Kati, Kusini, Micheweni, na Mkoani in January 2019. A total of 603 households were registered (309 households from Unguja and 294 households from Pemba) and relevant data were collected. Analysis and report writing have been completed.
19	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Conduct a one-day meeting on current situation and opportunities in improving maternal and nutrition in Tanzania.	<ul style="list-style-type: none"> The meeting provided an overview on the global burden of maternal malnutrition, and new evidence available for countries to strengthen maternal nutrition interventions. Also, provided an overview of the situation of maternal nutrition in Tanzania and existing evidence to improve maternal and pregnancy outcomes
20	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Publication of news bulletin in major media houses and feature articles in major tabloids about child feeding issues and world breastfeeding week.	<ul style="list-style-type: none"> The WBW feature articles were published in Habari Leo, Mwananchi, Citizen Website, Michuzi blog, Miradi Ayo blog and Mteza blog. Article on nutrition and breastfeeding was also published in Nipashe newspapers. Promotion materials were developed as vehicles for disseminating messages in relation to the theme. Messages were “Unyonyeshaji ni Msingi wa Maisha.” [Breastfeeding is a Foundation of Life]. Sote kwa pamoja tuendeleze unyonyeshaji.” Promotions materials produced were T-Shirts, banners, posters and leaflets. These materials were distributed to press personnel in form of press pack.
21	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Provide technical support to the ENRICH Project on the issue of promoting the use of Micronutrient Powder in enriching and improving quality of complementary foods for children 6 - 23 months.	<ul style="list-style-type: none"> The project distributed Micronutrient Powder to children aged 6 to 23 months through health facilities in the Kishapu, Kahama and Shinyanga in Shinyanga region and Ikungi and Manyoni in Singida region. 33 health care providers and 5 nutrition officers were trained on the use of Micronutrient Powders (MNPs) in of Bahi and Chamwino Districts in Dodoma Region and Ikungi and Singida Rural Districts in Singida region. Supportive supervision conducted on provision of Micronutrient powder in health facilities in Councils Shinyanga, Kahama and Kishapu in Shinyanga region.
22	C: Stakeholders Engagement in Food and Nutrition Initiatives		Promotion of Social Behaviour Change and	<ul style="list-style-type: none"> Mkoba wa siku 1000 have been used to promote community behavior change through participatory groups: pregnant women, breastfeeding, fathers and guardians of under 2 years

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
	through Training and Capacity Development Strengthened		Communication (SBCC) by using Mkoba wa Siku 1000 .	<p>of age children as well as the community in general. Regions benefited with this service were Mtwara (Newala and Tandahimba DCs), Mwanza (Ukerewe DC), Geita (Chato and Mbogwe DCs), Mara (Butiama DC), Kagera (Biharamulo and Misenyi DCs)</p> <ul style="list-style-type: none"> • A total of 388 community service providers benefited from this training and have organized groups for nutrition promotion in their villages using mkoba wa siku 1000. • 31 Health Care Providers trained on Social and Behaviour Change Communication by using 1000 days toolkit in Dodoma region.
23	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Capacity building to 120 Health Care Providers on Maternal, Infant and Young Child Nutrition (MIYCAN) in Geita, Shinyanga and Singida regions.	<ul style="list-style-type: none"> • A total of 494 Health Care Providers in Geita, Shinyanga, Singida and Mara regions were oriented. • Training has been done for all 84 project centers being implemented
24	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Conduct supportive supervision in the provision of nutrition services for Maternal, Infants and young children and Adolescent in health facilities in Mara and Kagera regional.	<ul style="list-style-type: none"> • 37 health care centers at Tarime, Tarime City, Butiama and Musoma councils in Mara were supervised. • Training of trainers (TOT) of mixed nutrients of children Of 6 - 23 months in Shinyanga na Singida Region was conducted and 36 trainee attended. • 278 health facilities in Mara region and 23 facilities in Kagera were supervised.
25	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Conduct training to Health care providers to equip with knowledge to enhance their ability to provide effective nutritional services in health facilities and community set in.	<ul style="list-style-type: none"> • 166 Health care providers (HCP) from Morogoro, Katavi, Iringa, Dodoma, Shinyanga and Singida regions, 25 health care providers, nurses, clinicians, medical officers and midwives from Singida DC & Ikungi DC were trained on basic Nutrition, Nutritional Assessment, Management of Nutrition Disorders, Counseling in Nutrition and Nutrition in Vulnerable Circumstances.
26	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened		Provide nutrition education to the general public through various media;	<ul style="list-style-type: none"> • A total of 57 TV and radio programs have been recorded on different nutrition subjects for different groups, and one radio program on side effects of using tobacco products. 12 pool stories have been written and published in Mwananchi newspaper.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
				<ul style="list-style-type: none"> • About 147 messages on various nutrition themes were developed and disseminated through the TFNC website and Social Media Networks namely Facebook, Twitter, Instagram and WhatsApp. • 10 digital education sessions on various nutrition topics were video recorded at the Ministry of Health's Public Education Unit studio. • 500 copies with different themes were distributed in hospitals, institutions and councils in Songea and Tanga. Ninety (90) publications were obtained from partner organizations and are stored in the library for use by officers and researchers • 20 messages to promote proper nutrition, including vegetable and fruit intake, as well as hygiene and food safety by street food vendors have been developed. • 9,635 copies of Social Behaviour Change Communication (SBCC) materials with different themes were distributed to Kibaha, Shinyanga and Sikonge District Councils as well as Ubembeni primary school in Kondoa District Council. • 25 copies of publications from United Nation Children's Fund (UNICEF) and Media Council of Tanzania (MCT) were acquired. • One publication titled "Lishe ndio Msingi wa maendeleo" was published in Mwananchi newspaper. These are efforts taken to ensure that general public receives correct nutrition information.
27	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;		Conduct Urban Food Insecurity Assessments and Analysis	<ul style="list-style-type: none"> • The main objective was to build capacity to the participants on how to develop a tool for data collection of food security assessment in urban areas. • The Facilitator from SADC - RVAA provided thematic areas and guideline which will be useful in preparing the questionnaires. • The team developed a draft urban food insecurity questionnaire and will be submitted for further action.
28	C: Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened	Cassava Roots Mobilization for Flash Dryer in Four District Councils of Magu, Kwigwa, Misungwi, Sengerema	Conduct Cassava Roots Mobilization for Flash Dryer in Four District Councils of Magu, Kwigwa, Misungwi, Sengerema.	<ul style="list-style-type: none"> • This activity was implemented to support the flash dryer to have access to fresh cassava roots as raw material for running the factory.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
		conducted by June 2023		<ul style="list-style-type: none"> Activity was completed on time and the factory is getting enough cassava roots for its requirements especially from Misungwi District Council.
29	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;		Conduct data consolidation and validation of Bottleneck Analysis (BNA) and Annual Work Plan (AWP).	<ul style="list-style-type: none"> Bottleneck Analysis data was collected from 184 councils of Tanzania Mainland and 11 District of Zanzibar Annual. Work Plan data were only collected from 26 regions of Tanzania Mainland. A total of 24 (92%) Regional Secretariat submitted Annual their Work Plan (AWP); 183 (99%) councils submitted AWP data files and 183 (99%) submitted BNA data files. All districts from Zanzibar were able to collect their BNA data
30	D : Nutrition research, innovation and use of evidence based information in improving nutrition status of the people strengthened	Basic and applied operational research on food and nutrition designed and executed by June, 2023;	Conduct Tanzania National Nutrition Survey by using SMART Methodology.	<ul style="list-style-type: none"> A total of 1,081 (99%) clusters (out of 1,084 clusters planned) were surveyed each with minimum of 28 clusters per region. A total of 17,524 (out of 13,798 planned) children 0-59 months were surveyed and 9,426 women (15-49 years) were reached. The Centre is in the process of disseminating findings from TNNS which was conducted from September to November 2018 to evaluate national nutrition status
31	D : Nutrition research, innovation and use of evidence based information in improving nutrition status of the people strengthened	Capacity among institutes' research officers to conduct and evaluate operational researches on food and nutrition strengthened by June, 2023	Participate in research on assessment of composition and standards of bio fortified crops and food products from Tanzania.	<ul style="list-style-type: none"> This activity was done in ILRI BeCA laboratories, Nairobi Kenya. The main Objective was to establish standards of bio fortified crops and food products from Tanzania. Laboratory staff were trained on various techniques to analyze bio fortified foods. Nine (9) varieties of bio fortified Orange Fleshed sweet potatoes, 2 varieties of Pro Vitamin A Maize and 4 varieties of High Iron beans were assessed on composition and the levels of micronutrients. Two draft manuscripts of composition of bio fortified sweet potatoes varieties grown in Tanzania were developed and distributed to stakeholders for inputs.
32	E: Food and nutrition programming supervisory, partnership and collaboration strengthened.	Bio fortification Advocacy seminar with Parliamentary group conducted	Conduct Bio fortification Advocacy seminar with Parliamentary group.	<ul style="list-style-type: none"> The main Objective was scaling up Bio fortification to facilitate dialogue with the Government to allocate budget for investment on production and consumption of bio fortified crops as complementary and cost-effective initiative in combating micronutrients deficiencies especially for rural poor population in Tanzania.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
33	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;	Baseline data for biomarkers (vitamin A status as retinol, Haemoglobin, soluble transferrin receptor (sTfR), serum and RBC folate, B12, ferritin, CRP and AGP) among women of reproductive age counted.	Conduct baseline data for biomarkers (vitamin A status as retinol, Haemoglobin, soluble transferrin receptor (sTfR), serum and RBC folate, B12, ferritin, CRP and AGP) among women of reproductive age.	<ul style="list-style-type: none"> The Main Objective was to determine baseline levels of retinol, Haemoglobin, soluble transferrin receptor (sTfR), serum and RBC folate, B12, ferritin, CRP and AGP for non-pregnant women of childbearing-age. Also, to characterize these levels by different social, demographic and health status characteristics for the purpose of monitoring the impact of food fortification intervention programs.
34	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;		Facilitates the procedures for procurement of a new spectrophotometer via Global Alliance for Improved Nutrition (GAIN).	<ul style="list-style-type: none"> The Centre with support from GAIN facilitates the procedures for procurement of a new spectrophotometer via Global Alliance for Improved Nutrition (GAIN). This high-tech equipment is now operational at TFNC Lab.
35	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;	External quality assurance for TFNC Laboratory conducted by June 2023	External quality assurance for TFNC Laboratory.	<ul style="list-style-type: none"> The activity was implemented in order to verify the quality and reliability of urinary iodine determination method by the external agency, Measurement of urinary iodine levels in external quality assurance samples as well as implementation of quality assurance system in laboratory was conducted and sent to CDC for analysis. Feedback Certificate of successful performance obtained.
36	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;	Stakeholders meeting on drivers change in nutrition conducted by June 2023	Conduct stakeholders meeting on drivers change in nutrition.	<ul style="list-style-type: none"> The Centre coordinated stakeholders meeting to discuss the report on analysis of the drivers of change in nutrition status of children and women in Tanzania prepared by IFPRI and IDS. The major finding from the report showed that, HIV screening among pregnant women have contributed highly in the reduction of stunting. But the study could not explain what contributed to the reduction of stunting among children aged 24 to 59 months. Hence, participants recommended for further analysis to fill in the gap for the missing information.
37	E: Food and nutrition programming supervisory, partnership	Zanzibar Multisectoral Nutrition Action Plan	Development of Zanzibar Multisectoral Nutrition Action Plan (ZMNAP);	<ul style="list-style-type: none"> Tanzania Food and Nutrition Centre participated and provided technical support in Development of Zanzibar Multisectoral Nutrition Action Plan (ZMNAP).

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
	and collaboration strengthened.	(ZMNAP) developed by June 2023		<ul style="list-style-type: none"> To date the draft of costed plan is in place, indicating key results areas and annual milestones.
38	D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people promoted;	Survey to women of reproductive age to obtain baseline information of micronutrients status which will assist in evaluating impact of food fortification programs conducted by June 2013.	Conduct a survey to women of reproductive age to obtain baseline information of micronutrients status which will assist in evaluating impact of food fortification programs.	<ul style="list-style-type: none"> All interviewers, phlebotomists, laboratory staff and supervisors were trained on survey protocol. Ethical clearance and NBS survey permit obtained, and survey conducted. Initial folate assay test experiments were successfully completed
39	E: Food and nutrition programming supervisory, partnership and collaboration strengthened.		Conduct a two days' workshop towards finalize indicators and nutrition data element for the Nutrition Multi-sectoral Information System.	<ul style="list-style-type: none"> The Workshop established the final list of indicators and their respective data elements that will be collected in the developed nutrition platform. Nutrition indicators and their respective data element and structure of data collection and entry in the finalized system were agreed and the final version of indicator list was submitted to UDSM.
40	E. Food and nutrition programming supervisory, partnership and collaboration strengthened.	Collaboration with higher learning, research and development institutions; and food and nutrition stakeholders developed and nurtured by June, 2023;	Conduct a 3 days meeting on Adolescent Engagement in Dodoma discussing on the development of the National Accelerated Action & Investment Plan for Adolescent Health and Wellbeing (NAAIA).	<ul style="list-style-type: none"> A total 46 adolescents attended the meeting representing all regions of Tanzania mainland and Zanzibar. The Main Objective of the activity was to engage adolescents in the development of the NAAIA as co-creators of the plan and later in the implementation. Specific Objectives were to engage adolescents' representatives on identifying key issues facing adolescent girls and boys under each pillar (Preventing HIV and AIDS; Preventing teenage pregnancies; Improving nutrition; Keeping boys and girls in school; Preventing sexual, physical and psychological violence and Developing meaningful employment opportunities).
41	E: Food and nutrition programming supervisory, partnership and collaboration strengthened.		Conduct a Nutrition Information Systems Technical working group meeting.	<ul style="list-style-type: none"> The team from UDSM/TFNC presented the Multisectoral Nutrition Information System (MNIS) by using District Health Information System (DHIS2) platform.
42	E. Food and nutrition programming supervisory, partnership and collaboration strengthened.		Conduct a one-day meeting on Smart Simplicity High level steering Committee updates.	<ul style="list-style-type: none"> All members from PMOs office, PORALG, TFNC, ASPIRES, WFP and UNICEF who are the stakeholders in the Smart Simplicity Project attended. Updates of Catalyst Team activities implemented from July-Dec 2018 were received and discussed.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
43	E. Food and nutrition programming supervisory, partnership and collaboration strengthened.	4: Technical review of food and nutrition projects and programs for the benefit of the communities strengthened by June, 2023:	Conduct supportive supervision to 58 health facilities (HFs) - (hospital, health centre and Dispensary) which implement micronutrients supplementation project.	<ul style="list-style-type: none"> • 35 HFs were in Shinyanga and 23 HFs were Singida. • This exercise revealed some of the challenges in the implementation of this intervention including; lack of knowledge on micronutrient supplementation among beneficiaries; distance from health facilities which makes it harder for beneficiaries to access service; and shortage of health service providers.
44	E: Food and nutrition programming supervisory, partnership and collaboration strengthened.		Review of National Food and Nutrition Policy of 1992.	Finalized review of nutrition and food policy for year 1992 including the required annexes and submits them to the Permanent Secretary (MoHCDGEC) for further actions
45	E. Food and nutrition programming supervisory, partnership and collaboration strengthened.		Conduct the 5 th 2019 Joint Multi-sectoral Nutrition Review (JMNR) meeting in Dodoma.	<ul style="list-style-type: none"> • The main purpose of the meeting was to track progress in the implementation of various nutrition interventions undertaken for the financial year 2019/20. • The 5th JMNR meeting provided a Multisectoral platform which drew over 300 participants. • The JMNR meeting aimed at reviewing the implementation of the Multisectoral responses based on priorities and strategies proposed in the National Multisectoral Nutrition Action Plan (NMNAP) in 2017/18 and its progress towards Common Results and Accountability Framework (CRRAF) for year 2019/20.
46	E. Food and nutrition programming supervisory, partnership and collaboration strengthened.	7: Public awareness on the performance of food and nutrition policies, programs and interventions strengthened by June, 2023;	Conduct Media Seminar on Cassava Value Chain at Mwanza - Ilemela district.	<ul style="list-style-type: none"> • The main objective was to brief Media about the project's intervention in Cassava Value Chain. • The seminar comprised of participants from Value chain Actors, Media Representatives from Research Institutions (Ukirigulu and Naliendele), Traders and Implementing partners (IITA and Regional Agricultural Advisors). • A Total of 52 participants; male being 37 and female being 15 attended the seminar. Out of the 60 invited participants, 52 attended.
47	F: Management, Administration and Technical Supportive Services for Effective		Revised the Code of Conduct for the Institute.	It was revised according to various labor laws and Government guidelines for the welfares of staff and human resources management and submitted to the Treasury Registrar's office for the second time.

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement
	Performance for the Institute Improved.			
48	F: Management, Administration and Technical Supportive Services for Effective Performance for the Institute Improved.		Purchase of equipment and supplies.	<ul style="list-style-type: none"> • Test kits to determine availability of iodine in salts were purchased. • 3 machines for salt iodation received from Nutrition International were sent to Simiyu, Lindi and Manyara regions • The Centre developed 450 copies of Mkoba wa Siku 1,000 bag and supplied to Save the Children as per request. • The Centre renovated its biology laboratory by placing new working benches and slab has been renovated hence it is no longer leaking. • TFNC received laboratory equipment from International Atomic Energy Agency (IAEA) which includes cryoware marker set, SalivaBio Infant Swab, Pipetman Classic starter kit, Domestic refrigerator, Eaton 9Px 3000VA, Draper 79579 230mm, Cotton swabs, Sartorius Quintix and Eclipse Analytical Balances worth EUR 16,861.40 as showed in bill number 17/00257 dated 15/02/2017 from IAEA. • To advertise and sell old / worn-out cars by auction after obtaining permit from principal secretary ministry of finance and planning. • In collaboration with ICT unit planning for purchasing server for data centralized system. • Purchase of 4 new air conditions for office use at 22 Barack Obama drive, Dar es Salaam.

1.9 ESTIMATES FOR MTEF (2020/21 - 2021/22)

This chapter presents estimates for the MTEF covering the period of three years (2020/21 and two outer years). The estimates in the MTEF are required by the Centre, to facilitate its core functions with an aim at effectively lead national response in fight against all forms of malnutrition in the country for this period. This chapter consists of institutional linkages between objectives, target and all activities to be implemented in the 2020/21 - 2022/23, budget estimates for three years period and summary forms as prescribed in the Planning and Budgeting Guidelines.

For financial year 2020/21, the Centre is requesting TZS 6,465,553,473.00. Out of which, TZS. 559,233,900 will be for Other Charges (OC) and TZS 3,864,665,385.00 as salaries and statutory contribution for the Centre's staffs. During the Financial Year, the budget requested includes development funds amounting to TZS 200,000,000.00 to conduct nutrition survey. Also, the Centre will collect revenue amounting to TZS 371,804,188.00 as own source contributions to the budget.

The Centre has received financial commitment of TZS 1,469,850,000.00 from Development Partners (UNICEF and Nutrition International) to support the implementation of National Multisectoral Nutrition Action Plan (NMNAP) which aims at ensuring that children, adolescents, women and men in Tanzania are better nourished leading to healthier and more productive lives that contribute to economic growth and sustainable development.

Table 5: MTEF estimates analysis for the year 2020/2021

Source of Funds	Approved Budget (TZS)
Personnel Emolument	3,864,665,385
Other Charges	559,233,900
Development	200,000,000
Own Sources	371,804,188
Development Partners	1,469,850,000
TOTAL	6,465,553,473

Source: MTEF estimates for year 2020/21

1.10 STATEMENT OF SOLVENCY

The Board confirms that the Centre was solvent as at 30th June, 2020. Surplus for the year 2019/2020 was TZS 753,868,056. The continuation of the Centre activities depends on Government subsidies, commitment on implementation of investment plans and approval on earmarked Regulations on Tanzania, Food and Nutrition Centre Act (Cap 106).

1.11 EMPLOYEES WELFARE

TFNC believes that its employees should find working for the Centre an inspiring and personally elevating experience. The center continues with its efforts to strengthening its human resources capacity by filling in vacant posts and training some of its staff in required fields. Career progress is based on the individual initiative. Being a research institution, staff members are strongly encouraged to engage in continuous educations that also includes researches undertaking and publications. During the year under review four publications in Food Science, Nutrition and Community Health presented by the staff members. Management will continue to encourage its

TANZANIA FOOD AND NUTRITION CENTRE

staff members to embark on related research to guide decision making on appropriate Food and Nutrition interventions in the Country.

During the Financial year, the Centre finalized revision of its Staff Regulations and Scheme of Service. The two documents have been submitted to Treasury Registrar for approval.

Table 6: TFNC Staff Position as at 30th June 2020 is summarized below:

Total Establishment	138
Staff Position as at 01 st July, 2019	113
Recruited	03
Left (6 Retired, 0 Deceased, 2 Transferred)	(08)
Staff Position as at 30 th June, 2020	108
Vacancies	30

Source: TFNC Scheme of Service.

TFNC is reviewing its Staff regulations manual of 2009 as a measure to increase motivation, transparency and clarity on rules and policies on employments. The review is in progress and expected to be completed before the closure of year 2020.

1.12 GENDER MAINSTREAMING

Gender issues are mainstreamed at all level of the activities of the Centre. The mission, vision and objectives of the Centre are all gender sensitive. At the moment staff composition is 56 Female which is 52% and 52 Male which is 48%.

1.13 CHARITABLE AND POLITICAL DONATIONS

During the year under review, TFNC did not made any donation or contribution of a charitable nature.

1.14 RELATED PARTY TRANSACTIONS

During the financial year 2019/2020, the Centre incurred expenditure amounting to TZS 782,358,064 in relation to the related party transactions as presented below:

Table 7: Related Party transactions

Source of Funds	2019/20 (TZS)	2018/19 (TZS)
Emolument to Key Management Personnel	727,358,064	522,294,100
Number of Persons	9	9
Board	54,796,764	53,876,134
TOTAL	782,154,827	576,170,243

Source: Financial statements for the year 2019/2020

1.15 AUDITORS

The Controller and Auditor-General (CAG) is the statutory auditor for the Tanzania Food and Nutrition Centre by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) as amplified by section 32(4) of Public Audit Act (PAA) of 2008, and Public Finance Act No 6 of 2001 (Revised 2004). However, in accordance with section 33 of the same act CAG, Authorized M/S PAN AFRICAN AUDITORS to carry out the audit of Tanzania Food and Nutrition Centre for the financial year ended 30th June, 2020 on his behalf.

CHAIRPERSON

Date: _____

MANAGING DIRECTOR

Date: _____

2.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020

The Governing Board are responsible for the preparation and fair presentation of the financial statements, comprising the Statement of Financial Position as at 30th June, 2020, and the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, and Cash Flow Statement for the year then ended, and the Statement of Comparison of Budget and Actual Amount, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with International Public Sector Accounting Standards (IPSAS) and in the manner required by the Tanzania Food and Nutrition Centre (TFNC) Act No 24 of 1973.

The Governing Board responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of these 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.

Approval of the financial statements

The financial statements of Tanzania Food and Nutrition Centre, as indicated above, were approved by the Governing Board on and are signed on its behalf by:

CHAIRPERSON

DATE: _____

MANAGING DIRECTOR

DATE: _____

3.0 DECLARATION OF THE DIRECTOR OF FINANCE, PERSONNEL AND ADMINISTRATION

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

It is the duty of the Director of Finance, Personnel and Administration to assist the Governing Board to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity 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 Board as under Directors Responsibility statement on an earlier page.

I, Halifa Hamad Sanda, being the Ag. Director of Finance, Personnel and Administration of Tanzania Food and Nutrition Centre hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2020 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 Tanzania Food and Nutrition Centre as on that date and that they have been prepared based on properly maintained financial records.

Signed by: _____

Position: Ag. Director of Finance Personnel and Administration

NBAA Membership No.: ACPA 2043

Date: _____

4.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Tanzania Food and Nutrition Centre,
PO Box 977,
Dar es Salaam.

4.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Tanzania Food and Nutrition Centre, which comprise the statement of financial position as at 30th June, 2020, 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 Tanzania Food and Nutrition Centre as at 30th June, 2020, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, 2001 (Revised 2004).

Basis for Opinion

I conducted my audit in accordance with 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 Statement”. I am independent of Tanzania Food and Nutrition Centre I conducted my audit 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 that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information Other than the Financial Statements and Auditor’s Report Thereon

The Board is responsible for the other information. The other information comprises of the Directors Report and the Declaration by the Head of Finance but does not include the financial statements and our auditor’s report thereon.

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 or 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 there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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. Based on the audit performed and having regard to the audit evidence obtained, I have determined that, there are no key audit matters to report.

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.
- 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 the 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 benefits of such communication.

In addition, Section 10 (2) of the Public Audit Act, 2008 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, 2011 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.

4.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Compliance with the Public Procurement Act, No.7 of 2011 (as amended in 2016)

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, Tanzania Food and Nutrition Centre procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011(as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).

Charles E. Kichere
Controller and Auditor General
DODOMA.
UNITED REPUBLIC OF TANZANIA.

31st March, 2021

TANZANIA FOOD AND NUTRITION CENTRE

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

	NOTES	2019/20	2018/19
		TZS	TZS
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8.1	1,011,524,346	133,774,752
Receivables and prepayments	8.2	76,938,494	73,548,456
TOTAL CURRENT ASSETS		1,088,462,841	207,323,208
NON-CURRENT ASSETS			
Property, plant and equipment	8.3	21,428,757,585	21,302,162,699
Intangible Assets	8.4	16,733,687	19,900,429
TOTAL NON CURRENT ASSETS		21,445,491,272	21,322,063,128
TOTAL ASSETS		22,533,954,112	21,529,386,336
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payables	8.5	1,443,056,499	1,361,789,588
TOTAL CURRENT LIABILITIES		1,443,056,499	1,361,789,588
NON CURRENT LIABILITIES			
Deferred Capital Grant	8.6	176,497,285	42,414,501
TOTAL NON CURRENT LIABILITIES		176,497,285	42,414,501
EQUITY			
Taxpayer's Fund	8.8	1,826,736,627	1,826,736,627
Revaluation surplus	8.7	0	21,755,665,496
Accumulated surplus/(deficit)		19,087,663,701	(3,457,219,877)
TOTAL EQUITY		20,914,400,328	20,125,182,246
TOTAL LIABILITIES AND EQUITY		22,533,954,112	21,529,386,335

Notes form part of the financial statements which were approved by the board of directors and signed on its behalf by;

CHAIRPERSON

DATE: _____

MANAGING DIRECTOR

DATE: _____

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2020

REVENUE

Government Subvention	8.9	3,446,706,521	2,859,357,870
Grants and Aid	8.10	2,680,214,379	3,883,061,528
Other Income	8.11	245,122,999	188,328,745
Gain (Loss) in Forex	8.20	1,951,489	4,303,931
Grants Amortization	8.6	108,175,716	51,308,892
TOTAL REVENUE		6,482,171,104	6,986,360,966

EXPENDITURE

Wages, salaries and employee benefits	8.13	3,140,832,960	2,822,520,026
Operation Costs	8.15	438,686,102	456,964,513
Grants, Subsidies and Other Transfer	8.17	2,007,358,349	4,415,747,645
Depreciation	8.3	138,258,894	69,120,300
Amortization	8.4	3,166,742	3,166,742
TOTAL EXPENDITURE		5,728,303,048	7,767,519,227

SURPLUS(DEFICT)

753,868,056	(781,158,261)
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Notes form part of the financial statements.

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF CHANGES IN NET ASSETS AS AT 30TH JUNE, 2020

PARTICULARS	CAPITAL FUND	REVALUATION RESERVE	ACCUMULATED SURPLUS(DEFICI T)	TOTAL
	TZS	TZS	TZS	
At 01 Jul 2019	1,826,736,62 7	21,755,665,49 6	(3,457,219,877)	20,125,182,246
Additional	-			
Amortization	-			
Surplus for the Year	-		753,868,056.13	753,868,056
Prior Year Adj.	-	(21,755,665,49 6)	21,791,015,522	35,350,026
At 30 Jun 2020	1,826,736,62 7		19,087,663,701	20,914,400,328
At 01 July 2018	1,826,736,62 7	21,755,665,49	6 (2,586,201,641)	20,996,200,482
Additional	-			
Amortization	-			(51,308,892)
Deficit for the year	-		(781,158,260)	(781,158,260)
Prior Year	-		(89,859,976)	(89,859,976)
As at 30 June 2019	1,826,736,62 7	21,755,665,49	6 (3,457,219,877)	20,125,182,246

Notes form part of the financial statements.

TANZANIA FOOD AND NUTRITION CENTRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2020

Cash flows from operating activities	NOTES	2019/20	2018/19
Grants and Aids	8.10	2,680,214,379.20	3,883,061,528.00
Government Subvention Entities	8.9	3,446,706,521.00	2,859,357,870.00
Other Income	8.12	212,917,290.57	175,356,356.00
Grants Subsidies and Other Transfer	8.17	(2,007,358,349.37)	(4,415,747,645.00)
Wages, salaries and employee benefits	8.14	(3,042,272,068.04)	(2,822,520,026.00)
Operating Costs	8.16	(389,862,899.36)	(229,393,842.00)
Net cash flows from/(used) in operating activities		900,344,874	(549,885,759.00)
Cash flows from investing activities			
Acquisition of property, plant, and equipment	8.3	(22,595,280)	(12,986,440.00)
Receipts from sales of property, plant, and equipment	8.3	-	17,276,320.00
Net cash (used in)/from investing activities		(22,595,280)	4,289,880.00
Net increase/(decrease) in cash and cash equivalents		877,749,594.00	(545,595,879.00)
Cash and cash equivalents at beginning of period		133,774,752.00	679,370,631.00
Cash and cash equivalents at end of period	8.1	1,011,524,346.00	133,774,752.00

Notes form part of the financial statements.

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE, 2020

Details	Original Budget {A} TZS	Final Budget {B} TZS	Actual on Comparable Basis {C} TZS	Difference {B-C} TZS
Revenue				
External assistance - Grants and aids	1,547,655,681	1,547,655,681	2,680,214,379	1,132,558,698
Subvention-Other Government Entities	4,162,239,934	4,162,239,934	3,446,706,521	(715,533,413)
Other revenue	233,200,000	233,200,000	212,917,290.57	(20,282,709)
Total Revenue	5,943,095,615	5,943,095,615	6,339,838,190.57	
Payments				
Grants, transfers and subsidies issued	1,547,655,681	1,547,655,681	2,007,358,349.37	459,702,668
Wages, salaries and employee benefits	3,603,006,934	3,603,006,934	3,042,272,068.04	(560,734,866)
Supplies and consumables used	770,593,000	770,593,000	389,862,899.36	(380,730,100.64)
Acquisition of property, plant, and equipment	21,840,000	21,840,000	22,595,280	755,280
Receipts from sales of property, plant, and equipment	-	-	-	
Net cash from investing activities	21,840,000	21,840,000	(22,595,280)	
Cash flows from financing activities				
Net increase/(decrease) in cash and cash equivalents	-	-	877,749,594	
Cash and cash equivalents at beginning of period	-	-	133,774,752	
Cash and cash equivalents at end of period	-	-	1,011,524,346	

*Budget is prepared on cash basis.

5.0 EXPLANATION FOR MATERIAL VARIANCES:

1. External assistance - Grants and Aids

Nutrition International (NI), GAIN, Other donations, Gifts and Grants, CAVA 2, Save the Children, and proceeds from 1,000 SBCC Kits (Mkoba wa siku1,000) their commitment were not included in the MTEF 2019/20, although they supported implementation of activities.

2. Government Subvention

The Centre received other charges (OC) TZS 608,943,834 with an excess amount of TZS 49,709,934, for paying retired staff dues.

3. Other Income

There was an excess of TZS 11,922,999 (5%) of the amount received, this was due to receipts of funds from 7% administrative fees (Donor Funded Programmes) which were not included in the year under review.

4. Grants, transfers and subsidies issued

Nutrition International (NI), GAIN, Other donations, Gifts and Grants, CAVA 2, Save the Children, and proceeds from 1,000 SBCC Kits (Mkoba wa siku1,000) their commitment were not included in the MTEF 2019/20, although they supported implementation of activities.

5. Wages, salaries and employee benefits

Under Expenditure of TZS 560,734,865.96 was due to postponement of staff promotions and recruitments of new staff in the year under review.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE, 2020

6.1 REPORTING ENTITY

Tanzania Food and Nutrition Centre (TFNC) is an autonomous Institution established by the Tanzania Food and Nutrition Act No 24 of 1973, as amended by act no 3 of 1995 under the Ministry of Health and Social Welfare. The financial statements of the Centre are for the year ended 30th June 2020.

6.2 BASIS OF PREPARATION

(a) Statement of compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis and its interpretations adopted by International Public Sector Accounting Board (IPSAB).

(b) Basis of preparation

The Financial Statements have been prepared on the historical cost basis except for the Financial assets and Liabilities at fair value through Surplus or Deficit. The preparation of Financial Statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

(c) Functional and presentation currency

These Financial Statements are presented in Tanzania Shillings (TZS) which is the Centre's both functional and presentation currency. The rounding up of figures in the financial statements has been limited to the nearest shilling.

7. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all the years presented.

Property, Plant and Equipment

Initial Recognition

Property, plant and equipment are initially recorded at cost. Cost comprises expenditures that are directly attributable to the acquisition of the assets. Costs are included in the asset's carrying amount or recognized as a separate item, as appropriate only when it is probable that the economic benefit associated with the asset will flow to the Centre and the cost of the asset can be measured with reliability. All other repairs and maintenance are charged to the Statement of Financial Performance.

Subsequent Measurement after Recognition

After recognition as an asset, an item of property, plant and equipment shall be carried at its fair value less depreciation and any impairment losses. Subsequently all assets shall be revalued at least once in every five years.

Depreciation

Land is not depreciated. Depreciation on the assets other than land is calculated on the straight line method to write off the value of assets to their residual value over their expected useful lives. Assets acquired during the year are depreciated from the date they are available for use and ceases to be depreciated when the asset is de-recognized.

The annual rates in use are as follows.

Asset Description	Rate
Buildings	2%
Motor Vehicles and Motor Cycles	20%
Office Machines and Office Equipment	20%
Office Furniture	20%

Property, plant, and equipment acquired during the year are depreciated from the date when they are available for use and cease to be depreciated when the asset is de-recognized.

Subsequent Expenditure

Expenditure incurred to replace a component of item of property, plant and equipment is accounted for separately and capitalized. Subsequent expenditures are capitalized only when they increase the current economic benefits. All other expenditure items are recognized in the Statement of Financial Performance as they are incurred.

Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date the asset is classified as held for sale in accordance with IPSAS and the date that asset is derecognized.

Capital Work in Progress

Capital work in progress is stated at actual cost of material plus direct labor and associated overheads incurred in construction.

Intangible Asset

Acquired computer software licenses covering more than one year are capitalized on the basis of the cost incurred to acquire and bring to use specific software. These costs are amortized at the rate determined by the management but not more than 5 years.

Inventories

Inventories are stated at the lower of cost and net replacement value. Cost is determined on the first in and first out (FIFO) basis. Net replacement value is the estimated selling price in the ordinary course of business less the costs of completion and selling expenses.

Trade Receivables

Trade receivables are recognized initially at original invoice amount. Short term loan receivables are measured at cost less allowance for impairment. An allowance for impairment of trade receivables is established when there is objective evidence that the Centre will not be able to collect all amounts due according to the original terms of the receivables. The amount of the allowance is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the effect interest rate, or where more appropriate, at the interest rate that the Centre would have to pay to finance such receivables. The Receivable's comprises deposits, invoice amount and imprest issued to TFNC staffs for various works

Cash and Cash Equivalents

Cash and Cash equivalents comprise cash in hand and Investments in money markets instruments which are less than 90 days to maturity from the date of acquisition. Currently the Centre has no demand deposits with banks, and investment in money markets which are less than 90 days.

Grants

Grants are accounted for when there is a reasonable assurance that the grants will be received. Revenue recognition is based on an assessment of whether an asset or a liability has been created. For capital grants without conditions attached, revenue is recognized immediately in the statement of financial performance. If conditions are attached, a liability is recognized as capital funds in the statement of financial position and is reduced and revenue recognized as the conditions are satisfied.

Foreign Currency Translations

Transactions in foreign currencies during the year are translated into Tanzania shillings (TZS) at the average as per BOT that ruling at the date of transactions. Monetary assets and liabilities denominated in foreign currency at the reporting date are restated in TZS using the rate ruling at the Statement of financial Position date. Exchange gains and losses are dealt with in the Statement of Financial Performance in the year in which they arise.

Financial Instruments

Financial instruments as reflected in the Statement of Financial Position include all financial assets and financial liabilities but exclude property, plant and equipment. Management determines the appropriate classification at initial recognition of the financial instrument. Financial instrument of the Centre is classified as follows:

1. Cost Recognition

The Centre recognizes financial instruments when it becomes a part to the financial instrument contract.

2. De-recognition

The Centre removes a financial liability from its Statement of Financial Position when its obligation is extinguished.

The financial asset is removed from the Statement of Financial Position when: -

- Its contractual rights to the assets cash flow expire
- It has transferred the asset and substantially all the risks and the rewards of ownership, or
- It has transferred the asset, and has retained some substantial risks and reward of ownership, but the other party may sell the asset. The risks and rewards retained are recognized as an asset.

3. Offsetting a Financial Asset and a Financial Liability

A financial asset and financial liability is offset and the net amount presented in the Statement of Financial Position when and only when the Centre: -

- Currently has a legally enforceable right to set off the recognized amounts,
- Intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognizing, the Centre shall not offset the transferred asset and the associated liability.

Impairment of an Asset

The Centre recognizes an impairment loss for the amount by which an asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels at which there are separately identifiable cash flows (Cash generating units). Assets that have indefinite useful lives are not subject to amortization and are tested annually for impairment and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Assets that are subject to amortization are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Value Added Tax

Revenues, expenses and assets are recognized net of the amount of value added tax except: where the value added tax incurred on a purchase of assets or services is not recoverable from the taxation Centre, in which case the value added tax is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable. Also, receivables and payables that are stated with the amount of value added tax included.

The net amount of value added tax recoverable from, or payable to, the taxation Centre is included as part of receivables or payables in the statement of financial position.

Comparative Figures

Previous year's balances have been regrouped whenever appropriate for comparison purposes.

Investment Property Policy

Tanzania Food and Nutrition Centre have no Investment Policy.

8.0 ACCOUNTING SCHEDULES

The accounting schedules to the Financial Statement are summarized as follow:

8.1 CASH AND CASH EQUIVALENTS

Cash comprises cash deposits with the banks in the following accounts:

NMB Bank current account is for operation activities of the Centre in TZS

NMB Bank D-Fund account is for activities of Donor operational in TZS

BOT Bank account

NMB Foreign account is for activities of Donor operational in USD

	2019/20	2018/19
	TZS	TZS
NMB Bank House (20101100071)	174,327,069	65,876,477
NMB Bank House D Fund (20101100153)	503,258,082	56,497,359
Bank of Tanzania Account (9925262731)	323,209,400	1,000,000
NMB Foreign Account (20107300024)	10,729,796	10,400,916
TOTAL	1,011,524,346	133,774,752

8.2 RECEIVABLES AND PREPAYMENTS

Account Receivables comprises deposits, invoiced amounts and advances issued to TFNC staff for various works less provision for doubtful debts.

	2019/20	2018/19
	TZS	TZS
Trade and Sundry	135,333,851	112,323,652
Staff Receivables	65,337,586	84,957,747
Less Provision for Bad debts	(123,732,943)	(123,732,943)
Total	76,938,494	73,548,456

Increase in Trade and sundry by 5 % was due accrued Trade and sundry receivable (rent accrued) and reduction in staff imprest.

TANZANIA FOOD AND NUTRITION CENTRE

8.3 PROPERTY, PLANT, AND EQUIPMENT SCHEDULE

	LAND TZS	BUILDING TZS	MOTOR VEHICLE & MOTOR CYCLE TZS	OFFICE MACHINES & OFFICE EQUIPMENTS TZS	OFFICE FURNITURE TZS	TOTAL TZS	
						TZS	TOTAL TZS
COSTS/VALUATIONS							
Balance as at 1/7/2018	18,870,000,000	2,525,000,000	225,361,273	541,306,138	98,833,483	22,260,500,894	
Additions During the year	-	-		12,986,440			12,986,440
Disposal	-	-	(42,160,000)	-	-		(42,160,000)
Balance as at 30/6/2019	18,870,000,000	2,525,000,000	183,201,273	554,292,578	98,833,483	22,231,327,334	
DEPRECIATION							
Balance as at 1/7/2018	-	473,850,000	182,411,041	174,223,113	67,102,407	897,886,561	
Disposal for the year			(37,542,226)			(37,542,226)	
Adjustment		(303,000,000)	(32,863,826)	184,192,968	0	(151,670,858)	
Charged For the year	-	126,250,000	19,908,111	54,866,351	19,766,697	220,791,159	
		297,100,000	131,913,100		86,869,104	929,164,636	
Balance as at 30/6/2019	-			413,282,432			
CARRYING VALUE							
Balance as at 30/6/2019	18,870,000,000	2,227,900,000	51,288,173	141,010,146	11,964,379	21,302,162,698	

TANZANIA FOOD AND NUTRITION CENTRE

COSTS/VALUATIONS	LAND	BUILDING	MOTOR VEHICLE & MOTOR CYCLE	OFFICE MACHINES & OFFICE EQUIPMENTS		OFFICE FURNITURE	TOTAL
Balance as at 01/7/2019	18,870,000,000	2,525,000,000	183,201,273	554,292,578		98,833,483	22,231,327,334
Additions During the year	-	-	241,000,000	23,853,780		-	264,853,780
Balance as at 30/6/2020	18,870,000,000	2,525,000,000	424,201,273	578,146,358		98,833,483	22,496,181,114
 DEPRECIATION							
Balance as at 01/7/2019	-	297,100,000	131,913,100	413,282,431	86,869,104		929,164,635
Charged For the year	-	44,558,000	58,457,635	32,850,384	2,392,876		138,258,894
Balance as at 30/6/2020	-	341,658,000	190,370,735	446,132,815	89,261,980		1,067,423,529
 CARRYING VALUE							
Balance as at 30/6/2020	18,870,000,000	2,183,342,000	233,830,538	132,013,543		9,571,503	21,428,757,585

TANZANIA FOOD AND NUTRITION CENTRE

8.4

INTANGIBLE ASSETS

No	Name of Intangible	Cost	Acc Amortization	Amortization during the Year	Net Book Value
		(2018/19)			
		TZS	TZS	TZS	TZS
1	Sage Pastel	31,667,420	8,600,249	3,166,742	19,900,429
	Total	31,667,420	8,600,249	3,166,742	19,900,429
No	Name of Intangible	Cost	Acc Amortization	Amortization during the Year	Net Book Value
		(2019/20)			
		TZS		TZS	TZS
1	Sage Pastel	31,667,420	11,766,991	3,166,742	16,733,687
	Total	31,667,420	11,766,991	3,166,742	16,733,687

8.5 ACCOUNTS PAYABLE

	2019/20	2018/19
	TZS	TZS
Accrued Employee Benefits	995,303,590	925,994,544
Accrued Unpaid Salary and Statutory Deductions	151,456,218	122,204,371
Suppliers of Goods and Services	296,296,692	313,590,673
Total	1,443,056,499	1,361,789,588

Increase in Accounts Payable is a result of increased unpaid employees' dues, i.e Leave travel, statutory allowances and unpaid suppliers.

8.6

DEFERRED CAPITAL GRANTS

Capital Grants stated as TZS 176,497,285 represent capital grants received from various donors for implementation of various Nutrition activities of the Centre. Except for part of UNICEF grants which have conditions, other grants have restrictions and has been disclosed under note 8.10.

Table 8: Movement of capital grants as at 30th June, 2019

DESCRIPTION	MOTOR VEHICLES 20%		OFFICE & LABORATORY EQUIPMENT 20%	OFFICE FURNITURE 20%	RESIDENTIAL & OPERATIONAL BUILDING 2%	COMPUTER & PHOTOCOPIERS 20%	AIR CONDITIONERS 20%	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost 01.7.2018		130,413,821	158,453,063	7,663,154	8,250,000	6,000,000	3,150,000	313,930,038
Additions								-
Cost At 30.06.2019(A)		130,413,821	158,453,063	7,663,154	8,250,000.00	6,000,000	3,150,000	313,930,038
Accumulated Amortization 01.7.2018	37,227,646	79,748,767	88,206,788	5,998,006	6,187,500	1,848,492	989,445	220,206,644
Amortization during the year		32,603,455	15,845,306.30	1,532,631	412,500	600,000	315,000	51,308,892
Accumulated Amortization 30.06.2019(B)	37,227,646	112,352,223	104,052,094.	7,530,636	6,600,000	2,448,492	1,304,445	271,515,536
Deferred Capital Grant 30.6.2019(A-B)		18,061,598	54,400,967	132,518	1,650,000	3,551,508	1,845,555	42,414,502
Deferred Capital Grant 30.6.2018(A-B)		13,437,408	70,246,275	1,665,149	2,062,500	4,151,508	2,160,555	93,723,394

Table 9: Movement of capital grants as at 30th June, 2020

DESCRIPTION	MOTOR VEHICLES 20%		OFFICE& LABARATORY EQUIPMENT 20%	OFFICE FURNITURE 20%	RESIDENTIAL&OPERATION RATIONA L BUILDING 2%	COMPUTERS AND PHOTOCOPIERS 20%	AIR CONDITIONERS 20%	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost 01.7.2019		130,413,821	158,453,063	7,663,154	8,250,000	6,000,000	3,150,000	313,930,038
Additions		241,000,000	350,000			908,500		242,258,500
Cost At 30.06.2020(A)		371,413,821	158,803,063	7,663,154	8,250,000.00	6,908,500	3,150,000	556,188,538
Accumulated Amortization 01.7.2019	37,227,646	112,352,223	104,052,094	7,530,636	6,600,000	2,448,492	1,304,446	271,515,537
Amortization during the year		74,282,764	31,720,257	132,518	165,000	1,245,177	630,000	108,175,716
Accumulated Amortization 30.06.2020(B)	37,227,646	186,634,987	135,772,352	7,663,154	6,765,000	3,693,670	1,934,446	379,691,253
Deferred Capital Grant 30.6.2020(A-B)	(37,227,646)	184,778,834	23,030,711	-	1,485,000	3,214,831	1,215,554	176,497,285
Deferred Capital Grant 30.6.2019(A-B)	(37,227,646)	18,061,598	54,400,969	132,518	1,650,000	3,551,508	1,845,554	42,414,501

8.7 REVALUATION SURPLUS

Revaluation Surplus has been transferred (credited) to the Surplus / Deficit account as per Treasury circular Ref No. EG.3/102/03/01 dated 7TH November, 2018.

1 st July 2019	TZS 21,755,665,496
To Revaluation Surplus	(TZS 21,755,665,496)
30 th June, 2020	NIL

8.8

TAXPAYER'S FUND

Taxpayer's Fund, stated at TZS 1,826,736,627 pertains to assets and other benefits received from the Governments at the time of establishing the Centre.

TAXPAYER'S FUND ANALYSIS FOR FINANCIAL YEAR 2019/2020								
PARTICULARS	LEASEHOLD LAND	RESIDENTIAL & OPERATIONAL BUILDINGS	MOTOR VEHICLES	PHOTOGRAPHIC DISPENSARY & LABORATORY	OFFICE FURNITURES	RESIDENTIAL EQUIPMENT	PLANT & MACHINE RY	TOTAL
		TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost/Valuation 1.7.2019	275,435,04	389,470,301	414,920,781	644,199,369	46,596,005	29,620,167	26,495,000	1,826,736,627
Cost as 30.6.2020	275,435,04	389,470,301	414,920,781	644,199,369	46,596,005	29,620,167	26,495,000	1,826,736,627

8.9 GOVERNMENT SUBVENTION

	2019/20	2018/19
	TZS	TZS
Personnel Emoluments	2,837,762,687	2,545,330,870
Other Charges (OC)	608,943,834	314,027,000
TOTAL	3,446,706,521	2,859,357,870

- Personnel Emoluments comprises of Basic salary and Employer contributions.
- Other charges comprise recurrent Funds received from Government.

8.10 GRANTS AND AIDS

	2019/20	2018/19
	TZS	TZS
UNICEF	1,417,937,530	2,145,342,101
WFP	117,142,640	208,042,222
AFRICARE	-	-
FAO	-	70,642,200

TANZANIA FOOD AND NUTRITION CENTRE

Nutrition International	714,354,382	530,011,026
GAIN	48,475,750	31,754,000
Other Donations, Gifts and Grants	23,427,375	4,961,900
CAVA 2 University of Greenwich	95,072,606	709,405,796
SAVE THE CHILDREN	1,720,000	12,990,000
Proceeds from 1000 SBCC Kits (MKOBA WA SIKU 1000)	262,084,096	169,912,283
TOTAL	2,680,214,379	3,883,061,528

The decrease of Receipts from Donor Funds for 2019/20 is due to changes of policies and priorities of Donors.

8.11 OTHER INCOME

	2019/20	2018/19
	TZS	TZS
Rent- Houses	127,480,139	66,099,720
Printing and Publication	5,000,000	1,905,700
Laboratory Charges	57,825,829	64,974,656
Disposal of Assets	-	17,276,320
Others	8,824,190	47,000
TFNC administration	45,992,840	38,025,349
TOTAL	245,122,999	188,328,745

8.12 OTHER INCOME - CASH RECEIPTS

	2019/20	2018/19
	TZS	TZS
Rent- Houses	95,274,431.57	53,127,331
Printing and Publication	5,000,000	1,905,700
Laboratory Charges	57,825,829	64,974,656
Disposal of Assets	-	17,276,320
Others	8,824,190	47,000
TFNC administration	45,992,840	38,025,349
TOTAL	212,917,290.57	175,356,356

TANZANIA FOOD AND NUTRITION CENTRE

8.13 WAGES, SALARIES AND EMPLOYEE BENEFITS

	2019/20	2018/19
	TZS	TZS
Basic Salaries & Pensions Contributions	2,384,652,700	2,148,593,000
Casual Labors	293,370	-
Pensions Contributions		
Employer Actual Contributions- PSPF	-	52,164,150
Employer Actual Contributions- LAPF	-	11,109,000
Employer Actual Contributions- PPF	-	81,354,300
Employer Actual Contribution-NHIF	65,432,280	64,457,790
Employer Actual Contributions-NSSF	-	56,526,000
Employer Actual Contributions-PSSSF	363,831,180	109,640,700
Workmen Compensation-WCF	23,846,527	21,485,930
TOTAL	<u>2,838,056,057</u>	<u>2,545,330,870</u>
PERSONEL BENEFITS		
Leave Travel	28,490,500	25,986,100
Extra Duty	65,812,143	76,996,750
Acting Allowances	21,360,000	63,696,000
Passage Allowance	-	-
Responsibility Allowance	-	1,325,000
Outfit Allowance	-	600,000
Sitting Allowance	38,244,000	3,860,000
Subsistence Allowance	6,580,000	33,057,056
Gratuities	7,932,360	2,760,000
Special Allowance	1,485,000	15,435,000
Moving Expenses	27,732,900	6,862,000
Honoraria	655,000	-
Director's fees	19,500,000	
Personal Allowance-Electricity	14,270,000	2,140,000
Personal Housing Allowance	52,800,000	30,600,000
Personal Allowance-Telephone	17,915,000	13,590,000
Settlement of Medical Treatment Claims	-	281,250
TOTAL	<u>302,776,903</u>	<u>277,189,156</u>
TOTAL SALARY AND EMPLOYEE BENEFITS	<u>3,140,832,960</u>	<u>2,822,520,026</u>

The increase of cost is due to retirement of Employees.

8.14 WAGES, SALARIES AND EMPLOYEE BENEFITS

- CASH PAYMENTS

	2019/20	2018/19
	TZS	TZS
Basic Salaries & Pensions Contributions	2,808,804,210	2,545,330,870
Personnel benefits	233,467,858	277,189,156
TOTAL SALARY AND EMPLOYEE BENEFITS	<u>3,042,272,068</u>	<u>2,822,520,026</u>

8.15 OPERATION COSTS

	2019/20	2018/19
	TZ	TZ
Material and Supplies	241,830,392	254,326,108
Training	18,403,280	9,964,528
Travel	65,736,833	88,329,173
Maintenance	62,337,062	48,198,958
Administrative costs	50,378,535	56,145,746
Total Operation Costs	<u>438,686,102</u>	<u>456,964,513</u>

8.16 OPERATION COSTS - CASH PAYMENTS

	2019/20	2018/19
	TZ	TZ
Material and Supplies	339,484,364	173,248,096
Administrative costs	50,378,535	56,145,746
Total Operation Costs	<u>389,862,899</u>	<u>229,393,842</u>

8.17 GRANTS, SUBSIDIES AND OTHER TRANSFER

	2019/20	2018/19
	TZS	TZS
Personnel Expenses	73,864,900	62,814,760
Capacity Building Training and Supervisions Cost	1,273,639,900	2,158,630,614
Conferences, Workshops and Seminars	19,720,000	49,173,819
Exhibition and Publicity	21,306,000	7,279,398
Foreign Travels & Training	39,753,970	56,380,684
Supplies and Material	376,686,341	247,050,157
Vehicles Running Costs	83,509,446	627,177,686
Consultancy	79,526,193	111,567,394
Laboratory Supplies	4,861,600	172,288,236
CASAVA PROJECT	34,490,000	923,384,897
TOTAL	<u>2,007,358,349</u>	<u>4,415,747,645</u>

The decrease in year 2019/20 was due to increase in donor funds receipts.

8.18 CONTINGENT LIABILITIES

In the financial year ending 30th June, 2020, the Tanzania Food and Nutrition Centre (TFNC) faced one case whereby TFNC was defendant. The liabilities or otherwise will arise at the stage of the cases are determined by the courts/Legal machinery. The case in which the Centre was involved is listed below;

**2019/20
Tzs**

No.	CASE PARTICULARS	COURT	AMOUNT INVOLVED
1.	Chrysant Bushoke Vs TFNC	CMA	196,000,000.00
	TOTAL		196,000,000.00

8.19 RELATED PARTY TRANSACTIONS

	2019/20 Tzs	2018/19 Tzs
Emolument to the Board members	54,796,764	53,876,134
Emoluments to key management personnel	727,358,064	522,294,100
Total	782,154,828	576,170,234

Key Management Personnel includes Managing Director, Director Nutrition Policy and planning, Director Nutrition Education and Training, Director Community Health and Nutrition, Director Food Science and Nutrition, Director Finance Personnel and Administration, Chief Internal Auditor, Chief Procurement Office and Principal Legal Officer.

8.20	GAIN (LOSS) IN FOREX	2019/20 Tzs	2018/19 Tzs
NMB Foreign Account		1,951,489	4,303,931
CRDB Azikiwe Foreign Account		-	-
TOTAL		<u>1,951,489</u>	<u>4,303,931</u>

The gain of Tzs 1,951,489 in 2019/20 has resulted from movements of forex using BOT closing rate as at 30th June 2020 in foreign account at NMB Bank House Branch.

8.21 EVENTS AFTER THE REPORTING DATE

Tanzania Food and Nutrition Centre have no events after the reporting date.