

THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

TANZANIA FOOD AND NUTRITION CENTRE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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March 2025

AR/PA/TFNC/2023/24

About the National Audit Office

Mandate

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



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Teamwork Spirit

We value and work together with internal and external stakeholders.

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

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

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ABBREVIATIONS

AIDS Acquired Immune Deficiency Syndrome

CAG Controller and Auditor-General

CMA Commission for Mediation and Arbitration

COUNSENUTH Centre for Counseling Nutrition and Health Care

ECD Early Childhood Development

ECL Expected Credit Loss

FAO Food and Agriculture Organization

FBDG Food Based Dietary Guideline
FYDP Five Year Development Plan

GAIN Global Alliance for Improved Nutrition

HIV Human Immunodeficiency Virus

HKI Helen Killer International

IBCC Information Behavior Change Communication

IDD Iodine deficiency disorder
IHI Ifakara Health Institute

IPSAS International Public Sector Accounting Standards

LGD Loss Given Default

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

PD Probability of Default

PMO Prime Minister's Office

President Office - Regional Administration and Local

PORALG Government

SBCC Social Behavior Change and Communication

SDGs Sustainable Development Goals

TFDA Tanzania Food and Drugs Authority

TFNC Tanzania Food and Nutrition Centre

UNICEF United Nations Children's Fund

UN-REACH United Nations -Renewed Efforts against Child Hunger

USAIDS United States Agency for International Development

WBW World Breastfeeding week

WFP World Food Programme

WHO World Health Organization

URT United Republic of Tanzania

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 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap 348.

Basis for Opinion

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

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

Key Audit Matters

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

Other Information

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

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 communicatio

In addition, Section 10 (2) of the Public Audit Act Cap 348 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of works, goods and services in the Tanzania Food and Nutrition Centre (TFNC) for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

i) TFNC APP was not approved by Governing Board

I noted that TFNC Annual Procurement Plan was not approved by Budgetary Approving Authority. This is contrary to Section 49(2) of Public Procurement Act, [CAP. 410 R.E. 2022] which requires the annual procurement plan to be approved by an appropriate budget approving Authority.

ii) TFNC does not set aside 30% of its Annual Procurement Plan for Special Groups.

I noted that TFNC does not set aside 30% of its procurement for special groups contrary to Regulation 30(c)(2) of Public Procurement Regulation 2013 (as amended in 2016)

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 2023/24 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 2025



2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024

2.1 INTRODUCTION

Those Charged with Governance are pleasure to submit its annual report together with the Financial Statements for the year ended 30 June 2024 disclosing state of affairs of operations of TFNC. The report has been prepared in accordance with International Public Sector Accounting Standards (IPSAS).

2.2 CORPARATE OUTLOOK

2.2.1 Establishment and mandate

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.

There are five Directorates headed by the Directors and four Units who report to the Managing Director

The Heads of the Directorates are:

- a. Director of Finance, Human Resource and Administration.
- b. Director of Community Health and Nutrition.
- c. Director of Nutrition Education and Training.
- d. Director of Food Science and Nutrition.
- e. Director of Nutrition Policy and Planning.

The Heads of Units are:

- a. Head of Internal Audit Unit.
- b. Head of Procurement Management Unit.
- c. Head of Law Unit.
- d. Head of Information and Communication Technology Unit.

2.3 VISION AND MISSION

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

VISION

To be a world-class centre of excellence that provides strategic leadership in nutrition to our clients and partners.

MISSION

To prevent and control malnutrition in Tanzania through the coordination, guidance, and catalysing of food and nutrition interventions.

2.4 ROLES AND FUNCTIONS

TFNC is charged with coordinating, guiding, and catalysing nutrition response in the country.

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

- a. To plan and initiate food and nutrition programmes for the benefit of the people of the United Republic of Tanzania;
- b. To undertake review and revision of food and nutrition programmes;
- c. To provide facilities for training in subjects relating to food and nutrition and prescribed conditions which must be satisfied before any diploma, certificate or other award which may be granted in any such subject upon completion of any training undertaken by the Centre or other educational institution in the United Republic of Tanzania;
- d. To carry out research in matters relating to food and nutrition;
- e. To advise the Government, the schools and other public organizations on matters relating to food and nutrition;
- f. To stimulate and promote, amongst the people of the United Republic of Tanzania, an awareness of the importance of 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;
- 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;
- 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;
- To participate in international conference, seminars and discussions on matters relating to food or nutrition; and
- To do all such acts and things, and enter into all such contracts and transactions, as are, in the opinion of the Governing Board, expedient or necessary for the discharge of the functions of the Centre.

2.5 COMPOSITION OF THE GOVERNING BOARD

The Board expired on 25th October, 2021, mean while the Honourable 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 OPERATING FINANCIAL REVIEW

2.6.1 FINANCIAL STATEMENTS REVIEW

During the financial year ended on 30 June 2024 the Centre generated Revenue of TZS 6,600,258,466 (2022/23: TZS 5,767,155,354) and incurred Expenditure of TZS 6,855,592,678 (2022/23: 6,056,354,043) hence a deficit of TZS 255,334,212 (2022/23: 289,198,689).

The financial Position of the Centre includes Non-Current Assets of TZS 21,373,182,187 (2022/23: 21,470,482,517). Current Assets of TZS 2,327,933,903 (2022/23: 1,955,004,820) and Current liabilities of TZS 2,529,335,277 (2022/23: 1,998,372,312).

The equity of the Centre amounts to TZS 21,171,780,813 (2022/23: 21,427,115,025)

2.6.2 FUNDING STRUCTURE

TFNC is funded mainly by the Government of the United Republic of Tanzania. Foreign grants also form a major source of funds for financing the costs of implementation of various approved nutrition programs proposed by the Centre. The table below provide summary of budgeted fund against actual funds received from various sources during the period: 2023/24

Table 1: Funding structure of TFNC

Source of	Approved Budget	Actual Receipts	Actual over Budget	
Funds	TZS	TZS	%	
Personnel Expenses	3,882,443,573.00	3,082,884,096.00	79	
Other Charges	569,990,000.00	526,702,628.73	92	
Own Sources	644,336,800.00	447,353,610.00	69	
Development Partners	3,868,852,297.00	3,113,317,027.27	80	
Total	8,965,622,670.00	7,170,257,362.00	80	

2.7 IMPLEMENTATION OF THE PLAN AND BUDGET 2023/24

For the year ended 30 June 2023 TZS 6,056,354,043 were spent. During the year ended 30 June 2024, TFNC spent a total sum of TZS 6,855,592,678 to implement various activities focused

towards accelerating reduction of malnutrition levels so as to achieve the SP, NMNAP II, HSSP V, FYDP III and SDG targets by the end of the year 2025.

2.7.1 Summary of MTEF Targets against Main Achievements

This section provides a review summary of all activities which were planned to be implemented in the period from July 2023 to June 2024 in the financial year 2023/2024. It will also provide the main achievement recorded according to the targets that were set during that period under review.

Table 2: Summary of MTEF targets Vs Main Achievements

S/N	Objective	Target	Planned Activity	Achievement	% of target achievement
1.	Objective A: HIV and AIDS Supportive services improved and HIV and AIDS infections reduced	HIV/AIDS and NCD interventions for 112 staff and families implemented by June,2025	To conduct training on HIV/AIDS and NCD interventions for 80 to TFNC staff by June 2024	Health of 56 TFNC staff was improved	70
2.	Objective B: Implementation of National Anti-Corruption Strategy and Action Plan (NACSAP) Enhanced	Transparency and accountability in provision of services for 112 staff strengthened by June 2025	To create awareness on ant corruption practices to 80 TFNC staff that can affect the center's performance by June 2024	56 TFNC staffs were trained on Transparency and accountability of the center.	70
			To develop an integrity committee, work plan by June 2024	No Corruption issues reported	100
3.	Objective C: Stakeholders technical capacity in delivering food and nutrition services strengthened	Target 1: Knowledge and skills on Food, Nutrition and Related Program among 300 implementers enhanced by June, 2025.	Facilitate MIYCAN training to 100 Health Care frontline workers in four regions of Tanzania by June 2024	Nutrition services delivered at the health facility level in the region of Mwanza (41centers) and 17 health facility in Dar es Salam were improved.	58
		Target 2: 80% of nutrition stakeholders in MDAs, RS and LGAs' capacitated on national nutrition policy and plans by 2025.	To facilitate nutrition sensitive programing to 60 (RNuO, DNuO and MDAs) nutrition stakeholders from RS, MDA and LGAs in Dodoma by June 2024	Nutrition sensitive programming and implementation among MDAs, RS and LGAs focal person (26 RNuO, 8 MDAs) improved	57

		Target 3: 90% of MDAs, RS and LGAs nutrition officers / focal points' capacity in management and use of nutrition data enhanced by June,	To facilitate the use of MNIS and data management to 150 MDAs, RS, LGAs and other nutrition stakeholders by June 2024	114 Nutrition stakeholders' capacity in data processing, management and make an informed decision using MNIS routine data system were strengthened	76
		2025. Target 4: RHMTs and CHMTs capacitated on IMAM supervisory and mentorship in 15 regions by June 2025	To conduct an online training on Integrated Management of Acute Malnutrition health care providers from 5 regions with high prevalence of wasting by June 2024	IMAM services improved in the five region of Kigoma, Tanga, Geita, Dar es Salaam and Arusha	100
		Number of low performing regions capacitated on prevention and control of IDD	To orient CHMT members and salt producers on production of quality iodized salt in three regions with low coverage of iodized salt by June 2024	Production of quality iodized salt in two region of Lindi and Mtwara were capacitated	67
4.	Objective D: Nutrition research, innovation and use of evidence-based information in improving nutrition	Six researches on nutrition policy, and planning conducted by June 2023;	To conduct three researches on nutrition policy, and planning conducted by June 2023; June 2024	Two research on Nutrition implementation to address malnutrition problem among under five and women of reproductive were conducted.	67
	status of the people strengthened	Six researches on community health and nutrition executed by June, 2025	To conduct 6 researches on community health and nutrition by June 2024	Gaps in (USI, Nutrition and HIV /AIDS, Food Intake and Anemia) on going nutrition programs have been identified and recommendation for improvement on 5 researches	83

		Six research on food science and nutrition implemented by June, 2025;		Two researches on Micronutrient interventions to address anemia problem among under five children conducted	100
		Analytical capacity of three sections of food and nutrition laboratory (biochemistry, microbiology and food chemistry) strengthened by June, 2025;	quality and safety	10 components of laboratory services strengthened to facilitate cost effectiveness, efficiency of laboratory methods and improve the quality results	83
		Three novel food products developed using locally available food to improve nutritional status of people by June 2025	The development of nutrient dense snack bar to address micronutrient deficiency among school children aged 6 to 19 years in Tanzania by June 2024	Anaemia among school children in Tanzania is reduced after developing the three novel food products using local available food	100
5	Objective E: Food and nutrition programming supervisory, partnership and collaboration strengthened	Thirty thematic working group sessions related to nutrition policy and planning executed by June 2025;	Six thematic working group session related to nutrition and planning executed by June 2024	Increased nutrition prioritization and commitment among decision makers by executing the six thematic working groups	100
		Twenty-four (24) thematic working group sessions related to community health and nutrition executed by June 2025;	Six thematic working group session related to community health and nutrition executed by June 2024	Four thematic groups sessions on Improved nutrition implementation at all levels in the areas of USI, micronutrients and IMAM were	67

12

				E il satis analisa avenue sossions	67
		2 2 2 2 2 2 2	Six thematic working	Four thematic working groups sessions	07
		meetings related to	group session related to	conducted aiming on Improving nutrition	
		food science and	food science and	implementation at all levels in the areas of	
		technology conducted	technology by June 2024	food fortification and nutrition sensitive	
		by June, 2025.			
6	Objective F:	Accessibility of	To disseminate SBC	Increased knowledge, skill and promote optimal	54
	Responsiveness on food		materials such as books in	nutrition practice of the blind people in 7	
	and nutrition issues among	Child and Adolescent	braille format and	regions of Tanzania.	
	the public strengthened	Nutrition services	portable radios and		
	the public off onguitation	among 51 LGAs	memory cards to facilitate		
		enhanced by June	the adoption of positive		
		2025.	nutrition behavior in 13		
		2023.	regions of Tanzania by		
			June 2024		
		Twenty (27) community		5 events were commemorated which resulted	56
		nutrition and health	and health events	into Increased coverage of nutrition information	
		2020 SER 1020 14 1 1 1		to the general public.	
		events commemorated		to the general public.	
		by June,	2024.		
		2025.			
1					
		Capacity of 30 media	To capacitate 30 media	30 media institutions were capacitated aiming	100
		institutions on	institutions on Nutrition	for Increased coverage of nutrition information	
		community health and	issue by June 2024	to the general public	
		nutrition issues	issue by came zer.		
		enhanced by June			
		2025.			
		Six exhibitions to	Two exhibitions to	One exhibition was conducted that helps in	50
			facilitate access to food	Increased coverage of nutrition information to	
		facilitate access to	1	the general public	
		food products and	products and nutrition	the general public	
		nutrition information to			=
		Public enhanced by	enhanced by June, 2024		
		June, 2025.			

strateg standar regulat	icies, guidelines, ties, protocols, rds and tions on MIYCAN inated by June, Adolescents at Kasulu Town Council, Kibondo and Kigoma Districts in Kigoma region by June 2024	Health and nutrition practice among school children and adolescents in kasulu and kibondo in Kigoma region improved	67
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2.8 ESTIMATES FOR MTEF (2024/25 - 2026/27)

This chapter presents estimates for the MTEF covering the period of three years (2024/25 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 2024/25 - 2026/27, budget estimates for three years period and summary forms as prescribed in the Planning and Budgeting Guidelines.

The Centre has planned to mobilize TZS 7,432,986,787 from various Development Partners to Implement the Centre's plans and support the implementation of National Multisectoral Nutrition Action Plan II (NMNAP II) which aims at ensuring that children, adolescents, women and men in Tanzania are better nourished leading to healthier and more productive lives that contribute to economic growth and sustainable development.

2.9 STATEMENT OF GOING CONCERN

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

2.10 EMPLOYEES WELFARE

TFNC believes that its employees should find working for the Centre an inspiring and personally elevating experience. The centre 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 education that also includes research undertaking and publications. TFNC Staff Position as at 30 June 2024 is summarised below:

Table 3: TFNC Staff Position as at 30 June 2024

Total Establishment	142	
Staff Position as at 01 July 2023	120	
Recruited	15	
Left (6 Retired, 1 death, leave without pay 2 and 12 Transferred)	21	
Staff Position as at 30 June 2024	114	
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.

2.11 Management and Employees Relationship

There is a systematic procedure of communication with employees on a regular basis which is done through departmental, management and staff meetings, notice board and circular through workers' council meetings. For the year 2023/24 a good relationship between management and employees and Management exists.

2.12 Medical Facilities

The centre guarantees full cost of medical consultation and treatment for all its employees and their immediate families/dependants through Health Insurance Scheme which NHIF.

2.13 Financial assistance

Tanzania Food and Nutrition Centre guaranteed the employees to several financial institutions so as they can secure loans through their salaries.

2.14 Persons with Disability

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Centre continues, and appropriate training is arranged. It is the Centre's policy to give equal opportunities to disabled persons for vacancies they can fill.

2.15 Emoluments

Emoluments are provided to employees based on the scheme of service approved by the proper Government Authorities supported by the Centre's approved annual budget.

2.16 Employees Benefit Plan

The Centre pays contributions to a publicly administered pension funds on mandatory basis which qualifies to be a defined contribution plan. The number of employees of the Centre for the year 2023/24 is 443 (2022/2023 was 396).

2.17 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 62 Females which is 54% and 53 Male which is 46%.

2.12 CHARITABLE AND POLITICAL DONATIONS

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

2.13 HIV/AIDS POLICY

The Centre implements Government's Policy and Directives on HIV/AIDS through seminars to its employees on issues relating to effects and prevention of HIV/AIDS, it also provides special package on every Month to the HIV positive employee who voluntary and under confidentiality decided to inform employer about their situation.

2.14 ENVIROMENTAL CONTROL PROGRAM

The centre planted 200 trees both in Mikocheni Office and Head Quarter so as to keep and maintain environment.

2.15 RELATED PARTY TRANSACTIONS

During the financial year 2023/24, the Centre incurred expenditure amounting to TZS 556,176,000 in relation to the related party transactions as presented below:

Table 4: Related Party Transactions

Source of Funds	2023/24	2022/23
	TZS	TZS
Emolument to Key Management Personnel	548,176,000	439,104,000
Number of Persons	9	9
Governing Board Fee	8,000,000	8,000,000
TOTAL	556,176,000	447,104,000

2.16 RISK MANAGEMENT

2.16.1 Risks

The Success of Tanzania Food and Nutrition Centre Strategic Plan might be prevented, degraded, or delayed by the following key risks factors:

- i. The possibility of loss data and information
- ii. The possibility of Inadequate financial resources
- iii. The likelihood of not performing core functions of the Centre
- iv. The likelihood of tarnish reputation of the organization
- v. The possibility of Fire/heat Hazard
- vi. The possibility of Non-compliance of International, Government rules and regulations;

2.16.2 Mitigation Measures

The following measures are to be taken to reduce the effect of the above risk in the implementation of planned objectives;

- i. Creating disaster recovery plan.
- ii. Improving mobilization of funds.
- iii. Reviewing strategic plan and writing special request proposal to funders for research and others activities.
- iv. Commitment with some media outlets to broadcast and publish food and nutrition information, however this control is not reliable because
- Acceptable use of ICT policy, Disaster recovery plan and ICT guidelines for ICT operational
- vi. Existing Offline Backup Data (at Mikocheni Office)
- vii. Strong Air Condition -AC
- viii. Government Network connection
- ix. Existing of data cloud system, the office such as e-Office, MUSE

2.17 AUDITORS

The Controller and Auditor-General (CAG) is the statutory auditor for the Tanzania Food and Nutrition Centre by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) as amplified by section 32(4) of the Public Audit Act, Cap 418 [R.E.2021]. However, in accordance with section 33 of the same Act the CAG, Authorized M/S PAN AFRICAN AUDITORS to carry out the audit of Tanzania Food and Nutrition Centre for the financial year ended 30 June 2024 on his behalf.

2.18 RESPONSIBILITY OF THE AUDITOR

The responsibilities of CAG are stipulated in article 143 (2) of the Constitution of United Republic of Tanzania (Cap.2). In this regard, using section 33 of Public Audit Act, CAG has assigned Ms PANAFRICAN AUDITORS the responsibility of auditing and reporting on the accounts, financial statements and financial management of TFNC. This includes responsibility of providing assurance of the correctness and consistency of the information contained in the report by those charged with governance with the ones provided in the Financial and Revenue Statements. Along with this, CAG has responsibility of satisfying himself on matters listed under Section 10 of the Public Audit Act, Cap 418.

Further, Section 48(3) of the Public Procurement Act, 2011 requires CAG to state in his annual audit report whether or not the audited entity has complied with procedures prescribed in Procurement Act and its regulations.

OBEY NKYAA ASSERY

CHAIRPERSON

Date: 25/03/2025

DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

Date: 25. 03. 2025

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Those Charged with Governance are responsible for the preparation and fair presentation of the financial statements, comprising the Statement of Financial Position as at 30 June 2024, 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.

Those Charged with Governance accept 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 those charged with governance and are signed on its behalf by:

OBEY NKYAA ASSERY

CHAIRPERSON

Date: 28/8/ 2025

DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

Date: 25.03.2025

4.0 DECLARATION BY THE DIRECTOR OF FINANCE, HUMAN RESOURCES AND ADMINISTRATION

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

It is the duty of the Director of Finance, 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, **Elly Greene Mwaibako** being the Acting 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 2024 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:	to Like
Position: Ad	ting Director of Finance, Human Resources and Administration
NBAA Memb	pership No: ACPA 2618
Date:	5/03/2025

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5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		2023/24	2022/23
	Note	TZS	TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	6.8	2,068,551,659	1,852,126,413
Receivables	6.9	179,269,039	65,813,507
Inventories	6.11	80,113,205	37,064,900
Total Current Asset		2,327,933,903	1,955,004,820
Non-Current Asset			
Property, Plant and Equipment	6.24	21,369,115,468	21,463,249,056
Intangible Assets	6.25	4,066,719	7,233,461
Total Non-Current Asset		21,373,182,187	21,470,482,517
TOTAL ASSETS		23,701,116,090	23,425,487,337
LIABILITIES			
Current Liabilities			
Payables and Accruals	6.26	707,216,444	707,005,647
Deferred Income	6.27	1,815,270,592	1,257,285,199
Deposits	6.12	6,848,241	34,081,466
Total Current Liabilities		2,529,335,277	1,998,372,312
TOTAL LIABILITIES		2,529,335,277	1,998,372,312
NET ASSETS/EQUITY		21,171,780,813	21,427,115,025
Capital Contributed by:			
Taxpayers/Share Capital		1,826,736,627	1,826,736,627
Accumulated Surpluses / Deficits		19,345,044,186	19,600,378,398
TOTAL NET ASSETS/EQUITY		21,171,780,813	21,427,115,025

OBEY NKYA ASSERY

CHAIRPERSON
Date: 25/03/2025

DR. GERMANA HENRY LEYNA MANAGING DIRECTOR

Date: 25.03.2025

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23
	Note	TZS	TZS
REVENUE			
Revenue from Exchange Transactions	6.1	435,340,107	630,357,022
Other Revenue Subvention from other Government	6.2	49,577,571	56,134,550
entities	6.3	6,115,340,788	5,080,663,782
Total Revenue		6,600,258,466	5,767,155,354
EXPENSES AND TRANSFERS Expenses			
Wages, Salaries and Employee Benefits	6.4	3,677,602,148	3,080,975,430
Use of Goods and Service	6.5	2,834,178,961	2,484,310,529
Maintenance Expenses	6.6	110,694,483	37,665,226
Other Expenses	6.7	90,678,049	47,946,332
Expected Credit Loss Depreciation of Property, Plant and	6.10	13,465,706	158,098,272
Equipment	6.24	125,806,589	243,468,350
Amortization of Intangible Assets	6.25	3,166,742	3,166,742
Loss on Disposal of Assets	6.13	-	723,162
Total Expenses		6,855,592,678	6,056,354,043
Deficit		(255,334,212)	(289,198,689)

OBEY NKYA ASSERY

CHAIRPERSON

Date: 28/03/2025

DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR Date: <u>48</u> 03 2025

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CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23
	Note	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities	6.17	6,190,876,848	4,338,522,552
Revenue Grants	6.14	482,449,333	1,257,285,199
Revenue from Exchange Transactions	6.15	447,353,610	630,357,022
Other Revenue	6.16	49,577,571	56,134,550
Increase in Deposit	6.22	-	34,081,465
Total Receipts		7,170,257,362	6,316,380,788
PAYMENTS			
Wages, Salaries and Employee Benefits	6.18	3,677,602,149	3,240,327,534
Use of Goods and Service	6.19	3,004,594,399	2,150,721,909
Other Expenses	6.21	90,678,049	47,946,332
Maintenance Expenses	6.20	110,694,483	37,665,227
Decrease in Deposit	6.22	27,233,225	-
Total Payments		6,910,802,305	5,476,661,002
NET CASH FLOW FROM OPERATING ACTIVITIES		259,455,057	839,719,786
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant and Equipment	6.23	(31,673,000)	(71,563,192)
NET CASH FLOW FROM INVESTING ACTIVITIES		(31,673,000)	(71,563,192)
Net Increase		227,782,057	768,156,594
Cash and cash equivalent at beginning of period		1,881,687,686	1,113,531,091
Cash and cash equivalent at end of period	6.8	2,109,469,743	1,881,687,686

OBEY NKYA ASSERY

CHAIRPERSON

DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR

Date: 25.03.2025

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Taxpayer's Fund	Accumulated Surplus/(Deficit)	Total
	TZS	TZS	TZS
Opening balance as at 01 July 2023	1,826,736,627	19,600,378,398	21,427,115,025
Surplus/(Deficit) for the year	=	(255,334,212)	(255, 334, 212)
Closing Balance as at 30 June 2024	1,826,736,627	19,345,044,186	21,171,780,813
Opening balance as at 01 July 2022	1,826,736,627	19,889,577,087	21,716,313,714
Surplus/(Deficit) for the year	-	(289,198,689)	(289,198,689)
Closing Balance as at 30 June 2023	1,826,736,627	19,600,378,398	21,427,115,025

OBEY NKYA ASSERY

CHAIRPERSON

Date: 28/03/205

DR. GERMANA HENRY LEYNA

MANAGING DIRECTOR
Date: 48/03/2025

Gleyne.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget	Reallocation/	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)	Percentage
		Adjustment				
	TZS		TZS	TZS	TZS	%
RECEIPTS						
Subvention from other Government	8,321,285,870	-	8,321,285,870	6,673,326,181	1,647,959,689	20
Revenue from Exchange Transactions	570,000,000	-	570,000,000	447,353,610	122,646,390	22
Other Revenue	74,336,800	*	74,336,800	49,577,571	24,759,229	33
Total Receipts	8,965,622,670	-	8,965,622,670	7,170,257,362	1,795,365,308	20
PAYMENTS						
Wages, Salaries and Employee Benefits	3,874,163,573	8,280,000	3,882,443,573	3,677,602,149	204,841,424	5
Use of Goods and Service	4,462,960,170	-26,760,000	4,436,200,170	3,004,594,399	1,431,605,771	32
Other Expenses	232,155,000	21,980,000	254,135,000	90,678,049	163,456,951	64
Maintenance Expenses	204,649,000	-3,500,000	201,149,000	110,694,483	90,454,517	45
Decrease in Deposit	-		-6	27,233,225	-27,233,225	
Acquisition of Property, Plant and Equipment	189,194,927		189,194,927	31,673,000	157,521,927	83
Acquisition of Intangibles	2,500,000		2,500,000	-	2,500,000	100
Total Payments	8,965,622,670	=	8,965,622,670	6,942,475,305	2,023,147,365	23
Net Receipts/Payments		-	-	227,782,057	(227,782,057)	

OBEY NKYA ASSERY

CHAIRPERSON
Date: 28 03 2025

DR. GERMANA HENRY LEYNA

Gleyne.

MANAGING DIRECTOR
Date: 48/03/2025

EXPLANATION FOR MATERIAL VARIANCES:

(a) Subvention -Other Government

The Centre received Personal Emoluments TZS 3,082,884,096 which is less by TZS 799,262,704 compared to the budget also Centre received Other Charges of TZS 526,702,628 which is less by TZS 43,287,371.27

The Centre received funds from Development Partners of TZS 3,113,317,027 which is less by TZS 755,535,269 this was due to Declaration of dissolution of the the Centre by the Ministry of Planning and also Development Partners change their priorities caused by Global Dynamics.

(b) Revenue from Exchange Transactions

There was a less collection of Revenue from Exchange Transactions by TZS 122,646,390 (22%) of the amount received as compared to the budget, this was due to failure to receive Laboratory samples from clients outside the country.

(c) Other Revenue

There was a less collection Other Revenue by TZS 24,759,229 (33%) of the amount received as compared to the budget receipt of less funds from Donors that attracted 7% as Administrative fees due to the Declaration of dissolution of the the Centre by the Ministry of Planning and Investment.

(d) Use of Goods and Services

Use of Goods and Services was less by TZS 1,431,605,771 (32%) compared to Budget due to budget constraints.

(e) Other Expenses

Other expenses was less by TZS 153,456,951 (64%) compared to Budget due to budget constraints.

(f) Maintanance expenses

Maintanance expense was less by TZS 90,454,517 (45%) compared to Budget duet to budget constraints.

(g) Acquisition of Property, Plant and Equipment

The Property, Plant and Equipment acquired during the year was less by TZS 157,521,927 (83%) compared to budgeted amount. This was due to less collection of funds from

Laboratory and donors which were planned for acquirring Laboratory equipment. Also less funds received from donors led to under acquisition of Property, Plant & Equipment.

(h) Acquisition of Intangible Assets

The Intangible assets acquired during the year was less by 100% due to budget constraints

EXPLANATORY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTE 1: REPORTING ENTITY

Tanzania Food and Nutrition Centre (TFNC) is an autonomous Institution established by the Tanzania Food and Nutrition Act No 24 of 1973, as amended by Act No.3 of 1995 under the Ministry of Health and Social Welfare. The financial statements of the Centre are for the year ended 30 June 2024.

NOTE 2: BASIS OF PREPARATION

(a) Statement of Compliance

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

(b) Basis of Preparation

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

The estimates and underlying assumptions are reviewed on as 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.

(d) Change In Accounting Policy

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different receivable and Cash and Cash Equivalent figures reported in the

Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The Entity operates with the following Banks with global ratings and Probability of Default (PD) as provided in the table below.

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	National Microfinance Bank (NMB)	Moody's	B1	2.16%
DESCRIPTION	CASH AND BANK BALANCE	SURPLUS/DEFICIT	ACCUMULATED SURPLUS	REASON
FINANCIAL YEAR 2022/2023	1,881,687,686	(131,100,416)	19,758,476,671	Change in Accounting Policy
EXPECTED CREDIT LOSS	(29,561,273)	(158,098,272)	(158,098,273)	Change in Accounting Policy
RESTATED BALANCE	1,852,126,413	(289,198,689)	19,600,378,398	Change in Accounting Policy

Financial Assets	Exposure as at Previous Period	Exposure as at Reporting Date 30/06/2024	ECL as at Previous Period	ECL as at Reporting Date	% Movement of ECL (Previous vs Current	% of ECL as at 30/06/2024
Receivables	151,569,011.26	131,300,506	128,536,999	130,645,894	1.6	99.5

Bank Name	Rating Agency	Score	Month end date	Balance (EAD) as at 30/6/2024	PD as pre Bank Rating (%)	LGD (%)	ECL as at 30/6/2024
NMB	MOODY'S	B1	30-Jun-24	1,901,855,756	2.16%	99.61%	40,918,084

NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Contr	oller and	Auditor	General

(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 straightline 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	10%
Motorcycles	7 %
Office Machines and Office Equipment	10%
Office Furniture	10%

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

Subsequent Expenditure

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

Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases when the asset is derecognized.

(b) Capital Work in Progress

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

(c) Intangible Asset

Acquired computer software licenses covering more than one year are capitalized on the basis of the cost incurred to acquire and bring to use specific software. These costs are amortized at the rate determined by the management but not more than 10 years.

(d) Inventories

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

(e) Trade Receivables

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

(f) Cash and Cash Equivalents

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

(g) Grants

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

(h) Foreign Currency Translations

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:

Classification of Financial Assets

Classification is based on the criteria mentioned above, as a result the following classes of financial instruments arise namely;

- i. Financial assets at Amortized Cost.
- ii. Financial asset at Fair Value through Net asset/ Equity, and
- iii. Financial asset at Fair Value through Surplus or Deficit.

Financial Assets at Amortized cost

Financial Assets are subsequently measured at Amortized Cost if both of the following conditions are met;

- 1. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding This includes CASH AND CASH EQUIVALENT

Financial Assets at Fair Value through Net Assets/Equity

Financial assets are subsequently measured at fair value through net assets or equity if both of the following conditions are met;

- 1. The financial asset is held within management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and
- 2. The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at Fair Value through Surplus/Deficit

Financial Assets are subsequently measured at Fair Value through Surplus /Deficit unless they are measured at amortized costs or fair values through net assets/equity based on conditions mentioned above.

Impairment of financial assets

The impairment of financial asset is calculated using expected credit losses model. The Entity recognizes loss allowances (Expected Credit Losses (ECL)) on all financial assets except those that are measured at FVTSD and credit impaired financial assets.

The Entity uses the simplified approach in determining the impairment of receivable. A loss allowance is calculated at each reporting date however, the ECL model is updated on annual basis to accommodate any event that might cause significant increase in credit risks on financial asset.

The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets measured at amortized cost: as a deduction from the gross carrying amount of the assets;

Inputs into measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of: probability of default (PD), loss given default (LGD) and exposure at default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e., the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

This is supported by historical analysis.		
CASH AND CASH EQUIVALENT	2024	2023
Cash at Bank and on hand	2,109,469,743	1,881,687,686
Expected Credit Loss:		
Opening	29,561,273	-
Charged during the year	11,356,811	29,561,273
Closing	40,918,084	29,561,273
Cash as per Statement of Net Asset	2,068,551,659	1,852,126,413

Analysis of Cash and Cash Equivalent

For the purpose of the statement of cash flows, cash and cash equivalent comprises of the following balances;

	2024	2023
Cash as per Statement of Financial Position	2,068,551,659	1,852,126,413
Expected Credit Loss	40,918,084	29,561,273
Gross Cash and Cash Equivalent	2,109,469,743	1,881,687,686

Moreover, the Entity operates with National Microfinance Bank with current global ratings of B+ from Fitch, B1 from Moody's, and B+ from S&P, which gives Probability of Default (PD) of 2.16%.

De-recognition financial assets

The Entity derecognizes a financial asset when:

- a) The contractual rights to the cash flows from the financial asset expire; or
- b) It transfers the rights to receive the contractual cash flows in a transaction in which either:
- substantially all of the risks and rewards of ownership of the financial asset are transferred;
 or
- the Entity neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

When The Entity enters into transactions whereby it transfers assets recognized in its statement of financial position but retains either all or substantially all of the risks andrewards of the transferred assets. In these cases, the transferred assets are not derecognized.

Financial liabilities

Recognition

Financial liabilities are recognized when the Entity has contractual obligation to deliver cash as a result of goods or services received.

Measurement

Financial liabilities are initially measured at fair value and net gains and losses, including any interest expense, are recognized in surplus or deficit. Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in surplus or deficit. Any gain or loss on de recognition is also recognized in surplus or deficit.

De-recognition

The Entity derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. The Entity also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

On de-recognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred, or liabilities assumed) is recognized in surplus or deficit.

Cost Recognition

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

De-recognition

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

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

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

Offsetting a Financial Asset and a Financial Liability

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

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

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

(j) Impairment of an Asset

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

(k) Value Added Tax

Revenues, expenses and assets are recognized net of the amount of value added tax except: where the value added tax incurred on a purchase of assets or services is not recoverable from the taxation

Centre, in which case the value added tax is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable. Also, receivables and payables that are stated with the amount of value added tax included.

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

(l) Comparative Figures

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

(m) Events after the Reporting Date

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

(n) Investment Property Policy

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

6.0 NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE 2024

	2023/24	2022/23
	TZS	TZS
6.1 - Revenue from Exchange Transactions		
Laboratory Charges	325,306,260	66,843,700
Miscellaneous Revenue - Exchange	104,793,847	559,663,322
Printing and Publications		600,000
Revenue from Conference Facilities	5,240,000	3,250,000
	435,340,107	630,357,022
6.2 - Other Revenue	, , , , , , , , , , , , , , , , , , , ,	000,007,022
Rent from		
Telecommunication Towers	377,571	-
Revenue from Rent of	10 200 000	
Government Quarters	49,200,000	56,134,550
	49,577,571	56,134,550
6.3 - Subvention from other	Government entities	
Government Grant Personal Emolument	3,082,884,096	2,874,300,300
Subvention Development Foreign	2,439,830,896	1,733,344,724
Subvention Other Charges	592,625,796	473,018,758
subvention other energes	6,115,340,788	5,080,663,782
6.4 - Wages, Salaries and Employee Benefits	0,115,510,700	3,000,003,762
Acting Allowance	_	1,780,000
Civil Servants	3,071,753,999	2,866,716,443
Electricity Allowance	79,883,080	9,995,000
Extra-Duty	59,269,710	6,705,000
Facilitation Allowance	500,000	_
Expenses -employee		
Food and Refreshment	80,602,000	34,503,869
Honoraria Housing Allowance	18,210,000	31,037,018
discretionary Expenses	19,200,000	40,005,000
Housing allowance Expenses	87,815,000	-
Leave Travel	49,659,339	20,044,600
Moving Expenses	-	7,408,900
Passages Allowances	61,674,000	-
Sitting Allowance	24,890,000	31,574,600
Special Allowance	61,815,320	10,700,000
Subsistance Allowance	9,466,000	750,000
Telephone	5,539,000	19,755,000
Telephone Allowance	47,324,700	-
	3,677,602,148	3,080,975,430
6.5 - Use of Goods and Service		

6.6 - Maintenance		
	2,834,178,961	2,484,310,529
Telex Services and Facsimile	900,000	3,600,000
Wire, Wireless, Telephone,		, , , , , , , , , , , , , , , , , , , ,
Water Charges	7,797,486	6,761,690
Dresses	-	750,000
Domestic Uniforms and Ceremonial	,	
Tuition Fees Training -	17,310,000	14,901,992
Technical Service Fees	12,244,000	10,211,258
Subscription Fees	735,000	-
Services Expenses	±	28,781,400
Printing Material Rent of Booth and Tent	9,190,000	-
Costs	- 0.400.000	3,139,340
Printing and Photocopying		2 120 240
Posts and Telegraphs	387,000	-
security services) Per Diem - Domestic	1,949,248,406	1,398,930,864
stationaries) Outsourcing Costs (includes cleaning and	61,503,931	29,006,993
Office Consumables (papers, pencils, pens and	16,675,580	42,527,199
Newspapers and Magazines	1,921,000	1,758,500
Laboratory Supplies	391,886,758	443,085,183
Laboratory small non- durable equipment	1,500,000	-
In - Country Internet and Email connections	71,449,000	58,437,728
Train, Water) Ground travel (bus, railway taxi, etc.) Travel -	6,272,000 44,618,300	1,185,000 20,942,000
Ground Transport (Bus,		
Gifts and Prizes	5,070,000	130,733,133
Celebrations Food and Refreshments	50,845,632	136,955,153
Electricity - Utilities Supplies and Services Exhibition, Festivals and	- 919,900	60,000,000 1,500,000
Diesel	120,670,740	80,271,385
Conference Facilities	28,488,528	51,924,482
In - Country Cleaning Supplies - Use of goods and Services	118,000	34,855,462 1,261,300
- Foreign Air Travel Tickets Travel -	2,499,400 29,689,300	24 055 442
Publication - Communication & Information Air Travel Tickets Training	2,239,000	53,523,600
Advertising and		

Expenses

Air conditioners	1,850,000	-
Computers, printers, scanners, and other		
computer related	1,800,000	-
equipment		
Motor Vehicles and Water	22,462,916	2,204,088
Craft Outsource maintenance	22, 102,710	2,204,080
contract services -		
Machinery, Equipment and	81,602,567	33,206,138
Plant		
Small tools and implements - Buildings	779,000	2,255,000
Tyres and Batteries	2,200,000	, , , , , , , , , , , , , , , , , , , ,
Tyres and butteries	110,694,483	27 445 224
6.7 - Other Expenses	110,074,403	37,665,226
Agency fees	6,171,528	4 300 000
Audit fees Expenses	54,218,033	4,200,000
Burial Expenses		30,230,998
Counting Machine service	11,200,000	7,020,000
charge	-	6,495,334
Dividend	9,730,000	-
Registration Fees Expenses	2,250,000	-
Transports posts - other	7,108,488	
expenses		-
Conformation	90,678,049	47,946,332
6.8 - Cash and Cash Equivalents		
BoT Own source Collection	200 452 007	
Account	208,153,987	22,744,385
Deposit Cash Account	<u>-</u>	26,502,075
Development Expenditure	1,736,934,532	1,785,866,195
Cash Account Own source Recurrent		1,1 52,555,175
Expenditure GF	79,196,924	5,139,953
Recurrent Expenditure	75,536,060	33,855,688
Cash Account		
Unapplied Cash Account	9,648,240	7,579,390
	2,109,469,743	1,881,687,686
Expected Credit Loss	(40,918,084)	(29,561,273)
	2,068,551,659	1,852,126,413
6.9 - Receivables		
Imprest Receivable - Staff	190,627,930	63,050,000
Other receivables	111,637,003	131,300,506
Receivable (GEPG)	7,650,000	-
	309,914,933	194,350,506
Provision for Expected Credit Loss - Long term	(130,645,894)	(128,536,999)
credit 2033 - Long term	179,269,039	65,813,507
	more to Commission of the Commission of the	,-:-,,
6.10 - Expected Credit		
Loss		

Description	Opening	Charge For the Year	Closing Balance
ECL for Cash & Cash equivalents	29,561,273	11,356,811	40,918,084
ECL for Receivable	128,536,999	2,108,895	130,645,894
TOTAL	158,098,272	13,465,706	171,563,978
6.11 - Inventories	54 400 000		
Consumables	51,482,000		27,158,800
Fuel	28,631,205		9,906,100
	80,113,205		37,064,900
6.12 - Deposits			
Deposit General	-		26,502,076
Unapplied Deposit Account Addition	6,848,241		7,579,390
	6,848,241		34,081,466
6.13 - Loss on Disposal of Assets			1,722,7,002
Loss from Disposal of Government Assets	0		723,162
	0		723,162

NOTES - CASH FLOW STATEMENT FOR THE PE	RIOD ENDED 30 JUNE 2	.024
	2023/24	2022/23
	TZS	TZS
6.14 - Revenue Grants		
Development Deferred Income Addition	482,449,333	1,257,285,199
	482,449,333	1,257,285,199
6.15 - Revenue from Exchange Transactions		
Laboratory Charges	325,306,260	66,843,700
Miscellaneous Revenue - Exchange	104,793,847	559,663,322
Printing and Publications		600,000
Revenue from Conference Facilities	5,240,000	3,250,000
Revenue	435,340,107	630,357,022
Add/Less (Change in Working Capital)		
Receivable (GEPG)	-7,650,000	_
Other Receivables	19,663,503	:-
	12,013,503	-
Receipt 6.16 - Other Revenue	447,353,610	630,357,022
	-	-
Rent from Telecommunication Towers	377,571	
Revenue from Rent of Government Quarters	49,200,000	56,134,550
Revenue	49,577,571	56,134,550
6.17 - Subvention from other Government entities		
Government Grant Personal Emolument	3,082,884,096	2,874,300,300
Subvention Development Foreign	2,439,830,896	1,733,344,724
Subvention Other Charges	592,625,796	473,018,758
Revenue	6,115,340,788	5,080,663,782
Add/Less (Change in Working Capital)		
Deferred Subvention Capital		-543,509,094
Deferred Subvention Current	75,536,060	-198,632,136
	75,536,060	-742,141,230
Receipt	6,190,876,848	4,338,522,552
6.18 - Wages, Salaries and Employee Benefits		
	-	-

C t I	0.000	Contract to the	A 1:4	General
CONTROL	ıer	ana	Allattor	General

Acting Allowance

Civil Servants

3,071,753,999

1,780,000

2,866,716,443

Electricity	60,118,080	<u>=</u>
Electricity Allowance	19,765,000	9,995,000
Extra-Duty	59,269,710	6,705,000
Facilitation Allowance Expenses -employee	500,000	-
Food and Refreshment	80,602,000	34,503,869
Honoraria	18,210,000	31,037,018
Housing Allowance discretionary Expenses	19,200,000	40,005,000
Housing allowance Expenses	87,815,000	<u> </u>
Leave Travel	49,659,340	20,044,600
Moving Expenses	-	7,408,900
Passages Allowances	61,674,000	-
Sitting Allowance	24,890,000	31,574,600
Special Allowance	61,815,321	10,700,000
Subsistance Allowance	9,466,000	750,000
Telephone	5,539,000	19,755,000
Telephone Allowance	47,324,700	-
Expenses	3,677,602,149	3,080,975,430
Add/Less (Change in Working Capital)		
Staff Claim Addition	_	159,352,105
Starr Starr Addition	0	159,352,105
		.57,552,105
Payment	3,677,602,149	3,240,327,535
6.19 - Use of Goods and Service		
	¥	-
Advertising and Publication - Communication & Information	2,239,000	53,523,600
Air Travel Tickets Training - Domestic	5,606,463	-
Air Travel Tickets Training - Foreign	2,499,400	-
Air Travel Tickets Travel - In - Country	24,082,837	34,855,462
Cleaning Supplies - Use of goods and Services	118,000	1,261,300
Conference Facilities	28,488,528	51,924,482
Diesel	120,670,740	80,271,384
Electricity - Utilities Supplies and Services	-	60,000,000
Exhibition, Festivals and Celebrations	919,900	1,500,000
Food and Refreshments	50,845,632	136,955,153
Gifts and Prizes	5,070,000	.=
Ground Transport (Bus, Train, Water)	6,272,000	1,185,000
Ground travel (bus, railway taxi, etc.) Travel - In - Country	44,618,300	20,942,000
Internet and Email connections	71,449,000	58,437,728
Laboratory small non-durable equipment	1,500,000	-
Laboratory Supplies	391,886,758	443,085,183
Newspapers and Magazines	1,921,000	1,758,500
Office Consumables (papers, pencils, pens and stationaries)	16,675,580	42,527,199

Outsourcing Costs (includes cleaning and security services)	61,503,931	29,006,993
Per Diem - Domestic	1,949,248,406	1,108,445,789
Posts and Telegraphs	387,000	1,100,113,707
Printing and Photocopying Costs	-	3,139,340
Printing Material	9,190,000	-
Rent of Booth and Tent Services Expenses	-	28,781,400
Subscription Fees	735,000	
Technical Service Fees	12,244,000	10,211,258
Tuition Fees Training - Domestic	17,310,000	14,901,991
Uniforms and Ceremonial Dresses		750,000
Water Charges	7,797,486	6,761,690
Wire, Wireless, Telephone, Telex Services and Facsimile	900,000	3,600,000
Expenses	2,834,178,961	2,193,825,453
Add/Less (Change in Working Capital)		
Consumables	24,323,200	5,279,700
Fuel	18,725,105	9,906,100
Imprest Receivable - Staff	127,577,930	63,050,000
Staff advances and imprest		-178,456,462
Supplies of goods and services Addition		57,260,177
Withholding tax	-210,797	-
Withholding Tax Payable Addition	El El	-143,058
	170,415,438	-43,103,545
Payment	3,004,594,399	2,150,721,909
6.20 - Maintenance Expenses	_	_
Air conditioners	1,850,000	
Computers, printers, scanners, and other computer related equipments	1,800,000	-
Motor Vehicles and Water Craft	22,462,916	2,204,089
Outsource maintenance contract services - Machinery, Equipment and Plant	83,160,567	33,206,139
Small tools and implements - Buildings	-779,000	2,255,000
Tyres and Batteries	2,200,000	-
Expenses	110,694,483	37,665,227
6.21 - Other Expenses		
	-	-
Agency fees	6,171,528	4,200,000
Audit fees Expenses	54,218,033	30,230,998
Burial Expenses	11,200,000	7,020,000
Counting Machine service charge	-	6,495,334

Dividend	9,730,000	-
Registration Fees Expenses	2,250,000	-
Transports posts - other expenses	7,108,488	-
Expenses	90,678,049	47,946,332
6.22 - Deposit		
Deposit General	29,302,075	-26,502,075
Unapplied Deposit Account Addition	-2,068,850	-7,579,390
Revenue	27,233,225	-34,081,465
Revenue	27,233,225	24 004 465
6.23 - Acquisition of Property, Plant and Equipment	27,233,225	-34,081,465
Office equipment Monetary	-31,673,000	-56,175,992
Office Furniture and Fittings Monetary	-	-15,387,200
Payment	-31,673,000	-71,563,192



6.24 Property, Plant and	Equipment						
Cost/Revaluation							
Descriptions	At 01-July- 2023	Addition Monetary	30-Jun-24	01-Jul-23	Charge during the year Depreciatio n	30-Jun-24	Carrying Value
Land	18,870,000,000	-	18,870,000,000	-	-	-	18,870,000,000
Motor Vehicles	443,369,945	-	443,369,945	359,303,394	10,450,631	369,754,024	73,615,920
Office buildings and structures	2,525,000,000	-	2,525,000,000	475,332,000	44,491,940	519,823,940	2,005,176,060
Office Equipment	1,132,339,440	31,673,000	1,164,012,440	690,984,303	68,404,892	759,389,195	404,623,245
Office Furniture and Fittings	116,332,683		116,332,683	98,173,315	2,459,126	100,632,441	15,700,242
TOTAL	23,087,042,06	31,673,00 0	23,118,715,06	1,623,793,01 2	125,806,58 9	1,749,599,600	21,369,115,46 8



Property, Plant and Equipment

Cost/Revaluation

Accumulated Depreciation and Impairment

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



6.25 Intangible Assets								
Cost/Revaluation			Accumulated Amortization and Impairment					
Descriptions	At 01-July-2023	Addition During the year	30-Jun-24	1-Jul-23	Charge during the year Amortization	30-Jun-24	Carrying Value TZS	
Computer Software	31,667,420	ı	31,667,420	24,433,959	3,166,742	27,600,701	4,066,719	
TOTAL	31,667,420		31,667,420	24,433,959	3,166,742	27,600,701	4,066,719	

	C	ost/Revaluation	Accumulated Amortization and Impairment				
Descriptions	At 01-July-2022	Addition During the year	30-Jun-23	1-Jul-22	Charge during the year Amortization	30-Jun-23	Carrying Value TZS
Computer Software	31,667,420	-	31,667,420	21,267,217	3,166,742	24,433,959	7,233,461
TOTAL	31,667,420	-	31,667,420	21,267,217	3,166,742	24,433,959	7,233,461

NOTES TO THE FINANCIAL - LIABI	LITY MOVEMENT FOR	THE YEAR ENDI	E 30 JUNE 2024	
6.26 Trade and Other Payable				
Descriptions	Opening	Paid	Addition	Balance
Staff Claims	517,929,430	-	-	517,929,430
Supplies of goods and	188,933,159	-	-	188,933,159
Withholding Tax payables	143,058	143,058	353,855	353,855
TOTAL	707,005,647	143,058	353,855	707,216,444

6.27 Deferred Income				
Descriptions	Opening	Fund Received	Amortized	Balance
Development Deferred	1,257,285,199	2,922,280,229	2,439,830,896	1,739,734,532
Recurrent Deferred	-	3,751,045,952	3,675,509,892	75,536,060
TOTAL	1,257,285,199	6,673,326,181	6,115,340,788	1,815,270,592

6.28 RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2024

Surplus/ Deficit for the Period	(255, 334, 212)	(289,198,689)
Add/ (Less) Non-Cash Item		
Amortization of Intangible Assets	3,166,742	3,166,742
Depreciation of Property, Plant and Equipment	125,806,589	243,468,350
Gains on Disposal Assets	-	723,162
Expected Credit Loss	13,465,706	158,098,272
	(112,895,175)	116,257,837
Add/ (Less) Change in Working Capital		
Deferred Income	557,985,393	515,143,969
Inventories	(43,048,305)	(15,185,800)
Other Receipt	(27,233,226)	34,081,465
Payables and Accruals	210,797	(216, 469, 223)
Receivables	(115,564,427)	405,891,538
	372,350,232	723,461,949
Net Cash Flow from Operating Activities	259,455,057	839,719,786

	ANCIAL YEAR: 2023/24		
TRA	NSACTIONS WITH OTHER G	OVERNMENT ENTITIES FOR THE YEAR ENDED 30TH	JUNE 2024
S/N	Goods/Services Received (Expenses)	Counterpart entity	Amount
1	Electricity	TANZANIA ELECTRICITY SUPPLY COMPANY LIMITED (TANESCO)	60,118,080.0
2	Internet	TANZANIA TELECOMMUNICATION COMPANY LIMITED (TTCL)	71,449,000.0
3	Tuition Fees	TANZANIA PUBLIC SERVICES COLLEGE	8,400,000.0
4	Office Consumables	GOVERNMENT PROCUREMENT SERVICES AGENCY (GPSA)	3,685,000.0
5	Fuel	GOVERNMENT PROCUREMENT SERVICES AGENCY (GPSA)	110,035,978.00
6	Car Maintenance	TANZANIA ELECTRICAL, MECHANICAL AND ELECTRONICS SERVICES AGENCY (TEMESA)	15,649,586.82
7	Venue	TANZANIA OFFICIAL SEED CERTIFICATION INSTITUTE	800,000.00
8	Postal Charges	TANZANIA POSTS CORPORATION	304,000.00
10	Technical Service Fee	E GOVERNMENT AUTHORITY (eGA)	9,794,000.00
11	Technical Service Fee	GOVERNMENT PROCUREMENT SERVICES AGENCY (GPSA)	3,417,308.20
13	Venue	NATIONAL SOCIAL SECURITY FUND (NSSF)	1,253,160.00
	TRANSACTIONS WITH OTH	ER GOVERNMENT ENTITIES FOR THE YEAR ENDED	30TH JUNE 2024
S/N	Goods/Services Provided (Revenue)	Counterpart entity	Amount
1	Revenue from Rent of Government Quarters	BRELA	1,750,000.00
2	Miscellaneous Revenue	KCMC	2,053,000.00
3	Revenue from Rent of Government Quarters	MAABARA YA MKEMIA MKUU	1,400,000.00
4	Miscellaneous Revenue	MUHIMBILI UNIVERSITY	50,000.00
5	Laboratory Charges	Tanzania Agricultural Research Institute	1,300,000.00
6	Revenue from Rent of Government Quarters	TCU	1,250,000.00
	BALANCES WITH OTH	ER GOVERNMENT ENTITIES FOR THE YEAR ENDED	」 30TH JUNE 2024
5/N	Goods/Services Provided (Assets)	Counterpart entity	Amount
1	Venue	JAKAYA KIKWETE CARDIAC INSTITUTE (JKCI)	1,250,000.00