



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 2022**

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AR/PA/TFNC/2021/22

About the National Audit Office

Mandate

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

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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TABLE OF CONTENTS	
LIST OF TABLES	III
LIST OF ABBREVIATIONS.....	IV
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL.....	1
2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2022	5
3.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022.....	28
4.0 DECLARATION OF THE DIRECTOR OF FINANCE, HUMAN RESOURCES AND ADMINISTRATION OF TANZANIA FOOD AND NUTRITION CENTER	29
5.0 FINANCIAL STATEMENTS	30

LIST OF TABLES

Table 1: Governing Board Members..... 6
Table 2: The Members of Audit Committee 8
Table 3: Funding structure of TFNC 8
Table 4: MTEF estimates analysis for the year 2022/2325
Table 5: TFNC Staff Position as at 30 June 2022.....26
Table 6: Related Party Transactions.....26
Table 7: Movement of capital grants as at 30 June 2022.....44
Table 8: Movement of capital grants as at 30 June 2021.....45

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
FBDG	-	Food Based Dietary Guideline
FYDP	-	Five Year Development Plan
GAIN	-	Global Alliance for Improved Nutrition
HIV	-	Human Immunodeficiency Virus
IBCC	-	Information Behavior Change Communication
IDD	-	Iodine deficiency disorder
IHI	-	Ifakara Health Institute
IPSAS	-	International Public Sector Accounting Standards
MIYCAN	-	Maternal, Infant, Young Child and Adolescent Nutrition
MoH	-	Ministry of Health
MTEF	-	Medium Term Expenditure Framework
NACS	-	Nutrition Assessment and Counselling
NBAA	-	National Board of Accountants and Auditors
NGOs	-	Non-Government Organizations
NMNAP	-	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
TFNC	-	Tanzania Food and Nutrition Centre
UNICEF	-	United Nations Children's Fund
WBW	-	World Breastfeeding week
WFP	-	World Food Programme
WHO	-	World Health Organization
URT	-	United Republic of Tanzania (URT)

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Tanzania Food and Nutrition Centre,
PO 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 2022, 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 2022, 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 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 (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.

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

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, 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, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

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 2021/22 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 2021/22 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 2023

TANZANIA FOOD AND NUTRITION CENTRE

2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2022

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 2022 disclosing state of affairs of operations of TFNC. The report has been prepared in accordance with Tanzania Financial Reporting Standards (TFRS) No. 1.

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: -

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.

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

TANZANIA FOOD AND NUTRITION CENTRE

- 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 a 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 the functions of the Centre.

2.5 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	End of tenure	Age
1.	Prof. Joyce L. D. Kinabo	Chairperson	PhD(Nutrition Physiology); MSc (Food Science); BSc (Food Science and Technology).	26.10.2018	25.10.2021	67
2.	Pazi Mwinyimvua Semili	Vice Chairperson	MSc(Applied Microbiology); BSc (Food science and Technology).	26.10.2018	25.10.2021	59
3.	Ombael Obadiah Ng'unda Lemweli	Member	MSc (Agricultural Economics & Food and Agriculture Policy Analysis); BSc (Agriculture).	26.10.2018	25.10.2021	63
4.	Dr. Leonard Subi	Member	MD, MPH.	26.10.2018	25.10.2021	46
5.	Dr. Lorah Madete	Member	PhD (Economics); MA (Economics); BSc (Economics)	26.10.2018	25.10.2021	52
6.	Mwajuma Magwiza	Member	PGD (Development Studies); PGD (Community Development).	26.10.2018	25.10.2021	59

TANZANIA FOOD AND NUTRITION CENTRE

No.	Name	Position	Qualification	Date of Appointed	End of tenure	Age
7.	Mwita Waibe	Member	MA (Health Policy and Management); BSc (Home Economics and Human Nutrition); DMLS	26.10.2018	25.10.2021	52
8.	Theresia Paul Kuiwite	Member	MSc (Environmental Resources Management); BSc (Agriculture); PGD (Education)	26.10.2018	25.10.2021	53
9.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences); MSc (Food Quality Management); BSc (Food Science and Technology).	26.10.2018	25.10.2021	47
10.	CPA Alphonce 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	25.10.2021	54
11.	Richard F. Mbaruku	Member	MA (Advanced Legislative Studies - Commonwealth Jurisdiction); PGD (International Law and Sustainable Development); LLB.	24.02.2020	25.10.2021	60

The Board met once a year. Some of the key issues discussed and endorsed adopted by the Board include:

- ✓ Advise management to establish another source of revenue.
- ✓ To respond the audit queries for the financial year ended 30 June 2020/21.
- ✓ Vacancies for TFNC directors.

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 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 a quarterly basis for review and analyzes various issues raised in relation to running of TFNC operations. During the reporting period the Committee met one time. The key matters discussed were as follow:-

TANZANIA FOOD AND NUTRITION CENTRE

- ✓ Advise management to establish another source of revenue.
- ✓ To respond the audit queries for the financial year ended 30 June 2020/21.
- ✓ Vacancies for TFNC directors.

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	52
2.	Dr. Germana Leyna	Secretary	Postdoctoral fellowship (Population Health); Ph.D. (Nutrition Epidemiology); MPhil (International Community Health); MD.	01.07.2019	49
3.	Dr. Lorah Madete	Member	PhD (Economics); MA (Economics); BSc (Economics)	26.10.2018	52
4.	Dr. Jamal Kusaga	Member	PhD (Applied Biological Sciences); MSc (Food Quality Management); BSc (Food Science and Technology).	26.10.2018	47
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	54
6.	Mwajuma Magwiza	Member	PGD (Development Studies); PGD (Community Development).	26.10.2018	59

2.7 FUNDING

TFNC is funded 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 3 below provide summary of budgeted fund against actual funds received from various sources during the period 2021/22;

Table 3: Funding structure of TFNC

Source of Funds	Approved Budget	Actual Receipts	Actual over Budget
	TZS	TZS	%
Personnel Expenses	2,433,936,100	3,255,655,527	134
Other Charges	559,233,900	499,564,273	89
Own Sources	793,475,824	254,515,558	32
Development Partners	8,045,645,870	3,139,661,591	39
Total	11,832,291,694	7,149,396,949	60

TANZANIA FOOD AND NUTRITION CENTRE

2.8 IMPLEMENTATION OF THE PLAN AND BUDGET 2021/22

For the year ended 30 June 2021 TZS 6,684,804,147 were spent. During the year ended 30 June 2022, TFNC incurred a total sum of TZS 8,150,121,680 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.

2.8.1 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 2021 to June 2022. 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 4: Summary of Planned Targets Vs Main Achievements

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
1	Objective A: HIV and AIDS Supportive services improved, and HIV and AIDS infections reduced	Target 01: HIV and AIDS interventions for 112 staff and families implemented by June, 2023.	Training of trainers at regional level on nutrition assessment, Counseling and Support for People Living with HIV in five regions.	<ul style="list-style-type: none"> TFNC with financial support from the World Food Program (WFP) conducted a four-day Training of Trainers (TOTs) on Nutrition Assessment Counseling and Support (NACS) in five selected regions of Njombe, Iringa, Simiyu, Geita and Mara; A team of 11 National facilitators conducted training of trainers for four days: and A total of 63 participants from Njombe, Iringa, Simiyu, Geita and Mara were trained. Among them, 31 were Nutritionists, 16 Clinicians and 16 Nurses. 	90
2	Objective B: Implementation of National Anti-Corruption Strategy and Action Plan (NACSAP) Enhanced	Target 01: Transparency and accountability in the provision of services for 112 staff strengthened by June, 2023.	Create awareness to all staff on the impacts of corruption against service delivery	<ul style="list-style-type: none"> 100 TFNC staff were trained on the impacts of corruption to increase efficiency while providing services to clients. The Integrity committee was revamped and trained 80 TFNC staff received training on how to establish a complaint receiving desk 	85
3	Objective C: Stakeholders technical capacity in delivering food and nutrition services Strengthened	Target 01: Knowledge and skills on Food, Nutrition and Related Program among 300 implementers enhanced by June 2023	Development of E-Learning course on Nutrition and NACS, not implemented material development in progress	<ul style="list-style-type: none"> NACS Online course developed and offered successfully 144 nutrition and Health professionals from public and private institutions were trained on Nutrition Assessment Counselling and Support (NACS) services 13 TFNC staffs capacitated on development and offering of online course 	100
			Facilitate the commemoration of the 2021 World Breastfeeding Week (WBW)	<ul style="list-style-type: none"> The 2021 World Breastfeeding Week (WBW) commemoration theme and activity guidance was translated into Kiswahili and submitted to MoH and PORALG. WBW messages were developed and disseminated through TFNC social media, including Instagram, Facebook, and Twitter; and 1600 brochures on Infant and Young child Nutrition were printed; 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> • 1000 poster on 10 steps for successive breastfeeding were produced and printed • 2 stand banners and 4 street barnnes were produced and printed • Seminar for Journalists was held in Iringa and was attended by 24- participants from Local Media Houses • The launch of the WBW was successfully done in Songwe • 	
			Promotion of optimal nutrition practices during COVID-19 through TV and radio adverts	<ul style="list-style-type: none"> • Nutritional messages developed • Jingles production done • Procurement stage ready to air messages (Radio and TV) 	90
			To conduct training on the use of Research 4 Life database for TFNC researchers	<ul style="list-style-type: none"> • 25 researchers and programme officers were trained 	100
			Training on Maternal, Infant and Young Child and Adolescent Nutrition (MIYCAN) for Community Health Workers in Mkinga and Handeni district councils in Tanga region.	<ul style="list-style-type: none"> • 38 community health workers trained on MIYCAN so as to improve nutrition service in the community and hence prevent malnutrition. 	100
			Working session to develop an action framework to improve diets of young children in Tanzania	<ul style="list-style-type: none"> • Development of the Action framework to improve diets of young children in Tanzania • Identification of priority actions to be included in NMNAP II • Adaptation of SADCC framework 	100
			Disseminate food and nutrition information	<ul style="list-style-type: none"> • 805 copies Behavioral Change Communication materials (BCC) were distributed through participation in World Breast Feeding Week 2021 and Institutions which requested. IBCC materials distributed were on following themes: • Infant Feeding and Young Child Nutrition, • Maternal Nutrition 	90

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<ul style="list-style-type: none"> Diet related and non-communicable diseases, Food groups Nutrition and Covid 19 Iodine deficiency disorders 	
			Support world breastfeeding week commemoration 2021	<ul style="list-style-type: none"> 30 radio and TV programs were developed and broadcasted 4 short video clips were developed and disseminated through social media. 16 Nutrition message were developed and disseminated through TFNC social Networks accounts; Facebook, Instagram and Twitter. 3 News stories and adverts were uploaded to TFNC's website. 6 Banner, 2,285 fliers and 125 posters were developed during the commemoration of 2021 WBW. 64 journalists from Iringa and Dodoma regions were trained through media seminar on the commemoration of WBW for 2021 The opening Ceremony were held at Songwe region on 1st August 2021 by Songwe DC District Commissioner on behalf of Minister of Health Honorable Dorothy Gwajima. 	90
			Development of the Documentary for Village Health and Nutrition Days (VHNDs)	<ul style="list-style-type: none"> A complete script for VHNDs and documentary was developed 	80
			Working Session to develop two tailor made Nutrition in-service training courses	<ul style="list-style-type: none"> A draft training course package on "Food and Nutrition management" for Food and nutrition intervention implementing managers was developed. A draft training course package on catering services for caterers was developed. 	100
			Dissemination of gender-sensitive Behavioral Change Intervention (BCI) materials and National Nutrition Social Behavioral Change	<ul style="list-style-type: none"> 146 participants from Katavi, Mwanza, Shinyanga, Simiyu, Mtwara and Lindi 56 attended the dissemination meeting. Invited participants were RMOs, RNuOs, RCDOs, DNuOs, DCDOs, and District CHW coordinators. Participants were oriented on the National NNSBCC Strategy 	100

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			Communication (NNSBCC) Strategy to Regions and Councils Nutrition Stakeholders in Mtwara, Katavi, Mwanza, Shinyanga and Simiyu Regions.		
			Orientation of Trainers Community Based Health Program/Workers Coordinators (CBHP/ CHWsCo) on knowledge and skills for providing Quality Outreach Nutrition and Health Services in the Simiyu Region	<ul style="list-style-type: none"> Ten participants from the Simiyu-Bariadi region and 36 CHWs attended the orientation on knowledge and skills in providing quality nutrition and health services. 	100
			Training on knowledge & skills of providing quality Maternal Newborn Health and Nutrition Services care in routine, facility & outreach services among Front Line Workers in Kwimba DC, Mwanza Region.	<ul style="list-style-type: none"> 15 frontline health workers were trained on knowledge & skills of providing quality Maternal Newborn Health and Nutrition Services care in routine, facility & outreach services 	100
			Working session to develop 3 E-Learning Course materials on Breast Feeding and Lactation management, Complementary food processing and IMAM during disaster and emergence situation	<ul style="list-style-type: none"> Three (3) On-line courses were developed and offered Capacity building to 367 Food and nutrition implementers was done and 218 were awarded certificate. Online course development and management was strengthened to 16 TFNC technical staff. Infrastructure for delivery of online courses strengthened 	100
4	Objective D: Nutrition research,	Target 02: Six research on nutrition policy, and planning	Conduct Nutrition in emergencies gap analysis	<ul style="list-style-type: none"> The protocol includes methodology for the conduct of a situational analysis on nutrition emergency services offered in the country was developed. 	65

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
	innovation and use of evidence-based information in improving nutrition status of the people strengthened	conducted by June 2023;			
		Target 03: Comprehensive multisectoral nutrition information system rolled out to ministries, RS and LGAs by June, 2023;	<p>Training of Trainers (ToT) on the developed Multisectoral Nutrition Information System (MNIS)</p> <p>Multisectoral Nutrition Information System (MNIS) deployment to the Regional Secretariat (RSs) and Local Government (LG)</p>	<ul style="list-style-type: none"> • Three days training of ToTs on the use of MNIS was conducted where a total of 22 participants from PMO, PORALG, MoH, TFNC, UDSM and UNICEF attended the training. • A total of 78 officers from RSs and 555 officers from LGAs were trained/oriented on MNIS; • Participants of the training were Nutrition Officers, District Planning Officer (DPLO), Statisticians and IT Officers from all 26 Regions and 184 councils of Tanzania mainland; • More than 600 MNIS accounts were created with different roles and used during training sessions; and 	90
		Target 04: Six research on community health and nutrition executed by June, 2023;	Conducting preparation of situation analysis study Overweight and obesity situation analysis and its relationship with diet related non-communicable diseases in Tanzania	<ul style="list-style-type: none"> • The inception report was developed and reviewed by the TAC. • A total of 12 technical members participated in the review from TFNC, MUHAS, UDOM, SUA and UDSM. Three sub study protocols, namely (1) Assessment of overweight and obesity (2) assessment of policies, legislations, standards and programmes relevant to overweight and obesity prevention and (3) Geospatial mapping of stakeholders, services and programs were endorsed and submitted to NIMR for ethical clearance. 	80
			Conduct a 5-day technical meeting to analyze and write two additional draft manuscripts from Mbeya micronutrients survey data.	<ul style="list-style-type: none"> • Two draft manuscripts were completed, shared for internal reviews among potential co-authors. 	92
			Working sessions to draft two manuscripts for publication using data from the Mbeya Micronutrients survey, prepare a combined preliminary results report	<ul style="list-style-type: none"> • Two additional draft manuscripts were completed and shared for internal reviews among project members. • A dissemination package and draft implementation science research protocol was developed and presented to representatives from Ministry of Health (Nutrition Unit and RCH), Ministry of Education and President's Office, 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			from various surveys undertaken in Mbeya	Regional Administration and Local Government Tanzania (PO-RALG) to review and endorse.	
			School feeding survey (data cleaning and analysis)	<ul style="list-style-type: none"> Data on school feeding, school health, environment, Dietary quality score, Anemia and pupils' nutrition status variables collected, analyzed and report written 	100
		Target 08: Analytical capacity of three sections of food and nutrition laboratory (biochemistry, microbiology and food chemistry) strengthened by June, 2023	Analysis of Iron in maize/ wheat flour, Vit A in edible oil and iodine in Salt	<ul style="list-style-type: none"> 30 wheat flour, 205 maize flours and 5 salt samples were analyzed for Iron concentration and results and report submitted to the client (GAIN) 	70
			Analysis of External Quality Assurance (EQA) urine samples from the CDC for Ensuring Quality of Urinary Iodine Procedures (EQUIP-Program)	<ul style="list-style-type: none"> 12 Urine samples were analyzed for urinary Iodine concentration and results were submitted to CDC as part of the EQA system. 	85
			Laboratory analysis of nutritional biomarkers using blood (serum) and urine samples (Mbeya micronutrient survey)	<ul style="list-style-type: none"> Laboratory analysis of 420 serum retinol (vitamin A), CRP, AGP, Vit B12 and urinary iodine was analyzed. Also, analysis of 126 samples for MRDR was analyzed. 	90
5	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;	Conduct Supportive Supervision supportive on increasing utilization of Fortified Maize Flour in schools "GAIN POOLED PROJECT" in Kagera and Tanga regions.	<ul style="list-style-type: none"> The centre implemented a supportive supervision, monitoring and evaluation exercise in Kagera and Tanga where 4 RS participants, 44 councils' participants, 5 millers in Kagera and 3 millers in Tanga were involved. A final project report was developed and submitted to the donor. 	80
			Conduct High Level Steering Committee meetings	<ul style="list-style-type: none"> A total of two (2) HLSCN meetings was planned according to the schedule. 	
			Validate Protocol for Assessment of Potential Contribution of Alternative Food Sources of Iodine into Iodine Nutrition in Tanzanian.	<ul style="list-style-type: none"> A total of 20 participants attended the meeting to validate the protocol and provided technical inputs to support USI surveillance in Zanzibar (both Ungula and Pemba). The protocol was submitted to various donors to solicit for funding 	80
			Organizing National Nutrition Day	<ul style="list-style-type: none"> The National Nutrition Day was successfully launched in Dodoma where Hon Umyy Ally Mwalimu (MP), Minister for 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				<p>Health, Community Development, Gender, Elderly and Children officiated the event. A total of 136 participants from MoH, PORALG, PMO, TFNC, Key Line Ministries, UN-Agencies, NGOs, CSOs and other nutrition stakeholders in the country attended the commemoration on 7th August 2020 held at Nyerere Square Grounds in Dodoma.</p> <ul style="list-style-type: none"> Public awareness on the importance of good nutrition and different methods of cooking food and food pyramid were demonstrated. 	
		Target 03: Twenty-four (24) thematic working group sessions related to community health and nutrition executed by June 2023	Conduct IMAM Thematic Working Group meeting in Dodoma	<ul style="list-style-type: none"> A total of 17 people has attended the sixth TWG meeting. Participants were from Government Ministries and Agencies and Research Organizations. The proposal to conduct a rapid assessment of IMAM implementation for the past five years was presented, discussed and endorsed. 	75
	Conduct bi-annual technical working group meeting on prevention of Overweight, Obesity and Diet Related Non-communicable diseases		<ul style="list-style-type: none"> A total of 20 participants attended the meeting, whereby 4 participated virtually (through zoom technology). A draft protocol for a rapid assessment of overweight and obesity activities in the countries was tabled to support NMNAP II preparations. 		
	Prepare prevention of DRNCDs briefing kit		<ul style="list-style-type: none"> Materials related to the topic were assembled, sorted and drafts of brochures were produced, validated and finalized. Finally, a total of 450 kits was printed for distribution in varies government and public offices. 		
		Target 04: Implementation of IMAM program supervised in 26 regions by June 2023	Supportive supervision on integrated management of acute malnutrition	<ul style="list-style-type: none"> Six regions were visited and staff mentored on delivery of quality IMAM services. The visit also took an inventory of availability of therapeutic foods, geographical coverage, quality of services and assessed data quality. 	60
	Conduct six-day meeting for stock taking of pending activities the, finalization of Theory of Change (TOC) for the Improved Maternal and Adolescents Nutrition (IMAN) project and Mbeya		<ul style="list-style-type: none"> A total of eleven participants from TFNC, AAPH, IHI and UNICEF attended the six day meeting where the theory of change, result framework and draft implementation of the protocol for the maternal and adolescents nutrition project were finalized. 		

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			Micronutrients Survey Report in Dodoma.		
			Technical Advisory Group (TAG) meeting for Improved Maternal and Adolescent Nutrition project in Mbeya region	<ul style="list-style-type: none"> TAG approved all the findings presented, but advised the secretariat to conduct internal meetings with UNICEF and work on the action plan that detail timeframe and responsible person for each action and share with TAG member; TAG advised the leading implementing Institute (TFNC) to lead internal government discussion on commodities and supplies, including assessing Primary Health Care Facilities regards to IFA and other commodities in the project area. Secretariat was requested to finalize list of activities, indicators and results from the framework. The team advised all commodities and supplies including IFA/MMS must be in place before the project commences 	
			Conducting CHNM Post Event coverage survey in Mainland Tanzania for Dec 2020 round	<ul style="list-style-type: none"> A total of 5,400 households were reached and interviewed on the utilization of the CHNM services and knowledge on health benefits. 	75
			Compilation of December 2020 CHNM coverage reports from the regions of mainland Tanzania	<ul style="list-style-type: none"> Child Health and Nutrition Month National coverage report for December 2020 was prepared. Vitamin A National Coverage was 100% Deworming National Coverage was 150% 	100
			Develop Linear Programming (LP) Model for RUFs formulation	<ul style="list-style-type: none"> Nine (9) RUFs formulations were designed. Five (5) out nine (9) formulations were selected for trials. The selection was based on the comments and suggestions from the WFP technical team. All peanuts/groundnuts' formulations were dropped. 	76
			Joint field monitoring visit to Shinyanga, Tabora, Kagera and Morogoro regions	<ul style="list-style-type: none"> A joint field monitoring was conducted by a team of seven National IMAM Facilitators from TFNC, Bugando Referral Hospital and St. Francis Referral Hospital at 4 regions of Kagera, Morogoro, Shinyanga and Tabora. A total of 4 RRH, 7 Hospitals and 4 Health Centres were visited in 4 regions and 8 District councils. Inpatient Treatment Care (ITC) was observed at Hospital levels and 	90

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				Outpatient Treatment Care (OTC) was assessed at Health Centers and Dispensary.	
		Target 05: Implementation of IDD programs supervised in 9 in 9 low performing regions by June 2023	Annual Work Planning and Budgeting for 2021/22 for Universal Salt Iodization (USI) Program in five regions.	<ul style="list-style-type: none"> A total of 45 participants, including Regional Nutrition and Health Officers from Ruvuma, Kagera, Kigoma, Lindi and Mtwara regions; District Nutrition and Health Officers from Songea MC, Mbinga TC, Bukoba MC, Missenyi DC, Kigoma MC, Uvinza DC, Mtwara MC, Mtwara DC, Lindi MC, Lindi DC and Kilwa DC attended the meeting. Other participants were USI technical experts from PORALG, MoH, TFNC, TASPAs and UNICEF. All participants prepared plans and budget for USI in the 2021/22 Financial Year under the guidance of PORALG, TFNC and UNICEF. 	85
	Convene meeting among medium and small-scale salt producers in Lindi and Mtwara regions to agree on a salt consolidation model to be piloted		<ul style="list-style-type: none"> A total of 60 participants was drawn from two regions among the participants 31 were from Mtwara and 29 were from Lindi. Participants were from five District Councils which are Mtwara MC, Mtwara DC, Lindi MC, Lindi DC and Kilwa DC. 		
	Conduct quality check of Universal salt Iodation Monitoring Guideline		<ul style="list-style-type: none"> A total of 9 USI experts' participants from TFNC and TBS attended the workshop; and Tools for Ward, District and Regional USI data collection, School RTK testing tally sheet and school summary report form were reviewed. 		
	Development of a guide for consolidation models for salt industries/processors, traders and producers in Tanzania		<ul style="list-style-type: none"> A total of 11 experts participated in these working sessions. They were drawn from different Institutions and NGOs. The team drafted a template to guide when designing the salt consolidation models. Also, the team identified key aspects to consider when monitoring each consolidation model. All information was compiled and form a guide with three main sections i.e. background and ration, salt consolidation models and monitoring of salt consolidation. The sketches for each salt consolidation model were developed. 		

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			<p>Conduct engagement workshop with Salt processors/industries and develop an action plan for piloting consolidation model</p>	<ul style="list-style-type: none"> A total of 25 participants attended the meeting were from TFNC, AZASPO and TASPA. Other participants were from Salt Processing Industries, NI, TBS, Ministry of Energy and Mineral and PORALG. Salt processors raised a concern about the poor-quality salt produced by most of SSSPs, that implementation of Group model by SSSPs is not practical. It was agreed to conduct training on the production of quality salt before the implementation of the Consolidated Model. 	
			<p>Technical meeting to review the implementation manual and preparation of timeline for the Improved Maternal and Adolescents Nutrition (IMAN) program</p>	<ul style="list-style-type: none"> 10 Stakeholders (UNICEF, TFNC, AAPH, IHI, Esther/PSU, MOHCDGEC-Nutrition Unit, CRS & COUNSENUH, RS/LGAs (Mbeya), PORALG and MOH-PSU shared the progress on the implementation of IMAN project; and TFNC with support from UNICEF conducted a two-day meeting to review the implementation manual and preparation of timeline for the improved Maternal and Adolescents Nutrition (IMAN) program. 	
		<p>Target 06: Twelve coordination meetings related to food science and technology conducted by June, 20m23</p>	<p>Provide supportive supervision for implementation of nutrition projects, particularly maize flour fortification.</p>	<ul style="list-style-type: none"> A total of three (3) maize flour fortification mills were visited in Iringa region. Six (6) food processing and fortification plants were supervised in Dar-es-Salaam, Pwani and Tanga regions: and Maize flour fortification with iron, zinc, folic acid, and vitamin B₁₂ is ongoing and the fortified flour is supplied to several secondary schools in Iringa region. Furthermore, sensitization of nutrition and food fortification was conducted to Region Multisectoral Nutrition Steering Committee in Kagera region. Also, practical demonstration of the qualitative determination of iron in fortified maize flour was conducted in Kagera region. 	70
			<p>Stakeholders meeting on National Food Fortification</p>	<ul style="list-style-type: none"> A stakeholder meeting on National Food Fortification meeting to discuss the implementation progress on fortification and bio fortification was conducted; and TFNC in collaboration with Development Partners, Civil Society Organizations, Famers and Food Processors, 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
				Research Institutions, Academia, and Millers from nine (9) regions of Kilimanjaro, Arusha, Manyara, Geita, Kagera, Kigoma, Iringa, Ruvuma and Songwe attended the meeting.	
			Conducting Child Health and Nutrition Month (CHNM) services stakeholders meeting to see the possibility of including Vitamin A supplement in the National Tracer Medicine List	<ul style="list-style-type: none"> The session took place in Dodoma and Dar es Salaam region by Virtual/online meetings and a total of 13 members attended the meeting were from MOH, PORALG, TFNC, MSD, and ZMOH; and Vitamin A has been integrated into the National tracer medicine. 	
			The 52 nd National Committee for Control of Iodine Deficiency Disorders (NCCIDD) meeting	<ul style="list-style-type: none"> A total of 19 participants attended the meeting, including all NCCIDD members. A committee of 8 people from TBS, TFNC, SUA, MOH, NI, and PORALG was established to review the existing standard and East Africa Standard. The adoption of the East Africa Standard was one of the issues discussed in the meeting. The East Africa Standard proposed 30 to 60 ppm of iodine at all levels, while the existing standard is 40 to 80 ppm at the salt production area and salt selling point. 	96
6	Objective F: Responsiveness on food and nutrition issues among the public strengthened	Target 01: Ten annual monitoring and evaluation platforms on multisectoral nutrition response conducted by June 2023	To conduct an Annual stakeholders meeting on nutrition and HIV	<ul style="list-style-type: none"> 28 participants attended the meeting: National Council for People Living with HIV and AIDS (NACOPHA), Pastoral Activities and Services for people with AIDS Dar es Salaam Archdiocese (PASADA), TACAIDS, Elizabeth Glaser Pediatric AIDS Foundation (EGPAF), COUNSENUTH, MUHAS, SUA Tanzania Network of Women Living with HIV and AIDS (TNW+) and District AIDS Coordinator from Singida DC. Other participants were Regional Nutrition Officer from Geita and Singida regions, Ifakara Health Institute, Baylor, NIMR, MDH AMREF, UNICEF, WFP, PORALG, MOH, NACP, and TFNC. 	85
		Target 02: Four guidelines on MIYCAN reviewed	The working session to Review the National IYCF guidelines	<ul style="list-style-type: none"> Draft of MYCN guideline was developed 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		and disseminated by June 2023			
			Working Session for Gap Analysis of Nutrition Contents in the ANC/Maternal Newborn, Health and Nutrition-Related Guidelines to Align with Current WHO Guidelines	<ul style="list-style-type: none"> ANC guidelines reviewed Developed a book “the pregnancy book” “Mjamzito jitambue” 	
			Gap analysis of National Nutrition SBCC strategy and incorporate new updates	<ul style="list-style-type: none"> The NNSBCC strategy reviewed and updated 	
			Working session to develop gender sensitive SBCC materials for community	<ul style="list-style-type: none"> Gender Sensitive SBCC materials were developed 	
			Working Session for Gap Analysis of Nutrition Contents in the ANC/Maternal Newborn, Health and Nutrition-Related Guidelines to Align with Current WHO Guidelines	<ul style="list-style-type: none"> ANC guidelines reviewed and essential package of MIYCAN services developed for incorporation in the ANC/MNHN Guidelines next review Development the pregnancy book for pregnant mothers and the community use 	
		Target 03: Twenty (27) community nutrition and health events commemorated by June, 2023	Village Health and Nutrition Days guide development	<ul style="list-style-type: none"> Draft Village Health and Nutrition Day implementation guide developed. 	
		Target 04: Capacity of 30 media institutions on community health	Provide nutrition education to the general public through various media;	<ul style="list-style-type: none"> 2 Jingles on the importance of healthy eating and lifestyle were developed and broadcasted on four radio stations (TBC Taifa, Mpanda FM, Nuru FM, and Njombe Highland FM) 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
		and nutrition issues enhanced by June 2023		<ul style="list-style-type: none"> • 14 Messages on the importance of optimal nutrition practices against UVICO-19 were developed • 16 - Radio and TV programs were conducted in various media outlets, including Radio Maria, Channel Ten, TBC FM, and Uhai FM. • Six (6) news stories were written and uploaded to TFNC's website and blog. • 71 pictures and posters with nutrition messages were developed and shared with the public through social media platforms (Instagram, Twitter and Facebook) 	
			Conduct seminars and press conferences for journalists, editors and media owners on healthy lifestyles	<ul style="list-style-type: none"> • A total of 60 journalists, editors and media owners from different media (Television, radio, magazines and 'blogs') attended the seminar; and • Different topics were presented (Nutrition and NCDs; risk factors for NCDs; How to prevent - Healthy eating; and Nutrition and NCDs). 	
			Implementing validation exercises of Decision Support Tools (DSTs) to cassava farmers	<ul style="list-style-type: none"> • A total of 31 participants attended the meeting in Lake Zone, 21 participants in Southern Zone and 10 participants in the Eastern Zone. • Participants were able to understand the DST contents of four use cases under ACAI, demonstrated on how to use the mini projector for conducting Video show of disseminating Akilimo contents; • Participants were also highlighted on MEL tool and how to capture dissemination data; and • Farmers were emphasized to contact the Extension Agent in their respective areas. 	
			Conducted services delivery preparations plan on Child Health and Nutrition Month services	<ul style="list-style-type: none"> • A total of 9 staff were received training on CHNM, whereby 3 staff were from MOH, 4 from PORALG and 2 from ZMOH • 5 social mobilization messages were developed on CHNM Theme; and • The main purpose of the meeting was to review Monitoring tools and job aids and prepare Work Plans for Council CHNM service delivery. 	

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
			To compile a bibliography of food and nutrition publications and upload it into the library management system	<ul style="list-style-type: none"> Fifty copies of food and Nutrition Information were entered into library management systems. A total of 70 TFNC Publications was scanned and preserved in Google drive. A total of 50 titles of TFNC publications were compiled and 40 titles of publications were acquired and processed. 	85
			To conduct bi-annual meeting of the thematic group on Maternal, Infant, Young Child and Adolescent Nutrition (MIYCAN)	<ul style="list-style-type: none"> 27 participants from MDAs and UN agency attended and actively participated physical and virtually on MIYCAN Thematic working group at ADEM- Bagamoyo 	100
		Target 05: Six exhibitions to facilitate access to food products and nutrition information to Public enhanced by June, 2023	To review results of field testing of nutritional messages and images and their re-adjustment.	<ul style="list-style-type: none"> A total of 25 participants attended the workshop; five were from Zanzibar and 20 from Tanzania Mainland. The messages and the graphics were displayed and suggested improvements were highlighted. This was followed by a workshop to incorporate the changes. Seven titles were proposed for the FBDG for Tanzania mainland and discussed in plenary, two titles were shortlisted for voting and finally the proposed title was 'National Food-Based Dietary Guidelines for Healthy Population' and for Zanzibar, the proposed title was 'Zanzibar Food Based Dietary Guidelines'. 	75
			Support the World AIDS Day every year to advocate for healthy lifestyles for PLHIV	<ul style="list-style-type: none"> A total of 4 technical officers from TFNC participated the Commemoration of World AIDS Day at Kilimanjaro region for seven days; A total number of people visited the exhibition booth, 101 registered in the visitor's book; 39 males and 62 females; with ages between 16 and 73 years; and A total of 85 people, of which; 30 were males and 55 females were received nutritional assessment and counseling. 	
7	Objective G: Management, Administration and Technical Supportive	Target 01: Annual plan and budget monitored and evaluated by June, 2023	Develop TFNC Annual Plans and Budget, Action Plan and Cash Flow	<ul style="list-style-type: none"> 2021/2022 annual planning and budget document was prepared and submitted to MOHCDGEC and MOFP; and 2021/2022 annual Action Plan and Cash Flow document were prepared and submitted to MOHCDGEC and MOFP. 	100

TANZANIA FOOD AND NUTRITION CENTRE

S/N	Objective	Target	Planned Activity	Main Achievement	% of target achievement
	Services for Effective Performance for the Institute Improved	Target 02: Forty-five per cent of TFNC staff trained and developed by June, 2023	Training to 20 staff on short and long- term course	<ul style="list-style-type: none"> 5 TFNC staff were equipped on the record management, telephone. Also, 4 staff were attended mandatory retirement courses in Morogoro. 	
			Strengthening Institute capacity and quality of Services	<ul style="list-style-type: none"> Operational cost payment were covered; Communication and information sharing systems were improved; Annual Accountants and Auditors meeting was participated by 4 accountants and 1 CIA; and Institution final account was prepared, and Institution Legal services were strengthened. 	
		Target 07: Finance and Accounting system accounting package for effective services delivery strengthened by June 2023	Accessibility of Accounting System (PASTEL).	<ul style="list-style-type: none"> Availability of all backup database files with financial information; and Accounting system - Sage pastel renewal license activated, and operations maintenance conducted. 	100
		Target 09: Information Communication and Technology operations improved and strengthened by June 2023	Manage and ensure good performance of computer systems, ICT systems and communication, website, and the internal and external network.	<ul style="list-style-type: none"> ICT operations managed and working properly; Computers/Laptops (73 plus) and application system (MNIS, e-Learning, Pastel-Accounting system) managed and protected; Maintained the operations of Cisco Switch (1) and Sophos XG 210 Router (1); installed two wireless network devices at HQ and Mikocheni. 	95
			Implement connection with National Fiber Optic Network Connection - TTCL.	<ul style="list-style-type: none"> First payment to TTCL completed. 	

TANZANIA FOOD AND NUTRITION CENTRE

2.9 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.

For financial year 2022/23, the Centre is requesting TZS 3,109,261,900 out of which, TZS 359,233,900 will be for Other Charges (OC) and TZS 2,750,028,000 as salaries and statutory contribution for the Centre's staffs. During the financial year, the Centre is expected to collect revenue amounting to TZS 627,043,600 as own source contributions to the budget.

The Centre has received financial commitment of TZS 3,456,882,756 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 4: MTEF estimates analysis for the year 2022/23

Source of Funds	Approved Budget (TZS)
Personnel Emolument	2,750,028,000
Other Charges	359,233,900
Own Sources	627,043,600
Development Partners	5,561,634,975
TOTAL	9,297,940,475

2.10 STATEMENT OF SOLVENCY

The Board confirms that the Centre was solvent as at 30 June 2022. Surplus for the year 2021/22 was TZS 597,354,306 (2020/21: TZS (345,881,928)). The continuation of the Centre activities depends on Government subsidies, commitment to the implementation of investment plans and approval on earmarked Regulations on Tanzania, Food and Nutrition Centre Act (Cap 106).

2.11 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 continuing educations that also includes researches undertaking and publications.

TFNC Staff Position as at 30 June 2022 is summarized below:

TANZANIA FOOD AND NUTRITION CENTRE

Table 5: TFNC Staff Position as at 30 June 2022

Total Establishment	150
Staff Position as at 01 July 2021	118
Recruited	10
Left (4 Retired, 2 Transferred)	6
Staff Position as at 30 June 2022	122
Vacancies	28

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.

2.12 GENDER MAINSTREAMING

Gender issues are mainstreamed at all levels 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 59 Females which is 48% and 63 Male which is 52% while in 2020/21 the staff composition was 57 females which was 50.4% and 56 males which was 49.6%.

2.13 CHARITABLE AND POLITICAL DONATIONS

During the year under review as it was in 2020/21, TFNC did not made any donation or contribution of a charitable nature.

2.14 RELATED PARTY TRANSACTIONS

During the financial year 2021/22, the Centre incurred expenditure amounting to **TZS 564,885,000** in relation to the related party transactions as presented below and under note 8.21 to the financial statements:

Table 6: Related Party Transactions

Source of Funds	2021/22	2020/21
	TZS	TZS
Emolument to Key Management Personnel	543,385,000	486,923,000
Number of Persons	9	8
Governing Board Fee	21,500,000	79,970,000
TOTAL	564,885,000	566,893,000

2.15 AUDITOR

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 PAN AFRICAN AUDITORS to carry out

TANZANIA FOOD AND NUTRITION CENTRE

the audit of Tanzania Food and Nutrition Centre for the financial year ended 30 June 2022 on his behalf.

CHAIRPERSON

MANAGING DIRECTOR

Date: _____

Date: _____

TANZANIA FOOD AND NUTRITION CENTRE

3.0 STATEMENT OF GOVERNING BOARD RESPONSIBILITIES FOR THE PREPARATION OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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 2022, 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:

CHAIRPERSON

MANAGING DIRECTOR

DATE: _____

DATE: _____

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 **Halifa Hamad Sanda** 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 2022 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of 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 2043

Date: _____

TANZANIA FOOD AND NUTRITION CENTRE

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	NOTES	30 JUNE 2022 TZS	30 JUNE 2021 TZS
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	8.1	1,113,531,091	2,265,995,123
Receivables and prepayments	8.2	600,242,043	122,180,111
Inventories	8.3	21,879,100	1,500,076
TOTAL CURRENT ASSETS		<u>1,735,652,234</u>	<u>2,389,675,310</u>
NON-CURRENT ASSETS			
Property, plant and equipment	8.4	21,635,877,376	21,354,919,383
Intangible Assets	8.5	10,400,203	13,566,945
TOTAL NON-CURRENT ASSETS		<u>21,646,277,579</u>	<u>21,368,486,328</u>
TOTAL ASSETS		<u>23,381,929,813</u>	<u>23,758,161,638</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payables	8.6	923,474,870	954,435,047
TOTAL CURRENT LIABILITIES		<u>923,474,870</u>	<u>954,435,047</u>
NON-CURRENT LIABILITIES			
Deferred Capital Grant-Non-Monetary	8.7	198,632,136	137,183,467
Deferred Income - Monetary	8.15	543,509,094	1,564,942,868
TOTAL NON-CURRENT LIABILITIES		<u>742,141,230</u>	<u>1,702,126,335</u>
TOTAL LIABILITIES		<u>1,665,616,100</u>	<u>2,656,561,382</u>
EQUITY			
Taxpayer's Fund	8.8	1,826,736,627	1,826,736,627
Accumulated surplus/(deficit)		19,889,577,086	19,274,863,629
TOTAL EQUITY		<u>21,716,313,713</u>	<u>21,101,600,256</u>
TOTAL LIABILITIES AND EQUITY		<u>23,381,929,813</u>	<u>23,758,161,638</u>

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

CHAIRPERSON

MANAGING DIRECTOR

DATE: _____

DATE: _____

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	NOTES	2021/22 TZS	2020/21 TZS
REVENUE			
Revenue from non-exchange transaction			
Government Subvention	8.9	3,989,551,483	3,584,490,514
Grants and Aid	8.11	4,362,617,839	2,076,038,702
Gain (Loss) in Forex	8.22	3,746,382	4,328,158
Grants Amortization	8.7	136,674,449	101,806,603
Revenue from exchange transaction			
Other Income	8.13	254,885,833	572,258,242
TOTAL REVENUE		8,747,475,986	6,338,922,219
EXPENSES			
Wages, salaries and employee benefits	8.16	3,557,589,770	3,368,294,025
Operation Costs	8.18	537,070,337	599,615,867
Grants, Subsidies and Other Transfer	8.20	3,854,670,718	2,570,005,066
Depreciation	8.4	197,624,113	143,722,447
Amortization	8.5	3,166,742	3,166,742
TOTAL EXPENSES		8,150,121,680	6,684,804,147
SURPLUS/(DEFICT) FOR THE YEAR		597,354,306	(345,881,928)

Notes form part of the financial statements.

TANZANIA FOOD AND NUTRITION CENTRE

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	TAX PAYER FUND TZS	ACCUMULATED SURPLUS TZS	TOTAL TZS
At 01 Jul 2020	1,826,736,627	19,087,663,701	20,914,400,328
Deficit for the Year	-	(345,881,928)	(345,881,928)
Prior Year	-	533,081,857	533,081,857
At 30 Jun 2021	1,826,736,627	19,274,863,630	21,101,600,257
At 01 July 2021	1,826,736,627	19,274,863,630	21,101,600,257
Surplus for the Year	-	597,354,306	597,354,306
Prior Year adjustment*	-	17,359,150	17,359,150
As at 30 June 2022	1,826,736,627	19,889,577,086	21,716,313,713

Prior year adjustment of TZS 17,359,150 includes Stale cheque from financial year 2020/21 and adjustments of over and under provision of transactions in Financial 2020/21.

Notes form part of the financial statements.

TANZANIA FOOD AND NUTRITION CENTRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21 TZS
Cash flows from operating activities			
External assistance - grants and aids	8.12	3,139,661,591	3,440,981,570
Government Subvention Entities	8.10	3,755,219,800	3,784,490,514
Other Income	8.14	254,515,558	527,016,626
Grants, subsidies and Other Transfer	8.23	(3,859,770,717)	(2,076,038,702)
Wages, salaries and employee benefits	8.17	(3,538,507,458)	(3,368,294,026)
Operating Costs	8.19	(623,123,818)	(1,046,293,745)
Net cash flows from/(used in) operating activities		(872,005,044)	1,261,862,237
Cash flows from investing activities			
Acquisition of property, plant, and equipment	8.4	(280,458,988)	(7,391,460)
Net cash used in investing activities		(280,458,988)	(7,391,460)
Net increase/(decrease) in cash and cash equivalents		(1,152,464,032)	1,254,470,777
Cash and cash equivalents at beginning of the year		2,265,995,123	1,011,524,346
Cash and cash equivalents at end of the year	8.1	1,113,531,091	2,265,995,123

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 2022

Details	Original Budget {A}	Final Budget {B}	Actual on Comparable Basis {C}	Difference {B-C}	Reference
Revenue	TZS	TZS	TZS	TZS	
External assistance - grants and aids	8,045,645,870	8,045,645,870	3,139,661,591	4,905,984,279	(a)
Subvention - Other Government Entities	2,993,170,000	2,993,170,000	3,755,219,800	(762,049,800)	(b)
Other revenue	793,475,824	793,475,824	254,515,558	538,960,266	(c)
Total Revenue	11,832,291,694	11,832,291,694	7,149,396,949	4,682,894,745	
Payments					
Grants, transfers, and subsidies issued	8,045,645,870	8,045,645,870	3,859,770,717	4,185,875,153	(d)
Wages, salaries, and employee benefits	2,433,936,100	2,433,936,100	3,538,507,458	(1,104,471,458)	(e)
Supplies and consumables used	1,068,995,627	1,068,995,627	623,123,818	449,027,017	(f)
Acquisition of property, plant, and equipment	283,714,197	283,714,197	280,458,988	3,255,209	
Total Payments	11,832,291,694	11,832,291,694	8,301,860,981	3,533,685,921	
Net increase/(decrease) in cash and cash equivalents			(1,152,463,032)		
Cash and cash equivalents at beginning of period			2,265,995,123		
Cash and cash equivalents at end of period			1,113,531,091		

Notes form part of the financial statements, and the Budget is prepared on Cash Basis.

TANZANIA FOOD AND NUTRITION CENTRE

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 3,289,987,210 which was in excess of the budget by TZS 762,049,800.20 this was due to staff promotions, Salary Arrears and Acting allowances.

(c) Other revenue

There was a deficit of TZS 538,960,266,37 (68%) 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.

(e) Wages, salaries and employee benefits

Over Expenditure of TZS 1,104,471,358.56 was due to payment of staff promotions Salary Arrears and Acting allowances during the period.

(f) Supplies and consumables used

In sufficient fund obtained to cover the budget

TANZANIA FOOD AND NUTRITION CENTRE

6.0 EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

6.1 REPORTING ENTITY

Tanzania Food and Nutrition Centre (TFNC) is an autonomous Institution established by the Tanzania Food and Nutrition Act No 24 of 1973, as amended by Act No.3 of 1995 under the Ministry of Health and Social Welfare. The financial statements of the Centre are for the year ended 30 June 2022.

6.2 BASIS OF PREPARATION

(a) Statement of compliance

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

(b) Basis of preparation

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

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

(c) Functional and presentation currency

These Financial Statements are presented in Tanzania Shillings (TZS) which 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.

TANZANIA FOOD AND NUTRITION CENTRE

7.0 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 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 an item of property, plant and equipment is accounted for separately and capitalized. Subsequent expenditures are capitalized only when

TANZANIA FOOD AND NUTRITION CENTRE

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

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.

TANZANIA FOOD AND NUTRITION CENTRE

For capital grants without conditions attached, revenue is recognized full immediately in the statement of financial performance. If conditions are attached, a liability is recognized as deferred capital grant in the statement of financial position and is amortized and revenue recognized as the conditions are satisfied.

(h) Foreign Currency Translations

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

(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.

TANZANIA FOOD AND NUTRITION CENTRE

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

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) Revenue from exchange transaction

TANZANIA FOOD AND NUTRITION CENTRE

The center recognized only when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity. However, when an uncertainty arises about the collectability of an amount already included in the revenue, the uncollectable amount, or the amount in respect of which recovery has ceased to be probable, is recognized as an expenses, rather than an adjustment of the amount of revenue originally recognized

(o) Revenue from non-exchange transaction

The center recognized revenue when receives value from another entity without directly giving approximately equal value in exchange.

8.0 ACCOUNTING SCHEDULES

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

8.1 CASH AND CASH EQUIVALENTS

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

- NMB Bank current account is for operation activities of the Centre in TZS.
- NMB Bank D-Fund account is for activities of Donor operational in TZS.
- BOT Bank account.
- NMB Foreign account is for activities of Donor operational in USD.

	2021/22	2020/21
	TZS	TZS
NMB Bank House (20101100071)	60,713,592	313,648,577
NMB Bank House D Fund (20101100153)	775,439,134	1,794,785,997
Bank Of Tanzania Account (9925262731)	129,585,720	1,000,000
NMB Foreign Account (20107300024)	147,792,645	156,060,549
Petty Cash	-	500,000
TOTAL	1,113,531,091	2,265,995,123

8.2 RECEIVABLES AND PREPAYMENTS

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

	2021/22	2020/21
	TZS	TZS
Trade and Sundry	545,020,328	164,363,524
Staff Receivables	178,954,658	81,549,530
Less Provision for Bad debts	(123,732,943)	(123,732,943)
Total	600,242,043	122,180,111

TANZANIA FOOD AND NUTRITION CENTRE

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

NOTE 8.3: INVENTORIES

	2021/22	2020/21
	TZS	TZS
Diesel	-	1,500,076
Stationaries	21,879,100	-
TOTAL	21,879,100	1,500,076

TANZANIA FOOD AND NUTRITION CENTRE

NOTE 8.4: PROPERTY, PLANT, AND EQUIPMENT SCHEDULE

	Land TZS	Building TZS	Motor Vehicle & Motor Cycle TZS	Office Machines & Office Equipment TZS	Office Furniture TZS	Total TZS
COSTS/VALUATIONS						
Balance as at 1/7/2020	18,870,000,000	2,525,000,000	424,201,273	578,146,358	98,833,483	22,496,181,114
Additions During the year						
Non-Monetary	-	-	47,168,672	15,324,114	-	62,492,786
Monetary	-	-	-	6,621,460	770,000	7,391,460
Balance as at 30/6/2021	18,870,000,000	2,525,000,000	471,369,945	600,091,932	99,603,483	22,566,065,360
DEPRECIATION						
Balance as at 1/7/2020	-	341,658,000	190,370,735	446,132,815	89,261,980	1,067,423,530
Disposal for the year						
Charged for the year	-	44,558,000	60,029,923	36,664,649	2,469,875	143,722,447
Balance as at 30/6/2021	-	386,216,000	250,400,658	482,797,464	91,731,855	1,211,145,977
CARRYING VALUE						
Balance as at 30/6/2021	18,870,000,000	2,138,784,000	220,969,287	117,294,468	7,871,628	21,354,919,383
COSTS/VALUATIONS						
Balance as at 1/7/2021	18,870,000,000	2,525,000,000	471,369,945	600,091,931	99,603,483	22,566,065,360
Addition- Non Monetary	-	-	12,500,000	198,259,784	-	210,759,784
Addition-Monetary	-	-	-	278,958,988	1,500,000	280,458,988
Disposal	-	-	(25,500,000)	-	-	(25,500,000)
Balance as at 30/6/2022	18,870,000,000	2,525,000,000	458,369,945	1,077,310,703	101,103,483	23,031,784,132
DEPRECIATION						
Balance as at 1/7/2021	-	386,216,000	250,400,658	482,797,464	91,731,855	1,211,145,977
Disposal for the year			(12,863,335)	-	-	(12,863,335)
Charged for the year	-	44,558,000	68,794,702	82,014,994	2,256,417	197,624,113
Balance as at 30/6/2022	-	430,774,000	306,332,025	564,812,458	93,988,272	1,395,906,756
CARRYING VALUE						
Balance as at 30/6/2022	18,870,000,000	2,094,226,000	152,037,920	512,498,245	7,115,211	21,635,877,376

- Disposal during the year included three (3) motor vehicles which;
- i. DFP 6916 and DFP 7617 were transferred to Institute of Accountancy Arusha.
 - ii. STL 9701 was stolen and has not yet recovered.

TANZANIA FOOD AND NUTRITION CENTRE

NOTE 8.5: INTANGIBLE ASSETS

2020/21					
No	Name of Intangible	Cost	Acc Amortization	Amortization during the Year (10%)	Net Book Value
		TZS	TZS	TZS	TZS
1	Sage Pastel	31,667,420	14,933,733	3,166,742	13,566,945
	Total	31,667,420	14,933,733	3,166,742	13,566,945
2021/22					
No	Name of Intangible	Cost	Acc Amortization	Amortization during the Year	Net Book Value
		TZS	TZS	TZS	TZS
1	Sage Pastel	31,667,420	18,100,475	3,166,742	10,400,203
	Total	31,667,420	18,100,475	3,166,742	10,400,203

NOTE 8.6: ACCOUNTS PAYABLE

	2021/22	2020/21
	TZS	TZS
Accrued Employee Benefits	568,793,714	528,455,638
Accrued Unpaid Salary and Statutory Deductions	108,487,821	133,625,300
Suppliers of Goods and Services	246,193,335	292,354,109
Total	923,474,870	954,435,047

Note: Decrease in Accounts Payable is a result of Settlement of Statutory deduction and suppliers of goods and services for the year 2021/22.

NOTE 8.7: DEFERRED CAPITAL GRANTS - NON-MONETARY

Capital Grants stated as TZS 198,632,136 represent capital grants received from various donors for implementation of various Nutrition activities of the Centre such as motor vehicles, office furniture's and laboratory equipment's as detailed into **Table 7**. Capital grant received from Donors have conditions.

Table 7: Movement of capital grants as at 30 June 2022

DESCRIPTION	MOTOR VEHICLES 25%		OFFICE & LABORATORY EQUIPMENT 10%	OFFICE FURNITURE 20%	RESIDENTIAL & OPERATIONAL BUILDING 5%	COMPUTERS AND PHOTOCOPIE RS 10%	AIR CONDITIONERS 10%	TOTAL
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost 01.7.2021		418,582,493	160,453,065	7,663,154	8,250,000	20,232,613	3,150,000	618,681,325
Additions		12,500,000	198,259,784					210,759,784
Cost At 30.06.2022(A)		431,082,493	359,062,849	7,663,154	8,250,000	20,232,613	3,150,000	829,441,109
Accumulated Amortization 01.7.2021		299,717,686	159,103,065	7,663,154	6,930,000	5,519,507	2,564,446	481,497,858
Amortization during the year		68,794,702	63,082,670	-	165,000	4,046,523	585,554	136,674,449
Transferred & Stolen Grants Assets		12,636,666						12,636,666
Accumulated Amortization 30.06.2022(B)		381,149,054	222,185,735	7,663,154	7,095,000	9,566,030	3,150,000	630,808,973

TANZANIA FOOD AND NUTRITION CENTRE

DESCRIPTION	MOTOR VEHICLES 25%		OFFICE & LABARATORY EQUIPMENT 10%	OFFICE FURNITURE 20%	RESIDENTIAL & OPERATIONAL BUILDING 5%	COMPUTERS AND PHOTOCOPIE RS 10%	AIR CONDITIONERS 10%	TOTAL
Deferred Capital Grant 30.6.2022A-B)		49,933,439	136,877,114	-	1,155,000	10,666,583		198,632,136
Differed Capital Grant 30.6.2021(A-B)		118,864,807	1,700,000	-	1,320,000	14,713,106	585,554	137,183,467

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

DESCRIPTION	MOTOR VEHICLES 25%		OFFICE & LABARATORY EQUIPMENT 10%	OFFICE FURNITURE 20%	RESIDENTIAL & OPERATIONAL BUILDING5%	COMPUTERS AND PHOTOCOPIE RS 10%	AIR CONDITIO NERS 10%	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	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	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	630000	101,806,603
Accumulated Amortization 30.06.2021(B)	37,227,646	156,092,453	1,700,000		1,320,000	14,713,106	585,554	137,183,467
Deferred Capital Grant 30.6.2021(A-B)	(37,227,646)	156,092,453	1,700,000	-	1,320,000	14,713,106		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 8.8: TAXPAYER'S FUND

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

TAXPAYER'S FUND ANALYSIS FOR FINANCIAL YEAR 2021/22								
Particulars	Leasehold Land	Residential & Operational Buildigs	Motor Vehicles	Photographic Dispensary & Laboratory	Office Furnitures	Residential Equipment	Plant & Machinery	Total
		TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost/Valuation 1.7.2021	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
Cost as 30.6.2022	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

NOTE 8.9: GOVERNMENT SUBVENTION

2021/22
TZS

2020/21
TZS

TANZANIA FOOD AND NUTRITION CENTRE

Personnel Emoluments	3,289,987,209	3,025,257,114
Other Charges (OC)	499,564,274	559,233,400
Development Funds	200,000,000	-
TOTAL	3,989,551,483	3,584,490,514

- 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 8.10: GOVERNMENT SUBVENTION - CASH RECEIPTS

	2021/22	2020/21
	TZS	TZS
Personnel Emoluments	3,289,987,209	3,025,257,114
Other Charges (OC)	499,564,274	559,233,400
Development Fund	200,000,000	200,000,000
Increase/Decrease in Receivables	(34,331,683)	-
Deferred Income - Subvention	(200,000,000)	-
TOTAL	3,755,219,800	3,784,490,514

NOTE 8.11: GRANTS AND AIDS

	2021/22	2020/21
	TZS	TZS
UNICEF	1,829,315,097	1,056,698,867
WFP	539,969,279	359,593,558
FAO	67,326,420	31,361,085
Nutrition International	1,627,567,659	231,112,468
GAIN	16,117,267	50,373,802
Other Donations, Gifts and Grants	119,552,043	36,358,018
USAID	136,472,348	-
CAVA 2 University of Greenwich	15,634,766	114,031,304
Proceeds from 1000 SBCC Kits (MKOBA WA SIKU 1000)	10,662,960	196,509,600
TOTAL	4,362,617,839	2,076,038,702

The increase of Receipts from Donor Funds for 2022 is due to changes of policies and priorities of Donors.

NOTE 8.12: EXTERNAL ASSISTANCE - CASH RECEIPTS

	2021/22	2020/21
	TZS	TZS
Grants and Aids	2,596,152,497	2,076,038,702
Deferred Income - Development	543,509,094	1,364,942,868
TOTAL	3,139,661,591	3,440,981,570

TANZANIA FOOD AND NUTRITION CENTRE

NOTE 8.13: OTHER INCOME

	2021/22	2020/21
	TZS	TZS
Rent- Houses	96,015,080	96,123,868
Printing and Publication	4,425,000	-
Laboratory Charges	36,266,325	343,142,854
Miscellaneous Fees	13,531,800	-
TFNC administration fees	104,647,628	132,991,520
TOTAL	254,885,833	572,258,242

NOTE 8.14: OTHER INCOME-CASH RECEIPTS

	2021/22	2020/21
	TZS	TZS
Rent- Houses	95,644,805	50,882,252
Printing and Publication	4,425,000	-
Laboratory Charges	36,266,325	343,142,854
Miscellaneous Fees	13,531,800	-
TFNC administration fees	104,647,628	132,991,520
TOTAL	254,515,558	527,016,626

NOTE 8.15: DEFERRED INCOME - MONETARY

	2021/22	2020/21
	TZS	TZS
Deferred Income - Subvention	-	200,000,000
Deferred Income - Development	543,509,094	1,364,942,868
TOTAL	543,509,094	1,564,942,868

Deferred income of TZS 543,509,094 includes Grants received from donors during financial year 2021/22 with conditions which were not satisfied during the current year and were recognized as deferred income during financial year 2021/22 and revenue will be recognized as the conditions are satisfied.

NOTE 8.16: WAGES, SALARIES AND EMPLOYEE BENEFITS

	2021/22:	2020/21
	TZS	TZS
Basic Salaries & Pensions Contributions	2,678,022,900	2,537,106,234
Casual Labors	100,000	126,000
Salary arrears	73,984,143	
Pensions Contributions		
Employer Actual Contribution-NHIF	83,552,916	77,303,754
Employer Actual Contributions-PSSSF	412,848,022	386,518,770
Workmen Compensation-WCF	26,780,229	24,328,356
TOTAL	<u>3,275,288,210</u>	<u>3,025,383,114</u>
PERSONEL BENEFITS		
Leave Travel	31,464,960	32,492,460
Extra Duty	56,140,000	69,516,000
Acting Allowances	14,800,000	-
Uniform Allowance		675,000
Court Attire Allowance	2,800,000	1,574,051

TANZANIA FOOD AND NUTRITION CENTRE

Responsibility Allowance		200,000
Sitting Allowance	16,380,000	23,474,000
Subsistence Allowance	5,376,900	2,573,700
Special Allowance	17,993,000	3,915,000
Moving Expenses	24,751,700	18,810,700
Honoraria	16,590,000	34,620,000
Director's fees	21,500,000	79,970,000
Personal Allowance-Electricity	13,245,000	10,200,000
Personal Housing Allowance	42,000,000	47,400,000
Personal Allowance-Telephone	19,260,000	17,490,000
TOTAL	<u>282,301,560</u>	<u>342,910,911</u>
TOTAL SALARY AND EMPLOYEE BENEFITS	<u>3,557,589,770</u>	<u>3,368,294,025</u>

NOTE 8.17: BASIC SALARIES AND EMPLOYEE BENEFITS CASH PAYMENTS

	2021/22	2020/21
	TZS	TZS
Basic Salaries & Pensions Contributions	3,275,288,210	3,025,383,114
Personnel benefits	263,219,248	342,910,912
TOTAL SALARY AND EMPLOYEE BENEFITS	<u>3,538,507,458</u>	<u>3,368,294,026</u>

NOTE 8.18: OPERATION COSTS

	2021/22	2020/21
	TZS	TZS
MATERIAL AND SUPPLIES		
Office Consumables (papers, pencils, pens and stationaries)	28,603,849	23,320,311
Computer Supplies and Accessories	1,681,082	4,278,200
Printing and Photocopy Paper	-	150,000
Newspapers and Magazines	1,916,250	1,911,000
Printing and Photocopy costs	6,435,900	-
Software License Fees	10,183,714	3,789,400
Outsourcing Costs (Includes Cleaning and Security Services)	37,003,576	51,251,533
Cleaning Supplies	2,923,000	1,759,800
Electricity	62,992,817	55,724,517
Water Charges	6,378,052	5,580,566
Diesel	5,357,076	16,429,650
Laboratory Supplies	35,787,797	61,653,541
Uniform and Ceremonial Dress	2,165,000	2,002,400
Conference Facilities	1,700,000	860,000
Internet and Email Connections	59,967,535	32,842,211
Posts and Telegraphs	307,557	400,000
Advertising and Publication	-	1,670,880
Courier Services	217,702	2,632,634
Telephone Charges Land Lines	572,846	341,854
Subscription Fees	12,595,000	11,411,250
Technical service fee	804,754	1,500,000
Exhibition, Festivals and Celebration	1,150,000	-
Food and Refreshments	25,687,086	29,780,770
Gifts and Prizes	-	5,250,000
Printing Material	1,600,600	3,763,500
Vehicle Insurances	10,573,936	11,077,775

TANZANIA FOOD AND NUTRITION CENTRE

TOTAL	<u>316,605,129</u>	<u>329,381,792</u>
	2021/22	2020/21
	TZS	TZS
TRAINING		
Training-Domestic-Tuition Fees	21,997,000	19,520,000
Training Domestic-Training Allowance	-	6,000,000
TOTAL	<u>21,997,000</u>	<u>25,520,000</u>
TRAVEL		
In Country Travel - Ground Fares Bus, Railway, Taxi	10,692,000	15,812,283
In Country Travel-Per Diem- Domestic	83,415,000	131,140,000
In Country Travels - Air Tickets	612,200	1,478,700
In Country Travels - Water Transport Fares	-	100,000
Foreign Travel - Per diem	-	1,436,000
In Country Travel- Accommodation	1,350,000	
TOTAL	<u>96,069,200</u>	<u>149,966,983</u>
	2021/22	2020/21
	TZS	TZS
MAINTANANCE		
Cement, Bricks and Building Materials	5,855,215	4,842,000.00
Paint and Weather Protection Coatings	200,000	
Mental Fence and Posts	298,000	
Plumbing Supplies and Fixtures	130,000	947,000.00
Electrical and Other Cabling Materials	118,000	-
Direct Labor (contracted or casual hire)	20,321,599	1,034,000.00
Outsource Maintenance Contract Services-Repairs Buildings	11,216,051	22,287,848.37
Tires and Batteries	3,015,000	
Panel and Body Repair Materials and Services	100,000	300,000.00
Direct Labor Contracted or Casual - Vehicle Maintenance	50,000	843,962.50
Outsourced Maintenance Contract Services-Vehicle maintenance	5,948,006	13,844,425.50
Vehicles Spare Parts	110,000	1,529,164.00
Machinery& Equipment - Mechanical, electrical	-	2,345,738.00
Machinery and equipment - Outsource maintenance contract service	2,850,585	-
Maintenance of Small office equipment	-	5,366,000.00
Outsource maintenance contract services for Office equipment and Air conditioners	96,000	1,798,000.00
Maintenance of telephone and office PABX	500,000	
TOTAL	<u>50,808,456</u>	<u>55,138,138</u>
ADMINISTRATIVE COSTS		
Freight Forwarding and Clearing Charges	2,134,672	1,405,046
Audit fees	29,542,480	29,132,800
Honorariums Expert opinion	-	945,000
Legal Fees	-	1,500,000
Insurance Expenses		
Burial Expenses	16,000,000	3,200,000

TANZANIA FOOD AND NUTRITION CENTRE

Property and Land Rent Tax	3,163,400	3,426,108
Consultation fees	750,000	-
TOTAL	<u>51,590,552</u>	<u>39,608,954</u>
TOTAL OPERATION COSTS	<u>537,070,337</u>	<u>599,615,867</u>

NOTE 8.19: OPERATION COSTS - CASH PAYMENTS

	2021/22	2020/21
	TZS	TZS
Material and Supplies	402,658,610	1,006,684,791
Training	21,997,000	
Travel	96,069,200	
Maintenance	50,808,456	
Administration costs	51,590,552	39,608,954
TOTAL OPERATION COSTS	<u>623,123,818</u>	<u>1,046,293,745</u>

NOTE 8.20: GRANTS SUBSIDIES AND OTHER TRANSFER

	2021/22	2020/21
	TZS	TZS
Personnel Expenses	182,049,563	189,642,600
Capacity Building Training and Supervisions Cost	2,804,237,454	1,666,105,709
Conferences, Workshops and Seminars	87,738,695	34,297,110
Exhibition and Publicity	16,818,560	76,321,600
Supplies and Material	187,759,063	295,838,674
Vehicles Running Costs	206,654,713	116,117,801
Consultancy	74,425,000	98,063,323
Laboratory Supplies	293,647,670	93,618,250
Bank Charges	1,440,000	-
TOTAL	<u>3,854,670,718</u>	<u>2,570,005,067</u>

The increase in year 2021/22 was due to increase in analysis of samples and capacity building costs for the year 2021/22.

NOTE 8.21: RELATED PARTY TRANSACTIONS

Emolument to the Board members	21,500,000	79,970,000
Emoluments to Key Management Personnel	543,385,000	486,923,000
Total	<u>564,885,000</u>	<u>566,893,000</u>

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 Chief Accountant.

NOTE 8.22: GAIN (LOSS) IN EXCHANGE

	2021/22	2020/21
DETAILS	TZS	TZS
NMB Foreign Account	3,746,382	4,328,158
TOTAL	<u>3,746,382</u>	<u>4,328,158</u>

TANZANIA FOOD AND NUTRITION CENTRE

The gain of TZS 3,746,382 in 2021/22 has resulted from movements of forex using BOT closing rate as at 30.6.2022 in foreign account at NMB Bank House Branch. Current year exchange rate is TZS. 2,292.733 Per US Dollar and the previous year exchange rate: TZS. 2,287.495 Per US Dollar.

NOTE 8.23: GRANTS SUBSIDIES AND OTHER TRANSFER - CASH PAYMENTS

	2021/22	2020/21
	TZS	TZS
Personnel Expenses	182,049,563	189,642,600
Capacity Building Training and Supervisions Cost	2,804,237,454	1,172,139,545
Conferences, Workshops and Seminars	87,738,695	34,297,110
Exhibition and Publicity	16,818,560	76,321,600
Foreign Travels & Training	-	-
Supplies and Material	192,759,063	295,838,673
Vehicles Running Costs	206,654,713	116,117,600
Consultancy	74,425,000	98,063,323
Laboratory Supplies	293,647,670	93,618,250
Bank Charges	1,440,000	-
TOTAL	<u>3,859,770,718</u>	<u>2,076,038,701</u>

NOTE 8.24: CASH FLOW (RECONCILIATION) STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

Cash flows from operating activities	NOTE	2021/22	2020/2021
Surplus/(Deficit)		597,354,306	(345,881,928)
Depreciation	8.4	197,624,114	143,722,447
Amortization	8.5	3,166,742	3,166,742
Grants amortization	8.7	(136,674,449)	(101,806,603)
Increase in receivables	8.2	(478,061,932)	(45,241,617)
Increase in Inventories	8.3	(20,379,024)	(1,500,076)
Decrease in Payables	8.6	(30,960,177)	(488,621,453)
Deferred Income	8.15	(1,021,433,774)	1,564,942,868
Prior year adjustment of change in equity	8.26	17,359,150	533,081,857
Net cash flows from operating activities		(872,005,044)	1,261,862,237

NOTE 8.25. CONTINGENT LIABILITY

There was no contingent liability up to authorization date.

NOTE 8.26. Prior year adjustment of change in equity

	2021/22	2020/21
	TZS	TZS
Opening Accumulated surplus/ (Deficit)	20,245,693,383	19,712,611,526
Opening Accumulated surplus/ (Deficit)	20,263,052,533	20,245,693,383
Prior year adjustment	17,359,150	533,081,857

Prior year adjustment of TZS 17,359,150 includes Stale cheque amounting to TZS 13,999,509 from financial year 2020/21 and adjustments of TZS 3,359,641 over and under provision of transactions in Financial 2020/21.