



THE UNITED REPUBLIC OF TANZANIA



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**NATIONAL AUDIT OFFICE**

**EASTERN AFRICA STATISTICAL TRAINING CENTER (EASTC)**

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

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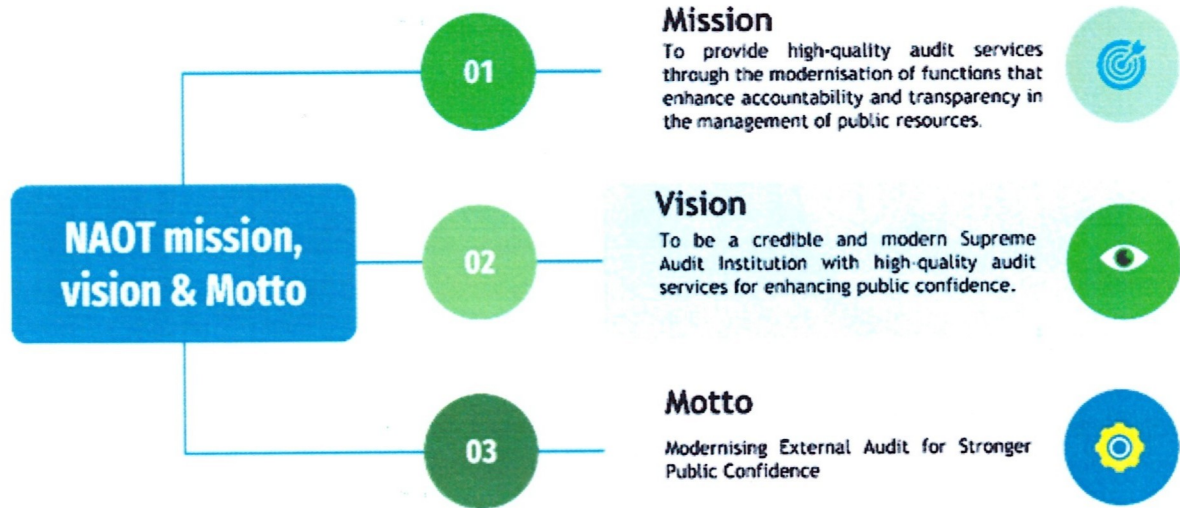
March 2024

AR/CG/EASTC/2022/23

## About the National Audit Office

### Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418[R.E 2021]



### Independence and objectivity

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

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

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



### Professional competence

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

### Integrity

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

### Creativity and Innovation

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

© This audit report is intended to be used by Eastern Africa Statistical Training Center and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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## Abbreviations

CAG	Controller and Auditor General
EASTC	East Africa Statistical Training Center
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
NBAA	National Board of Accountants and Auditors
PAA	Public Audit Act
PAC	Public Accounts Committee
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations



## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,  
Eastern Africa Statistical Training Centre (EASTC),  
P.O. Box 35103,  
DAR ES SALAAM.  
TANZANIA.

## 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

### Unqualified Opinion

I have audited the financial statements of Eastern Africa Statistical Training Centre (EASTC), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, the 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 Eastern Africa Statistical Training Centre (EASTC) as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of the Eastern Africa Statistical Training Centre (EASTC) 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.

### Other Information

Management is responsible for the other information. The other information comprises the Director's Report or any other equivalent report, statement of management responsibility, 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; and
- 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 of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] 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.

2 **REPORT ON COMPLIANCE WITH LEGISLATIONS**

2.1 **Compliance with the Public Procurement laws**

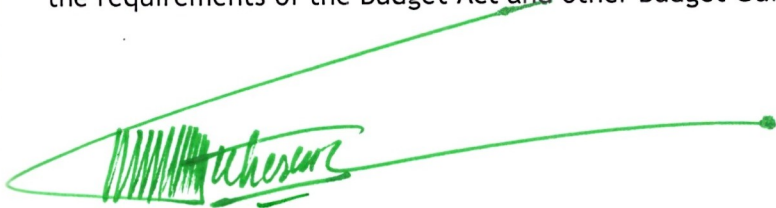
**Subject matter: Compliance audit on procurement of works, goods, and services**  
I performed a compliance audit on the procurement of works, goods, and services in the Eastern Africa Statistical Training Centre (EASTC) for the financial year 2022/23 as per the Public Procurement laws.

**Conclusion**  
Based on the audit work performed, I state that procurement of goods, works and services of Eastern Africa Statistical Training Centre (EASTC) is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

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 Eastern Africa Statistical Training Centre (EASTC) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

**Conclusion**  
Based on the audit work performed, I state that, Budget formulation and execution of the Eastern Africa Statistical Training Centre (EASTC) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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

March 2024





## **2.0 FINANCIAL STATEMENTS**

### **2.1 STATEMENT OF RECTOR**

It is my great pleasure to present the 2022/23 Eastern Africa Statistical Training Centre Financial Statements. This report reflects the great efforts made by the EASTC's stakeholders, especially the fellow members of staff, students, Development Partners. It is to them that I dedicate that report.

During the year 2022/23, the EASTC continued to establish itself as the pinnacle of higher education in Tanzania and in the Region by establishing new demand-driven programmes as part of the progress it continues to achieve. Notably for increasing number of undergraduate programs from one degree in Official Statistics to four; the three additional programs being bachelor's degree in Data Science, bachelor's degree in Agriculture Statistics and Economics and bachelor's degree in Business Statistics and Economics which launched in this academic year 2022/23.

EASTC continued to re-invent itself into a comprehensive institution that offers higher education in the fields of Official Statistics, Agriculture Statistics, Data science, Business statistics and Economics together with Research and Consultancy. Further to this, in keeping with its decision to put emphasis on knowledge creation, EASTC have adopted Competence Based Education as the cornerstone to deliver higher education learning that is relevant to fourth industrial revolution needs of innovation, industry connection and employability of graduates. EASTC deserves to be congratulated for taking an early lead in this regard which result to maintain an internationally recognized status.

Finally, I wish to express my sincere gratitude to fellow employees of the Eastern Africa Statistical Training Centre whose unwavering dedication and support resulted to the achievements presented in this report which I am humbly grateful to present.

### **2.2 EXECUTIVE SUMMARY**

This financial statement for the year 2022/23 is the eleventh since EASTC transformed into a Higher Learning Institution. Preparation of that financial statement was guided by the Public Finance Act, EASTC Financial Regulations, EASTC, Staff Regulations 2012, Public Procurement Act. 2011 and its Regulations of 2013, International Public Sector Accounting Standards (IPSAS) - Accrual basis and Government Circular issued from time to time.

The EASTC ran two Postgraduate degree programs on Masters in Official Statistics and Master's Degree programs for Agriculture Statistics in collaboration with Sokoine University of Agriculture (SUA). At Graduate programs level, the Centre ran three years Bachelor degree in Official statistics, Bachelor degree of Data Science, Bachelor degree of Business Statistics and Economics and Bachelor degree in Agricultural Statistics and Economics while at Undergraduate Programs level, the Centre ran two years Diploma and one-year Certificate course in Statistics. During the year, 439 students were registered in those programmes.

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The Centre ran Special Training Programs to build Capacity of those involved in data collection but they don't have statistics training background. The purpose of that course is to enable National Statistics Systems (NSS) to acquire enough manpower to support data collection and to control quality of Statistical information from data processed in user countries. In Tanzania, that programme adherence to Tanzania Statistics Act of 2015 which required that data collectors must have basic statistics skills.

In order to raise number of Statistical professionals in the market, the Centre ran regular course on NVA and basic certificate. Apart from building capacity in Data collection and processing, that courses create root for developing form four leavers, and other interested persons from other field into Statistic profession field.

Apart from regular training, special program and NVA courses, the EASTC conducted demand driven short course on Research Methodology, Data collection processing and Analysis, Computer Assisted Personal Interviewing (CAPI) courses. These courses exposed data collector's and professional's statisticians into new Statistical development, technology (modern Technology in data collection), current issues and support in reporting and dissemination.

During the year the Centre collaborated with NBS in preparation of Census program to be conducted during 2022-23 year. The Centre trained supervisor of Census on various technicalities and use of modern data collection tools.

EASTC use IPSAS - Accrual basis accounting standards in processing of its Financial Statements. Exchange transactions during the year was TZS 935,458,419 compared to TZS 935,458,419 reported last year (see Note 8). Increase in internal revenue was caused by establishment of new courses. Revenue from training contributed TZS 662,616,610 of the recognized internal revenue compared TZS 662,616,610 reported previous year (see Note 8). Postgraduate course contributed 16%, Undergraduate courses 16%, Graduate Courses 39%, Consultancy 13% and 16% for other training services on Application fee, rental income and carrying modules.



2.3 STATEMENT OF MANAGEMENT RESPONSIBILITY ON THE PREPARATION OF  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

These financial statements have been prepared by the Management of the Eastern Africa Statistical Training Centre (EASTC) in accordance with the provision of Section 30 (2) of the Public Finance Act, Cap 348 (R.E 2020) and guidance from EASTC Accounting Manual of 2012 as revised from time to time

The financial statements comply with generally acceptable accounting practices as required by the said Act and are presented in a manner consistent with International Public Sector Accounting Standards (IPSAS) - Accrual basis.

The Management of the Centre is responsible for establishing and maintaining effective Internal Control system, that provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and they contain the receipt and use of public financial resources.

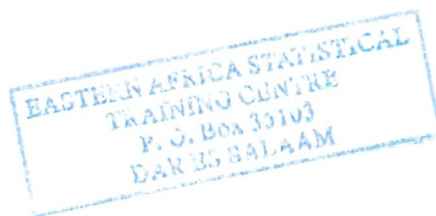
To the best of knowledge of EASTC Management on Internal Control was adequately applied throughout the reporting period and that the accounts underlying records provide a reasonable basis for the preparation of the Financial Statements for the 2022/23 financial year.

The Management of EASTC accepts responsibility for the integrity of the Financial Statements for the year 2022/23 and the information they contain complied with the Public Finance Act, Cap 348; Public Procurement Act, Cap 410, EASTC Financial Regulations, International Public Sector Accounting Standards (IPSAS) - Accrual basis and the Government Circulars.



Signed by the Accounting Officer

Date: 20.03.2024



## 2.4 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Members of the Council are required under Act No. 28 of 1994 of the Establishment of Eastern Africa Statistical Training Centre to prepare Financial statements for each reporting period a statement of financial performance, statement of financial position, cash flow statement, statement of changes in net assets, statement of comparison of budget against actual amount and notes to the financial statements of the reporting entity as at the end of the financial year that give a true and fair view of the state of affairs of the University. Further, the Council accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. The University is responsible for safeguarding the assets of the reporting entity and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

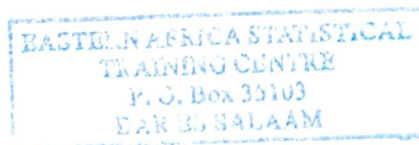
The University accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the accrual basis of International Public-Sector Accounting Standard (IPSAS), in the manner required by the Section 30 of the public Finance Act CAP 348[revised, 2020] and University Act No. 6 of 2005. Council members hereby confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 30 June 2022. To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the financial statement for the 2021/22 financial year. We accept responsibility for the integrity of the financial statements, the information it contains, and its compliance with the Public Finance Act CAP 348 (Revised, 2020) and other instructions from the Treasury Registrar.

Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act No. of 2013 (as amended 2016). The council believes the financial statements give a true and fair view of the state of financial affairs of the University. Nothing has come to the attention of the Council to indicate that the EASTC will not remain a going concern for at least the next twelve months from the date of this statement.

BY ORDER OF THE MINISTERIAL ADVISORY BOARD



Prof. Ahmed Mohamed Ame  
Chairperson of the Ministerial Advisory Board  
Date: 20.03.2024





2.5 STATEMENT OF DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTING FOR  
THE YEAR ENDED 30 JUNE, 2023

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 / Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Management 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 Management Responsibility statement on an earlier page.

I, CPA OSCAR FELIX MAPUNDA, being the Acting Head of Finance of Eastern Africa Statistical Training Centre, hereby acknowledge my responsibility of ensuring that the financial statements for the 12-months period ended 30 June 2023, have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) - Accrual basis, NBAA Act No.2 of 1995 and applicable statutory requirements.

I thus confirm that the financial statements referred to in the following pages, have been properly prepared in accordance with International Public Sector Accounting Standards (IP-SAS) - Accrual basis and applicable statutory requirements, and that they have been prepared based on properly maintained financial records.

Signature: .....  
NBAA Membership No. GA 4745  
Date: 20.03.2024



## 2.6 COMMENTARY TO THE FINANCIAL STATEMENTS

### 2.6.1 OVERVIEW PERFORMANCE FOR 2022/23

Statement of Financial Position shows that, working capital change to TZS 435,349,966 compared to TZS 689,117,879 reported last year. Decrease in changes was caused by Revenue from exchange transaction as a result of increase in liabilities in form of contactors claims and deffered income.

Statement of Financial Performance shows that, the Centre recognized direct recurrent expenses amounting to TZS 3,455,472,107 compared to TZS 3,576,077,153 reported last year. Expenses on use of non-current assets to earn revenue (Depreciation charges) are TZS 192,813,931 compared to TZS 173,989,903 reported last year. Statement of Financial performance shows Surplus of TZS 1,718,347,055 compared surplus of TZS 9,981,693 reported last year.

Cash flow Statement shows that, Cash and cash equivalent increased from TZS 144,500,370 reported last year to TZS 483,762,454 accounted this financial year.

### 2.6.2 OVERVIEW OF 2022/23 FINANCIAL STATEMENTS.

#### 2.6.2.1 Statement of Financial performance

The statement of financial performance shows operational Surplus of TZS 1,718,347,055 after provisions for depreciation compared to operational surplus of TZS 9,981,693 earned last year. Causes were due to unreleased of part of Government subsidy, few consultancy activities, few short course and low income from hosting services. Table below show annual turnover rate compared to previous year.

#### Internal Revenue turnover Analysis.

Item	2022/23	2021/22
Overall Revenue	5,366,633,093.00	3,760,048,749.27
Expenses	3,648,286,037.00	3,750,067,056.41
Internal revenue & Grant	1,898,152,273.00	955,457,059.34
Working Capital	435,349,966.00	689,117,879.16
Non-current Assets	4,691,416,757.00	2,719,301,786.84
Owners' equity	5,126,766,722.00	3,408,419,666.00
Surplus/Deficit on operation	1,718,347,055.00	9,981,692.85
Current Assets	1,059,878,015.00	858,630,982.97
Current Liabilities	624,528,048.00	169,513,103.81
Cash and Cash equivalent	483,762,455.00	144,500,370.25

Source: Finance Department



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There was an increase in working capital turnover rate from 5.46 reported last year to 8.11. Overall observation on that table is the effect of an increase in internal revenue generation compared to previous year due to increase revenue resulted from introduction of new courses. Current ratio decreases to 1.70:1 compared to 5.07:1 of previous year while quick ratio decreases from 4.98 to 1.67.

**2.6.2.2 Statement of changes in net assets**

Presented in the statement showed that net assets increase to TZS 5,126,766,722 compared to TZS 3,408,419,666 reported last financial year. Increase was due to operational surplus of TZS 1,718,347,055 generated during the year 2022/23.

**2.6.2.3 Statement of Financial position**

Reported performance on statement of financial position shows an increase in value of Property, Plant and Equipment to TZS 4,691,416,757 compared to TZS 2,719,301,787 reported last year. Increased was caused by work in progress on Assets of the ongoing construction activities of the Administration block.

Cash and Cash equivalent increase from TZS 144,500,370 reported last year to TZS 483,762,454.

**Three years Performance Analysis on Financial position.**

	2022/23	2021/22	2020/21
Assets value	4,691,416,757	2,719,301,787	2,761,947,450
Total Revenue	5,569,055,692	3,760,048,749	3,829,085,706
Internal Revenue	1,161,225,386	935,458,419	858,428,201
Working capital	435,349,966	689,117,879	636,490,551
Operational surplus/(deficit)	1,718,347,055	9,981,693	30,522,382
Non-Current Assets turnover on Internal revenue	0.36	0.34	0.31
Non-current Assets turnover on Total revenue	0.11	1.38	1.39
Working capital turnover on Internal revenue	3.95	0.01	1.35
Rate of return on Assets	0.3352	0.0029	0.011

Source: Finance Department

There was an improvement on Assets turnover on internal revenue, total revenue and Working capital turnover. Turnover rates were improving when two years rate compared. This analysis indicates an improvement on generation of revenue and effectiveness on utilization of the Non-Current Assets.

The Centre generated TZS 0.36 internal revenue on each Shilling invested on assets compared to TZS 0.34 generated last year, and TZS 0.11 on total revenue compared to TZS 1.38 earned last year. Working capital generate revenue of TZS 3.95 for each shilling utilized compared to 0.01 reported last year.

Non-Current Assets invested generated TZS 0.3352 operational surplus on each Shilling invested to the operation compared to TZS 0.0029 reported last year.

**2.6.2.4 Statement of cash flow**

Cash flow during the year increase to TZS 483,762,455 compared to TZS 144,500,370 reported last year. Causes of increases are due to internal initiatives to collection receivable.



STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSET	Note	2023 TZS	2022 TZS
<b>Current Asset</b>			
Cash and Cash Equivalents	62	483,762,454	144,500,370
Receivables	67	558,889,609	537,144,609
Prepayments	69	108,000	162,934,584
Inventories	70	17,117,951	14,051,420
<b>Total Current Asset</b>		<b>1,059,878,014</b>	<b>858,630,983</b>
<b>Non-current Asset</b>			
Property, Plant and Equipment	2	2,391,078,954	1,578,811,149
Work In Progress	2	2,300,337,804	1,140,490,639
<b>Total Non-Current Asset</b>		<b>4,691,416,758</b>	<b>2,719,301,788</b>
<b>Total Assets</b>		<b>5,751,294,772</b>	<b>3,577,932,771</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payable and Accrual	89	366,366,540	169,513,104
Deferred Income	93	202,422,599	0
Deposits	94	55,738,909	0
<b>Total Current Liabilities</b>		<b>624,528,048</b>	<b>169,513,104</b>
<b>Net Asset</b>		<b>5,126,766,724</b>	<b>3,408,419,667</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by</b>			
Taxpayers/Share Capital		5,265,833,553	5,265,833,553
Accumulated Surpluses / Deficits		-139,066,831	-1,857,413,887
<b>TOTAL NET ASSETS/ EQUITY</b>		<b>5,126,766,722</b>	<b>3,408,419,666</b>



Rector

20.03.2024

Date



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

*Classification of expenditure by nature*

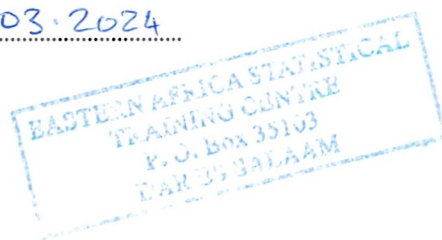
		2023	2022
	Note	TZS	TZS
<b>REVENUE</b>			
<b>Revenue</b>			
Revenue Grants	16	3,522,973,010	0
Levies	18	118,500,000	132,610,900
Fair value Gains on Assets and Liabilities	24	0	581,605
Other Revenue	31	1,042,725,386	802,847,519
Subvention from other Government entities	32	682,434,697	2,824,008,725
<b>Total Revenue</b>		<b>5,366,633,093</b>	<b>3,760,048,749</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, Salaries and Employee Benefits	34	2,573,604,979	2,598,762,215
Use of goods and services	35	751,880,201	731,797,153
Maintenance Expenses	36	52,264,570	90,358,378
Depreciation of Property, Plant and Equipment	2	192,813,931	173,989,903
Other Expenses	52	77,722,357	155,159,407
<b>Total Expenses</b>		<b>3,648,286,038</b>	<b>3,750,067,056</b>
<b>Surplus / Deficit</b>		<b>1,718,347,055</b>	<b>9,981,693</b>



Rector

20-03-2024

Date



STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Tax Payer's Fund	Accumulated. Surplus/ (Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2022	5,265,833,553	-1,857,413,886	3,408,419,667
Surplus/ Deficit for the Year	0	1,718,347,055	1,718,347,055
Closing Balance as at 30 Jun 2023	5,265,833,553	-139,066,831	5,126,766,722
Opening Balance as at 01 Jul 2021	5,265,833,553	-1,867,395,580	3,398,437,973
Surplus/ Deficit for the Year	0	9,981,693	9,981,693
Closing Balance as at 30 Jun 2022	5,265,833,553	-1,857,413,887	3,408,419,666

  
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Rector

20.03.2024  
Date

AFRICA STATISTICAL  
TRAINING CENTRE  
P. O. Box 35103  
DAR ES SALAAM

THE UNITED REPUBLIC OF TANZANIA MINISTRY OF FINANCE AND PLANNING T2390000 -  
EASTERN AFRICAN STATISTICAL TRAINING CENTRE (EASTC)

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

		2023	2022
CASHFLOW FROM OPERATING ACTIVITIES	Note	TZS	TZS
<b>RECEIPTS</b>			
Subvention from other Government entities	32 B	682,434,697	2,804,010,085
Revenue grants	16 B	2,988,468,722	0
Other Revenue	31 B	1,020,980,386	780,174,087
Levies	18 B	118,500,000	132,610,900
Deposit Receipts	61	55,738,909	0
<b>Total Receipts</b>		<b>4,866,122,714</b>	<b>3,716,795,072</b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	34	2,573,604,979	2,598,762,215
Use of Goods and Service	35 B	754,253,895	721,174,743
Maintenance Expenses	36 B	52,264,570	90,358,378
Social Benefits	56	27,232,000	0
Other Expenses	52 B	56,752,350	155,932,217
<b>Total Payment</b>		<b>3,464,107,794</b>	<b>3,566,227,553</b>
<b>Net Cash flow from Operating Activities</b>		<b>1,402,014,920</b>	<b>150,567,519</b>
<b>Investing Activities</b>			
Payment for work in Progress	106	957,424,566	-
Advance Payment for Acquisition of Property Plant and Equipment	103	108,000	162,934,584
Acquisition of Property, Plant and Equipment	77	105,220,265	111,345,601
<b>Total Investing Activities</b>		<b>1,062,752,831</b>	<b>274,280,185</b>
<b>Net Increase in cash</b>		<b>339,262,089</b>	<b>- 123,712,666</b>
Cash Surrendered to Holding Account		0	0
Cash and cash equivalent at beginning of period		144,500,370	309,938,162
Cash and cash equivalent at end of period		483,762,454	144,500,370



Rector

20.03.2024

Date





THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF FINANCE AND PLANNING  
T2390000 - EASTERN AFRICAN STATISTICAL TRAINING CENTRE (EASTC)

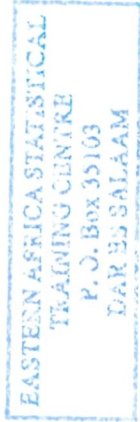
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AS AT 30 JUNE, 2023

RECEIPTS	Original Budget -TZS	Reallocation/ Adjustment- TZS	Final Budget (B) - TZS	Actual (A) TZS	Different (B-A) TZS
Subvention from Other Government Entities	3,100,950,788	0	3,100,950,788	2,795,695,421	305,255,367
Revenue Grants - development	1,500,000,000	0	1,500,000,000	1,159,847,165	340,152,835
Revenue from Exchange Transactions	1,516,170,000	0	1,516,170,000	1,161,225,386	354,944,614
Other Revenue (external grants)	20,000,000	0	20,000,000	736,926,887	(716,926,887)
<b>Total Receipts</b>	<b>6,137,120,788</b>	<b>0</b>	<b>6,137,120,788</b>	<b>5,853,694,859</b>	<b>283,425,929</b>
Wages, Salaries and Employee Benefits	2,951,865,591	8,915,946	2,960,781,537	2,573,604,979	387,176,558
Use of Goods and Service	890,372,912	89,184,054	979,556,966	751,880,200	227,676,766
Subsidies	120,000,000	(30,400,000)	89,600,000	0	89,600,000
Social Benefits	29,040,000	0	29,040,000	27,232,000	1,808,000
Other Expenses	225,993,847	17,300,000	243,293,847	77,722,357	165,571,490
Maintenance Expenses	1,500,055,791	(75,000,000)	1,425,055,791	52,264,570	1,372,791,221
Payment for Work in Progress	0	0	0	957,424,566	(957,424,566)
Acquisition of Property, Plant and Equipment	419,792,645	-10,000,000	409,792,645	105,220,265	304,572,380
<b>Total Payment</b>	<b>6,137,120,786</b>	<b>0</b>	<b>6,137,120,786</b>	<b>4,545,348,937</b>	<b>1,591,771,849</b>

Net Receipts/Payments 2 0 2 1,308,345,922 (1,308,345,920)

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20-03-2024  
Date



AR/CG/EASTC/2022/23 Controller and Auditor General

## **2.7 SIGNIFICANT ACCOUNTING POLICIES APPLICATIONS OF ACCOUNTING STANDARDS**

### **2.7.1 Statement of compliance for Financial Statements**

EASTC financial statements have been prepared in compliance with IPSAS accrual basis accounting standard, Public Finance Act, Cap 348 (Revision 2020), Accountant General Circular, Executive Agency Act No. 30 of 1997 and EASTC Framework documents.

### **2.7.2 1.2 Statement of compliance on revenue and expenditures**

Accounting applications for the Centre's revenue and expenditures complied to requirements of IPSAS Accrual basis reporting Standards.

### **2.7.3 Accounting for Capital Grant**

Grant for capital development received was recorded in the books of accounts according to Para. 44 of IPSAS 23.. Sources of capital grant for the EASTC include;

- i) Government subsidy through Ministry of Finance and Planning under EASTC Rehabilitation and Upgrading project,
- ii) Capital given to EASTC from International and Local Institutions
- iii) Receipts in kinds from Government or Development donations.
- iv) Support given to implement the EASTC Master plan 2023.

During the year no capital grant was received from those sources.

### **2.7.4 Accounting for Office Consumables**

EASTC acquires stationery and consumables for office operation as per Public Procurement Act. Inventory Management requires that, inventory items are ordered once stores balance has reached established minimum level in order to avoid tiding up of cash on the inventory.

IPSAS 12 was applied in reporting inventories in the Financial Statements. FIFO method was used for valuation of stores item remain at the end of financial year. Value of stock taken into financial statements is obtained by physical counting of stock items remaining in the store at the closing of financial year. Physical counting of inventory as at 30 June 2023 was valued at TZS 17,117,951.

### **2.7.5 Recognition of Revenue**

EASTC recognizes revenue as per requirement of IPSAS 9 and 23. Source of revenue is generated from statistical services, hiring of property, Government subsidy, and unclassified sources.

### **2.7.6 Revenue from Statistical services - Revenue recognition:**

- i) Revenue from training fees and other fees recognized once students enrolled and registered for the program.
- ii) Revenue from short course recognized once applicants confirmed participation to the training,

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T2390000 - EASTERN AFRICAN STATISTICAL TRAINING CENTRE (EASTC)

- iii) Research and consultancy revenue are recognized when procurement procedures concluded and contract is signed.
- iv) Revenue for long term consultancy (cut across different financial periods) is apportioned according to timeframe specified on the contract.

**2.7.7 Revenue from hiring of property**

Revenue from hiring of Property is recognized once the letter of confirmation received. Revenue from students accommodated in Hostels is recognized once application for the room is approved in the System and room is allocated to the student.

**2.7.8 Revenue on Government Subsidy for recurrent expenditures**

Government Subsidy on recurrent and development expenditures is recognized as per Para. 44 of IPSAS 23 once Warrant of funds released by the Government. Amount not released during the year is not accounted for as receivables.

**2.7.9 Other internally revenue**

Other internally generated revenue recognized under IPSAS 9 when agreement for services was reached or Contract of services concluded. Where there is no initial agreement, revenue is recognized upon receipts of acknowledgement of payments.

**2.7.10 Indirect revenue**

Indirect revenue due to exchange rates variation is recognized at the time of settlement of service bill.

**2.7.11 Recognition of Expenses**

EASTC expenses incurred during the year to generate revenue are matched with revenue to determine surplus or deficit from the operations. Matching of expenses is categorized into personal emoluments, statistical services, office running, capacity building, Information technology expenditures, and assets maintenance and policy development.

**2.7.12 Recognition of personal Emolument**

- i) Salaries when employee's services are accrued to an employee
- ii) Allowances recognized once service confirmed by supervisor.
- iii) Employers' contributions recognized when salary is accrued to employees
- iv) Other remuneration once approved.

**2.7.13 Recognition of Statistical Services expenditures**

- i) Upon delivery of service
- ii) Upon approval of claim form,
- iii) Short course when process concluded and contract signed.



**2.7.14 Office running expenditures**

Office running expenses are recognized once;

- i) Contract of service signed,
- ii) Service bills or demand note received.
- iii) Service delivery confirmed.

**2.7.15 Capacity building expenditures**

- i) Professional fees upon receipts of demand note
- ii) Training seminar and short course after registration of participants
- iii) Training workshop upon confirmation from organizers
- iv) Staff Training fees upon receipt of admission letter.

**2.7.16 Information technology maintenance expenditures**

- i) Computers accessories and repair upon acceptance of delivery of service.
- ii) Satellite uplinks and Web & Internet access charged upon receipt of demand note from service provider.

**2.7.17 Assets maintenance expenditures**

- i) Expenditures on major repair once contract of service entered.
- ii) Regular services recognized once LPO issued
- iii) Fuelling service once service delivered.

**2.7.18 Policy development expenditures**

- i) Regional meetings expenditure recognized once schedule for the meetings, members' participation and readiness of the Hosting Country are confirmed.
- ii) MAB regular meeting expenditures is recognized against meeting schedules while emergence meetings are recognized against confirmation of participation from members.

**2.7.19 Employee's benefits.**

An employment benefit is recognized as per requirement of IAS 39.

- i) Salary entitlements and other fringe benefits are recognized when they accrue to employees.
- ii) Contribution to Pension Schemes recognized once salary is accrual to employee. Applicable rates are 15% of individual staff salary contributed by employer and 5% contributed by employee to PSSSF and 3% to members of National Health Insurance fund contributed by employer while employee also contribute 3% of individual staff salary.
- iii) Medical service to Contract staff is recognized once salary is accrual to employee. Applicable rate is 10% of basic salary.
- iv) Annual leave costs are recognized once leave is due and application for leave subsistence is approved.

#### **2.7.20 Provisional expenditures and depreciation charge on Assets**

Provisions of depreciation are computed using Government Assets Management Guideline of 2019 and IPSAS 17.

### **2.8 WORKING CAPITAL**

#### **2.8.1 Current Assets**

Receivable balances as at 30 June 2023 are categorized into Non-business receivable for Training serviceable and Business receivable. Tuition fees are categorized as Non-business Receivables.

- i) Tuition fees receivables are confirmed against payment history at individual student's statements of accounts.
- ii) Income is recognized once a student registered. Any amount due at the end of the financial year is accounted for as receivable.
- iii) Business receivable is accounted for at net realizable value after provision for uncollectable debts on service other than training in regular programmes.

#### **2.8.2 Performance bond**

Recognized against valuation of work when certification is completed. The value includes Interest on unpaid balance and Demand Note on approved work. Current performance bond was valued based on work not yet completed on Construction of New Administration building.

#### **2.8.3 Bank operations**

EASTC operates two TZS currency and two USD Dollars Bank accounts at CRDB, two TZS accounts at NBC and two Bank Accounts at BOT one for collection and the second for operations.

Reconciled bank balance as at the closing of the financial year form part of Cash and Cash equivalent in the current Assets during the year.

#### **2.8.4 Current Liabilities**

##### **Payables**

Payables include dues on service of internal and external service providers. Payable includes tuition fees received in advance and dues to employees' benefits and Suppliers of service not paid at the end of the year. They are recognized at their realizable value after provision for allowances.

#### **2.8.5 Going concern**

The EASTC Management reviews at least annually composition of the Departments and its committees. This review, based on the EASTC's strategic objectives is aimed at ensuring that each Department is able to meet the current and future needs of

EASTC. Retaining competent employees with considerable experience is seen as imperative in ensuring continuity and maintaining of appropriate levels of oversight. The EASTC's future needs are considered on an on-going basis to ensure adequate succession planning. Heads of Departments should demonstrate a commitment to their roles. Most head of Department commented favourably on the performance of the EASTC as a whole, describing it as hard working, collegiate, questioning and highly engaged.

## **2.9 Non-Current Assets**

Non-current assets reported as required by IPSAS 17. Categories of non-current assets includes Property Plant and Equipment and Intangible assets.

### **2.9.1.1 Property Plant and Equipment**

Property Plant and Equipment represent physical assets used to earn revenue.

### **2.9.1.2 Assets Valuation**

- i) Assets are valued at acquisition cost plus any cost incurred for commissioning of those assets.
- ii) Book value is computed by determined by Acquisition costs and cost incurred to maintain those Assets.

### **2.9.1.3 Intangible Assets**

Intangible Assets recognized as per IPSAS 31. It includes computers software and other rights of use to facilitate uses of property plants and equipment to earn revenue. During the year there was no Intangible Assets recognized.

## **2.10 Owners' Equity**

Equity capital arises from acquired assets at the time of launching EASTC as Executive Agency, Government Investment, Capital funds for upgrading EASTC and Donors funded property. Amount realized for the purpose of improving owners' equity is categorized under equity funds.

## **2.11 Exchange rate determinations**

The EASTC bills are issued in TZS or US dollar currencies. Funds received are exchanged using applied exchange rate at the time of transaction.

Foreign transactions are recorded in the books of account using exchange rate applied at the date of transaction.

## **2.12 Related party transactions**

Transactions with related parties during the year ended 30 June 2023 are disclosed in disclosure note 2 to the financial statements.



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MINISTRY OF FINANCE AND PLANNING  
T2390000 - EASTERN AFRICAN STATISTICAL TRAINING CENTRE (EASTC)

NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE, 2023

**Note 2: Property Plant and Equipment for the year 2022/23**

2022/23	LAND	BUILDINGS	PLANT	MOTOR VEHICLES	COMPUTER EQUIPMENT	FURNITURE & FITTINGS	OTHER EQUIPMENT	LIBRARY BOOKS	Subtotal	CAPITAL WORK IN PROGRESS	TOTAL
COST	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
As at 01.07.2021	300,000,000	2,483,451,020	240,336,300	422,187,561	722,523,219	669,948,778	150,395,190	74,051,419	5,062,893,487	1,140,490,639	6,203,384,126
Additional - Non-Monetary	0	19,998,640	0	0	0	0	0	0	19,998,640	0	19,998,640
Monetary Additions - Monetary	0	0	0	0	5,910,000	103,037,840	2,397,760	0	111,345,600	0	111,345,600
As at 30.06.2022	300,000,000	2,503,449,660	240,336,300	422,187,561	728,433,219	772,986,618	152,792,950	74,051,419	5,194,237,727	1,140,490,639	6,334,728,366
As at 01.07.2022	300,000,000	2,503,449,660	240,336,300	422,187,561	728,433,219	772,986,618	152,792,950	74,051,419	5,194,237,727	1,140,490,639	6,334,728,366
Additional - Non-Monetary	0	0	0	162,934,584	736,926,887	0	0	0	899,861,471	0	899,861,471
Monetary Additions - Monetary	0	0	0	0	5,394,035	99,826,230	0	0	105,220,265	1,159,847,165	1,265,067,430
As at 30.06.2023	300,000,000	2,503,449,660	240,336,300	585,122,145	1,470,754,141	872,812,848	152,792,950	74,051,419	6,199,319,463	2,300,337,804	8,499,657,267
Accumulated depreciation.											
As at 01.07.2021	0	1,376,534,381	221,848,299	422,187,561	688,551,736	538,564,865	119,698,414	74,051,419	3,441,436,675	0	3,441,436,675
Charge	0	99,338,041	13,201,080	-	14,568,452	37,256,845	9,625,485	-	173,989,903	0	173,989,903
As at 30.06.2022	0	1,475,872,422	235,049,379	422,187,561	703,120,188	575,821,710	129,323,899	74,051,419	3,615,426,578	0	3,615,426,578
As at 01.07.2022	0	1,475,872,422	235,049,379	422,187,561	703,120,188	575,821,710	129,323,899	74,051,419	3,615,426,578	0	3,615,426,578
Charge	0	99,338,041	663,750	27,155,764	17,450,689	41,416,271	6,789,416	-	192,813,931	0	192,813,931
As at 30.06.2023	0	1,575,210,463	235,713,129	449,343,325	720,570,877	617,237,981	136,113,315	74,051,419	3,808,240,509	0	3,808,240,509

Controller and Auditor General

AR/CG/EASTC/2022/23

THE UNITED REPUBLIC OF TANZANIA  
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Carrying Value																			
As at 30.06.2022	300,000,000	1,027,577,238	5,286,921	-	25,313,031	197,164,908	23,469,051	-	1,578,811,149	1,140,490,639	2,719,301,788								
As at 30.06.2023	300,000,000	928,239,197	4,623,171	135,778,820	750,183,264	255,574,867	16,679,635	0	2,391,078,954	2,300,337,804	4,691,416,758								

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

	2023	2022
	TZS	TZS
Surplus for the period	1,718,347,055	9,981,693
Add/ (Less) Non Cash Item		
Depreciation charge for the year	192,813,931	173,989,903
Less non-cash revenue	(534,504,288)	(19,998,640.00)
Add/ (Less) Change in Working Capital		
Change in Account receivables	(21,745,000)	(23,255,041.00)
Change in Account payables	(196,853,436)	(37,077,084.19)
Change in inventory	(3,066,531)	5,201,560.30
Other receipt (Deposit)	55,738,909	0
Deferred income	(202,422,599)	-
Net cash provided by operating activities	1,402,014,913	108,842,391



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20.03.2024

Date



Mfumo wa Uhasibu Serikalini [MUSE]



THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF FINANCE AND PLANNING  
T2390000 - EASTERN AFRICAN STATISTICAL TRAINING CENTRE (EASTC)

NOTES TO THE FINANCIAL STATEMENT AS AT 30 JUNE, 2023

NOTE	2022/23 TZS	2021/22 TZS
<b>16 Revenue Grants</b>		
Government Grant Development Foreign	736,926,887	0
Government Grant Development Local	951,441,098	0
Government Grant Other Charges	25,898,636	0
Government Grant Personal Emolument	1,791,528,000	0
Recurrent Grants	17,178,389	0
	<u>3,522,973,010</u>	<u>0</u>
<b>16 B Revenue grants</b>		
Government Grant Personal Emolument	1,834,605,025	-
Government Grant Development Local	1,153,863,697	-
<b>Revenue</b>	<b>2,988,468,722</b>	-
<b>18 Levies</b>		
Renting Space / Houses	118,500,000	132,610,900
	<u>118,500,000</u>	<u>132,610,900</u>
<b>18 B Levies</b>		
Levy -Renting Space / Houses	118,500,000	132,610,900
<b>Revenue</b>	<u>118,500,000</u>	<u>132,610,900</u>
<b>24 Fair value Gains on Assets and Liabilities</b>		
Foreign exchange differences (Gain)	0	581,605
	<u>0</u>	<u>581,605</u>
<b>31 Other Revenue</b>		
Application fee	5,550,000	7,500,000
Miscellaneous Receipts	22,494,892	132,730,909
Receipt from Consultancy Fees	51,280,500	0
Receipts from Tuition Fees	963,399,994	662,616,610
	<u>1,042,725,386</u>	<u>802,847,519</u>

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<b>31</b>	<b>Other Revenue</b>	<b>2022/23</b>	<b>2021/22</b>
<b>B</b>			
	Application fee	5,550,000	7,500,000
	Miscellaneous Revenue	22,494,892	132,730,912
	Revenue from Consultancy Fees	51,280,500	0
	Revenue from Tuition Fees	963,399,994	662,616,610
	<b>Revenue</b>	<b>1,042,725,386</b>	<b>802,847,522</b>
	<b>Add/Less (Change in Working Capital)</b>		
	Other Revenue Addition (Receivable)	-21,745,000	-22,673,435
		<b>-21,745,000</b>	<b>-22,673,435</b>
	<b>Receipt</b>	<b>1,020,980,386</b>	<b>780,174,087</b>
	<b>Subvention from other Government entities</b>		
<b>32</b>	Revenue Grants - Non-Monetary	0	19,998,640
	Subvention current	0	2,804,010,085
	Subvention for Other Charges	682,434,697	0
		<b>682,434,697</b>	<b>2,824,008,725</b>
<b>32</b>	<b>Subvention from other Government entities</b>		
<b>B</b>	Subvention current	0	2,804,010,085
	Subvention Other Charges	682,434,697	0
	<b>Revenue</b>	<b>1,419,361,584</b>	<b>2,824,008,725</b>
	<b>Add/Less (Change in Working Capital)</b>		
	Non-Monetary Revenue - Current	-736,926,887	-19,998,640
		<b>-736,926,887</b>	<b>-19,998,640</b>
	<b>Receipt</b>	<b>682,434,697</b>	<b>2,804,010,085</b>
	<b>Wages, Salaries and Employee Benefits</b>		
<b>34</b>	Ambassador's Entertainment Allowance	2,000,000	0
	Casual Labour	6,774,000	0
	Civil Servants	1,786,617,000	0
	Civil Servants Contracts	0	103,706,364
	Electricity Allowance	0	10,160,000
	Extra-Duty	71,203,461	13,110,000
	Facilitation Allowance	87,226,361	31,118,000
	Food and Refreshment	36,566,470	0
	Furniture	0	18,000,000
	Honoraria	76,118,571	37,010,730
	Housing Allowance	7,900,000	8,800,000

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Leave Travel	126,986,000	133,961,000
Local Staff Salaries	102,000,000	2,016,575,160
Passages Allowances	4,000,000	1,096,200
Responsibility Allowance	41,453,800	57,747,049
Siting Allowance	60,861,148	37,968,000
Special Allowance	0	11,355,300
Transport	7,733,168	0
Transport Allowance	156,165,000	118,154,412
	<b><u>2,573,604,979</u></b>	<b><u>2,598,762,215</u></b>
<b>35 Use of goods and services</b>		
Advertising and publication	13,868,000	44,463,518
Air Travel Tickets	4,794,480	916,000
Cleaning Supplies	45,359,470	0
Computer Software	2,577,862	0
Computer Supplies and Accessories	9,454,744	4,645,100
Conference Facilities	1,500,000	0
Diesel	54,328,330	27,594,901
Electricity	79,923,750	0
Entertainment	23,600,000	0
Examination Expenses	9,632,649	0
Exhibition, Festivals and Celebrations	1,680,000	0
Food and Refreshments	0	22,230,200
Fumigation	840,000	0
Furniture and Appliances	15,006,400	0
Ground Transport (Bus, Train, Water)	820,000	4,935,100
Ground travel (bus, railway taxi, etc)	11,518,000	0
Internet and Email connections	35,059,319	31,152,098
Laundry and Cleaning	23,363,876	0
Lodging/Accommodation	0	5,330,000
Mobile Charges	0	4,455,000
Office Consumables (papers, pencils, pens and stationaries)	107,873,391	65,874,310
Outsourcing Costs (includes cleaning and security services)	0	93,765,717
Per Diem - Domestic	141,933,461	56,010,000
Per Diem - Foreign	22,909,000	969,780
Posts and Telegraphs	0	554,000
Protective Clothing, footwear and gears	300,000	0
Purchased Electricity - TANESCO	0	64,599,492
Subscription Fees	6,597,697	0
Tuition Fees	108,305,000	0
Upkeep of Training Establishment	0	277,733,200
Water Charges	30,634,772	26,568,737
	<b><u>751,880,201</u></b>	<b><u>731,797,153</u></b>



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<b>35 B Use of Goods and Service</b>	<b>2022/23</b>	<b>2021/22</b>
Advertising and publication	4,068,000	0
Advertising and Publication - Communication & Information	9,800,000	44,463,518
Air Travel TicketsTraining - Domestic	1,200,000	0
Air Travel TicketsTraining - Foreign	634,480	0
Air Travel TicketsTravel - In - Country	2,960,000	916,000
Cleaning Supplies - Use of goods and Services	45,359,470	0
Computer Software - Use of goods and Services	2,577,862	0
Computer Supplies and Accessories	9,454,744	4,645,100
Conference Facilities	1,500,000	0
Diesel	54,328,330	27,594,901
Electricity - Utilities Supplies and Services	79,923,750	0
Entertainment - Hospitality Supplies And Services	23,600,000	0
Examination Expenses	9,632,649	0
Exhibition,Festivals and Celebrations	1,680,000	0
Food and Refreshments	0	22,230,200
Fumigation Expenses	840,000	0
Furniture and Appliances	15,006,400	0
Ground Transport (Bus, Train, Water)	820,000	4,935,100
Ground travel (bus, railway taxi, etc)Travel - In - Country	11,518,000	0
Internet and Email connections	35,059,319	31,152,098
Laundry and Cleaning Expenses	23,363,876	0
Lodging/AccommodationTravel - In - Country	0	5,330,000
Mobile Charges	0	4,455,000
Office Consumables (papers,pencils, pens and stationaries)	107,873,391	65,874,310
Outsourcing Costs (includes cleaning and security services)	0	93,765,717
Per Diem - Domestic	141,933,461	56,010,000
Per Diem - Foreign	22,909,000	969,780
Posts and Telegraphs	0	554,000
Protective Clothing, footwear and gears	300,000	0
Purchased Electricity - TANESCO	0	64,599,492
Subscription Fees	6,597,697	0
Tuition Fees Training - Domestic	108,305,000	0
Upkeep of Training Establishment	0	277,733,200
Water charges	30,634,772	26,568,737
<b>Expenses</b>	<b>751,880,201</b>	<b>731,797,153</b>

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**Add/Less (Change in Working Capital)**

Consumables	17,117,951	0
Consumables Opening	-14,051,420	-5,201,560
Imprest Receivable - Staff	0	1
Supplies and Consumables goods Opening	0	-5,420,851
Withholding Tax Payable Addition	-692,837	0
	<b>2,373,694</b>	<b>-10,622,410</b>
<b>Payment</b>	<b>754,253,895</b>	<b>721,174,743</b>

**36 Maintenance Expenses**

Cement, Bricks and Building Materials	0	35,744,933
Computers, printers, scanners, and other computer related	0	4,195,600
Mechanical, electrical, and electronic spare parts	23,453,861	3,202,000
Motor Vehicles and Water Craft	0	23,748,333
Outsource Maintenance Contract Services	23,541,278	0
Pipes and Fittings	0	4,145,360
Repair and Maintenance of Furniture	320,000	0
Repair and Maintenance of Sewerage System	4,168,771	0
Services	0	545,000
Small tools and equipment	0	9,849,550
Spare Parts	780,660	0
Water Pumps	0	8,927,602
	<b>52,264,570</b>	<b>90,358,378</b>

**37 Maintenance Expenses**

Cement, Bricks and Building Materials	0	35,744,933
Computers, printers, scanners, and other computer related equipment	0	4,195,600
Mechanical, electrical, and electronic spare parts	23,453,861	3,202,000
Motor Vehicles and Water Craft	0	23,748,333
Outsource maintenance contract services - Buildings	23,541,278	0
Pipes and Fittings	0	4,145,360
Repair and Maintenance of Furniture	320,000	0
Repair and Maintenance of Sewerage System	4,168,771	0
Services	0	545,000
Small tools and equipment	0	9,849,550
Spare Parts - Operation	780,660	0
Spare Parts - Operation	0	8,927,602
<b>Expenses</b>	<b>52,264,570</b>	<b>90,358,378</b>

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<b>56 Social Benefits</b>		
Retirement benefits	27,232,000	0
	<u>27,232,000</u>	<u>0</u>
<b>52 Other Expenses</b>		
Agency fees	7,502,303	0
Audit fees	20,970,000	15,000,000
Bank Charges and Commissions	0	7,976,869
Burial Expenses	300,000	0
consultancy fees	16,722,298	6,440,000
education supervision expenses	0	44,715,100
Honorariums (expert opinion)	0	17,360,000
National Expenses	0	2,640,000
Other Payments	0	43,050,838
Registration, Accreditation, Admission and Articulation	0	12,880,000
Security Services	26,183,256	0
Special Operation Services	0	3,711,200
Sundry Expenses	6,044,500	1,385,400
	<u>77,722,357</u>	<u>155,159,407</u>
<b>52B Other Expenses</b>		
Audit fees Expenses	0	15,000,000
Bank Charges and Commissions	0	7,976,869
Burial Expenses	300,000	0
Co-Location operational Expenses	0	43,050,838
consultancy fees	10,460,298	6,440,000
education supervision expenses	0	44,715,100
Honorariums (expert opinion)	0	17,360,000
National Expenses	0	2,640,000
Registration, Accreditation, Admission and Articulation	0	12,880,000
Security Services	26,183,256	0
Special Operation Service	0	3,711,200
Sundry Expenses	13,546,803	1,385,400
Expenses	<u>50,490,357</u>	<u>155,159,407</u>
<b>Add/Less (Change in Working Capital)</b>		
Other Payables Opening	6,261,993	772,810
	0	772,810
<b>Payment</b>	<b>56,752,350</b>	<b>155,932,217</b>



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<b>it Receipts</b>	<b>2022/23</b>	<b>2021/22</b>
it General Payable Addition	-53,128,694	0
lied Deposit Account Addition	-2,610,215	0
ue	-55,738,909	0
ue	-55,738,909	0
<b>nd Cash Equivalents</b>		
wn source Collection Account	1,200,508	923,185
ercial Bank Balances	0	78,634,599
t General Cash Account	53,128,694	0
pment Expenditure Cash Account	202,422,599	0
ource Collection Account - CRDB	27,936,640	0
ource Collection Account - NBC	10,169,138	0
ource Collection Account CRDB - USD	150,315,922.69	64,942,586
ource Development Expenditure	2,144,882	0
ource Recurrent Expenditure GF	5,804,219	0
ent Expenditure Cash Account	28,029,636	0
ied Cash Account	2,610,215	0
	<u>483,762,454</u>	<u>144,500,370</u>
<b>ables</b>		
g fee from Students	403,920,340	392,086,710
	121,825,024	121,825,024
g fee from HESLB	11,750,745	524,875
fee	21,393,500	22,708,000
	<u>558,889,609</u>	<u>537,144,609</u>
<b>ments</b>		
tion of Motor vehicle	-	162,934,584
lance - GPSA	108,000	-
	<u>108,000</u>	<u>162,934,584</u>
<b>ories</b>		
ables	17,117,951	14,051,420
	<u>17,117,951</u>	<u>14,051,420</u>

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	2022/23	2021/22
<b>77 Acquisition of Property, Plant and Equipment</b>		
Application software systems and licenses Monetary	-2,917,935	0
Bridges Monetary	0	-5,910,000
Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	-2,476,100	0
Office Furniture and Fittings Monetary	-99,826,230	-103,037,860
Other equipment and installations Monetary	0	-2,397,741
<b>Payment</b>	<b>-105,220,265</b>	<b>-111,345,601</b>
<b>Payment</b>	<b>-105,220,265</b>	<b>-111,345,601</b>
<b>89 Payable and Accrual</b>		
Staff claims	0	262,945
Audit fee	20,970,000	15,000,000
Retirement benefit	60,914,275	88,146,275
Payable for supplies and consumables	8,802,494	13,610,494
Training service payable	808,400	808,400
Training fee payable	72,448,772	51,684,990
Contractos claim	202,422,599	0
	<u>366,366,540</u>	<u>169,513,104</u>
<b>93 Deferred Income</b>		
Development Expenditure Cash Account	202,422,599	0
	0	0
	<u>202,422,599</u>	<u>0</u>
<b>94 Deposits</b>		
Deposit General	<u>53,128,694</u>	-
Unapplied Deposit Account	<u>2,610,215</u>	-
	<u>55,738,909</u>	<u>0</u>
<b>95 Related party transactions</b>		
Salary - Rector	69,696,000	69,696,000
Responsibility allowance - Rector	13,939,200	13,939,200
Housing allowance - Rector	9,600,000	9,600,000
Utilities allowance - Rector	6,960,000	9,360,000
<b>Total</b>	<b>102,595,200</b>	<b>102,595,200</b>
<b>103 Advance Payment for Acquisition of Property Plant and Equipment</b>	<b>-108,000</b>	<b>-162,934,584</b>
<b>Payment</b>	<b>-108,000</b>	<b>-</b>
		<b>162,934,584</b>
Mfumo wa Uhasibu Serikalini [MUSE]		33

\_\_ Controller and Auditor General

AR/CG/EASTC/2022/23

	2022/23	2021/22
et for work in Progress		
g other than dwellings - WIP Monetry		
ent	957,424,566	-
	957,424,566	-



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DISCLOSURES

Disclosure note 1: Property Plant and Equipment

Computation of depreciation figure of TZS 192,813,931 for the year 2022/23 has considered only Assets which have useful life as complied with Government Assets Management Guideline of 2019 and IPSAS 17.