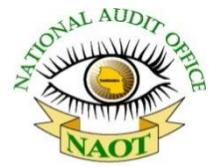




**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT OF TANZANIA FOOD  
AND NUTRITION CENTER FOR THE FINANCIAL  
YEAR ENDED 30 JUNE 2021**



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March 2022

AR/PA/TFNC/2020/21

### **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 and in Section 10 (1) of the Public Audit Act, Cap 418 [R.E 2021].

### **Vision**

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

### **Mission**

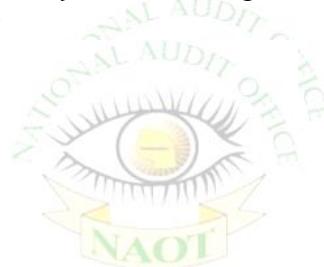
To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

**Motto:** “Modernizing External Audit for Stronger Public Confidence”

### **Core values**

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

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit



### **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.

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# TANZANIA FOOD AND NUTRITION CENTRE

## TABLE OF CONTENTS

LIST OF TABLES.....	III
LIST OF ABBREVIATIONS .....	IV
1.0. REPORT OF GOVERNING BOARD FOR THE YEAR ENDED 30 JUNE 2021.....	1
2.0. STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 .....	26
3.0. DECLARATION OF THE DIRECTOR OF FINANCE, PERSONNEL AND ADMINISTRATION OF TANZANIA FOOD AND NUTRITION CENTER .....	27
4.0. INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL .....	28
5.0. FINANCIAL STATEMENTS .....	32



## TANZANIA FOOD AND NUTRITION CENTRE

### LIST OF TABLES

Table 1: Governing Board Members .....	2
Table 2: The Members of Audit Committee .....	4
Table 3: Funding structure of TFNC .....	5
Table 4: Summary of Planned Targets Vs Main Achievements .....	6
Table 5: MTEF estimates analysis for the year 2021/2022 .....	23
Table 6: TFNC Staff Position as at 30th June 2021.....	24
Table 7: Related Party Transactions .....	24
Table 8: Movement of capital grants as at 30th June, 2021 .....	47

## TANZANIA FOOD AND NUTRITION CENTRE

### LIST OF ABBREVIATIONS

AIDS	-	Acquired Immune Deficiency Syndrome
BNA	-	Bottleneck Analysis
CAG	-	Controller and Auditor-General (CAG)
CMA	-	Commission for Mediation and Arbitration
COUNSENUTH	-	Centre for Counseling Nutrition and Health Care
CUAMM	-	College Universities of Medicines Missionaries
ECD	-	Early Childhood Development
FAO	-	Food and Agriculture Organization
FBDG	-	Food Based Dietary Guideline
FYDP	-	Five Year Development Plan
GAIN	-	Global Alliance for Improved Nutrition
HIV	-	Human Immunodeficiency Virus
HKI	-	Helen Killer International
IDD	-	Iodine deficiency disorder
IHI	-	Ifakara Health Institute
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
NGOs	-	Non-Government Organizations
NMNPAP	-	National Multi-Sectoral Nutrition Action Plan
NNS	-	National Nutrition Survey
PMO	-	Prime Minister's Office
PORALG	-	President Office - Regional Administration and Local Government
SBCC	-	Social Behaviour Change and Communication
SDGs	-	Sustainable Development Goals
TFDA	-	Tanzania Food and Drugs Authority
TFNC	-	Tanzania Food and Nutrition Centre
UNICEF	-	United Nations Children's Fund
UN-REACH	-	United Nations -Renewed Efforts against Child Hunger
USAIDS	-	United States Agency for International Development
WASH	-	Water and environment hygiene sanitation
WFP	-	World Food Programme
WHO	-	World Health Organization
URT	-	United Republic of Tanzania (URT)

## **TANZANIA FOOD AND NUTRITION CENTRE**

### **1.0. REPORT OF GOVERNING BOARD FOR THE YEAR ENDED 30 JUNE 2021**

#### **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 30 June 2021 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;

### **TANZANIA FOOD AND NUTRITION CENTRE**

- 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	66
2.	Pazi Mwinyimvua Semili	Vice Chairperson	MSc (Applied Microbiology); BSc (Food science and Technology).	26.10.2018	58
3.	Ombael Obadiah Ng'unda Lemweli	Member	MSc (Agriculture Economics & Food and Agriculture Policy Analysis); BSc (Agriculture).	26.10.2018	62
4.	Dr. Leonard Subi	Member	MD, MPH.	26.10.2018	45
5.	Dr. Lorah Madete	Member	PhD (Economics); MA (Economics); BSc (Economics)	26.10.2018	51

### TANZANIA FOOD AND NUTRITION CENTRE

No.	Name	Position	Qualification	Date of Appointed	Age
6.	Mwajuma Magwiza	Member	PGD (Development Studies); PGD (Community Development).	26.10.2018	58
7.	Mwita Waibe	Member	MA (Health Policy and Management); BSc (Home Economics and Human Nutrition); DMLS	26.10.2018	51
8.	Theresia Paul Kuiwite	Member	MSc (Environmental Resources Management); BSc (Agriculture); PGD (Education)	26.10.2018	52
9.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences); MSc (Food Quality Management); BSc (Food Science and Technology).	26.10.2018	46
10.	CPA Alphonse Muro	Member	Certified Internal Auditor (CIA); Certified Public Accountant in Public Practice (CPA -PP); Certified Government Audit Professional (CGAP); Certified ISO 31000:2009 - Risk Management; Certified Control Self Assessor (CCSA).	24.02.2020	53
11.	Richard F. Mbaruku	Member	MA (Advanced Legislative Studies - Commonwealth Jurisdiction); PGD (International Law and Sustainable Development); LLB.	24.02.2020	59

During the year, the Board sat four times. In all meetings some of the key issues discussed and adopted by the board were:

- ✓ Advise management to establish another source of revenue.
- ✓ To respond the audit queries for the financial year ended 30 June, 2019/20.
- ✓ Vacancies for TFNC directors.

#### 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

**TANZANIA FOOD AND NUTRITION CENTRE**

quarterly basis for review and analyzes various issues raised in relation to running of TFNC operations. During the reporting period the Committee met four times.

The Members of Audit Committee are as follows: -

**Table 2: The Members of Audit Committee**

No.	Name	Position	Qualification	Date of Appointed	Age
1.	Mwita Waibe	Member	MA (Health Policy and Management); BSc (Home Economics and Human Nutrition); DMLS.	26.10.2018	51
2.	Dr. Germana Leyna	Secretary	Postdoctoral fellowship (Population Health); Ph.D. (Nutrition Epidemiology); MPhil (International Community Health); MD.	01.07.2019	48
3.	Dr. Lorah Madete	Member	PhD (Economics); MA (Economics); BSc (Economics)	26.10.2018	51
4.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences); MSc (Food Quality Management); BSc (Food Science and Technology).	26.10.2018	46
5.	CPA Alphonse Muro	Member	Certified Internal Auditor (CIA); Certified Public Accountant in Public Practice (CPA -PP); Certified Government Audit Professional (CGAP); Certified ISO 31000:2009 - Risk Management; Certified Control Self Assessor (CCSA).	24.02.2020	53
6.	Mwajuma Magwiza	Member	PGD (Development Studies); PGD (Community Development).	26.10.2018	58

## TANZANIA FOOD AND NUTRITION CENTRE

### 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: 2020/21

**Table 3: Funding structure of TFNC**

Source of Funds	Approved Budget	Actual Receipts	Actual over Budget
	TZS	TZS	%
Personnel Expenses	3,864,665,385	3,368,294,026	87
Other Charges	559,233,900	559,233,400	100
Own Sources	371,804,188	527,016,626	153
Development Projects	200,000,000	200,000,000	100
Development Partners	1,469,850,000	3,440,981,570	234
<b>Total</b>	<b>6,465,553,473</b>	<b>7,752,488,710</b>	<b>121</b>

### 1.8. IMPLEMENTATION OF THE PLAN AND BUDGET 2020/21

For the year ended 30 June 2020 TZS 6,482,171,104 were spent. During the year ended 30 June 2021, TFNC spent a total sum of TZS 6,498,017,932 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 2020/21 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.

**TANZANIA FOOD AND NUTRITION CENTRE**

**Table 4: Summary of Planned Targets Vs Main Achievements**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement as of June, 2021
1.	<b>Objective A: HIV and AIDS Supportive services improved and HIV and AIDS infections reduced</b>	<b>Target 01: HIV and AIDS interventions for 112 staff and families implemented by June, 2023.</b>	Gap analysis on nutrition care and support services for people living with HIV in Geita and Singida DC	<ul style="list-style-type: none"> <li>• TFNC with support from World Food Programme (WFP) conducted five days working session of gap analysis on nutrition care and support services for people living with HIV in Geita and Singida DC; and</li> <li>• A total of 11 Health Facilities providing CTC services (2 Hospitals, 5 health centers and 4 dispensaries) were visited and a total of 27 health care providers were interviewed where by 14 were from Singida DC while 13 health care providers were from Geita DC.</li> </ul>	90
2.	<b>Objective B Implementation of National Anti-Corruption Strategy and Action Plan (NACSAP) enhanced;</b>	<b>Target 01: Transparency and accountability in provision of services for 112 staff Strengthened by June, 2023.</b>	Ensure accountability, transparency and accessibility of nutrition services at its stake.	<ul style="list-style-type: none"> <li>• 68 Employee were capacitated on the effect of corruption so as to provide services to clients on time to avoid Centre's queries.</li> </ul>	61
3.	<b>Objective C; Stakeholders Engagement in Food and Nutrition Initiatives through Training and Capacity Development Strengthened;</b>	<b>Target 01: Knowledge and skills on Food, Nutrition and Related Program among 300 implementers enhanced by June, 2023</b>	Nutrition training and mentorship among stakeholders to improve service delivery	<ul style="list-style-type: none"> <li>• 171 CHWs trained on the use of "Mkoba wa Siku 1000" as a tool to enhance positive behavior on Maternal Young Infant and Young Child Nutrition in Shinyanga region (Msalala DC), Iringa region (Kilolo DC), Simiyu region (Bariadi DC &amp; Bariadi TC) and Dodoma region (Bahi, Chemba and Kondoa DC);</li> <li>• 32 Health care providers trained on MYICAN in Dodoma region (16 Mpwapwa DC and 16 Kongwa DC);</li> <li>• 2 Supervisors and 4 data collectors were trained on data collection during Micronutrient and Biomarkers surveys; 20 Health care providers were trained on the skills necessary for management of OTC including nutrition assessment and provision of Ready to use Therapeutic Food (RUTF) to malnourished children;</li> </ul>	80

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> <li>• 69 Regional and District Nutrition/Health Officers and Laboratory Technicians trained on routine surveillance of Universal Salt Iodation data collection tools;</li> <li>• 415 Health Care Providers were capacitated on MYICAN in Kagera, Sumbawanga, Simiyu and Geita;</li> <li>• Nutrition Guideline and protocol was developed and distributed, including USI monitoring guide, Food based dietary guidelines; and</li> <li>• 3 Iodation machines and generator procured and distributed in Meatu DC, Kilwa DC and Hanang DC.</li> </ul>	
			Provision of Supportive Supervision on the use of Micro Nutrient Powders	<ul style="list-style-type: none"> <li>• ENRICH Project 57 conducted Supportive Supervision on the use of Micro Nutrient Powders in councils of Shinyanga DC, Kishapu DC and Kahama TC and Manyoni DC and Ikungi DC in Shinyanga and Singida regions respectively with support from Nutrition International together with TFNC; and</li> <li>• Knowledge and skills of Health Care Providers as well as Community Health Workers on the use of Micronutrient Powders was strengthened consequently improve the nutritional quality of complementary foods.</li> </ul>	
	<b>Target 02: 80% of nutrition stakeholders in MDAs, RS and LGAs' capacitated on national nutrition policy and plans by 2023.</b>	Strengthen coordination of Nutrition and related activities		<ul style="list-style-type: none"> <li>• The Centre participated in one-day nutrition stakeholder meeting held in Rukwa region whereby a total of 150 Participants attended the meeting. Participants include District commissioners, Regional Defense and Security Committee, Council Directors, Religious Leaders, Representatives from Private and Public Institutions, Civil Society Organizations, Regional and District Nutrition Officer, Development Partners and other nutrition Stakeholders from Rukwa; and The Regional Medical officer</li> </ul>	90

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p>of Rukwa presented a nutrition situation of the region which paves a way to participants to discuss it and reach a consensus whereby stakeholders from the private sector and organizations were able to make their commitment and contribution in implementing Nutrition interventions agreed, the meeting was supported by Deloitte - Lishe Endelevu project.</p>	
			<p>Annual meeting organized by SADC on Vulnerability Assessment and Analysis</p>	<ul style="list-style-type: none"> <li>Collectively solutions to challenges were proposed and advance good practices among Vulnerability Assessment and Analysis (VAA) practitioners in the region;</li> <li>Implementation reports for 2019/20 were reviewed and 2020/21 budgets for SADC Regional Vulnerability Assessment Committee (RVAC) was submitted and discussed during the meeting; and</li> <li>Consolidated Annual Work Plan for 2020/21 was reviewed and submitted. The next SADC RVAA Regional meeting will be held in July 2020 here in Tanzania.</li> </ul>	
	<p><b>Target 04:</b> RHMTs and CHMTs capacitated on IMAM supervisory and mentorship in 15 regions.</p>	<p>National facilitators Orientation on ten steps for caring malnourished children in Integrated Management of Acute Malnutrition</p>		<ul style="list-style-type: none"> <li>These National TOTs together with National facilitators formed three teams each with 5 facilitators to facilitate the regional TOTs trainings which were conducted in three conveniently chosen zones of Dar es Salaam - TFNC (Mtwara, Lindi, Dsm, Pwani and Morogoro regions), Arusha - CEDHA (Arusha, Kilimanjaro, Tanga, Manyara and Singida regions) and Tabora - CoHAS (Tabora, Geita, Rukwa and Katavi region);</li> <li>A total of 75 participants from Regional Referral Hospitals and District Hospitals of Arusha, Kilimanjaro, Tanga, Manyara, Singida, Tabora, Geita, Rukwa, Katavi, Mtwara, Lindi, DSM, Pwani and Morogoro were trained; and</li> <li>Finally 66 participants were qualified as facilitators for either Inpatient (ITC) or Outpatient (OTC) Treatment Care.</li> </ul>	70

## TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		<b>Target 05:</b> Trainer of Trainees (ToTs) in 9 low performing regions capacitated on prevention and control of IDD by June 2023.	Harmonization and finalization of USI monitoring guidelines for program managers	<p>The Centre conducted a three days' workshop at Kibaha Sugarcane Research Institute, Pwani to finalize the USI monitoring guidelines for program managers and harmonize information on the monitoring guide for managers and identify USI indicators that need to be monitored under USI program which are to be included in the Multisectoral Nutrition Information System (MNIS). Hence this guideline will help to highlight key things to consider when collecting information and in monitoring iodized salt from national to community levels.</p>	80
			Training of MIYCAN to health facilities workers	<p>TFNC in collaboration with World Vision Tanzania conducted trainings to 35 health providers (HPs) in Arusha (Karatu District), 39 HPs from Morogoro and 57 HPs from Dodoma Region with main objective of building capacity of Health care workers (HCWs) for effectively support of health facilities and the communities in implementing necessary nutrition interventions/actions towards prevention and /or treatment of all forms of malnutrition among pregnant women, lactating mothers, young children and adolescents.</p>	
		<b>Target 07:</b> Capacity on food processing, preservation, storage and product development among 30 firms enhanced by June,	Identification, registering and training of poultry feed manufacturers in Mwanza, Biharamulo, Bunda and Musoma	<ul style="list-style-type: none"> <li>• A total of 27 participants attended the training (18 male and 9 female) whereby poultry feed manufacturers visited were interested in substituting maize with dried cassava chips and to develop affordable price of cassava over maize which would lower the cost of production in poultry industry. This in turn would lead to increased utilization of cassava thus contributing to poverty reduction; and</li> <li>• A total number of 48 smallholder business owners and farmers were visited in the lake zone; among them were 12 feed.</li> </ul>	80

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		2023.		manufacturers, 4 cassava processors, 22 poultry/pig/cow farmers and 10 feed manufacturers and farmers.	
			Visit poultry farmers and create awareness among them on the importance of cassava-based poultry feed usage in Mwanza region.	Awareness creation on the use of cassava-based poultry feed was conducted to 20 poultry farmers in Ilemela MC and Nyamagana MC.	
4.	<b>Objective D:</b> Nutrition research, innovation and use of evidence in improving nutrition status of the people promoted;	<b>Target 08:</b> 18 RHMTs & 120CHMTs capacitated on quality service delivery for control of vitamin A deficiency by June 2023.	Coordination of meeting on Child Health and Nutrition Month (CHNM) Services	A total of 17 Participants attended the meeting and were from MOHCDGEC 4, PO-RALG 2, UNICEF 1, Municipal councils 2 and TFNC 8 program staff; successfully discussed on building collaboration and strengthening participants' capacity to effectively play their role of informing and educating the public on CHNM services.	90
		<b>Target 07:</b> 15 research officers' capacity to conduct and evaluate operational researches on food science and nutrition strengthened by June, 2023;	Training on operation of Shimadzu prominence High Performance Liquid Chromatography (HPLC) system	To ensure quality of laboratory services the institute conducted a two weeks training to 12 laboratory staff (11 staff from TFNC and 1 staff from IITA) on operation of Shimadzu prominence High Performance Liquid Chromatography (HPLC) system coordinated by consultant from Kenya.	80

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		<b>Target 08:</b> Facilitate the development and undertaking of operational researches and tracking progress of nutrition endeavors;	Availability of scientific evidence-based information on food and nutrition	<ul style="list-style-type: none"> <li>• Renovation of the microbiology laboratory specific on benches for Re Cells and Serum folate sample processing;</li> <li>• Installation of New Compressor for operating M-PAES 4200 Spectrophotometer;</li> <li>• Integration of nutritional indicators into DHIS 2 and Plan Rep system to strengthening routine data availability;</li> <li>• Food and Nutrition Security Assessment and analysis were conducted in 13 regions in Tanzania in collaboration with national MUCHALI team;</li> <li>• Evaluation of effectiveness of Social Behavioral Change Communication (SBCC) interventions in promoting exclusive breastfeeding (EBF) using stable isotope was conducted;</li> <li>• Micronutrient and Biomarkers survey was conducted in Morogoro region. The milestones in this exercise include preparatory works, Data collection, analysis and Survey Report writing;</li> <li>• Analysis of Calcium, Magnesium, Iron and Zinc content from two varieties of leaves named <i>Ndokolifupi</i> and <i>Ndokolindefufu</i> from Iringa region;</li> <li>• 13,592 Samples were analyzed including 944 blood samples, 1,816 water sample, 1,172 water sample and 7,619 salt samples analyzed for Iodine salt concentration; and</li> <li>• District Collaboration Tool kit for Resource mobilization and encouraging sectorial participation during nutrition implementation was developed (a case of Singida and Tanga region).</li> </ul>	75

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			<p>Analysis of deuterium enrichments in saliva samples from mother/ baby pair using FTIR</p> <p>Measurement of urinary iodine levels in external quality assurance samples</p> <p>Conduct analysis of samples from food fortification post market survey with the support from Global Alliance for Improved Nutrition (GAIN).</p> <p>Conduct Setting and validation of methods for analysis of Ferritin, CRP, sTfR, AGP, Vitamin B12 and Vitamin D using biochemistry analyser in collaboration with MOI laboratory.</p>	<p>The Centre laboratory conducted this analysis to analyze deuterium enrichment in saliva samples with FTIR, process laboratory results using developed special excel sheet and to determine total iron level in collected complimentary foods; and</p> <ul style="list-style-type: none"> <li>• Saliva samples from 10 (8%) mother/ baby pairs already analyzed in the lab out of 120 pairs of mother-infant expected for this quarter.</li> </ul> <ul style="list-style-type: none"> <li>• TFNC Laboratory continued to perform laboratory analysis by verifying the quality and reliability of urinary iodine determination method by the external agency; and</li> <li>• Sample results were generated according to specific standard operating procedure and sent to CDC, Atlanta for comparison</li> </ul> <ul style="list-style-type: none"> <li>• The analyses done were of Vitamin A in edible oil samples with iCheckchroma and HPLC; and</li> <li>• Full panel of Salt samples were analyzed.</li> </ul> <ul style="list-style-type: none"> <li>• Saliva samples from 20 mother/ baby pairs already analyzed in the laboratory;</li> <li>• TFNC laboratory Participated in VITAL EQA program round 34 for determination of serum Retinol, Ferritin, CRP, AGP, Vitamin B12 and folate as part of external quality assurance program; and</li> <li>• Sample results were generated according to specific standard operating procedures.</li> </ul>	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
5.	<b>Objective E:</b> Food and nutrition programming Streamlined;	<b>Target 01:</b> Ten annual monitoring and evaluation platforms on multisectoral nutrition response conducted by June 2023;	Mid Term Review of the National Multisectoral Nutrition Action Plan.	<ul style="list-style-type: none"> <li>Mid Term Review of NMNAP 2016/21 to assess the results at the impact, outcome and output levels, as per the seven key result areas of the NMNAP conducted.</li> </ul>	70
		<b>Target 02:</b> Thirty thematic working group sessions related to nutrition policy and planning executed by June 2023;	Conduct Thematic Working meeting on Nutrition Sensitive Activities	<p><b>Ministry of Water and Irrigation</b></p> <ul style="list-style-type: none"> <li>The Ministry conducted training on proper use of water irrigation schemes to avoid water borne diseases to 829 farmers from Mvomero DC, Kilosa DC, Kilombero DC, Morogoro DC, Ulanga DC and Malinyi DC. Furthermore, the MoA also provided training to farmers on post-harvest crop conservation and disseminated crop storage technologies in the regions of Shinyanga, Manyara and Morogoro and Dodoma;</li> <li>The Ministry has improved access to safe and clean water which has been increased up to 85% and 70.1% in urban and rural respectively;</li> <li>The Ministry in collaboration with PORALG constructed 870 classrooms in different councils in the country.</li> </ul> <p><b>MOHCDGEC</b></p> <ul style="list-style-type: none"> <li>The Ministry conducted training to health care providers at health centers and community level on preventing anemia in pregnant women, adolescent girls and children under the age of five years;</li> </ul>	90

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> <li>• Conducted Research to students aged between 5 to 19 years in all Regions of Tanzania Mainland on nutrition status; and</li> <li>• Ministry conducted training to 40 Journalists from various media outlets on nutrition issues in the country.</li> </ul> <p><b>Ministry of Industries and Trade</b></p> <ul style="list-style-type: none"> <li>• The Ministry conducted mapping to industries implementing food fortification.</li> </ul> <p><b>Prime Minister's Office (PMO)</b></p> <ul style="list-style-type: none"> <li>• Coordinated the annual Joint Multisectoral Nutrition Action Plan (JMNR) meeting and prepared semi-annual sectoral nutrition implementation report;</li> <li>• Conducted medium term review of NMNAP II and two (02)HLSNCN meetings; and</li> <li>• Coordinated the SUN Global gathering meeting held inNepal and preparation of NMNAP II.</li> </ul> <p><b>Ministry of Livestock and Fisheries</b></p> <ul style="list-style-type: none"> <li>• The Ministry produced a total of 76,612 cows in 21 Regions of Tanzania Mainland, repaired 542 dipping structures and constructed 85 new ones. Also purchased 12,549 liters of acaricides which were distributed to livestock keepers at community. The Ministry also distributed a total of 70,323,000 chicks in the country; and</li> <li>• The Ministry trained 17,848 Extension Officers; 115,959 Livestock Keepers on the right way of keeping their livestock and a total of 21,676,187 fingerlings were produced and distributed to aquaculture farms so as to promote fish keeping.</li> </ul>	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p><b>Development Partner Group for Nutrition (DPGN)</b></p> <ul style="list-style-type: none"> <li>• The group provided inputs to the Agriculture policy, health policy, CHW as well as to TASAF PSSN II and NMNAP review and developed agriculture nutrition sensitive materials for training of small holder farmers;</li> <li>• Supported food security and nutrition monitoring, tools development i.e., IPC and ensured that Micronutrients is included in 2020 TDHS;</li> <li>• Supported the Kigoma Joint Programme on agriculture which focused to increase crop production, financial access, improving market linkages and infrastructure and reduction of post-harvest losses; and</li> <li>• Provided technical and financial support in some of service delivery initiatives which include Mtoto Mwerere, Astute Project, Lishe Endelevu, Boresha Lishe and Maisha Bora.</li> </ul>	
			<p>Conduct Nutrition Governance Intervention Thematic Working Group meeting</p>	<p><b>Ministry of Agriculture</b></p> <ul style="list-style-type: none"> <li>• Nutrition education was provided to 400 students at Tengeru Institute and bio fortification training was conducted at Tengeru Institute;</li> <li>• The Ministry also provided education to farmers on how to grow avocado seedlings;</li> <li>• The Ministry formulated Nutrition Sensitive Action Plan and nutrition issues were included in the Ministry's Budget Speech;</li> <li>• The Ministry in collaboration with WFP, FAO and Save the Children prepared Fruits and Vegetables Guideline.</li> </ul> <p><b>MOHCDGEC</b></p> <ul style="list-style-type: none"> <li>• The commitment for Vitamin A supplementation was Shillings 14 million and the gap was filled by NI and UNICEF; and</li> </ul>	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> <li>• UNICEF support nutrition and malaria Survey by disbursing a total of TZS.700 million.</li> </ul> <p><b>PORALG</b></p> <ul style="list-style-type: none"> <li>• Conducted training on nutrition pre-planning and budgeting for Financial Year 2020/21 sessions;</li> <li>• Conducted at council level planning and budgeting scrutinization whereby activities with a total of TZS.14,797,012,452.00 for FY 2020/21 were incorporated in the Council PlanRep. Out of that funds TZS.12, 027,820,304.00 (81%) was a contribution from government domestic sources and TZS.2,769,192,148.00 (19%) from development partners; and</li> <li>• Supportive supervision, mentorship and coaching were provided in 19 Regions as well as Nutrition Compact Evaluation conducted at National and Regional Levels.</li> </ul> <p><b>Ministry of Livestock and Fisheries (MOLF)</b></p> <ul style="list-style-type: none"> <li>• Conducted training to 5,229 stakeholders on the proper management of fish and other aquatic organisms including aquaculture and 5,008 fisheries stakeholders in 23 Councils on the use of legal fishing equipment;</li> <li>• Through Fisheries Training and Education Agency (FETA), a total of 1,103 students were trained in Diploma level at the Mbegani, Nyegezi and Kigoma campuses in order to provide education to various stakeholders on fisheries and aquaculture activities across the country;</li> </ul> <p>The Ministry strengthened four (4) centers with the aim of improving Water Supply at Kingolwira in Morogoro, Mmapuli in Tabora, Ruhila in Ruvuma and Nyengedi in Lindi. A total of 27,640 parent fish was purchased to increase fish production.</p>	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p><b>DPGN</b></p> <ul style="list-style-type: none"> <li>DPGN conducted training for Political leaders in Kongwa Dodoma on nutrition issues. They also facilitated Smart simplicity in Tanga, Dodoma and Singida.</li> </ul>	
		<b>Target 03:</b> Twenty four (24) thematic working group sessions related to community health and nutrition executed by June 2023	Technical Advisory Group (TAG) Meeting on Improving Maternal and Adolescent Nutrition (IMAN)	<ul style="list-style-type: none"> <li>The meeting was attended by 33 participants from government Ministries (MOHCDGEC, PORALG and Ministry of Industry and Trade), Higher Learning Institutions (SUA), Research Institutions (NIMR, IHI TFNC), UN organizations (UNICEF &amp; WHO) and Non-Governmental Organizations (COUNSENUTH, NI, AAPH);</li> <li>To address this challenge whereby middle and school -age children as well as adolescents were insufficiently targeted related to maternal and adolescent nutrition, MOHCDGEC, TFNC, PORALG, in collaboration with UNICEF and other key partners developed a renewed approach to Improving Adolescent and Maternal Nutrition (IMAN). Hence Terms of Reference (TOR) were reviewed for the improvement; and</li> <li>Research and studies from various institutions were presented and discussed. Monitoring and Evaluation components for the programme were also presented and discussed.</li> </ul>	90
			Thematic Working Group on Integrated Management Acute Malnutrition(IMAM)	A total of 25 people attended the fourth TWG meeting. Participants included Government Ministries, Departments and Agencies: Research & Academic Institutions (MUHAS, UDOM and SUA), PORALG, TBS, MSD and UN Agencies (UNICEF& WFP), Development partner, NGOS local and International ASPIRES, Doctors with Africa CUAMM and Action Against Hunger; and	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p>TFNC in collaboration with Action against Hunger conducted a Training of health care providers on outpatient therapeutic care of severe acute malnutrition in under-five children at Manyoni and a total of 40 health care providers from 40 health facilities of Itigi, Iramba and Mkalama districts were trained.</p>	
		<p><b>Target 06:</b> Twelve coordination meetings related to food science and technology conducted by June, 2023.</p>	<p>ACAI 4th Annual Review &amp;Planning Meeting</p>	<ul style="list-style-type: none"> <li>The fourth ACAI review and planning meeting was organized by ACAI project management and attended by representatives from development partners who are participating in implementation of ACAI activities in Tanzania and Nigeria. A Total of 42 participants attended the meeting whereby 32 male and 10 female; and</li> <li>A total of 205 out of 270 (76%) validation trials for ACAI project, were established in Lake zone, 62 out 105 (59%) in Eastern and 158 out of 180 (87%) in Southern zone. Also total of 19 out of 15 (126%) demonstration plots established in Lake Zone, 5 out of 7 (71%) in Eastern and 10 out of 12 (83%) in Southern zone.</li> </ul>	90
		<p>Conduct ChildHealth and Nutrition Month(CHNM) stakeholder's meeting in Dodoma and Dar es Salaam through Zoom technology</p>		<ul style="list-style-type: none"> <li>A total of 15 members attended (MOHCDEC-3, PO-RALG -1, UNICEF-3, NI-2, TFNC -3, MSD -1, and ZMOH-2);</li> <li>June 2020 CHNM implementation plan developed, commodities availability partially assured and Strategies to strengthen routine services delivery developed; and</li> <li>The resolution made were; Based on the COVID-19 situation in country, and in avoidance of mass gatherings at health facilities, the MOHCDGEC and ZMOH may consider to put on hold the June 2020 CHNM campaign, meanwhile, the two Ministries to provide national guidance to LGAs and health facilities</li> </ul>	

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p>through PORALG to strengthen routine CHNM services i.e., Vitamin A Supplementation, Deworming and Nutrition Screening by using all possible platforms at facilities (including vaccination services) with no time limit.</p>	
			Conduct monitoring and supervision for all ongoing activities under ACAI	<ul style="list-style-type: none"> <li>• The sessions conducted in Lake Zone were attended by 506 people; and</li> <li>• 92 sensitization meetings were conducted and attended by 2,063 people, being 612 male and 781 females.</li> </ul>	
6.	<b>Objective F:</b> Responsiveness on food and nutrition issues among the public strengthened; and	<b>Target 01:</b> Accessibility of Maternal, Infant, Young Child and Adolescent Nutrition services among 51 LGAs enhanced by June 2023.	SBCC training for Training of Trainers (ToT) and Transfer training to incentives and advocacy meeting to camp leaders and key influential leaders.	<ul style="list-style-type: none"> <li>• The Centre with the support from World food program (WFP) conducted SBCC training of 23 Trainers (TOT) at Kibondo and Kasulu DC to impart knowledge and skills on appropriate feeding practices for maternal, infants and young children and sensitize on the adoption of positive nutrition behavior towards maternal, infant and young child feeding practices in the refugee community; and</li> <li>• About 65, 50 and 102 Incentives from Nduta, Mtendeli and Nyarugusu camps respectively were trained during transfer training.</li> </ul>	70
			Provision of food and nutrition information at council and national level.	<ul style="list-style-type: none"> <li>• A total of 730 copies were distributed during the reporting period with the following themes; Nutrition and HIV, Infant and young child nutrition, Malnutrition, Iodine deficiency disorders 10 publications were obtained from partner organizations and are stored in the library for use by officers and researchers.</li> </ul>	
		<b>Target 02:</b> Four guidelines on MIYCAN reviewed and disseminated by June 2023.	Preparation of Memorandum of Understanding and Review Inspection tools of TMDA	<ul style="list-style-type: none"> <li>• Working session on preparation of Memorandum of Understanding and Review Inspection tools of TMDA to improve of food safety and nutrition balance through improvement of street food vendors' services in Dar es Salaam was coordinated at Dodoma region from 24 - 28th February, 2020; and</li> </ul>	60

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> <li>• The meeting succeeded to prepare Memorandum of Understanding and review Budget and activities to be implemented from January to May, 2020.</li> </ul>	
		<b>Target 04:</b> Capacity of 30 media institutions on community health and nutrition issues enhanced by June 2023.	Support Nutrition response during COVID-19 by June 2020	<ul style="list-style-type: none"> <li>• The committee formulated four sub-groups to fast track the accomplishment of assigned tasks. The four groups worked in; (1) Developing a booklet as the main document with all nutrition in COVID-19 content, (2) Message development group which developed different types of messages for audio and video clips, (3) the third group was dealing with developing of FAQs and interview guide for media programs and (4) the fourth group is communication group, dealt with planning and coordinating of all issues related to information and communication including media programs;</li> <li>• Designing and developing of cartoons named lishe darasa series was performed. A total of five themes for Cartoons were assembled include EBF in context of COVID-19, importance of fortified food, the use of citrus fruits, complementary feeding particularly on the use of meat and importance of balanced meal in COVID-19;</li> <li>• The team participated in developing audio and video jingles, singeli song and choir with different nutrition messages to the public;</li> <li>• A total of 14 TV programs and 13 radio programs were attended in the mentioned period. Also, some radio and TV stations participated in airing of prepared nutrition messages;</li> <li>• The committee also conducted a media seminar to journalist from different major media houses. A total of 30 newsmen and women attended the media seminar;</li> </ul>	90

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> <li>• The committee produced publication of 8 articles in different magazines as follows Mwananchi; 3 articles, Mtanzania; 2 articles, Jamhuri; 1 article, Fahari yetu; 1 article and Habari leo; 1 article as well as delivering nutrition and COVID 19 messages through blogs;</li> <li>• The committee Development, designing and printing of IEC and SBCC materials on Nutrition in COVID-19; and</li> <li>• The Centre with the support from UNICEF, conducted E-learning course on the importance of good nutrition for alleviating infectious diseases response to COVID-19 Pandemic.</li> </ul>	
	<b>Target 05:</b> Six exhibitions to facilitate access to food products and nutrition information to Public enhanced by June, 2023	Create awareness of the importance of good nutrition practices.		<ul style="list-style-type: none"> <li>• The committee formulated four sub-groups to fast track the accomplishment of assigned tasks. The four groups worked in; (1) Developing a booklet as the main document with all nutrition in COVID-19 content, (2) Message development group which developed different types of messages for audio and video clips, (3) the third group was dealing with developing of FAQs and interview guide for media programs and (4) the fourth group is communication group, dealt with planning and coordinating of all issues related to information and communication including media programs;</li> <li>• Designing and developing of cartoons named lishe darasa series was performed. A total of five themes for Cartoons were assembled include EBF in context of COVID-19, importance of fortified food, the use of citrus fruits, complementary feeding particularly on the use of meat and importance of balanced meal in COVID-19;</li> <li>• The team participated in developing audio and video jingles, singeli song and choir with different nutrition.</li> </ul>	75

**TANZANIA FOOD AND NUTRITION CENTRE**

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			Preparation of Centre's Action Plan and Cash Flow for Financial Year 2020/21	<ul style="list-style-type: none"> <li>The action plan and cash flow for TFNC were prepared to guide the implementation of the approved budget by the Parliament of United Republic of Tanzania.</li> </ul>	
	<b>Target 05:</b> Seventy five Institutional good governance criteria achieved by June 2023	Strengthening Institute capacity and quality of Services		<p>Statutory retirement training participated, and statutory employee's payment was done;</p> <p>Operational cost payment was covered; and</p> <p>Institution final account was prepared.</p>	70
	<b>Target 08:</b> Internal audit systems instituted and strengthened by June 2023	Quarterly annual Accountants, Auditors meetings and preparation of Risk Management Framework		<ul style="list-style-type: none"> <li>Annual Accountants and Auditors meeting was participated by 4 accountants and 1 CIA; and</li> <li>Institution Risk Management Framework was prepared, and Institute asset verification was done.</li> </ul>	85
	<b>Target 09:</b> Information Communication and Technology operations improved and strengthened by June 2023	Facilitate ICT information to TFNC staff		Communication and information sharing systems were improved.	80
	<b>Target 10:</b> Procurement system and inventory management strengthened and implemented by June 2023	Facilitate procurement of various goods		All issues of Fuel to drivers and maintenance of Centre's Vehicles were properly requested and authorized; and Observed timely recording of Fuel Issues, Monthly Fuel reconciliation reports and Proper Authorization of Fuel requisition Forms.	70

## TANZANIA FOOD AND NUTRITION CENTRE

### 1.9. ESTIMATES FOR MTEF (2021/22 - 2023/24)

This chapter presents estimates for the MTEF covering the period of three years (2021/22 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 2021/22 - 2023/24, budget estimates for three years period and summary forms as prescribed in the Planning and Budgeting Guidelines.

For financial year 2021/2022, the Centre is requesting TZS 3,775,645,724.00 out of which, TZS 559,233,900 will be for Other Charges (OC) and TZS 2,433,936,000.00 as salaries and statutory contribution for the Centre's staffs. During the financial year, the Centre is expected to collect revenue amounting to TZS 782,475,824.00 as own source contributions to the budget.

The Centre has received financial commitment of TZS 8,045,645,870.00 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 2021/2022**

Source of Funds	Approved Budget (TZS)
Personnel Emolument	2,433,936,000.00
Other Charges	559,233,900
Development	0.00
Own Sources	793,475,824.00
Development Partners	8,045,645,870.00
<b>TOTAL</b>	<b>11,832,291,594.00</b>

### 1.10. STATEMENT OF SOLVENCY

The Board confirms that the Centre was solvent as at 30 June 2021. Deficit for the year 2020/21 was TZS 345,881,928. 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 10 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 Scheme of Service. The document has been approved for its implementation on March, 2021.

**TFNC Staff Position as at 30 June 2021 is summarized below:**

**Table 6: TFNC Staff Position as at 30th June 2021**

Total Establishment	
Staff Position as at 01 July 2020	106
Recruited	13
Left (4 Retired, 2 Transferred)	6
Staff Position as at 30 June 2021	113
Vacancies	9

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 waiting for approval from Treasurer Register.

#### **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 57 Female which is 50.4% and 56 Male which is 49.6%.

#### **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 2020/21, the Centre incurred expenditure amounting to **TZS 566,893,000** in relation to the related party transactions as presented below:

**Table 7: Related Party Transactions**

Source of Funds	2020/21	2019/20
Emolument to Key Management Personnel	TZS 486,923,000	TZS 727,358,064
Number of Persons	8	9
Board	TZS 79,970,000	TZS 54,796,764
<b>TOTAL</b>	<b>TZS 566,893,000</b>	<b>TZS 782,154,828</b>

## TANZANIA FOOD AND NUTRITION CENTRE

### 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, Cap 418 [R.E.2021]. However, in accordance with section 33 of the same Act the CAG, Authorized M/S PAN AFRICAN AUDITORS to carry out the audit of Tanzania Food and Nutrition Centre for the financial year ended 30<sup>th</sup> June, 2021 on his behalf.

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**CHAIRPERSON**

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

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**MANAGING DIRECTOR**

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

**TANZANIA FOOD AND NUTRITION CENTRE**

**2.0. STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

The Governing Board are responsible for the preparation and fair presentation of the financial statements, comprising the Statement of Financial Position as at 30 June 2021, and the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, and Cash Flows Statements 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's) Accrual basis of accounting 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:

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**CHAIRPERSON**

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**MANAGING DIRECTOR**

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

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

### TANZANIA FOOD AND NUTRITION CENTRE

#### 3.0. DECLARATION OF THE DIRECTOR OF FINANCE, PERSONNEL AND ADMINISTRATION OF TANZANIA FOOD AND NUTRITION CENTER

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 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 30 June 2021 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:** Director of Finance Personnel and Administration

**NBAA Membership No.:** ACPA 2043

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

## TANZANIA FOOD AND NUTRITION CENTRE

### 4.0. INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,  
Tanzania Food and Nutrition Centre  
P.O. 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 30 June 2021, 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 30 June 2021, 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.

##### **Basis for Opinion**

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the below section entitled “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent of Tanzania Food and Nutrition Centre 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.

##### **Key Audit Matters**

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

##### **Other Information**

Management is responsible for the other information. The other information comprises the Director’s Report and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

## **TANZANIA FOOD AND NUTRITION CENTRE**

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for

## TANZANIA FOOD AND NUTRITION CENTRE

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, Cap 418 [R.E. 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

## **TANZANIA FOOD AND NUTRITION CENTRE**

Further, Section 48(3) of the Public Procurement Act, 2011 (as amended in 2016) 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 COMPLIANCE WITH LEGISLATIONS**

#### **Compliance with the Public Procurement Laws**

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

I performed a compliance audit on procurement of works, goods and services in the Tanzania Food and Nutrition Centre for the financial year 2020/21 as per the Public Procurement Laws.

#### **Conclusion**

Based on the audit work performed, I state that, procurement of works, goods and services of the Tanzania Food and Nutrition Centre is generally in compliance with the requirements of the Public Procurement Laws.

**Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March, 2022**

**TANZANIA FOOD AND NUTRITION CENTRE**

**5.0. FINANCIAL STATEMENTS**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021**

	NOTES	2020/21 TZS	2019/20 TZS
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4.1	2,265,995,123	1,011,524,346
Receivables and prepayments	4.2	122,180,111	76,938,494
Inventories	4.3	1,500,076	0
<b>TOTAL CURRENT ASSETS</b>		<b>2,389,675,310</b>	<b>1,088,462,840</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4.4	21,354,919,383	21,428,757,584
Intangible Assets	4.5	13,566,945	16,733,688
<b>TOTAL NON CURRENT ASSETS</b>		<b>21,368,486,328</b>	<b>21,445,491,272</b>
<b>TOTAL ASSETS</b>		<b>23,758,161,638</b>	<b>22,533,954,112</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payables	4.6	954,435,047	1,443,056,499
<b>TOTAL CURRENT LIABILITIES</b>		<b>954,435,047</b>	<b>1,443,056,499</b>
<b>NON CURRENT LIABILITIES</b>			
Deferred Capital Grant-Non Monetary	4.7	137,183,467	176,497,285
Deferred Income - Monetary	4.15	1,564,942,868	-
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>1,702,126,335</b>	<b>176,497,285</b>
<b>TOTAL LIABILITIES</b>		<b>2,656,561,382</b>	<b>1,619,553,784</b>
<b>EQUITY</b>			
Taxpayer's Fund	4.8	1,826,736,627	1,826,736,627
Accumulated surplus/(deficit)		19,274,863,629	19,087,663,701
<b>TOTAL EQUITY</b>		<b>21,101,600,256</b>	<b>20,914,400,328</b>
<b>TOTAL LIABILITIES AND EQUITY</b>		<b>23,758,161,638</b>	<b>22,533,954,112</b>

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 30 JUNE 2021**

**REVENUE**

Government Subvention	4.9	3,584,490,514	3,446,706,521
Grants And Aid	4.11	2,076,038,702	2,680,214,380
Other Income	4.13	572,258,242	245,122,999
Gain (Loss) in Forex	4.22	4,328,158	1,951,489
Grants Amortization	4.7	101,806,603	108,175,716
<b>TOTAL REVENUE</b>		<b>6,338,922,219</b>	<b>6,482,171,105</b>

**EXPENSES**

Wages, salaries and employee benefits	4.16	3,368,294,025	3,140,832,960
Operation Costs	4.18	599,615,867	438,686,102
Grants, Subsidies and Other Transfer	4.20	2,570,005,066	2,007,358,350
Depreciation	4.4	143,722,447	138,258,895
Amortization	4.5	3,166,742	3,166,742
<b>TOTAL EXPENSES</b>		<b>6,684,804,147</b>	<b>5,728,303,049</b>
<b>SURPLUS/(DEFICT) FOR THE YEAR</b>		<b>(345,881,928)</b>	<b>753,868,056</b>

Notes form part of the financial statements.

**TANZANIA FOOD AND NUTRITION CENTRE**  
**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021**

	CAPITAL FUND TZS	REVALUATION RESERVE TZS	ACCUMULATED SURPLUS TZS	TOTAL TZS
<b>At 01 Jul 2019</b>	<b>1,826,736,627</b>	<b>21,755,665,496</b>	<b>(3,457,219,877)</b>	<b>20,125,182,246</b>
Surplus for the Year	-	-	753,868,056	<b>753,868,056</b>
Prior Year	-	(21,755,665,496)	21,791,015,522	<b>35,350,026</b>
<b>At 30 Jun 2020</b>	<b><u>1,826,736,627</u></b>	<b>-</b>	<b>19,087,663,701</b>	<b>20,914,400,328</b>
 <b>At 01 July 2020</b>	 <b>1,826,736,627</b>	 <b>-</b>	 <b>19,087,663,701</b>	 <b>20,914,400,328</b>
Additional	-	-	-	-
Deficit for the Year	-	-	(345,881,928)	<b>(345,881,928)</b>
Prior Year adjustment (Note 4.25)	-	-	533,081,856	<b>533,081,856</b>
<b>As at 30 June 2021</b>	<b><u>1,826,736,627</u></b>	<b>-</b>	<b>19,274,863,629</b>	<b>21,101,600,256</b>

Notes form part of the financial statements.

**TANZANIA FOOD AND NUTRITION CENTRE**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021**

<b>Cash flows from operating activities</b>	<b>NOTE</b>	<b>2020/21</b>	<b>2019/20</b>
External assistance - grants and aids	4.12	3,440,981,570	2,680,214,379
Government Subvention Entities	4.10	3,784,490,514	3,446,706,521
Other Income	4.14	527,016,626	212,917,291
Grants, subsidies and Other Transfer	4.23	(2,076,038,702)	(2,007,358,350)
Wages, salaries and employee benefits	4.17	(3,368,294,026)	(3,042,272,068)
Operating Costs	4.19	(1,046,293,745)	(389,862,899)
<b>Net cash flows from operating activities</b>		<b>1,261,862,237</b>	<b>900,344,874</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant, and equipment	4.4	(7,391,460)	(22,595,280)
<b>Net cash used in investing activities</b>		<b>(7,391,460)</b>	<b>(22,595,280)</b>
Net increase/(decrease) in cash and cash equivalents		1,254,470,778	877,749,594
Cash and cash equivalents at beginning of period		1,011,524,346	133,774,752
<b>Cash and cash equivalents at end of period</b>	<b>4.1</b>	<b>2,265,995,124</b>	<b>1,011,524,346</b>

Notes form part of the financial statements.

**TANZANIA FOOD AND NUTRITION CENTRE**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021**  
(Budget Prepared on Cash Basis)

Details	Original Budget{A}	Final Budget {B}	Actual on Comparable Basis {C}	Difference {B-C}	Reference
<b>Revenue</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	
External assistance - grants and aids	1,469,850,000	1,469,850,000	3,440,981,570	1,971,131,570	(a)
Subvention -Other Government Entities	4,623,899,285	4,623,899,285	3,784,490,514	-839,408,771	(b)
Other revenue	371,804,188	371,804,188	527,016,626	155,212,438	(c)
<b>Total Revenue</b>	<b>6,465,553,473</b>	<b>6,465,553,473</b>	<b>7,752,488,710</b>	<b>1,286,935,237</b>	
<b>Payments</b>					
Grants, transfers and subsidies issued	1,469,850,000	1,469,850,000	2,076,038,702	606,188,702	(d)
Wages, salaries and employee benefits	3,864,665,385	3,864,665,385	3,368,294,026	-496,371,359	(e)
Supplies and consumables used	1,118,188,088	1,118,188,088	1,046,293,745	-71,894,343	In sufficient fund obtained to cover the budget
Acquisition of property, plant, and equipment	12,850,000	12,850,000	7,391,460	-5,458,540	Competitive ness in the market results in cost reduction
<b>Total Payments</b>	<b>6,465,553,473</b>	<b>6,465,553,473</b>	<b>6,498,017,932</b>	<b>32,464,459</b>	
<b>Cash and cash equivalents at end of period</b>	<b>0</b>	<b>0</b>	<b>1,254,470,778</b>	<b>1,254,470,778</b>	

Notes form part of the financial statements.

**TANZANIA FOOD AND NUTRITION CENTRE**  
**EXPLANATION FOR MATERIAL VARIANCES:**

**(a) External assistance - Grants and Aids**

Other donations, Gifts and Grants, proceeds from 1,000 SBCC Kits (Mkoba wa siku1,000), Acai Fund, and Dual Cassava their commitment were not included in the MTEF 2020/21, although they supported implementation of activities. The Government budget is required to get donor revenue estimates before December, 2020 so as to be incorporated in MTEF of 2020/21.

**(b) Subvention -Other Government**

The Centre received Personal Emoluments TZS 3,025,257,114(refer note 4.10) with less amount of TZS 838,407,886 due to postponement of staff promotions and recruitments of new staff in the year under review.

**(c) Other revenue**

There was an excess of TZS 155,212,438(70%) of the amount received, this was due to under budgeted receipts of Laboratory funds in the year under review.

**(d) Grants, transfers and subsidies issued**

Other donations, Gifts and Grants , proceeds from 1,000 SBCC Kits (Mkoba wa siku1,000), Acai Fund, and Dual Cassava their commitment were not included in the MTEF 2020/21, although they supported implementation of activities. The Government budget is required to get doonor revenue estimates before December, 2020 so as to be incorporated in MTEF of 2020/21.

**(e) Wages, salaries and employee benefits**

Under Expenditure of TZS 496,371,359 was due to postponement of staff promotions and recruitments of new staff in the year under review.

## TANZANIA FOOD AND NUTRITION CENTRE

### 6.0. EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

#### **NOTE 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 30 June 2021.

#### **NOTE 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.

#### **NOTE 3: 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.

##### **(a) Property, Plant and Equipment**

## TANZANIA FOOD AND NUTRITION CENTRE

### **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 cost less depreciation and any impairment losses.

### **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.

<b>Asset Description</b>	<b>Rate</b>
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.

### **(b) Capital Work in Progress**

## **TANZANIA FOOD AND NUTRITION CENTRE**

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

### **(c) 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 10 years.

### **(d) 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.

### **(e) 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.

### **(f) 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.

### **(g) 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 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.

### **(h) Foreign Currency Translations**

## **TANZANIA FOOD AND NUTRITION CENTRE**

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.

### **(i) 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:

#### **Cost Recognition**

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

#### **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.

#### **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.

### **(j) Impairment of an Asset**

## **TANZANIA FOOD AND NUTRITION CENTRE**

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.

### **(k) 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.

### **(l) Comparative Figures**

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

### **(m) Events after the Reporting Date**

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

### **(n) Investment Property Policy**

Tanzania Food and Nutrition Centre have no Investment Property. The Centre provides houses specifically to its employees for 5% of gross salary as rent, as per Staff Regulations, Terms and Conditions of Service, 2019.

## TANZANIA FOOD AND NUTRITION CENTRE

### NOTE 4: ACCOUNTING SCHEDULES

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

#### NOTE 4.1: 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.

	2020/21	2019/20
	TZS	TZS
NMB Bank House (20101100071)	313,648,577	174,327,069
NMB Bank House D Fund (20101100153)	1,794,785,997	503,258,081
Bank Of Tanzania Account (9925262731)	1,000,000	323,209,400
NMB Foreign Account (20107300024)	156,060,549	10,729,796
Petty Cash	500,000	-
<b>TOTAL</b>	<b>2,265,995,123</b>	<b>1,011,524,346</b>

#### NOTE 4.2: RECEIVABLES AND PREPAYMENTS

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

	2020/21	2019/20
	TZS	TZS
Trade and Sundry	164,363,524	135,333,851
Staff Receivables	81,549,530	65,337,586
Less Provision for Bad debts	(123,732,943)	(123,732,943)
<b>Total</b>	<b>122,180,111</b>	<b>76,938,494</b>

Increase in trade and sundry by 58.8% was due accrued Trade and sundry receivable (rent accrued) and staff imprest.

#### NOTE 4.3: INVENTORIES

	2020/21	2019/20
	TZS	TZS
Diesel	1,500,076	-
<b>TOTAL</b>	<b>1,500,076</b>	<b>-</b>

**TANZANIA FOOD AND NUTRITION CENTRE**

**NOTE 4.4: PROPERTY, PLANT, AND EQUIPMENT SCHEDULE**

<b>COSTS/VALUATIONS</b>	<b>LAND</b>	<b>BUILDING</b>	<b>MOTOR VEHICLE &amp; MOTOR CYCLE</b>	<b>OFFICE MACHINES &amp; OFFICE EQUIPMENTS</b>	<b>OFFICE FURNITURE</b>	<b>TOTAL</b>
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>
Balance as at 1/7/2019	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
Disposal	-	-	-	-	-	-
<b>Balance as at 30/6/2020</b>	<b>18,870,000,000</b>	<b>2,525,000,000</b>	<b>424,201,273</b>	<b>578,146,358</b>	<b>98,833,483</b>	<b>22,496,181,114</b>
<hr/>						
<b>DEPRECIATION</b>						
Balance as at 1/7/2019	-	297,100,000	131,913,100	413,282,431	86,869,104	929,164,635
Disposal for the year	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-
Charged for the year	-	44,558,000	58,457,635	32,850,384	2,392,876	138,258,895
<b>Balance as at 30/6/2020</b>	<b>-</b>	<b>341,658,000</b>	<b>190,370,735</b>	<b>446,132,815</b>	<b>89,261,980</b>	<b>1,067,423,530</b>
<hr/>						
<b>CARRYING VALUE</b>						
<b>Balance as at 30/6/2020</b>	<b>18,870,000,000</b>	<b>2,183,342,000</b>	<b>233,830,538</b>	<b>132,013,543</b>	<b>9,571,503</b>	<b>21,428,757,584</b>

**TANZANIA FOOD AND NUTRITION CENTRE**

<b>COSTS/VALUATIONS</b>	<b>LAND</b>	<b>BUILDING</b>	<b>MOTOR VEHICLE &amp; MOTOR CYCLE</b>	<b>OFFICE MACHINES &amp; OFFICE EQUIPMENTS</b>	<b>OFFICE FURNITURE</b>	<b>TOTAL</b>
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>
Balance as at 01/7/2020	18,870,000,000	2,525,000,000	424,201,273	578,146,358	98,833,483	22,496,181,114
Addition - Non Monetary	-	-	47,168,672	15,324,114	-	62,492,786
Additions - Monetary	-	-	-	6,621,460	770,000	7,391,460
<b>Balance as at 30/6/2021</b>	<b>18,870,000,000</b>	<b>2,525,000,000</b>	<b>471,369,945</b>	<b>600,091,932</b>	<b>99,603,483</b>	<b>22,566,065,360</b>
 <b>DEPRECIATION</b>						
Balance as at 01/7/2020	-	341,658,000	190,370,735	446,132,815	89,261,980	1,067,423,530
Charged For the year	-	44,558,000	60,029,923	36,664,649	2,469,875	143,722,447
<b>Balance as at 30/6/2021</b>	<b>-</b>	<b>386,216,000</b>	<b>250,400,658</b>	<b>482,797,464</b>	<b>91,731,855</b>	<b>1,211,145,977</b>
 <b>CARRYING VALUE</b>						
<b>Balance as at 30/6/2021</b>	<b>18,870,000,000</b>	<b>2,138,784,000</b>	<b>220,969,287</b>	<b>117,294,468</b>	<b>7,871,628</b>	<b>21,354,919,383</b>

**TANZANIA FOOD AND NUTRITION CENTRE**

**NOTE 4.5: INTANGIBLE ASSETS**

<b>2019/20</b>					
<b>No</b>	<b>Name of Intangible</b>	<b>Cost</b>	<b>Acc Amortization</b>	<b>Amortization during the Year (10%)</b>	<b>Net Book Value</b>
		TZS	TZS	TZS	TZS
1	Sage Pastel	31,667,420	11,766,991	3,166,742	16,733,687
	<b>Total</b>	<b>31,667,420</b>	<b>11,766,991</b>	<b>3,166,742</b>	<b>16,733,687</b>

<b>2020/21</b>					
<b>No</b>	<b>Name of Intangible</b>	<b>Cost</b>	<b>Acc Amortization</b>	<b>Amortization during the Year</b>	<b>Net Book Value</b>
		TZS		TZS	TZS
1	Sage Pastel	31,667,420	14,933,733	3,166,742	13,566,945
	<b>Total</b>	<b>31,667,420</b>	<b>14,933,733</b>	<b>3,166,742</b>	<b>13,566,945</b>

**NOTE 4.6: ACCOUNTS PAYABLE**

	<b>2020/21</b>	<b>2019/20</b>
	TZS	TZS
Accrued Employee Benefits	528,455,638	995,303,590
Accrued Unpaid Salary and Statutory Deductions	133,625,300	151,456,217
Suppliers of Goods and Services	292,354,109	296,296,692
<b>Total</b>	<b>954,435,047</b>	<b>1,443,056,499</b>

**Note.**

Decrease in Accounts Payable is a result of Internal Audit verification done by TFNC Internal Auditor.

## TANZANIA FOOD AND NUTRITION CENTRE

### NOTE 4.7: DEFERRED CAPITAL GRANTS - NON MONETARY

Capital Grants stated as TZS 137,183,467 represent capital grants received from various donors for implementation of various Nutrition activities of the Centre. Capital grant received from Donors have no conditions but only restrictions.

**Table 8: Movement of capital grants as at 30 June, 2021**

DESCRIPTION	MOTORVEHICLES25%		OFFICE&LABORATORY EQUIPMENT10%	OFFICEFURNITURE20%	RESIDENTIAL &OPERATION ALBUILDINGS5%	COMPUTERSANDPHOTOCOPIERS10%	AIRCONDITIONERS10%	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost 01.7.2020		371,413,821	158,453,065	7,663,154	8,250,000.00	6,908,500	3,150,000	556,188,540
Additions		47,168,672	2,000,000			13,324,113		62,492,785
Cost At 30.06.2021(A)		418,582,493	160,453,065	7,663,154	8,250,000.00	20,232,613	3,150,000	618,681,325
Accumulated Amortization 01.7.2020	37,227,646	186,634,987	135,772,352	7,663,154	6,765,000	3,693,670	1,934,446	379,691,255
Amortization during the year		75,855,053	23,330,713	-	165,000	1,825,837	630,000	101,806,603
Accumulated Amortization 30.06.2021(B)	37,227,646	262,490,040	159,103,065	7,663,154	6,930,000	5,519,507	2,564,446	481,497,858
Deferred Capital Grant 30.6.2021A-B)	(37,227,646)	156,092,453	1,700,000	-	1,320,000	14,713,106	585,554	137,183,467
Differed Capital Grant 30.6.2020(A-B)	(37,227,646)	184,778,834	23,030,713	-	1,485,000	3,214,830	1,215,554	176,497,285

### NOTE 4.8: 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 2020/21								
PARTICULARS	LEASEHOLD LAND	RESIDENTIAL& OPERATIONAL BUILDINGS	MOTOR VEHICLES	PHOTOGRAPHIC DISPENSARY & LABORATORY	OFFICE FURNITURES	RESIDENTIAL EQUIPMENT	PLANT& MACHINERY	TOTAL
		TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost/Valuation 1.7.2020	275,435,004	389,470,301	414,920,781	644,199,369	46,596,005	29,620,167	26,495,000	1,826,736,627

**TANZANIA FOOD AND NUTRITION CENTRE**

Cost as 30.6.2021	275,435,004	389,470,301	414,920,781	644,199,369	46,596,005	29,620,167	26,495,000	1,826,736,627
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**NOTE 4.9: GOVERNMENT SUBVENTION**

	2020/21	2019/20
	TZS	TZS
Personnel Emoluments	3,025,257,114	2,837,762,687
Other Charges (OC)	559,233,400	608,943,834
<b>TOTAL</b>	<b>3,584,490,514</b>	<b>3,446,706,521</b>

- Personnel Emoluments comprises of Basic salary and Employer contributions.
- Other charges comprise recurrent Funds received from Government.
- Development Funds comprise Machines purchased for TFNC Laboratory

**NOTE 4.10: GOVERNMENT SUBVENTION - CASH RECEIPTS**

	2020/21	2019/20
	TZS	TZS
Personnel Emoluments	3,025,257,114	2,837,762,687
Other Charges (OC)	559,233,400	608,943,834
Deferred Income - Subvention	200,000,000	-
<b>TOTAL</b>	<b>3,784,490,514</b>	<b>3,446,706,521</b>

**NOTE 4.11: GRANTS AND AIDS**

	2020/21	2019/20
	TZS	TZS
UNICEF	1,056,698,867	1,417,937,530
WFP	359,593,558	117,142,640
FAO	31,361,085	-
Nutrition International	231,112,468	714,354,382
GAIN	50,373,802	48,475,750
Other Donations, Gifts and Grants	36,358,018	23,427,375
CAVA 2 University of Greenwich	114,031,304	95,072,606
SAVE THE CHILDREN	-	1,720,000
Proceeds from 1000 SBCC Kits (MKOBA WA SIKU 1000)	196,509,600	262,084,097
<b>TOTAL</b>	<b>2,076,038,702</b>	<b>2,680,214,380</b>

### TANZANIA FOOD AND NUTRITION CENTRE

The decrease of Receipts from Donor Funds for 2021 is due to changes of policies and priorities of Donors.

#### NOTE 4.12: EXTERNAL ASSISTANCE - CASH RECEIPTS

	2020/21	2019/20
	TZS	TZS
Grants and Aids	2,076,038,702	2,680,214,379
Deferred Income - Development	1,364,942,868	-
<b>TOTAL</b>	<b>3,440,981,570</b>	<b>2,680,214,379</b>

#### NOTE 4.13: OTHER INCOME

	2020/21	2019/20
	TZS	TZS
Rent- Houses	96,123,868	127,480,140
Printing and Publication	-	5,000,000
Laboratory Charges	343,142,854	57,825,829
Others	-	8,824,190
TFNC administration fees	132,991,520	45,992,840
<b>TOTAL</b>	<b>572,258,242</b>	<b>245,122,999</b>

#### NOTE 4.14: OTHER INCOME-CASH RECEIPTS

	2020/21	2019/20
	TZS	TZS
Rent- Houses	96,123,868	95,274,431.57
Printing and Publication	-	5,000,000
Laboratory Charges	343,142,854	57,825,829
Others	-	8,824,190
Increase/decrease in Receivables	(45,241,616)	-
TFNC administration fees	<u>132,991,520</u>	<u>45,992,840</u>
<b>TOTAL</b>	<b>527,016,626</b>	<b>212,917,291</b>

#### NOTE 4.15: DEFERRED INCOME - MONETARY

	2020/21	2019/20
	TZS	TZS

**TANZANIA FOOD AND NUTRITION CENTRE**

Deferred Income - Subvention	200,000,000	-
Deferred Income - Development	1,364,942,868	-
<b>TOTAL</b>	<b>1,564,942,868</b>	-

**TANZANIA FOOD AND NUTRITION CENTRE**

**NOTE 4.16: WAGES, SALARIES AND EMPLOYEE BENEFITS**

	<b>2020/</b> <b>TZS</b>	<b>2019/20</b> <b>TZS</b>
Basic Salaries & Pensions Contributions	2,537,106,234	2,384,652,700
Casual Labors	126,000	293,370
Pensions Contributions		
Employer Actual Contributions-PSPF	-	-
Employer Actual Contributions- LAPF	-	-
Employer Actual Contributions- PPF	-	-
Employer Actual Contribution-NHIF	77,303,754	65,432,280
Employer Actual Contributions-NSSF	-	-
Employer Actual Contributions-PSSSF	386,518,770	363,831,180
Workmen Compensation-WCF	24,328,356	23,846,527
<b>TOTAL</b>	<b><u>3,025,383,114</u></b>	<b><u>2,838,056,057</u></b>
 <b>PERSONEL BENEFITS</b>		
Leave Travel	32,492,460	28,490,500
Extra Duty	69,516,000	65,812,143
Acting Allowances	-	21,360,000
Uniform Allowance	675,000	-
Court Attire Allowance	1,574,051	-
Responsibility Allowance	200,000	-
Outfit Allowance	-	-
Sitting Allowance	23,474,000	38,244,000
Subsistence Allowance	2,573,700	6,580,000
Gratuities	-	7,932,360
Special Allowance	3,915,000	1,485,000
Moving Expenses	18,810,700	27,732,900
Honoraria	34,620,000	655,000
Director's fees	79,970,000	19,500,000
Personal Allowance-Electricity	10,200,000	14,270,000
Personal Housing Allowance	47,400,000	52,800,000
Personal Allowance-Telephone	17,490,000	17,915,000
<b>TOTAL</b>	<b><u>342,910,911</u></b>	<b><u>302,776,903</u></b>
 <b>TOTAL SALARY AND EMPLOYEE BENEFITS</b>	<b><u>3,368,294,025</u></b>	<b><u>3,140,832,960</u></b>

**NOTE 4.17: BASIC SALARIES AND EMPLOYEE BENEFITS CASH PAYMENTS**

	<b>2020/21</b> <b>TZS</b>	<b>2019/20</b> <b>TZS</b>
Basic Salaries & Pensions Contributions	3,025,383,114	2,808,804,210
Personnel benefits	<u>342,910,912</u>	<u>233,467,858</u>
<b>TOTAL SALARY AND EMPLOYEE BENEFITS</b>	<b><u>3,368,294,026</u></b>	<b><u>3,042,272,068</u></b>

## TANZANIA FOOD AND NUTRITION CENTRE

### NOTE 4.18: OPERATION COSTS

	2020/21	2019/20
	TZS	TZS
<b>MATERIAL AND SUPPLIES</b>		
Office Consumables(papers, pencils, pens and stationaries	23,320,311	10,375,060
Computer Supplies and Accessories	4,278,200	3,111,160
Printing and Photocopy Paper	150,000	300,000
Newspapers and Magazines	1,911,000	1,758,750
Software License Fees	3,789,400	4,312,700
Outsourcing Costs (Includes Cleaning and Security Services	51,251,533	16,894,111
Cleaning Supplies	1,759,800	5,754,132
Electricity	55,724,517	38,638,352
Water Charges	5,580,566	4,631,171
Diesel	16,429,650	19,326,435
Laboratory Supplies	61,653,541	14,848,530
Uniform and Ceremonial Dress	2,002,400	400,000
Rent of Vehicles and Crafts		50,000
Conference Facilities	860,000	500,000
Internet and Email Connections	32,842,211	22,169,000
Posts and Telegraphs	400,000	321,500
Advertising and Publication	1,670,880	9,522,000
Courier Services	2,632,634	82,930
Telephone Charges Land Lines	341,854	783,361
Mobile Charges	-	2,485,000
Publicity	-	2,610,000
Subscription Fees	11,411,250	19,365,000
Technical service fee	1,500,000	3,725,000
Exhibition, Festivals and Celebration	-	1,000,000
Food and Refreshments	29,780,770	15,192,200
Gifts and Prizes	5,250,000	26,180,000
Printing Material	3,763,500	17,494,000
Vehicle Insurances	11,077,775	-
<b>TOTAL</b>	<b><u>329,381,792</u></b>	<b><u>241,830,392</u></b>

## TANZANIA FOOD AND NUTRITION CENTRE

### TRAINING

Training-Domestic-Tuition Fees	19,520,000	16,025,000
Training Domestic-Training Allowance	6,000,000	840,000
Training Domestic- Ground Transport	-	1,538,280
<b>TOTAL</b>	<b><u>25,520,000</u></b>	<b><u>18,403,280</u></b>

### TRAVEL

In Country Travel - Ground Fares Bus, Railway, Taxi	15,812,283	12,940,633
In Country Travel-Per Diem- Domestic	131,140,000	51,320,000
In Country Travels - Air Tickets	1,478,700	665,500
In Country Travels - Water Transport Fares	100,000	-
Foreign Travel - Ground Fares	1,436,000	-
In Country Travel- Accommodation		810,700
<b>TOTAL</b>	<b><u>149,966,983</u></b>	<b><u>65,736,833</u></b>

### MAINTANANCE

Cement, Bricks and Building Materials	4,842,000.00	4,694,900
Metal Fence and Posts	-	55,000
Plumbing Supplies and Fixtures	947,000.00	306,800
Electrical and Other Cabling Materials	-	2,405,000
Direct Labour ( contracted or casual hire)	1,034,000.00	1,301,000
Outsource Maintenance Contract Services-Repairs Buildings	22,287,848.37	17,615,000
Panel and Body Repair Materials and Services	300,000.00	758,778
Direct Labour Contracted or Casual - Vehicle Maintenance	843,962.50	6,434,793
Outsourced Maintenance Contract Services-Vehicle maintenance	13,844,425.50	23,508,228
Vehicles Spare Parts	1,529,164.00	920,000
Machinery& Equipment - Mechanical, electrical	2,345,738.00	100,000
Maintenance of Small office equipment	5,366,000.00	1,229,000
Outsource maintenance contract services for Office equipment	1,798,000.00	2,400,563
Maintenance of Air Conditioners		608,000
<b>TOTAL</b>	<b><u>55,138,138</u></b>	<b><u>62,337,062</u></b>

### ADMINISTRATIVE COSTS

Freight Forwarding and Clearing Charges	1,405,046	-
Audit fees	29,132,800	22,800,000
Honorariums Expert opinion	945,000	-

## TANZANIA FOOD AND NUTRITION CENTRE

Legal Fees	1,500,000	-
Insurance Expenses	13,977,985	
Burial Expenses	3,200,000	8,300,000
Property and Land Rent Tax	3,426,108	2,300,550
Consultation fees	3,000,000	
<b>TOTAL</b>	<b><u>39,608,954</u></b>	<b><u>50,378,535</u></b>
<b>TOTAL OPERATION COSTS</b>	<b><u>599,615,867</u></b>	<b><u>438,686,102</u></b>

### NOTE 4.19: OPERATION COSTS - CASH PAYMENTS

	2020/21	2019/20
	TZS	TZS
Material and Supplies	518,063,337.50	339,484,364
Administration costs	39,608,954	50,378,535
Increase/Decrease in Payables	488,621,453.16	
<b>TOTAL OPERATION COSTS</b>	<b><u>1,046,293,744.67</u></b>	<b><u>389,862,899</u></b>

### NOTE 4.20: GRANTS SUBSIDIES AND OTHER TRANSFER

	2020/21	2019/20
	TZS	TZS
Personnel Expenses	189,642,600	73,864,900
Capacity Building Training and Supervisions Cost	1,666,105,709	1,273,639,900
Conferences, Workshops and Seminars	34,297,110	19,720,000
Exhibition and Publicity	76,321,600	21,306,000
Foreign Travels & Training	-	39,753,970
Supplies and Material	295,838,674	376,686,341
Vehicles Running Costs	116,117,801	83,509,446
Consultancy	98,063,323	79,526,193
Laboratory Supplies	93,618,250	4,861,600
CASAVA PROJECT		34,490,000
<b>TOTAL</b>	<b><u>2,570,005,067</u></b>	<b><u>2,007,358,350</u></b>

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

### NOTE 4.21: RELATED PARTY TRANSACTIONS

	2020/21	2019/20
	TZS	TZS
Emolument to the Board members	79,970,000	54,796,764
Emoluments to Key Management Personnel	486,923,000	727,358,064
<b>Total</b>	<b><u>566,893,000</u></b>	<b><u>782,154,828</u></b>

### TANZANIA FOOD AND NUTRITION CENTRE

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.

#### NOTE 4.22 : GAIN (LOSS) IN EXCHANGE10.22

DETAILS	2020/21 TZS	2019/20 TZS
NMB Foreign Account	4,328,158	1,951,489
CRDB Azikiwe Foreign Account	-	-
<b>TOTAL</b>	<b><u>4,328,158</u></b>	<b><u>1,951,489</u></b>

The gain of TZS **4,328,158** in 2020/21 has resulted from movements of forex using BOT closing rate as at 30.6.2021 in foreign account at NMB Bank House Branch.

#### NOTE 4.23: GRANTS SUBSIDIES AND OTHER TRANSFER - CASH PAYMENTS

	2020/21 TZS	2019/20 TZS
Personnel Expenses	189,642,600	73,864,900
Capacity Building Training and Supervisions Cost	1,172,139,545	1,273,639,900
Conferences, Workshops and Seminars	34,297,110	19,720,000
Exhibition and Publicity	76,321,600	21,306,000
Foreign Travels & Training	-	39,753,970
Supplies and Material	295,838,673	376,686,340
Vehicles Running Costs	116,117,600	83,509,447
Consultancy	98,063,323	79,526,193
Laboratory Supplies	93,618,250	4,861,600
CASAVA PROJECT		34,490,000
<b>TOTAL</b>	<b><u>2,076,038,702</u></b>	<b><u>2,007,358,350</u></b>

**TANZANIA FOOD AND NUTRITION CENTRE**  
**NOTE 4.24: CASH FLOW (RECONCILIATION) STATEMENT FOR THE YEAR ENDED 30 JUNE 2021**

Cash flows from operating activities	2020/21	2019/20
NOT E		
Surplus/(Deficit)	(345,881,928.00)	753,868,056.00
Depreciation	4.4	143,722,447.00
Amortization	4.5	3,166,742.00
Grants amortization	4.7	(101,806,603.00)
Increase in receivables	4.2	(45,241,617.00)
Increase in Inventories	4.3	(1,500,076.00)
Increase in Payables	4.6	(488,621,452.00)
Deffered Income	4.15	1,564,942,868.00
Prior year adjustment of change in equity	533,081,857.00	35,350,025.00
 <b>Net cash flows from operating activities</b>	 <b>1,261,862,238</b>	 <b>900,344,874</b>

Notes form part of the financial statements.

**NOTE 4.25. CONTINGENT LIABILITY10.25**

There was no contingent liability as at 30 June 2021.

**NOTE 4.26:** Adjustment was due to an authentic expense (such as Overtime) this amount was verified by management/internal audit department and rejected. Previously was recorded as Payable.