



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



TANZANIA FOOD AND NUTRITION CENTRE

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

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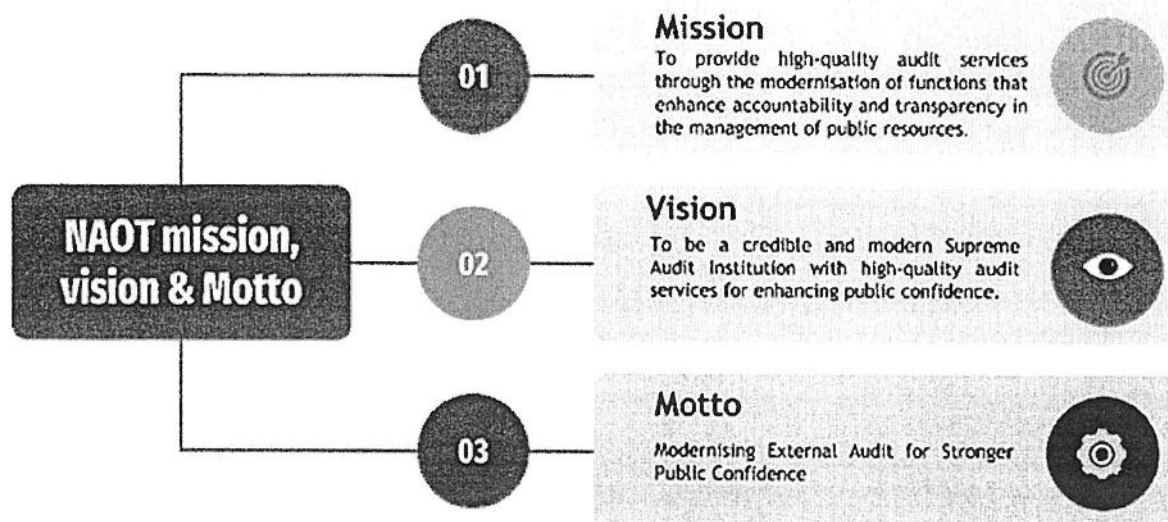
March 2024

AR/PA/TFNC/2022/23

About the National Audit Office

Mandate

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



Independence and objectivity

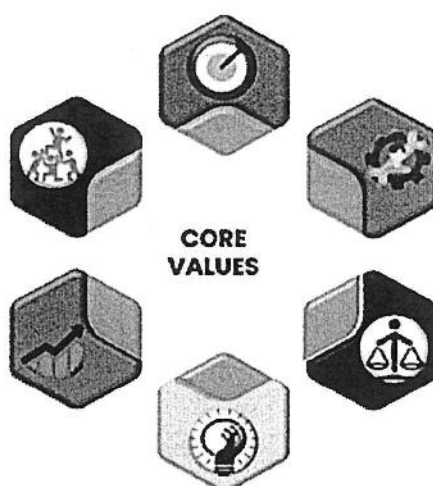
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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TABLE OF CONTENTS

ABBREVIATIONS	2
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	3
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	3
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	5
2.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023	22
3.0 DECLARATION OF THE DIRECTOR OF FINANCE, HUMAN RESOURCES AND ADMINISTRATION OF TANZANIA FOOD AND NUTRITION CENTER	23
4.0 FINANCIAL STATEMENTS	24

LIST OF TABLES

Table 1: Funding structure of TFNC	2
Table 2: MTEF estimates analysis for the year 2023/2024	4
Table 3: TFNC Staff Position as at 30 June 2023	14
Table 4: Related Party Transactions	15

ABBREVIATIONS

AIDS	Acquired Immune Deficiency Syndrome
CAG	Controller and Auditor-General (CAG)
FYDP	Five Year Development Plan
HIV	Human Immunodeficiency Virus
IPSAS	International Public Sector Accounting Standards
MIYCAN	Maternal, Infant, Young Child and Adolescent Nutrition
MoH	Ministry of Health
MTEF	Medium Term Expenditure Framework
NBAA	National Board of Accountants and Auditors
NMNAP	National Multi-Sectoral Nutrition Action Plan
PORALG	President Office - Regional Administration and Local Government
SBCC	Social Behaviour Change and Communication
SDGs	Sustainable Development Goals
TFNC	Tanzania Food and Nutrition Centre
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
URT	United Republic of Tanzania (URT)

TANZANIA FOOD AND NUTRITION CENTRE

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Food and Nutrition Centre (TFNC), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and auditor General for the audit of the financial statements". I am independent of Tanzania Food and Nutrition Centre (TFNC) 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 which I obtained prior to the date of this auditor's report.

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 348 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of works, goods and services in the Tanzania Food and Nutrition Centre (TFNC) for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

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

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Food and Nutrition Centre (TFNC) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

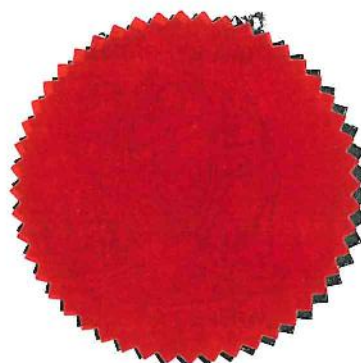
Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Tanzania Food and Nutrition Centre (TFNC) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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

March 2024



2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

2.1 INTRODUCTION

The Governing Board, of Tanzania Food and Nutrition Center has the pleasure to submit its annual report together with the Financial Statements for the year ended 30 June 2023 disclosing state of affairs of operations of TFNC. The report has been prepared in accordance with International Public Sector Accounting Standards (IPSAS)

2.2 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.

2.3 VISION AND MISSION

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

2.3.1 VISION

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

2.3.2 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.

2.4 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; To undertake review and revision of food and nutrition programmes;
- b. 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

- c. To carry out research in matters relating to food and nutrition;
- d. To advise the Government, the schools and other public organizations on matters relating to food and nutrition;
- e. To stimulate and promote, amongst the people of the United Republic of Tanzania, an awareness of the importance of a balanced diet and of the dangers of malnutrition;
- f. To gain public confidence in the methods suggested by the Centre for the correction or avoidance of malnutrition;
- g. 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;
- h. 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;
- i. 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;
- j. To participate in international conference, seminars and discussions on matters relating to food or nutrition; and
- k. 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 the functions of the Centre.

2.5 COMPOSITION OF THE GOVERNING BOARD

The Board expired on 25 October 2021, mean while the Honorable President of United Republic of Tanzania Samia Suluhu Hassan has appointed Obey Assery to be the Chairperson of the Board with effect from 13 April 2022. But to date the Ministry of Health has not yet appointed the Board Members.

2.6 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 programs proposed by the Center. The table below provide summary of budgeted fund against actual funds received from various sources during the period: 2022/23.

Table 1: Funding structure of TFNC

Source of Funds	Approved Budget	Actual Receipts	Actual over Budget
	TZS	TZS	%
Subvention from other Government	9,052,489,175	4,338,522,552	105
Revenue Grants	-	1,257,285,199	
Revenue from Exchange Transactions	595,000,000.00	686,491,572.00	85
Others	-	34,081,465	43
Total	9,679,532,775	6,316,380,788.00	68

TANZANIA FOOD AND NUTRITION CENTRE

Source: MTEF for Financial Year 2022/23 and financial statements

2.7 IMPLEMENTATION OF THE PLAN AND BUDGET 2022/23

During the year ended 30 June 2023, TFNC spent a total sum of TZS 5,548,224,193 (For the year ended 30 June 2022 TZS 8,150,121,680 were spent) 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.

2.7.1 Summary of MTEF Targets against Main Achievements

This section provides a review summary of all activities which were planned to be implemented in the period from July, 2022 to June, 2023 in the financial year 2022/2023. It will also provide the main achievement recorded according to the targets that were set during that period under review.

TANZANIA FOOD AND NUTRITION CENTRE

Table 2: Summary of MTEF targets Vs Main Achievements

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
1	Objective C:	Target 08: 18 RHMTs & 120 CHMTs capacitated on quality service delivery for control of vitamin A deficiency by June 2023.	Orientation of frontline HCP and CHW on CHNM service delivery	(i) The orientation was conducted on CHNM service delivery, use of SBCC materials and data collection tools to ensure safe service provision, high effective coverage, proper recording and reporting of 30 councils in six regions of Dodoma, Geita, Kagera, Kilimanjaro, Morogoro, and Tanga in Mainland Tanzania. (ii) A national team comprised staff from Regional Secretariat - 36, Nutrition International (NI) - 6, PO- RALG - 2 and TFNC - 12. (iii) A total number of 784 (FLHCP and CHWs) were oriented	95
2	Objective D: Nutrition research, innovation and use of evidence-based information in improving nutrition status of the people strengthened	Target 03: Comprehensive Multisectoral nutrition information system rolled out to ministries, RS and LGAs by June, 2023;	Integration of Indicators from Integrated Monitoring and Evaluation System (IMES) to Multisectoral Nutrition Information System (MNIS)	(i) A total number of eighteen (18) new indicators suggested in NMNAP II and 22 old indicators were integrated from IMES to MNIS and they are in the live environment. The indicators are either collected or aggregated at of Council or Regional levels. (ii) Incorporation the metadata in MNIS as per reviewed document, then PORALG Preparation new NMNAP II indicator references which were incorporate to MNIS (iii) Reviewed of IMES reporting period in accordance to MNIS reporting period which is Calendar year. (iv) Preparation of User Acceptance Testing (UAT) to validate what is recoded in IMES for each data element to read the same in MNIS for the same period reported. Migrating from DEMO (testing Environment) to LIVE	95
		Target 04: Six research on community health and nutrition executed by June, 2023;	Development, Acceptability and Efficacy Trial of Ready-to-Use Food (RUF) for Children 6-59 months with	(i) Distribution of porridge flour (CSB+ and RUF) at the health facilities in Dodoma and Singida Regions. (ii) The RUF product was developed for the management and treatment of uncomplicated MAM children aged 6 - 59 months while ensuring affordability, effectiveness and acceptance of the product. The supplement was	90
S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement

TANZANIA FOOD AND NUTRITION CENTRE

		Target 06: Six research on food science and nutrition implemented by June, 2023;	Moderate Acute Malnutrition (MAM) in Tanzania	<p>developed by using locally available ingredients in Tanzania for treatment of Moderate Acute Malnutrition (MAM).</p> <p>(iii) A randomized control trial (RCT) was designed aimed to assess the efficacy of novel ready to use food (RUF) supplement</p> <p>(iv) Assessment the efficacy of 3-month supplementation with newly developed RUF on the weight-for-height increase, increase in MUAC, linear growth, and hemoglobin, and reported morbidity among children 6-59 months old with MAM in Tanzania and</p> <p>(v) Comparison the efficacy of RUFs versus Corn-Soya Blend (CSB) on the outcomes among 6-59 months old children with MAM in Tanzania.</p>	
			Data Collection, Transcription and Translation on Food Taboos and Preferences among Women of Reproductive Age in mainland Tanzania	The formative research study was conducted in 7 regions of Dar es Salaam, Mwanza, Mbeya Kigoma, Singida, Lindi and Arusha. A total of 70 audio recordings were obtained i.e., 46 In-depth Interviews (IDIs) and 24 Focus Group Discussions (FGDs).	70
			Data collection for the Food Intake Survey among non-pregnant, non-lactating Women of Reproductive Age in Mbeya Region, Tanzania	<p>(i) A total number of 502 non-pregnant and non-lactating women (WRA 15 -49 years of age) from 30 clusters located in 7 councils of Mbeya region: Chunya DC, Mbeya DC, Mbeya City, Mbarali DC, Kyela DC, Rungwe DC, and Busokelo DC were recruited.</p> <p>(ii) Respondent was randomly selected from an identified household in the survey area.</p> <p>(iii) Anthropometric data, including weight and height, were collected for each survey participant.</p>	
S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement

TANZANIA FOOD AND NUTRITION CENTRE

				<p>(iv) Data were cleaning and processing to facilitate data analysis and production of quality information for Informing micronutrient programming.</p> <p>(v) A total number of 5 data sets were cleaned</p> <ul style="list-style-type: none"> • Food Consumption, • 24 hrs dietary recall, • Women Nutrition, • Dwelling characteristics and • Household roster data sets. 	
		Conduct survey on Helminth Co-Infections among preschoolers: prevalence, intensity and associated factors in Mainland Tanzania		<p>(i) The study was conducted in seven (07) regions Of Dodoma (Dodoma CC and Chamwino DC), Kilimanjaro (Moshi MC, Moshi DC and Mwanga DC), Kigoma (Kigoma MC and Uvinza DC) and Lindi (Lindi DC and Ruangwa DC). Other regions were Mwanza (Ilemela CC and Nyamagana DC), Mbeya (Rungwe DC and Mbeya CC) and Pwani (Kibaha TC, Kibaha DC and Bagamoyo DC).</p> <p>i) A total of 56 (100%) enumeration area was reached</p> <p>(iii) A total of 824 (98%) out of 840 target households were reached</p> <p>(iv) A total of 1648 (98%) participants age between 12-59 months (two children from each household) were reached</p> <p>(v) A total of 1624 (96.7%) urine samples out of 1678 were collected for screened of schistosomiasis infection.</p> <p>(vi) A total of 1592 (94.9%) stool samples out 1678 were collected for screened of STH infection</p> <p>(vii) A total of 1653 (98.4%) blood samples out of 1680 were collected for determination of Hb level</p>	70
		Target 08: Analytical capacity of three sections of food and nutrition	Upgrading quality and safety management systems of TFNC laboratory to become	<p>(i) Laboratory safety training was conducted to all TFNC laboratory staff and reviewing TFNC laboratory safety. guidelines;</p>	85
S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement

TANZANIA FOOD AND NUTRITION CENTRE

		laboratory (Biochemistry, microbiology and food chemistry) strengthened by June, 2023;	National and regional reference laboratory in measurement of micronutrient biomarkers to support surveys and research in nutrition	(ii) Participation in Vitamin A Laboratory - External Quality Assessment (VITAL-EQA) Program Round 39 (iii) Completing method Performance Verification year 2022/23 Program for serum biomarkers (vitamins A, B12 and D, folate, ferritin and soluble transferrin receptor, C-reactive protein and alpha-1-glycoprotein (iv) 6 samples were analyzed for serum Ferritin, serum folate, Vitamin A, Vitamin D, vitamin B12, sTfR and CRP, results were sent to CDC USA for assessment; and (v) 40 serum samples were analyzed for ferritin, AGP, Vitamin A, Vitamin B12, Vitamin D and sTfR, results were sent to CDC USA for assessment.	
			Provide analytical support of fortified foods in micronutrient survey during 2022 TDHS	(i) 1,670 samples of edible oil were quantitatively analyzed for vitamin A (retinyl palmitate) (ii) 40 samples of maize flour were quantitatively analyzed for iron (iii) 748 samples of wheat were qualitatively analyzed for iron content (iv) 860 samples of maize were qualitatively analyzed for iron content (v) 700 samples of salt were analyzed for iodine concentration.	90
			Provide analytical support of micronutrients biomarkers in Nutrition surveys including 2022 TDHS	(i) Determination of iodine concentration in urine samples from 2022 TDHS and a total of 7,450 urine samples were analyzed with for assessing the level of iodine concentration in TDHS 2022 urine samples. The main objective was determining urinary iodine concentration in urine samples. (ii) Determination of folate concentration for 2022 TDHS serum and whole blood samples for assessing folate status among women of reproductive age (15-49) in	90

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				blood samples and a total of 1,200 serum samples were analyzed.	

TANZANIA FOOD AND NUTRITION CENTRE

			Vitamin A Laboratory -(VITAL-EQA) Program Round 38	(i) 6 samples were analyzed for serum folate, Vitamin A and CRP, results were sent to CDC USA for comparison and evaluation (ii) 80 samples (40 serum & 40 whole blood) were analyzed for folate concentration (iii) 40 serum samples were analyzed for ferritin and CRP (iv) Results were sent to CDC USA for comparison and evaluation, whole Blood Folate and Serum Folate certificate was granted to TFNC	80
3	Objective E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Target 01: Ten annual monitoring and evaluation platforms on multisectoral nutrition response conducted by June 2023;	A country assessment for World Breastfeeding Trends Initiative (WBTi)	(i) Desk review exercise to assess the implementation of the Global strategy on IYCF using the WBTi Tool. (ii) Presentations on the key issues regarding (iii) Implementation strategies at the global and national level include <ul style="list-style-type: none"> ▫ Summary of the NMNAP II and its progress of implementation status, ▫ Situation of IYCF in the country and ongoing programs that mainstream breastfeeding & MIYCAN in general, ▫ The new WHA resolutions related to Maternal, Infant and Young Child and Adolescent health including the GSIYCF of 2003 and the revised BFHI guidance. ▫ Orientation of participants on the standard WBTi Assessment tool. The assessment. (iv) Validation meeting on the report 	95
		Target 04: Implementation of IMAM program supervised in 26	Joint field monitoring visit to Dar es Salaam, Katavi and Rukwa regions	(i) The joint field monitoring visit was conducted to determine causes, efforts and what can be learned from facilities to improve quality of data at regions/councils' performance. Also, the visit assessed the availability and capacity of human resources for IMAM services,	95
S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement

TANZANIA FOOD AND NUTRITION CENTRE

		regions by June 2023;		<p>quality of IMAM data collected at health facility, mentorship and recommendations provided to various actors based on the findings of the assessment.</p> <p>(ii) The team comprised experts from TFNC, PORALG, MoH, St. Francis and Tosamaganga Hospitals. The team visited 2 Regional Referral Hospitals (Sumbawanga and Mpanda) in Rukwa and Katavi regions, 6 Referral Hospitals and 8 Health Centers. The health facilities visited were Sumbawanga RRH in Rukwa region and Mpanda RRH in Katavi region, Referral Hospitals which were Amana, Mwananyamala, Sinza Palestina, Temeke in Dar es Salaam region, Dr. Hartman and Namanye in Rukwa region and the Health Centres of Kigogo, Chanika, Kimara and Buza in Dar es Salaam region, Nmanyele and Matai in Rukwa region and Iyonga and Iseje in Katavi region.</p> <p>(iii) At Hospital levels used to monitor inpatient treatment care (ITC), while district and health center levels used to evaluate outpatient treatment care (OTC).</p> <p>(iv) The team met with RHMT members (RMO, RNUO, and RCHCO) and CHMT members (DED, DMO, DNUO, and DRCHCO) for feedback regarding the IMAM program's implementation in their respective regions and districts.</p> <p>(v) The team also visited malnutrition wards of the hospitals providing inpatient treatment care (ITC) to evaluate/observe how they were handling/treating instances of severe acute malnutrition. At each Regional Referral Hospital visited, the team were discussed with Doctors, Pediatricians, Nutritionists, and Nurses using a pre-structured checklist to evaluate the execution of IMAM activities and data gathered.</p>	
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TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				while at the district level the team evaluated the implementation of ITC and OTC care and data collected/received from lower health facilities and submitted to the regional level.	
		Target 03: Twenty (27) community nutrition and health events commemorated by June, 2023.	Participate in the World AIDS Day every year to advocate for healthy lifestyles for PLHIV in Lindi Region	<p>(i) A total of 83 people were screened for malnutrition through anthropometric measurements (Height and Weight and calculation of Body mass index) and counseled on healthy eating and lifestyles. Analysis of the collected data revealed the following results:</p> <ul style="list-style-type: none"> ▫ Underweight - 6% ▫ Good nutrition status - 29% ▫ Overweight - 30 % ▫ Obesity - 35% <p>(ii) Activities implemented during the commemorations were:</p> <ul style="list-style-type: none"> ▫ Assessment of nutrition status and provide nutrition counselling and nutrition education to people visited TFNC booth ▫ Provision of nutrition and HIV session on importance of healthy lifestyles to PLHIV gathered at Kijji Booth organized by TACAIDS ▫ Demonstrate on how to plan a balanced meal by using a food pyramid ▫ Show casing of different activities performed by the Centre, and ▫ Distribution of nutrition educational materials including nutrition to PLHIV/AIDS 	82
			Commemoration of National Nutrition Day in Morogoro	<p>(i) Increased awareness and knowledge in the general public on nutrition and take action for a positive change;</p> <p>(ii) Education and sensitization provided to the general public about the importance of good nutrition through various channels and;</p>	100

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				(iii) Anthropometric assessed (Taking weight and Height) together with nutrition counselling to customers. (iv) Cooking of various foods, especially locally available nutritious foods for children, pregnant and lactating mothers. (v) Measuring blood pressure, diabetes testing, HIV testing and COVID- 19 vaccination accompanied with provision of counselling services to clients. (vi) Launching of the implementation guideline and video documentary for Village Health Nutrition Day (VHND)	
		Target 04: Capacity of 30 media institutions on community health and nutrition issues enhanced by June 2023	Coordination of radio and television nutrition programs and various articles in newspapers	(i) A total of 55 - radio and TV programs were developed and broadcasted through Radio Maria, Uhai FM, Uhuru FM, ITV, TBC, BBC and DWC, (ii) 53 flash disks with Nutrition messages were shared to 7 RNUOs and 6 DNUOs during JMNRR; (iii) One jingle was aired through 2 TV (Azam and Star TV) and 4 radios (Abood, TBC FM, Dodoma FM, and Mashujaa FM (iv) A total of 28-message of various nutrition issues were developed and disseminated through TFNC social Media Networks and website; (v) 18 Messages on the importance of optimal nutrition practices were customized to fit IEC in material for blind people (vi) Five (5) news stories were written and uploaded to TFNC's website and blog (vii) 31 pictures and posters with nutrition messages were developed and shared to public through social media platforms (Instagram, twitter and Facebook). and (viii) Also, a total of 23 feature stories were written and published in various newspapers as well as Online Newspaper.	90

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		Target 06: Six center policies, guidelines, strategies, protocols, standards and regulations on MIYCAN disseminated by June, 2023	Stakeholder meeting of the National Disaster Management Forum to Validate the National Disaster Preparedness and Response Plan and National Emergency Communication Strategy	Reviewed and validated National Disaster Preparedness and Response Plan (TEPRP) as well as the Emergency Communication Strategy (TDCS)	100
			Library development and documentation	(i) A total 361 copies of food and Nutrition information were distributed on Lishe day and AIDS day. (ii) A total of 600 copies of food and nutrition information entered into the database.	70
5	Objective G: Management, Administration and Technical Supportive Services for Effective Performance for the Institute Improved	Target 01: Annual plan and budget monitored and evaluated by June, 2023	Preparation of TFNC Actual Resource Requirements Plans and Budget for 2023/24 Financial Year	(i) The Actual Resource Requirements for the Centre was TZS 12,374,400,758.00, the amount which include; - <input type="checkbox"/> Other Charges (OC) TZS 2,356,527,568.00, <input type="checkbox"/> Own Source collections TZS 653,835,690.00, <input type="checkbox"/> UNICEF TZS 4,712,951,962.00, <input type="checkbox"/> WFP TZS 2,037,789,895.00, <input type="checkbox"/> Nutrition International (NI) TZS 2,221,257,000.00, <input type="checkbox"/> USAID TZS 85,252,500.00 and <input type="checkbox"/> Helen Keller International TZS 150,000,000.00. (ii) The development of plans and budget targets to achieve targets which are in the second National Multisectoral Nutrition Action Plan (2021/2022 - 2025/2026), the 3rd Five Year Development Plan 2021/2022 - 2025/2026 (FYDP III), Ruling Party Manifesto (2020 - 2025), the East Africa Food and Nutrition Security Policy; the Sustainable Development Goals (SDGs) and TFNC Strategic Plan.	60

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		Target 08: Internal audit systems instituted and strengthened by June 2023	Audit on ICT Systems & Compliance Audit on Procurement Systems	<p>The audit on ICT Systems & Compliance Audit on Procurement Systems was conducted to ensure that there is 100% compliance on Procurement Processes and ICT Systems are properly maintained. Also, the audit aimed at to properly prepared APP in place and back up of ICT systems.</p> <p>It was observed that there is a timely back up of System data of ICT. Also, Procurement processes are 100% complied according to PPRA and its Regulations</p>	82
		Target 09: Information Communication and Technology operations improved and strengthened by June 2023	Improve and manage ICT operations	<p>The Centre provided accessibility of TFNC website with updated information's, accessibility of LAN's and WAN's, of the ICT systems and Networks with main objective of systems secured and fast track accessibility of accounting system (PASTEL and MUSE)</p> <p>Accessibility of ICT systems and ICT operations were improved. Also, there was good performance, reliable Internet connection, communication and application systems, as well as improved the performance of Computer's systems.</p> <p>The ICT operations were managed and working properly which includes more than 73 Computers/Laptops and application system;</p>	80

2.8 ESTIMATES FOR MTEF (2022/23 - 2024/25)

This chapter presents estimates for the MTEF covering the period of three years (2022/23 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 the national response in the 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 2022/23 - 2024/25, budget estimates for three years period and summary forms as prescribed in the Planning and Budgeting Guidelines.

The Centre has received financial commitment of TZS 3,030,291,480 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.

2.9 STATEMENT OF GOING CONCERN

Tanzania Food and Nutrition Centre (TFNC) is a Government Institution, its funding depends fully on Government subvention and other Development partners. The Governing Board confirms that the Centre has neither the intention nor the need to liquidate or to materially curtail the scale of its operations for the next twelve months from the date of these statements.

2.10 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 continuing educations that also includes research undertaking and publications.

TFNC Staff Position as at 30 June 2023 is summarized below:

Table 1: TFNC Staff Position as at 30 June 2023

Total Establishment	149
Staff Position as at 1 July 2022	122
Recruited	11
Left (6 Retired, 1 death and 6 Transferred)	13
Staff Position as at 30 June 2023	120
Vacancies	29

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.

TANZANIA FOOD AND NUTRITION CENTRE

2.11 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 the staff composition is 61 Females which is 51% and 59 Male which is 49%.

2.12 HARITABLE AND POLITICAL DONATIONS

During the year 2022/23, TFNC did not made any donation or contribution of a charitable nature.

2.13 RELATED PARTY TRANSACTIONS

During the financial year 2022/23, the Centre incurred expenditure amounting to TZS 447,104,000 in relation to the related party transactions as presented below:

Table 2: Related Party Transactions

Source of Funds	2022/23	2021/22
Emolument to Key Management Personnel	TZS 439,104,000	TZS 543,385,000
Number of Persons	9	9
Governing Board Fee	TZS 8,000,000	TZS 21,500,000
TOTAL	TZS 447,104,000	TZS 564,885,000

2.14 AUDITORS

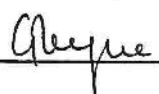
The Controller and Auditor General (CAG) is the statutory auditor for the Tanzania Food and Nutrition Centre by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) as amplified by section 32(4) of the Public Audit Act, Cap 418. However, in accordance with section 33 of the same Act the CAG, Authorized M/S PANAFRICAN AUDITORS to carry out the audit of Tanzania Food and Nutrition Centre for the financial year ended 30 June, 2023 on his behalf.



OBEY NKYAA ASSERY

CHAIRPERSON

Date: 22/3/2024



DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

Date: 22.03.2024


3.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023, 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 (IPSASs) 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 and signed on behalf of the entity by:



OBEY NKYAA ASSERY

CHAIRPERSON

DATE: 22/3/2024



DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

DATE: 22.03.2024

TANZANIA FOOD AND NUTRITION CENTRE

4.0 DECLARATION OF THE DIRECTOR OF FINANCE, HUMAN RESOURCES 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, Human Resources 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 **Ally Zahoro Said** being the Director of Finance, Human Resources and Administration of Tanzania Food and Nutrition Centre hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2023 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, Human Resources and Administration

NBAA Membership No.: ACPA 3403

Date: 21.03.2024

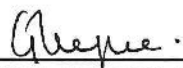
5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023	2022
ASSETS			
Current Asset			
Cash and cash equivalents	5.10	1,881,687,686	1,113,531,091
Receivables	5.11	194,350,506	600,242,044
Inventories	5.12	37,064,900	21,879,100
Total Current Asset		2,113,103,092	1,735,652,235
Non-Current Asset			
Property, Plant and Equipment	5.24	21,463,249,056	21,635,877,376
Intangible Assets	5.25	7,233,461	10,400,203
Total Non-Current Asset		21,470,482,517	21,646,277,579
TOTAL ASSETS		23,583,585,609	23,381,929,814
LIABILITIES			
Current liabilities			
Trade and Other Payables	5.26	707,005,647	923,474,870
Deferred Income	5.27	1,257,285,199	742,141,230
Deposits	5.13	34,081,465	-
Total Current Liabilities		1,998,372,311	1,665,616,100
TOTAL LIABILITIES		1,998,372,311	1,665,616,100
Net Assets		21,585,213,298	21,716,313,714
NET ASSETS/EQUITY			
Capital contributed by:			
Taxpayers/Share Capital		1,826,736,627	1,826,736,627
Accumulated Surpluses/Deficits		19,758,476,671	19,889,577,087
TOTAL NET ASSETS/EQUITY		21,585,213,298	21,716,313,714


 OBEY NKYAA ASSERY
 CHAIRPERSON

DATE: 22/3/2024



 DR. GERMANA HENRY LEYNA
 MANAGING DIRECTOR

DATE: 22.03.2024

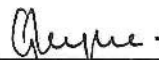
TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF FINANCIAL PERFORMANCE AS AT 30 JUNE 2023

	Note	2023	2022
REVENUE			
Revenue			
Revenue Grants	5.1	-	340,420,830
Revenue from Exchange Transactions	5.2	630,357,022	-
Other Revenue	5.4	56,134,550	254,885,833
Subvention from other Government entities	5.5	5,080,663,782	8,152,169,322
Total Revenue		5,767,155,354	8,747,475,985
TOTAL REVENUE		5,767,155,354	8,747,475,985
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	5.6	3,080,975,430	3,741,600,930
Use of Goods and Service	5.7	2,484,310,528	4,002,810,466
Maintenance Expenses	5.8	37,665,226	41,703,049
Other Expenses	5.24	47,946,332	163,216,377
Loss on Disposal Assets	5.3	723,162	-
Depreciation of Property, Plant and Equipment	5.25	243,468,350	197,624,113
Amortization of Intangible Assets	5.9	3,166,742	3,166,742
Total Expenses		5,898,255,770	8,150,121,677
TOTAL EXPENSES AND TRANSFERS		5,898,255,770	8,150,121,677
Surplus /(Deficit)		(131,100,416)	597,354,308



 OBEY NKYAA ASSERY
 CHAIRPERSON
 DATE: 22/3/2024



 DR. GERMANA HENRY LEYNA
 MANAGING DIRECTOR
 DATE: 22.03.2024

TANZANIA FOOD AND NUTRITION CENTRE

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023	2022
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities	5.17	4,338,522,552	6,694,511,116
Revenue Grants	5.14	1,257,285,199	200,000,000
Revenue from Exchange Transactions	5.15	630,357,022	-
Other Revenue	5.16	56,134,550	254,885,833
Increase in Deposit	5.22	34,081,465	-
Total Receipts		6,316,380,788	7,149,396,949
PAYMENTS			
Wages, Salaries and Employee Benefits	5.18	3,240,327,534	3,064,319,395
Use of Goods and Service	5.19	2,150,721,909	4,752,163,172
Other Expenses	5.21	47,946,332	163,216,377
Maintenance Expenses	5.20	37,665,227	41,703,049
Total Payments		5,476,661,002	8,021,401,993
NET CASH FLOW FROM OPERATING ACTIVITIES		839,719,786	(872,005,044)
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant and Equipment	5.23	(71,563,192)	(280,458,988)
NET CASH FLOW FROM INVESTING ACTIVITIES		(71,563,192)	(280,458,988)
Net Increase/(decrease)		768,156,594	(1,152,464,032)
Cash and cash equivalent at beginning of period		1,113,531,091	2,265,995,124
Cash and cash equivalent at end of period		1,881,687,686	1,113,531,091

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF CHANGES IN NET ASSET AND EQUITY AS AT 30 JUNE 2023

	Taxpayer's Fund TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
Opening balance as at 01 July 2022	1,826,736,627	19,889,577,087	21,716,313,714
Surplus/(Deficit) for the year	-	(131,100,416)	(131,100,416)
Closing Balance as at 30 June 2023	1,826,736,627	19,758,476,671	21,585,213,298
Opening Balance as at 01 July 2021	1,826,736,627	19,292,222,779	21,118,959,406
Surplus/(Deficit) for the year	-	597,354,308	597,354,308
Closing Balance as at 30 June 2022	1,826,736,627	19,889,577,087	21,716,313,714

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUN 2023

	Original Budget	Final Budget (B)	
	TZS	TZS	1
RECEIPTS			
Subvention from other Government	9,052,489,175	9,052,489,175	
Revenue Grants	-	-	
Revenue from Exchange Transactions	595,000,000	595,000,000.00	
Other Revenue	32,043,600	32,043,600	
Increase in Deposit	-	-	
Total Receipts	9,679,532,775	9,679,532,775	
PAYMENTS			
Wages, Salaries and Employee Benefits	3,385,237,200	3,385,237,200	
Use of Goods and Service	5,706,253,925	5,706,253,925	
Other Expenses	138,200,000	138,200,000	
Maintenance Expenses	59,205,000	59,205,000	
Acquisition of Property, Plant and Equipment	380,636,650	380,636,650	
Total Payments	9,669,532,775	9,669,532,775	
Net Receipts/Payments			

EXPLANATION FOR MATERIAL VARIANCES:

(a) External Assistance - Grants and Aids

Big Stakeholders like UNICEF and WFP who contribute to the TFNC budget have had their budgets reduced by their Donors.

(b) Subvention -Other Government

The Centre received Personal Emoluments TZS 2,866,716,442.80 which was in excess of the budget by 116,688,442.80 this was due to staff promotions, Salary Arrears and Acting allowances.

(c) Other revenue

There was a under disbursement of budget by TZS 3,181,559,787.00 (33%) of the amount received as compared to the budget, this was due to failure to receive Laboratory samples from clients outside the country and receipt of less funds from Donor Funds (attract 7%) as Administrative fees.

(d) Grants, transfers and subsidies issued

Big Stakeholders like UNICEF and WFP who contribute to the TFNC budget have had their budgets reduced by their Donors.

6.0 EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023.

NOTE 2: BASIS OF PREPARATION

(a) Statement of compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) 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 are 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

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.

Asset Description	Rate
Buildings	2%
Motor Vehicles and Motorcycles	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 an 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 when the 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 an 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 market 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 change 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 has no Investment Property Policy. The Centre provides housing specifically to its employees for 5% of gross salary as rent, as per Staff Regulations, Terms and Conditions of Service, 2019.

NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE, 2023

	2022/23 TZS	2021/22 TZS
5.1 - Revenue Grants		
Government Grant Development Local	-	200,000,000
Revenue Grants - Non-Monetary	-	140,420,830
	<u>-</u>	<u>340,420,830</u>
5.2 - Revenue from Exchange Transactions		
Laboratory Charges	66,843,700	-
Miscellaneous Receipts	559,663,322	254,885,833
Printing and Publications	600,000	-
Receipt from Conference Facilities	3,250,000	-
	<u>630,357,022</u>	<u>254,885,833</u>
5.3 - Loss on Disposal Assets		
Loss from Disposal of Government Assets	723,162	-
	<u>723,162</u>	<u>-</u>
5.4 - Other Revenue		
Revenue from Rent of Government Quarters	56,134,550	-
	<u>56,134,550</u>	<u>-</u>
5.5 - Subvention from other Government entities		
Government Grant Development Foreign	1,733,344,724	4,362,617,839
Subvention for Other Charges	473,018,758	499,564,274
Subvention for Personal Emolument	2,874,300,300	3,289,987,209
	<u>5,080,663,782</u>	<u>8,152,169,322</u>
5.6 - Wages, Salaries and Employee Benefits		
Acting Allowance	1,780,000	14,800,000
Casual Labourers	-	26,361,599
Civil Servants	2,866,716,443	3,275,188,210
Electricity Allowance	9,995,000	13,245,000
Extra-Duty	6,705,000	120,415,500
Food and Refreshment	34,503,869	-
Honoraria	31,037,018	47,373,061
Housing Allowance	40,005,000	42,616,000
Leave Travel	20,044,600	31,464,960
Moving Expenses	7,408,900	24,751,700
Sitting Allowance	31,574,600	17,180,000

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23	2021/22
	TZS	TZS
Special Allowance	10,700,000	122,828,000
Subsistence Allowance	750,000	5,376,900
Telephone	19,755,000	-
	<u>3,080,975,430</u>	<u>3,741,600,930</u>
5.7 - Use of Goods and Service		
Advertising and Publication	53,523,600	-
Air Travel Tickets	34,855,462	98,541,421
Cleaning Supplies	1,261,300	2,923,000
Computer Supplies and Accessories	-	9,096,356
Conference Facilities	51,924,482	89,438,695
Courier Services	-	1,817,702
Diesel	80,271,384	208,856,788
Electricity	60,000,000	62,992,817
Exhibition, Festivals and Celebrations	1,500,000	17,968,560
Food and Refreshments	136,955,153	191,828,304
Ground Transport (Bus, Train, Water)	1,185,000	-
Ground travel (bus, railway taxi, etc.)	19,772,000	172,879,300
Internet and Email connections	58,437,728	61,112,535
Laboratory Supplies	443,085,184	329,435,467
Land Rent Expenses	28,781,400	-
Newspapers and Magazines	1,758,500	1,916,250
Office Consumables (papers, pencils, pens	42,527,199	108,709,809
Outsourcing Costs (includes cleaning and	29,006,993	46,726,576
Per Diem - Domestic	1,400,100,864	2,445,383,251
Per Diem - Foreign	-	1,350,000
Posts and Telegraphs	-	307,557
Printing and Photocopy paper	-	42,619,154
Printing and Photocopying Costs	3,139,340	27,449,094
Software License Fees	-	10,183,714
Technical Service Fees	10,211,258	21,449,754
Telephone Charges (Land Lines)	-	572,846
Tuition Fees	14,901,991	37,908,464
Uniforms and Ceremonial Dresses	750,000	4,965,000
Water Charges	6,761,690	6,378,052
Wire, Wireless, Telephone, Telex Services and	3,600,000	-
	<u>2,484,310,528</u>	<u>4,002,810,466</u>

5.8 - Maintenance Expenses

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23	2021/22
	TZS	TZS
Cement, Bricks and Building Materials	-	12,994,407
Electrical and Other Cabling Materials	-	118,000
Metal Fence and Posts	-	298,000
Motor Vehicles and Water Craft	2,204,088	-
Outsource maintenance contract services	33,206,139	17,260,057
Paint and Weather Protection Coatings	-	200,000
Panel and body shop repair materials and	-	100,000
Plumbing Supplies and Fixtures	-	130,000
Small Tools and Implements	2,255,000	5,912,585
Spare Parts	-	310,000
Telephones and Office PABX systems	-	500,000
Tyres and Batteries	-	3,880,000
	37,665,226	41,703,049
5.9 - Other Expenses		
Agency fees	4,200,000	-
Audit fees	30,230,998	29,542,480
Burial Expenses	7,020,000	16,000,000
consultancy fees	-	67,125,000
Director's Fee	-	21,500,000
Freight Forwarding and Clearing Charges	-	15,311,562
Immigrants Contingency Operation Services	-	3,163,400
Vehicles Insurance	6,495,334	10,573,936
	47,946,332	163,216,377
5.10 - Cash and Cash Equivalents		
BoT Own source Collection Account	22,744,385	129,585,720
Deposit General Cash Account	26,502,075	-
Development Expenditure Cash Account	1,785,866,195	983,945,371
Own source Recurrent Expenditure GF	5,139,953	-
Recurrent Expenditure Cash Account	33,855,688	-
Unapplied Cash Account	7,579,390	-
	1,881,687,686	1,113,531,091
5.11 - Receivables		
Imprest Receivable	63,050,000	-
Other receivables	131,300,506	421,785,582
Staff advances and imprest	-	178,456,462
	194,350,506	600,242,044
5.12 - Inventories		
Consumables	27,158,800	21,879,100
Fuel	9,906,100	-

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23	2021/22
	TZS	TZS
5.13 - Deposits	37,064,900	21,879,100
Deposit General	26,502,075	-
Unapplied Deposit Account	7,579,390	-
	34,081,465	-

TANZANIA FOOD AND NUTRITION CENTRE

NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

	2022/23	2021/22
5.14 Revenue Grants		
Government Grant Development Local	-	200,000,000
Revenue Grants - non-monetary	-	140,420,830
Revenue	-	340,420,830
Add/Less (Change in Working Capital)		
Development Deferred Income	1,257,285,199	-
Revenue Grants - non-monetary	-	(140,420,830)
	1,257,285,199	(140,420,830)
Receipt	1,257,285,199	200,000,000
5.15 Revenue from Exchange Transactions		
Laboratory Charges	66,843,700	-
Miscellaneous Receipts	559,663,322	-
Printing and Publications	600,000	-
Receipt from Conference Facilities	3,250,000	-
Revenue	630,357,022	-
5.16 Other Revenue		
Miscellaneous Receipts	-	254,885,833
Revenue from Rent of Government Quarters	56,134,550	-
Revenue	56,134,550	254,885,833

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23	2021/22
5.17 Subvention from other Government entities		
Government Grant Development Foreign	1,733,344,724	4,362,617,839
Subvention for Other Charges	473,018,758	499,564,274
Subvention for Personal Emolument	2,874,300,300	3,289,987,209
Revenue	5,080,663,782	8,152,169,322
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	(543,509,094)	543,509,094
Deferred Subvention Current	(198,632,136)	(2,001,167,300)
	(742,141,230)	(1,457,658,206)
Receipt	4,338,522,552	6,694,511,116
5.18 Wages, Salaries and Employee Benefits		
Acting Allowance	1,780,000	14,800,000
Casual Labourers	-	26,361,599
Civil Servants	2,866,716,443	3,275,188,210
Electricity Allowance	9,995,000	13,245,000
Extra-Duty	6,705,000	120,415,500
Food and Refreshment	34,503,869	-
Honoraria	31,037,018	47,373,061
Housing Allowance	40,005,000	42,616,000
Leave Travel	20,044,600	31,464,960
Moving Expenses	7,408,900	24,751,700
Sitting Allowance	31,574,600	17,180,000
Special Allowance	10,700,000	122,828,000
Subsistence Allowance	750,000	5,376,900
Telephone	19,755,000	-
Expenses	3,080,975,430	3,741,600,930
Add/Less (Change in Working Capital)		
Staff Claim	159,352,105	(677,281,535)
	159,352,105	(677,281,535)
Payment	3,240,327,535	3,064,319,395
5.19 Use of Goods and Service		
Advertising and Publication	53,523,600	-
Air Travel Tickets	34,855,462	98,541,421

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23	2021/22
Cleaning Supplies	1,261,300	2,923,000
Computer Supplies and Accessories	-	9,096,356
Conference Facilities	51,924,482	89,438,695
Courier Services	-	1,817,702
Diesel	80,271,384	208,856,788
Electricity	60,000,000	62,992,817
Exhibition, Festivals and Celebrations	1,500,000	17,968,560
Food and Refreshments	136,955,153	191,828,304
Ground Transport (Bus, Train, Water)	1,185,000	-
Ground travel (bus, railway taxi, etc.)	19,772,000	172,879,300
Internet and Email connections	58,437,728	61,112,535
Laboratory Supplies	443,085,183	329,435,467
Land Rent Expenses	28,781,400	-
Newspapers and Magazines	1,758,500	1,916,250
Office Consumables	42,527,199	108,709,809
Outsourcing Costs	29,006,993	46,726,576
Per Diem - Domestic	1,109,615,789	2,445,383,252
Per Diem - Foreign	-	1,350,000
Posts and Telegraphs	-	307,557
Printing and Photocopy paper	-	42,619,154
Printing and Photocopying Costs	3,139,340	27,449,094
Software License Fees	-	10,183,714
Technical Service Fees	10,211,258	21,449,754
Telephone Charges (Land Lines)	-	572,846
Tuition Fees	14,901,992	37,908,463
Uniforms and Ceremonial Dresses	750,000	4,965,000
Water Charges	6,761,690	6,378,052
Wire, Wireless, Telephone, Telex Services and Facsimile	3,600,000	-
Expenses	2,193,825,453	4,002,810,466
Add/Less (Change in Working Capital)		
Consumables	5,279,700	21,879,100
Fuel	9,906,100	-
Imprest Receivable	63,050,000	-
Staff advances and imprest	(178,456,462)	178,456,462
Supplies of goods and services	57,260,176	549,017,144
Withholding Tax Payable	(143,058)	-

TANZANIA FOOD AND NUTRITION CENTRE

	2022/23 (43,103,545)	2021/22 749,352,706
Payment	2,150,721,909	4,752,163,172
5.20 Maintenance Expenses		
Cement, Bricks and Building Materials	-	12,994,407
Electrical and Other Cabling Materials	-	118,000
Metal Fence and Posts	-	298,000
Motor Vehicles and Watercraft	2,204,088	-
Outsource maintenance contract services	33,206,139	17,260,057
Paint and Weather Protection Coatings	-	200,000
Panel and body shop repair materials and services	-	100,000
Plumbing Supplies and Fixtures	-	130,000
Small Tools and Implements	2,255,000	5,912,585
Spare Parts	-	310,000
Telephones and Office PABX systems	-	500,000
Tires and Batteries	-	3,880,000
Expenses	37,665,227	41,703,049
5.21 Other Expenses		
Agency fees	4,200,000	-
Audit fees	30,230,998	29,542,480
Burial Expenses	7,020,000	16,000,000
consultancy fees	-	67,125,000
Director's Fee	-	21,500,000
Freight Forwarding and Clearing Charges	-	15,311,56
Immigrants Contingency Operation Services	-	3,163,400
Vehicles Insurance	6,495,334	10,573,936
Expenses	47,946,332	163,216,377
5.22 - Deposit		
Deposit General	(26,502,075)	-
Unapplied Deposit Account	(7,579,390)	-
Revenue	(34,081,465)	-

TANZANIA FOOD AND NUTRITION CENTRE

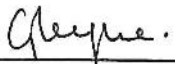
	2022/23	2021/22
5.23 Acquisition of Property, Plant and Equipment		
Office equipment	56,175,992	278,958,988
Office Furniture and Fittings	15,387,200	1,500,000
Payment	71,563,192	280,458,988

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OBEY NKYAA ASSERY

CHAIRMAN

Date 22/3/2024

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DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

Date 22.03.2024

TANZANIA FOOD AND NUTRITION CENTRE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

5.24 - Property, Plant and Equipment

Descriptions	Cost/Revaluation				Accumulated Depreciation and Impairment				Carrying Value TZS
	At 1-July-2022	Addition Monetary	Disposal	30-Jun-2023	01-Jul-2022	Charge during the year - Depreci- ation.	Disposal	30-June-2023	
Land	18,870,000,000	0	0	18,870,000,000	0	0	0	0	18,870,000,000
Motor Vehicles	458,369,945	0	15,000,000	443,369,945	306,332,025	67,321,369	14,350,000	359,303,394	84,066,551
Office buildings and structures	2,525,000,000	0	0	2,525,000,000	430,774,000	44,558,000	0	475,332,000	2,049,668,000
Office Equipment	1,077,310,703	56,175,992	1,147,255	1,132,339,440	564,812,458	127,273,210	1,101,365	690,984,303	441,355,137
Office Furniture and Fittings	101,103,483	15,387,200	158,000	116,332,683	93,988,272	4,315,771	130,728	98,173,315	18,159,368
TOTAL	23,031,784,131	71,563,192	16,305,255	23,087,042,068	1,395,906,755	243,468,350	15,582,093	1,623,793,012	21,463,249,056

22/03/2024
Date

TANZANIA FOOD AND NUTRITION CENTRE

77 - Property, Plant and Equipment

7 - Property, Plant and Equipment		Cost				Accumulated Depreciation				
		Addition Monetary	Addition Non-Monetary	Disposal	30-Jun-2022	01-Jul-2021	Charge during the year - Depreciation	Disposal	30-June-2022	Carrying Value
Descriptions										
Acquisition of land	18,870,000,000	0	0	0	18,870,000,000	0	0	0	0	18,870,000,000
Motor vehicles	471,369,945	0	12,500,000	25,500,000	458,369,945	250,400,658	68,794,702	12,863,335	306,332,025	152,037,920
Office buildings and structures	2,525,000,000	0	0	0	2,525,000,000	386,216,000	44,558,000	0	430,774,000	2,094,226,000
Office equipment	600,091,931	278,958,988	198,259,784	0	1,077,310,703	482,797,464	82,014,994	0	564,812,458	512,498,245
Office Furniture and Fittings	99,603,483	1,500,000	0	0	101,103,483	91,731,855	2,256,417	0	93,988,272	7,115,211
TOTAL	22,566,065,359	280,458,988	210,759,784	25,500,000	23,031,784,131	1,211,145,977	197,624,113	12,863,335	1,395,906,755	21,635,877,376

TANZANIA FOOD AND NUTRITION CENTRE

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

5.25 - Intangible Assets

Descriptions	Cost/Revaluation		Accumulated Depreciation and Impairment		Carrying Value	TZS
	At 1-July-2022	30-Jun-2023	01-Jul-2022	Charge during the year - Depreciation	30-June-2023	
Computer Software	31,667,420	31,667,420	21,267,217	3,166,742	24,433,959	7,233,461
TOTAL	<u>31,667,420</u>	<u>31,667,420</u>	<u>21,267,217</u>	<u>3,166,742</u>	<u>24,433,959</u>	<u>7,233,461</u>

Accumulated Depreciation and Impairment

Descriptions	At 1-July-2021		30-Jun-2022		Charge during the year - Impairment	30-June-2022	Carrying Value
	At 1-July-2021	30-Jun-2022	01-Jul-2021	Charge during the year - Impairment			
Computer Software	31,667,420	31,667,420	18,100,475	3,166,742	21,267,217	10,400,203	
TOTAL	<u>31,667,420</u>	<u>31,667,420</u>	<u>18,100,475</u>	<u>3,166,742</u>	<u>21,267,217</u>	<u>10,400,203</u>	

TANZANIA FOOD AND NUTRITION CENTRE

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

5.26 - Trade and Other Payables

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	-	-	-	-	-
Advance Utility	-	-	-	-	-
Staff Claims	677,281,535	(159,352,105)	-	-	517,929,430
Supplies of goods and	246,193,335	(57,260,176)	-	-	188,933,159
Withholding Tax payables	-	-	-	143,058	143,058
Withholding tax	-	-	-	-	-
TOTAL	923,474,870	(216,612,281)	-	(143,058)	707,005,647

TANZANIA FOOD AND NUTRITION CENTRE

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2023

5.27 - Deferred Income

Descriptions	Opening	Fund Received	Amortized	Transfer to	Transfer to	Balance
Deferred Subvention	543,509,094	40,376,084	583,885,178	-	-	-
Deferred Subvention	198,632,136	53,506,271	252,138,407	-	-	-
Development Deferred	-	2,990,629,923	1,733,344,724	-	-	1,257,285,199
Recurrent Deferred	-	420,432,733	420,432,733	-	-	-
TOTAL	742,141,230	3,504,945,011	2,989,801,042	-	-	1,257,285,199

TANZANIA FOOD AND NUTRITION CENTRE

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

	2023 TZS	2022 TZS
Surplus/ Deficit for the Period	(131,100,416)	597,354,308
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	3,166,742	3,166,742
Current Grants From Other Government Units-nonmonetary	-	(140,420,830)
Depreciation of Property, Plant and Equipment	243,468,350	197,624,113
Loss on Disposal Assets	723,162	-
Add/ (Less) Change in Working Capital		
Deferred Income	515,143,969	(1,457,658,206)
Inventories	(15,185,800)	(21,879,100)
Deposits	34,081,465	-
Trade and Other Payables	(216,469,223)	128,264,391
Receivables	405,891,538	(178,456,462)
Net Cash Flow from Operating Activities	839,719,787	(872,005,044)