



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



BENJAMIN MKAPA HOSPITAL

**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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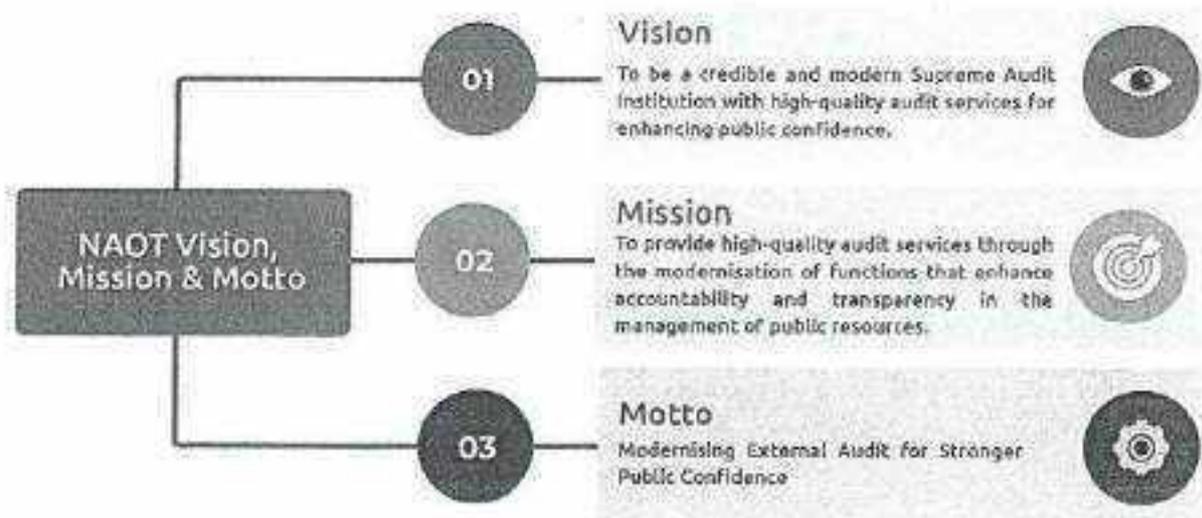
March 2025

AR/CG/Vote 52/BMH/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.



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 Benjamin Mkapa Hospital and may form part of the annual general report, which once tabled to the National Assembly, becomes a public document; hence, its distribution may not be limited.

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Abbreviations

AR	Audit Report
BMH	Benjamin Mkapa Hospital
CG	Central Government
CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
Reg.	Regulation
Sect.	Section
TZS	Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Executive Director,
Benjamin Mkapa Hospital,
P.O. Box 11088,
Dodoma, Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Benjamin Mkapa Hospital, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of changes in net assets, the 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 Benjamin Mkapa Hospital 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 Benjamin Mkapa Hospital 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, statement of management responsibility, and 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 before 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 IPSASs, I exercise professional judgment and maintain professional scepticism 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 to design audit procedures that are appropriate in the circumstances but not 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, 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 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 LEGISLATION

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 the procurement of works, goods, and services in the Benjamin Mkapa Hospital 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, the procurement of goods works, and services of Benjamin Mkapa Hospital is generally in compliance with the requirements of the Public Procurement laws.

(i) Irregularities noted on procurement of medicines for bone marrow transplant - TZS115,980,000

My review of procurement management revealed that, on 10 November 2023, the hospital entered contract number T1370000PO2400136 for the supply of bone marrow transplants worth TZS 115,980,000. However, I noted that the Local Purchase Order (LPO) was issued and signed by the accounting officer before the supplier accepted the contract on 15 November 2023, violating Regulation 233(1) of PPR 2013. I further noted the LPO was only signed by the accounting officer, not the supplier, which implies no binding agreement between the hospital and the Supplier, contrary to Section 60(7) of the Public Procurement Act 2011, which mandates a formal contract. I also revealed that, without justification, the medicines were delivered 22 days late on 22 January 2024, instead of the expected date of 31 December 2023.

(ii) Procurement made without using LPO and competitive Quotation TZS 41,425,000

Regulations 163 and 164 of the Public Procurement Regulation 2013 require procurement entities to obtain price quotations from at least three suppliers when making purchases through National Shopping. However, I noted that goods and services worth TZS 41,425,000 were procured directly from a single supplier without obtaining quotations from at least three suppliers, bypassing the competitive bidding process.

(iii) Micro value procurement not reported to the Tender Board and PPRA - TZS 153,944,318

I noted that Benjamin Mkapa Hospital Management paid various suppliers and service providers TZS 153,944,318 for micro-value procurement of office consumables, medical supplies, and food and refreshments. However, these payments were not reported to the Tender Board and PPRA, contrary to Reg. 166 (7) & (8) of the Public Procurement Regulations, 2013.

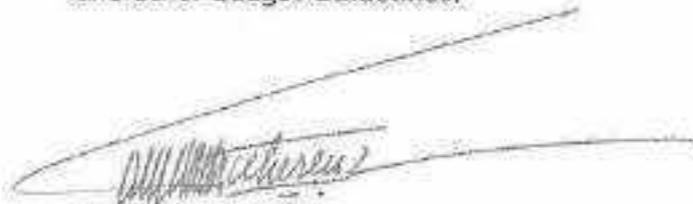
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in Benjamin Mkapa Hospital 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 the Budget formulation and execution of Benjamin Mkapa Hospital is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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

March 2025



2.0 FINANCIAL STATEMENTS

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

Introduction

On behalf of the Board of Trustees of The Benjamin Mkapa Hospital (BMH), it is my pleasure to present the Financial Statements for the financial year 2023/2024, which provides the results of BMH operations and its state of affairs. BMH prepared this report in compliance with TFRS 1 - The report by those charged with governance issued by NBAA and became effective on 1 January 2021. This is the fourth time since BMH started preparing its financial statements as a reporting entity.

Nature of Operations

The Benjamin Mkapa Hospital (BMH) is a Government Hospital under the Ministry of Health. It was registered under subsidiary legislation No. 40 of 16 October 2015 which was published on the same date through Government Notice number 453. The Hospital was established to provide specialized and super-specialized medical services and undertake research and training activities. It started its operations effectively on 15 October 2015. In the performance of its functions, the Hospital may enter into contracts or Memorandum of Understanding with other Hospitals, colleges, or any other Institution of health sciences for organizing training activities and integrating such Hospitals, and colleges with clinical work.

BMH is governed by the Board of Trustees established under subsidiary legislation No. 40 of 16 October 2015 which was published on the same date through Government Notice number 453. The Board is responsible for overseeing the management of business and affairs of the Hospital. The Hospital as a health institute is working under the Ministry of Health. However, as a Public Corporation and is also overseen by the Treasury Registrar

3.0 Objectives

In the financial year 2023/24 the following strategic objectives were planned to be achieved:-

- 3.1 Service improved and HIV/AIDS infections reduced.
- 3.2 National Anti-Corruption implementation strategy enhanced and sustained.
- 3.3 Quality health services delivered and sustained.
- 3.4 Health infrastructure with high-tech equipment enhanced and sustained.
- 3.5 Access to quality and appropriate quantity, diagnostic, preventive, and curative services enhanced.

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- 3.6 Integration of ICT and clinical innovation in health services improved.
- 3.7 Public relations and communication management enhanced.
- 3.8 Financial and human resources management strengthened.
- 3.9 Legal, procurement, and supplies management improved.
- 3.10 Health promotion, training, research, and outreach programs enhanced.

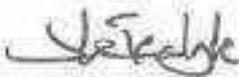
During the year, the Board played a crucial role in ensuring the Hospital successfully implemented its Strategic Plan to achieve its vision. The Hospital has demonstrated notable growth in its capacity to provide specialized and super-specialized medical services. Notably, eight children received bone marrow transplants this year, bringing the total to twelve since the service was inaugurated. This advancement has had a positive impact on the community.

Additionally, the construction of the radiotherapy and nuclear medicine building is progressing well, with an expected completion date by the end of 2025. This project is poised to revolutionize cancer management by facilitating timely diagnosis and treatment, ultimately helping to reduce mortality rates.

The performance of BMH for the year ended 30 June 2024 was commendable, a testament to various contributing factors, including the unwavering support from the Government of Tanzania, the Ministry of Health, and other key stakeholders.

The Board extends its heartfelt appreciation to Her Excellency, Hon. Samia Suluhu Hassan, the President of the United Republic of Tanzania, for her exemplary leadership and strategic initiatives to revive the national economy. Special thanks also go to Hon. Jenista Joakim Mhagama (MP), Minister of Health, for her relentless efforts in enhancing the health sector and bolstering its contribution to the national economy.

I would also like to express my gratitude to the BMH Board of Trustees, Management, and employees for their unwavering commitment and dedication to providing quality health services. Their efforts are instrumental in realizing a better Tanzania, in line with the Hospital's slogan, "*Kuvaa Viatu vya Mgonjwa/Mteja, Uwajibikaji na Kujituma*" (Empathy, Accountability, and Dedication).



Dkt. Seif A. Shekalaghe
Permanent Secretary Ministry of Health

19/02/2025

Date:

STATEMENT FROM THE EXECUTIVE DIRECTOR



ORGANIZATION OUTLOOK

Benjamin Mkapa Hospital (BMH) is a premier tertiary specialized referral hospital operating under the Ministry of Health in Tanzania. Dedicated to providing exemplary medical care, BMH caters to both out-patients and in-patients with a wide range of specialized services. The governance of the hospital is overseen by a Board of Trustees, ensuring that strategic decisions align with the hospital's mission and vision.

The hospital's executive leadership is spearheaded by the Executive Director, who serves as the Chief Executive Officer and is tasked with the day-to-day management of the hospital, ensuring efficient and effective operations across all departments.

The Heads of the Directorates are:

1. Director of Administration and Human Resource Management
2. Director of Planning and Finance
3. Director of Medical Services
4. Director of Clinical Support
5. Director of Surgical Services
6. Director of Nursing and Clinical Administration Services
7. Director of Training, Research and Teaching Coordination

The Heads of Units are:

1. Head of Communication and Public Relations Unit
2. Chief Internal Auditor
3. Head of Procurement Management Unit
4. Head of Quality Assurance
5. Director of Technical Service and Estate Management Unit
6. Director of Information and Communication Technology and Statistics Unit
7. Head of Legal Services Unit

Together, the Directorates and Units work in harmony to deliver high-quality healthcare services, support the hospital's administrative functions, and promote continuous improvement and innovation in medical practices. This collaborative structure ensures that BMH remains at the forefront of healthcare provision in the region, offering advanced medical treatments and fostering a patient-centred approach to healthcare.

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GOVERNING BOARD

The Board of Trustees of Benjamin Mkapa Hospital (BMH) comprises eight members, except the Hospital's Executive Director, who is a part of the executive management. All other members are non-executives. The Board Chairman is appointed by the Honourable President of the United Republic of Tanzania, following constitutional requirements. The other board members are appointed by the Honourable Minister of Health.

As the highest decision-making body of the Hospital, the Board is entrusted with governing, controlling, and administering BMH. This involves making strategic decisions, formulating bylaws and regulations, and approving policies that enhance operational excellence. The Board ensures effective control and administration, proper management of human, financial, and physical resources, and identifies key risk areas. It is also responsible for considering and monitoring investment decisions and significant financial matters and reviewing the performance of management's business plans and budgets.

Additionally, the Board oversees the implementation of a comprehensive system of internal control policies and procedures and ensures compliance with sound corporate governance principles. To fulfil its responsibilities effectively, the Board is required to meet at least four times a year. During the period ending 30 June 2024, the Board held four ordinary meetings.

The day-to-day management of the Hospital's operations is delegated to the Executive Director, who is supported by a senior management team. This team is invited to attend Board meetings to facilitate effective control of all operational activities and act as a medium of communication and coordination between various departments and units.

This governance structure ensures that BMH remains a leading institution in providing high-quality healthcare services, guided by robust leadership and strategic oversight.

Composition of the Board of Trustees

S/N	Name of member	Position	Qualification/ Profession	Nationality	Date of appointment
1.	Dr. Deodatus M. Mtasiwa	Chairman	PhD - Internal Medicine and Biology, Super-specialist Haematology - Oncology	Tanzanian	15/09/2021

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2.	Prof. Ipyana H Mwapagatwa	Member	Associate Professor - Obstetrics & Gynaecology	Tanzanian	15/09/2021
3.	Dr. Ahmed Makuwani	Member	MD, MMed Obstetrics & Gynaecology	Tanzanian	15/09/2021
4.	Mr. Shaidi Yusuph	Member	MSc Physics	Tanzanian	15/09/2021
5.	Dr. Sylvia V. Mamkwe	Member	Medical Doctor (MD), Masters of Public Health (MPH)	Tanzanian	15/09/2021
6.	Dr. Bashir Juma Nyangasa	Member	PhD in Cardiovascular Surgery, MMed - General Surgery	Tanzanian	15/09/2021
7.	Mr. John Kintano	Member	Bachelor of Laws (LLB), Senior State Attorney at General Chambers	Tanzanian	15/09/2021
8.	Prof. Abel Makubi	Secretary	Specialist Physician and Hematologist/ Cardiologist	Tanzanian	04/06/2024

The Hospital is dedicated to upholding the principles of effective corporate governance. It recognizes integrity, transparency, and accountability as essential pillars for achieving its objectives. To maintain high standards of governance, the Hospital has established three key committees: Audit Committee, Integrity Committee, and Tender Board. Each committee performs specific functions that collectively contribute to the Hospital's overall organizational goals.

OBJECTIVE AND STRATEGIES

The objective of the Institution

The objective of the Institution in carrying out its functions and exercising its powers as provided in the establishing Act, is to enhance the provision of specialized and super specialized services.

Strategies for Achieving Objective

The Hospital was in the implementation of its First Strategic Plan (2019/20-2023/24) which was reviewed to 2025/26 when executing the Work Plan and Budget for the financial year 2023/24. The Strategic Plan is the leading instrument for planning, priority setting, and decision-making. It facilitates the discharging of the role and functions of the Hospital by the financial year 2025/26. Specifically, the Plan emphasizes strategies to be executed to achieve the strategic objectives including the following:-

a) Kidney Transplant unit strengthened by June 2026

i) Short-Term

- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness
- Renovation of area reserved for kidney transplant services.
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- Collaboration with other stakeholders

ii) Medium-Term

- Acquisition of equipment

iii) Long-Term

- Standalone building for kidney transplant services
- Long-term training for staff
- Broadened collaboration with other stakeholders

b) Cardiovascular and Thoracic Centre established by June 2026

i) Short-Term

- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness

ii) Medium-Term

- Collaboration with other stakeholders through Memoranda of Understanding on service delivery
- Improvement of cardiovascular and thoracic services.

iii) Long-Term

- Provision of all super-specialised cardiovascular services
- Establishment of a standalone cardiovascular centre
- Long-term training for staff
- Broadened collaboration with other stakeholders

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c) Bone marrow transplant service provided at BMH to 20 patients by June 2026

i) Short-Term

- Establishment of bone marrow transplant services for paediatric sickle cell patients.
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness.

ii) Medium-Term

- Collaboration with other stakeholders through Memoranda of Understanding on service delivery

iii) Long-Term

- Long-term training for staff
- Broadened collaboration with other stakeholders
- Establishment of a standalone bone marrow transplant centre
- Introduction of bone marrow transplant services for adult sickle cell patients
- Establishment of bone marrow transplant services as a leukaemia treatment

d) Provision of Radiotherapy, Chemotherapy and Nuclear Medicine service

i) Short-Term

- Short-term training for staff
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness.

ii) Medium-Term

- Construction of Radiotherapy, Chemotherapy and Nuclear Medicine building
- Compliance with Environment Impact Assessment and Social Impact assessment

iii) Long-Term

- Long-term training for staff
- Broadened collaboration with other stakeholders
- Establishment of radiotherapy, chemotherapy, and nuclear medicine services as cancer treatment

e) Orthopaedics, traumatology, and neurosurgery centre established by June 2026

i) Short-Term

- Short-term training for staff
- Acquisition of equipment
- To attract new staff

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- To retain existing staff
 - To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness
 - ii) Medium-Term
 - Collaboration with other stakeholders
 - Acquisition of equipment
 - iii) Long-Term
 - Long-term training for staff
 - Construction of standalone building
 - Broadened collaboration with other stakeholders
- f) Institute of Health and Allied Sciences established at BMH by June 2026
- i) Short-Term
 - Acquisition of equipment
 - To retain existing staff
- ii) Medium-Term
 - Increase in the number of courses offered by the Institute
- iii) Long-Term
 - Long-term training for staff
 - Construction of Students Hostel
 - To attract new staff
 - Broadening collaboration with other stakeholders
 - Institute existing as a semi-autonomous entity
 - Construction of the Institute's building
 - Increasing the number of enrolled students

Audit Committee

This committee plays a vital role in assisting the Board of Trustees with its oversight responsibilities, particularly concerning financial reporting, the internal control system over financial reporting, the audit process, and compliance with relevant laws and regulations. Established on 01 July 2019, the committee ensures that these areas are managed with utmost diligence and integrity. As of 30 June 2024, the committee comprised the following members:

S/N	Name	Profession	Position
1.	Wilson Ngao	Assistant Accountant General-Ministry of Finance and Planning	Chairman
2.	Jastin N Lwila	Human Resources Officer-Benjamin Mkapa Hospital	Secretary
3.	Mwinyi Dunia	Accountant - TARURA	External Member
4.	Dr. Humphrey E Kiwelu	Medical Consultant-Benjamin Mkapa Hospital	Internal Member

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S/N	Name	Profession	Position
5.	Dr. Kessy C Shija	Medical Consultant- Benjamin Mkapa Hospital	Internal Member

Integrity Committee

The Ethical Committee of BMH was established with the following National Anti-Corruption and Action Plan Phase Four (NACSAP IV) 2023-2030 in February 2024. During the year, it comprised of the following members:

SN	Name	Profession	Position
1	Ambele A Mssika	Accountant	Chairman
2	Frank Assenga	Health Secretary	Secretary
3	Amani Msanga	Pharmacist	Internal Member
4	Joyce Ndosu	Nursing Officer	Internal Member
5	Exavery C Salira	Chief Internal Auditor - Ministry of Constitution and Law	External Member

Tender Board

The Tender Board is responsible for executing its functions as outlined in the Public Procurement Act No. 7 of 2011. It is appointed by the Executive Director in strict adherence to the provisions of the Public Procurement Act of 2011 and its subsequent regulations of 2013, as amended in 2016. This board ensures that procurement processes at Benjamin Mkapa Hospital are conducted transparently, efficiently, and in compliance with legal standards.

The members of the Tender Board who served Benjamin Mkapa Hospital during the year ending 30 June 2024 are as follows:

S/N	Name	Position	Qualification
1	Dr. Alex Kimambo	Chairperson	Medical Specialist
2	Dr. Humphrey Kihwelu	Member	Medical Specialist
3	Mwanaidi Makao	Member	Senior Nursing Officer
4	Sophia Tangato	Member	Senior Human Resource Officer
5	Ambele Mssika	Member	Senior Accountant
6	Kamenya J Sufi	Member	Accountant
7	Erasto Kimweri	Member	Principal Biomedical Engineer

OVERVIEW OF PLANNED BUDGET, FUNDS RECEIVED AND EXPENDITURE

I am presenting the Financial Statements of Benjamin Mkapa Hospital for the financial year ended 30 June 2024. These statements have been prepared following International Public Sector Accounting Standards (IPSAS) on an Accrual Basis. The submission of these financial statements is in fulfilment of Section 30 of the Public Finance Act Cap 348 RE 2020 and Section 30 together with Section 31 of Audit Act Cap 418 RE 2020. Section 30(1) of Public Finance Act Cap 437, together with Section 31 of Audit Act Cap 418, requires the Accounting Officer to prepare and submit to the Controller and Auditor General the Annual Financial Report. The report provides

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information about the financial position, financial performance, change in equity, comparison of budget and actual amounts, cash flows, and notes to the financial statements that will be useful to the users in making decisions on the allocated resources and demonstrate the accountability of the Organization for the resources entrusted to it.

The report also provides information useful in predicting the level of resources required for continued operations, resources that may be generated by continued operations, and the associated risks and uncertainties.

The financial statements for the year, in particular, report the effort of the management in implementing the budget of the Financial Year 2023/24. Budget preparation was in adherence to guidelines issued by the Minister of Finance and Planning, the Tanzania Development Vision (DV) 2025, Five Year Development Plan (FYDP 2021/2022-2025/2026), Ruling Party Election Manifesto of 2020, and plans and priorities outlined in National Strategy for initiatives and strategic plan. The hospital planned to mobilize funds amounting to TZS 64,802,031,022, of which TZS 52,612,858,329.81 was collected from Own sources and Government Grants as detailed in the Statement of Budget and Actual amount.

ACHIEVEMENTS REALISED DURING THE IMPLEMENTATION OF PLANNED OBJECTIVES

During the financial year 2023/24, BMH achieved several successes through the implementation of various planned activities. These accomplishments were made possible through the use of recurrent (OC) funds, development funds, own source collections, and donor support. Some of the key achievements included:

- The Hospital marked its sixth year since the introduction of Kidney Transplant services in 2018. Since its inception, 40 patients have benefitted from this service. The average cost per kidney transplant is between 22 and 35 million if conducted locally and between 75 and 100 million if conducted outside the country. In this regard, the availability of these services has significantly reduced medical costs which could be borne by the Government.
- Introduction of open-heart surgery where 7 adult patients have benefitted. The average cost of the surgery is TZS. 70 million, which is significantly lower than if done abroad, which has an average of TZS. 210 million
- Introduction of penile implant services where 2 patients have benefitted. The average cost of the surgery is TZS. 10 million compared to an average of TZS. 30 million if done abroad.
- Introduction of Assisted Reproduction Unit

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- During the year, two research studies were published, with the following titles:-
 - i. “Clinical Presentation and Treatment Outcomes of Pregnancy-Related Acute Kidney Injury among Pregnant Women Admitted at the Benjamin Mkapa Hospital in Tanzania”
 - ii. “Baseline Internal Survey of Client Exit Interview to Assess Satisfaction of Health Services at Benjamin Mkapa”
- Introduction of a Certificate of Basic Ultrasound Imaging course where 13 nurses were enrolled during the period.
- The number of students pursuing a Diploma in Diagnostic Radiography offered at Benjamin Mkapa Institute of Health and Allied Sciences (BMIHAS) increased from 48 to 104.

Furthermore, BMH continued providing other medical services, which include the following:

- i. The number of surgeries performed was 8,645 as at June 2024 compared to 7,033 in the previous year, equivalent to an increase of 23%

In Governance, the following achievements were realized:

- Four (4) Board meetings and Thirty (30) Executive committee meetings have been conducted; Fifteen (20) Management meetings were held.
- Two (02) staff meetings were convened
- Two (2) Workers’ Council meetings were held in August 2023 and February 2024.
- 214 Staff were promoted, and 12 staff were recategorized.
- The number of staff employed on permanent and pensionable terms increased from 593 in June 2023 to 687 in June 2024.
- The Hospital has facilitated 50 staff to pursue specialised and super-specialised studies domestically and abroad
- Internal and external audit queries raised were responded to accordingly.
- Staff participation in budget preparation improved and awareness of budget implementation increased.
- The Hospital has continued using the MUSE accounting system which is owned by the Government of Tanzania. This system is integrated with IHMIS and GePG whereas revenue information captured from these two systems is automatically transferred to MUSE. Further, MUSE has been integrated with PlanRep, necessitating the flow of budgeting information from PlanRep to MUSE. These integrations have made it possible to retrieve crucial information which is pivotal in the preparation of reliable financial statements.

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Other notable milestones during the year under review are as shown in the table below:

SN	COLLABORATORS	ACTIVITIES
1.	Children Heart Charity Association from Kuwait	Conducted two (2) screening and surgical camps where a total of one hundred and sixteen (116) children were screened and eight (8) open heart surgery were performed.
2.	One New Heart and Organization from Tanzania and For Heart and Souls from the United States of America.	Conducted three (5) screening and surgical camps where a total of one hundred and sixty-three (302) children were screened, four (8) open heart surgery, and twelve (21) catheterization laboratory (Cath Lab) procedures were performed.
3.	Ziekenhuisgroep Twente (ZGT) for Netherlands	Conducted one (1) screening and surgical camp where a total of three hundred fifteen (315) clients were screened and four (3) open heart surgeries were performed.
4.	Light for the World and Kilimanjaro Centre for Community Ophthalmology	These organizations have donated funds that capacitated ophthalmology screening and surgical outreach activities for 3243 clients/patients in different districts of the Dodoma Region.
5.	Association of Pathologists of Frontiers (APOF)"	The hospital has a memorandum of understanding with APOF which is an Italian association. APOF donated a machine for Digital Pathology to the Benjamin Mkapa Hospital, the installation of this machine was done on 17 June 2024. APOF will be training pathologists and lab scientists of BMH in mid-September, 2024

2.2 Challenges

Despite the achievements realized in implementing the BMH programme and the recent initiatives, there are some challenges as listed below:

- Inadequate financial resources.
- Inadequate number of employees.
- Unreliable transport facilities for employees.
- Unreliable transport for patients from City Centre to Hospital
- Unreliable supply of medical consumables for specialized services
- Frequent damages to water infrastructure and medical equipment due to hard water.

2.3 Way forward

BMH is looking for ways to expand its revenue sources by increasing the number of specialized and super-specialized medical services, expanding the existing services, utilizing the available facilities to collect revenue from non-medical services, liaising with local and foreign stakeholders for facilitating the provision of quality and reliable medical services to the needy. The implementation of these efforts to expand revenue will be done through Service and Business Plans that are in the preparation stage. In this endeavour, the Hospital collaborated with various stakeholders to ensure medical services were provided at the optimal capacity. Some of them include the University of Dodoma (UDOM), Tokushukai Medical Group - Japan, Apollo Hospitals - India, Jakaya Kikwete Cardiac Institute (JKCI), Regional Referral Hospitals (RRH), and Kilimanjaro Center for Community Ophthalmology (KCCO) and Light For The World (LFTW). Construction for the radiotherapy building is ongoing and is expected to be completed by June 2025. Likewise, a plan for the establishment of the Centre for Cardiovascular Diseases is underway.

The medical oxygen gas plant, now fully operational, has effectively addressed the shortage of medical gas at BMH and has extended its impact throughout the region, the Central Zone, and the country as a whole. Furthermore, by distributing a portion of the produced gas to other health facilities locally and beyond, the plant also serves as an additional source of revenue.

- Management will keep on communicating with the Ministry of Health; and Public Service - Establishment to resolve the inadequate number of staff.
- Management will continue liaising with various authorities such as the City Council Director and LATRA to overcome transport challenges by channeling more buses to UDOM, especially the BMH route.
- Having acquired a 65-seater Staff bus during 2021/2022, BMH is considering procuring another bus in 2024/2025 to further mitigate the transport challenge.
- Management will continue to support staff to get short-term and long-term training in various Institutions to obtain the required skills.
- Management will continue to promote collaboration with other health facilities through Public Private Partnership (PPP)
- Management will consistently prioritize the allocation of funds in the budget for the acquisition of medical equipment, ensuring that the hospital is well-equipped to support both new and expanding medical services. This ongoing commitment underscores the importance placed on maintaining cutting-edge technology and resources necessary for high-quality patient care.
- In addition to managing all emergencies, the Hospital's Emergency Preparedness Team (EPT) will continue to offer education on disaster management, disease preparedness—including for pandemics—health risk reduction, and strategies to prevent the spread and recurrence of diseases.

3.0 General Issues

Since its inception, BMH has maintained robust internal control systems that have played a pivotal role in enhancing risk management related to assets and other resources. The Internal Audit and Quality Assurance sections have been instrumental in continually improving preventive, detective, and corrective controls, thereby enabling management to execute its duties with greater efficiency. Over the past year, there have been no reports of fraud or corruption, reflecting the effectiveness of these systems. Additionally, customer complaints have been promptly addressed, with focused efforts made to enhance customer service during the financial year 2023/24. Recognizing the importance of both internal and external customers to the hospital's existence and sustainability, management is committed to thoroughly assessing areas requiring improvement. This approach ensures that BMH continues to meet the needs of its stakeholders effectively, fostering a culture of accountability and continuous improvement. The ongoing attention to refining processes and services underscores BMH's dedication to maintaining its reputation as a trustworthy and responsive healthcare provider. Through these efforts, the hospital aims to build stronger relationships with its stakeholders and ensure the long-term success of its operations.



Prof. Abel N Makubi
Accounting Officer

19/02/2025

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STATEMENT OF MANAGEMENT RESPONSIBILITY

The Management of Benjamin Mkapa Hospital is responsible for the preparation of annual Financial Statements, which give a true and fair view of the entity's state of affairs and its operating results following International Public Sector Accounting Standards (IPSAS) on the Accrual basis, and in conformity with Section 30 of Public Finance Act Cap 438. The responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources accordingly.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June 2024. Procurement of goods, works and consultancy and non-consultancy services, to the extent that they are reflected in these financial statements, has been carried out following the Public Procurement Act no. 9 of 2011 and its Regulations 2013 as amended in 2016.

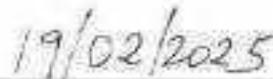
We accept responsibility for the integrity of these financial statements, the information they contain, and the compliance with the Public Finance Act Cap 438 and its Regulations of 2013, International Public Sector Accounting Standards (IPSAS) Accrual basis, and guidelines issued from time to time by Paymaster General and Accountant General. The management is taking all responsibility by creating confidence in users of these financial statements that they show the true and fair view of the state of affairs of the reporting entity.

Nothing has come to the attention of the management that the financial statements do not present fairly in all material respects the state of affairs of the entity and that the entity will not remain a going concern for the next twelve months from the date of these statements.



Prof. Abel N. Makubi

Accounting Officer



Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

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 by a declaration issued by the Head of Finance responsible for the preparation of financial statements of the entity concerned.

It is my duty as a Professional Accountant to assist the Management in discharging the responsibility of preparing financial statements of Benjamin Mkapa Hospital that show a true and fair view of the entity's position and performance following applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as stated under the Management Responsibility statement on the preceding page.

I, CPA (T) Ambele A Mssika, being the Head of Finance and Accounts of The Benjamin Mkapa Hospital, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June 2024 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) under the accrual basis of Accounting and other statutory requirements.

I thus confirm that the financial statements give a true and fair view of the position of The Benjamin Mkapa Hospital as of that date and that they have been prepared based on properly maintained financial records.

Signed by:



Position: Director of Planning and Finance

NBAA Membership No. ACPA 6593

Date:

19th February, 2025

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

COMMENTARY TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1.0 INTRODUCTION

These Financial Statements have been prepared by The Benjamin Mkapa Hospital Management following section 25 (2) of the Public Finance Act 2001 Cap 348. They have been prepared and presented based on the Accrual basis of accounting according to IPSASs. Nevertheless, additional details have been included to promote understanding and comprehension of the data as required and in compliance with the International Public Sector Accounting Standards for the accrual basis of accounting. This is the third time for the Hospital to be audited and individually issued with a separate opinion. Before that, the Hospital was audited and consolidated in the parent Ministry Financial Statement, and therefore, there was no comparability in some instances where comparisons were made; it aimed at easing understandability and decision-making as per para 57 of IPSAS 1.

2.0 OVERVIEW OF THE FINANCIAL STATEMENTS

Financial Statements for the financial year 2023/24 include a Statement of Financial Position, a Statement of Financial Performance, a Statement of Changes in Net Assets, a Statement of Comparison of Budget and Actual amount, a Cash Flows Statement, and Explanatory Notes.

2.1 FINANCIAL PERFORMANCE

Revenue from Exchange transactions

Revenue from Exchange transactions stood at 36,863,518,622.25 compared to TZS 36,189,761,022.57 of the previous year, which is equivalent to a 2% increase. The increase in revenue was caused by expanding existing services and introducing new services, such as lung function tests and haemophilia clinics. Further, the number of patients has increased due to the quality services offered by BMH.

Amortization of Revenue Grants with Exchequer Revenue

During the year under review, the Hospital received government grants for other charges (OC), Local Development grants, and Employee salaries amounting to TZS 17,474,479,830, which is equivalent to an 11% decrease from the previous amount of TZS 15,506,221,353.00 decrease has been caused by delayed fund receipt from the Government.

Revenue Grants - Non-Monetary

Revenue grants - non-monetary amounted to TZS 879,015,81 for the year under review, compared to TZS 3,153,247,278 in the previous year. Non-monetary revenue grants typically refer to grants provided in the form of goods, services, or other assets rather

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than cash. The significant decrease in non-monetary grants from the previous year indicates a reduction in the value of goods or services received or possibly a shift in the type of support provided.

Other Revenue

Other revenue for the year under review amounted to TZS 71,693,500, compared to TZS 1,425,000 in the previous year. Other revenue refers to income that does not fall under specific, predefined categories such as sales, grants, or donations. It may include various forms of income that the organization receives, which are not regularly recurring or classified under core operational activities.

Wages, salaries, and employee benefits

The Hospital has incurred a total of TZS 21,985,635,304.70 for employees' benefits for the year under review, compared to the previous year's TZS 20,048,200,755 which is equivalent to a 10% increase in expenditure attributed to the increased number of staff paid salaries and other employee benefits.

Use of goods and service

Incurred expenses for supplies and consumable goods for the year under review was TZS 18,632,618,344.86 compared to the previous year's TZS 17,011,446,488, which is equivalent to a 10% increase in expenses incurred was attributed to increased demand for medical supplies to cater for the increased number of patients served during the year.

Other Transfer

Benjamin Mkapa Hospital has contributed an amount of TZS 15,000,000 to the Treasury registrar's office as an annual contribution during the ongoing audit.

Other expenses

The amount of other expenses TZS 3,558,051,734 includes Motor Vehicles insurance, consultancy expenses, payment of dividends to the Government, and Specialized Equipment and Supplies for the year under review compared to TZS 409,372,863 of last financial year. The increase is mainly attributed to Specialized Equipment and Supplies.

Social expenses

The social expenses/benefits for the year under review amount to TZS 463,367,443, compared to TZS 598,471,515.00 in the previous year. These expenses cover PLHA benefits and medical exemptions issued to special groups.

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Routine maintenance and repair

TZS 5,935,799,492 was incurred for routine maintenance and repair during the year under review compared to TZS 5,713,777,729.63 in the previous year. This amount increased by 3.88% the previous year.

Depreciation and amortization expenses

During the year BMH charged TZS 16,118,715,501 as depreciation from Non-Current Assets for the year under the review compared to TZS 16,984,156,009.40 of the previous year. The increase is due to additional assets acquired during the year under review.

2.2 STATEMENT OF FINANCIAL POSITION

This statement comprises: - Cash and cash equivalents, receivables, inventories, prepayments, Property and Plant and Equipment, payables, deposits, and Net Asset/Equity.

Cash and cash equivalents

The cash and cash equivalents for the year under review include cash and bank balances amounting to TZS 3,957,652,109.15 compared to TZS 1,908,989,801.26 in the previous year after taking into account of adoption of IPSAS 41 (Expected Credit Loss).

Receivables

During the year under review, receivables amounted to TZS 9,106,289,966.81, compared to TZS 10,231,282,690.02 in the previous year. This increase was due to unpaid claims submitted to service beneficiaries, who had not settled their claims on time after taking into account of adoption of IPSAS 41 (Expected Credit Loss).

Inventories

The inventories were TZS 3,335,643,337 in the year under review compared to TZS 208,749,352 in the previous year. The inventory increase was due to the consumables and medical supplies procured near the end of the fiscal year.

Prepayments

During the year under review, there was no prepayment recorded. This means that no payments were made in advance for goods or services that were to be received in the future.

Property, Plant and Equipment

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During the year under review, the net book value of Property, Plant, and Equipment (PPE) was TZS 76,458,653,506. The value of land acquired for TZS 87,455,600, located at Iyumbu with an area of 12,046 square meters, has been disclosed. However, the value of the land on which the hospital buildings are situated is not disclosed, as it still belongs to the University of Dodoma. Discussions are ongoing between the Ministry of Education, the Ministry of Health, and Benjamin Mkapa Hospital to secure the right of occupancy for this land. Additionally, the value of the land for the staff houses at Iyumbu has not yet been determined by the National Housing Corporation, as it requires formal procedures.

Work in Progress

The Work in Progress (WIP) for the year under review amounted to TZS 8,865,552,202. This represents the value of projects or work that were in progress but had not yet been completed by the end of the reporting period. WIP includes costs associated with ongoing construction, development, or other activities that are part of a larger project. These costs are incurred as work progresses but are not yet finalized or ready for full recognition in the financial statement.

Intangible Assets

Intangible assets amounted to TZS 57,793,400 during the year under review, which is the same amount as in the previous year. This amount relates to the Asset Management System installed for the hospital's use in recording fixed assets. The system has not yet been completed, as some categories have not been customized. The payment made represents the first instalment for the system.

Payables (Outstanding liabilities)

Outstanding liabilities amounted to TZS 10,431,136,986 for the year under review, compared to TZS 4,343,072,252 in the previous year. These outstanding liabilities were primarily due to unpaid drugs and medicines, unpaid consumable medical supplies, unpaid hospital supplies, and other services provided by suppliers that had not been paid by the end of the year, June 30, 2024.

Deposits

Deposits amounted to TZS 535,471,253, which includes a general deposit of TZS 286,122,436 and an unapplied deposit account balance of TZS 249,348,817.09. The general deposit represents funds held for various purposes, while the unapplied deposit account refers to amounts that have not yet been allocated or applied to specific transactions or accounts.

Taxpayers fund

This consists of monies invested by the Government to satisfy individual or collective needs or to create future benefits. It includes all monies invested in capital

expenditure. For the year ended 30 June 2024, the Taxpayer stood at TZS 139,667,323,433.03.

Net Assets/Equity

The Benjamin Mkapa Hospital has a Net Asset/ Equity of TZS 90,456,590,529.24 as of 30 June 2024 for the year under review. An 11% decrease from the previous year's amount of TZS 106,528,777,698.45 is attributed to increased expenses during the year under review, which has significantly contributed by payments of wages, salaries, employee benefits, and use of goods and services.

2.3 COMPARISON OF BUDGET AND ACTUAL AMOUNT

The final budget for the year under review was TZS 64,802,031,022,, of which TZS 52,622,996,558.44 was the actual collection.

Wages, salaries, and employee benefits

Expenditures for wages, salaries, and employee benefits for the Financial Year 2023/24 were TZS 21,985,635,303.00 whereas the budget was TZS 21,827,980,720.70 was spent in payment of staff arrears, employment of news staff, and staff promotion, which is equal to 99% of the total budget

Use of goods and services

The final budget for this item was TZS 23,266,482,028, whereas TZS 16,782,643,266.60 was spent, equal to 72% of the total budget. The unspent amount of TZS 6,483,838,761.40 was caused by a delayed release of funds from NHIF and other service beneficiaries.

Routine maintenance and repairs

The final budget for routine maintenance was TZS 6,960,033,221 during the year under review. Actual expenditure for the period was TZS 4,630,411,495.12, equivalent to 67% of the planned budget. The unspent amount is attributed to a delay in receiving funds from service beneficiaries.

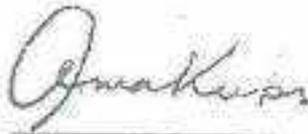
Purchase/ Construction of Non-Current Assets

The budget for the purchase/construction of non-current assets was TZS 7,521,039,397 while the actual amount spent was TZS 2,200,562,118.00 We have provided services to various health insurance companies but they have not paid their debts on time, thus failing to implement our budgets as planned Another reason is that the Government failed to remit funds for the construction of a radiotherapy building and purchases of medical equipment

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T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

3.0 AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor for Benjamin Mkapa Hospital pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977, the Public Audit Act, 2008, and Paragraph 3 (1) of The Benjamin Mkapa Hospital (Establishment) Instrument, 2015 GN no 453 of 2015.



Prof. Abel N. Makubi
Accounting Officer

19/02/2025

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	3,957,652,109.15	1,908,989,801.26
Receivables	67	9,106,289,966.81	10,231,282,690.02
Prepayments	69	-	1,870,342,463.42
Inventories	70	3,335,643,337.29	208,749,351.53
Total Current Asset		16,399,585,413.25	14,219,364,306.23
Non-Current Asset			
Property, Plant and Equipment	77	76,458,653,505.65	89,960,358,432.11
Intangible Assets	78	57,973,400.00	57,973,400.00
Work In Progress	82	8,865,552,202.24	6,634,153,812.11
Total Non-Current Asset		85,382,179,107.89	96,652,485,644.22
TOTAL ASSETS		101,781,764,521.14	110,871,849,950.45
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	10,431,136,986.43	4,343,072,252.00
Deferred Income	93	358,565,752.70	-
Deposits	94	535,471,252.77	-
Total Current Liabilities		11,325,173,991.90	4,343,072,252.00
TOTAL LIABILITIES		11,325,173,991.90	4,343,072,252.00
Net Assets		90,456,590,529.24	106,528,777,698.45
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		139,667,323,433.03	139,667,323,433.03
Accumulated Surpluses / Deficits		(49,210,732,903.79)	(33,138,545,734.58)
TOTAL NET ASSETS/EQUITY		90,456,590,529.24	106,528,777,698.45



Accounting Officer

19/02/2025

Date

Mumo wa Uhasibu Senkatini (MUSE)

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF HEALTH

T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

REVENUE	Note	2023/24 TZS	2022/23 TZS
Revenue Grants	16	879,015,815.00	3,153,247,278.00
Revenue from Exchange Transactions	17	36,863,518,622.25	36,189,761,022.57
Fair value Gains on Assets and Liabilities	24	8,172,559.72	-
Other Revenue	31	71,693,500.00	1,425,000.00
Subvention from other Government entities	32	17,474,479,830.16	15,506,221,352.88
TOTAL REVENUE		55,296,880,327.13	54,850,654,653.45
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	21,985,635,304.70	20,048,200,755.05
Use of Goods and Service	35	18,632,618,344.86	17,011,446,487.81
Maintenance Expenses	36	5,935,799,492.13	5,713,777,729.63
Impairment of Receivables	48	4,394,398,027.66	3,266,408,603.00
Other Expenses	52	3,558,051,734.08	409,372,863.36
Expected Credit Loss	54	265,481,649.75	2,418,241,190.78
Social Benefits	56	463,367,443.00	598,471,515.00
Depreciation of Property, Plant and Equipment	77	16,118,715,500.66	16,984,156,009.40
Total Expenses		71,354,067,496.34	66,450,075,154.03
Transfer			
Other Transfers	60	15,000,000.00	-
TOTAL EXPENSES AND TRANSFERS		71,369,067,496.34	66,450,075,154.03
Surplus / Deficit for the period		(16,072,187,169.21)	(11,599,420,500.58)



Accounting Officer



Date

Mfumo wa Uhasibu Serikali (MUSE)

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

	Tax Payer's Fund	Accum. Surplus/(Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2023	139,667,323,433.03	(33,138,545,734.58)	106,528,777,698.45
Surplus/ Deficit for the Year	-	(16,072,187,169.21)	(16,072,187,169.21)
Closing Balance as at 30 Jun 2024	139,667,323,433.03	(49,210,732,903.79)	90,456,590,529.24
Opening Balance as at 01 Jul 2022	139,667,323,433.03	(1,539,125,234.00)	138,128,198,199.03
Surplus/ Deficit for the Year	-	(11,599,420,500.58)	(11,599,420,500.58)
Closing Balance as at 30 Jun 2023	139,667,323,433.03	(33,138,545,734.58)	106,528,777,698.45

[Signature]

Accounting Officer

19/02/2025

Date

Mfumo wa Uhasibu Serikotini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T11370000 - BENJAMIN MKAPA HOSPITAL (BMH)

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024
CASH FLOW FROM OPERATING ACTIVITIES

	Note	2023/24 TZS	2022/23 TZS
RECEIPTS			
Revenue from Exchange Transactions	17	34,718,267,476.44	30,027,072,184.38
Revenue Grants	16	358,565,752.00	-
Other Revenue	31	71,693,500.00	1,425,000.00
Subvention from other Government entities	32	17,474,479,830.00	12,352,974,074.88
Total Receipts		52,622,986,558.44	42,381,471,259.26
PAYMENTS			
Wages, Salaries and Employee Benefits	34	21,827,980,720.70	19,867,642,763.05
Use of Goods and Service	35	18,782,643,296.60	11,203,975,461.34
Maintenance Expenses	36	4,630,411,495.12	5,713,777,729.63
Other Expenses	52	2,890,420,824.08	409,372,863.36
Social Benefits	56	4,089,996.00	2,600,000.00
Other Transfers	60	15,000,000.00	-
Total Payments		46,150,546,302.50	37,197,368,817.38
NET CASH FLOW FROM OPERATING ACTIVITIES		6,472,450,255.94	5,184,102,441.88
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	77	-2,200,662,118.00	4,358,697,254.42
Payment for Work in Progress	106	-2,231,398,390.00	3,289,862,518.40
Total Investing Activities		-4,431,960,508.00	7,648,779,772.82
NET CASH FLOW FROM INVESTING ACTIVITIES		-4,431,960,508.00	7,648,779,772.82
Net Increase		2,040,489,747.94	-2,464,677,330.94
Cash and cash equivalent at the beginning of the period		1,927,500,590.06	4,391,977,921.00
Cash and cash equivalent at the end of the period		3,967,990,338.00	1,927,300,590.06

[Signature]
Date: 19/02/2025

Accounting Officer

Mfumo wa Uhasibu Serikalini (MUSE)

Controller and Auditor General

AR/CG/BMH/2023/24

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T.1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

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

	Original Budget	Budgeted Amount Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Difference Actuals(B-A)	Final Budget (B)
	TZS	TZS	TZS	TZS		TZS
RECEIPTS						
Subvention from Other Government Entities	17,531,212,950.00	107,056,040.00	17,638,268,990.00	17,474,479,830.00		163,789,160.00
Revenue Grants	-	-	-	358,565,792.00		358,565,792.00
Revenue from Exchange Transactions	40,517,115,000.00	-	40,517,115,000.00	34,718,257,476.44		5,798,857,523.56
Other Revenue	11,935,000.00	-	11,935,000.00	71,693,500.00		58,756,500.00
Carryover	6,740,768,072.00	(107,056,040.00)	6,633,712,032.00	-		6,633,712,032.00
Total Receipts	64,802,031,022.00	-	64,802,031,022.00	52,622,996,558.44		12,179,034,463.56
PAYMENTS						
Wages, Salaries and Employee Benefits	20,034,043,950.00	1,951,593,353.00	21,985,635,303.00	21,827,980,770.70		157,654,532.30
Use of Goods and Service	22,841,847,721.00	424,634,307.00	23,266,482,028.00	16,782,643,266.64		6,483,838,761.36
Social Benefits	4,089,996.00	-	4,089,996.00	4,089,996.00		-
Other Transfers	15,000,000.00	-	15,000,000.00	15,000,000.00		-
Other Expenses	4,600,601,409.00	359,149,618.00	4,959,751,027.00	2,890,420,824.08		2,069,330,202.92
Maintenance Expenses	8,474,403,310.00	(1,514,370,089.00)	6,960,033,221.00	4,630,411,495.12		2,329,621,725.88
Payment for Work in Progress	-	-	-	2,231,398,190.00		2,231,398,190.00
Acquisition of Property, Plant and Equipment	8,742,046,586.00	(1,221,007,189.00)	7,521,039,397.00	2,200,562,718.01		5,320,477,279.00
Total Payments	64,802,031,022.00	-	64,802,031,022.00	50,582,506,810.50		14,219,524,211.50
Net Receipts/Payments	-	-	-	2,040,489,747.94		-2,040,489,747.94

Accounting Office

[Signature]

Accounting Office

19/02/2025

Date

Mfumo wa Uhasibu Serikali (MUSE)

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023.

1. GENERAL INFORMATION

The Benjamin Mkapa Hospital (BMH) is an independent and autonomous government entity under the Ministry of Health. The Hospital was established under the Benjamin Mkapa Hospital (Establishment) Instrument of 2015, published through Government notice number 453. The Hospital is mandated to provide specialized and super-specialized services such as medical services, and undertake research and training activities. The Hospital started its operations effective from 15 October 2015.

THE ADDRESS OF ITS REGISTERED OFFICE:

Benjamin Mkapa Hospital,
P.O Box 11088,
DODOMA, TANZANIA

BANKERS:

Bank of Tanzania
18 Jakaya Kikwete Road,
P. O. Box 2303,
Dodoma

Account no: 9925263151

Balance- TZS 3,256,445,296.75

1) National Microfinance Bank

UDOM Branch,
P.O. Box 277,
Dodoma

Account No: 52010067901 Balance- TZS 476,862,457.39

52010067902 Balance- TZS 0

52010068548 Balance- TZS 0

2) CRDB Bank Plc

UDOM Branch,
P.O. Box 1879, Dodoma

Account no: 0150222162800

Balance- TZS 50,000.00

3) TPB Bank Plc

SOKO KUU Branch,
P.O. Box 134,
Dodoma

Account No: 223208000008

Balance- TZS 0

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LAWYERS

Attorney General,
The Office of Attorney General,
P. O. Box 630,
Dodoma

AUDITORS

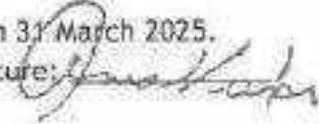
Controller and Auditor General,
The National Audit Office,
Audit House,
4 Mahakama Road,
P. O. Box 950,
41104 Dodoma

2 BASIS OF PREPARATION

These financial statements comply with International Public Sector Accounting Standards - Accrual basis of accounting, the measurement bases applied is historical cost. The financial statements have been prepared on a going concern basis and accounting policies have been applied consistently throughout the period. Moreover, the financial statement has been prepared following the requirements of the Public Finance Act, Cap 418. The Financial Statements are presented in Tanzania Shillings (TZS).

3.0 Authorization Date.

The financial statement was authorized for issue/publication on 31 March 2025.

Name: Prof. Abel N Makubi Title: Accounting Officer Signature: 

4.0 Reporting Entity

The financial statements are for the Benjamin Mkapa Hospital. The financial statements encompass the reporting entity as specified in the relevant legislation.

5.0 Government Business Entities/Significant Controlled Entities

Benjamin Mkapa Hospital has no significant controlled Entities for the financial year ended 30 June 2023.

6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

The accounting policies adopted, which are consistent with those of previous years, are shown below.

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6.1 Foreign currency translation

Functional and presentation currency

Items included in the financial statements of the Government are measured using the currency of the primary economic environment in which the Government operates ("the functional currency"). The financial statements are presented in Tanzanian Shillings (TZS), which is the Government's functional and presentation currency.

Translations and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the transaction at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

6.2 Cash and cash equivalents

Cash and bank balances in the statement of financial position comprise cash at banks and short-term deposits with an original maturity of three months or less and are measured at amortized cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

SIGNIFICANT ACCOUNTING JUDGMENT, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on the directors' best knowledge of current events and actions, actual results ultimately may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The most significant use of judgment and estimates are as follows:

Useful Lives of Property, Plant and Equipment and Intangible Assets

The Hospital has made accounting estimations of the useful lives of property, plant and equipment, and intangible assets based on the expected pattern of consumption of the future economic benefits and reviewed its depreciation rates. The useful lives of items of property and equipment have been estimated annually and are in line with the rate at which they are depreciated. The management has assumed that all assets were available for use since this financial year as it is not possible to exactly determine when assets were available for use since the inception of the assets of the

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Hospital and after being transferred to BMH as per Paragraph 71 of IPSAS 17.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

Revenue from Non-Exchange Transactions - IPSAS 23

Non-exchange revenue represents government assistance or transfer of resources to the Hospitals in return for past or future compliance with certain conditions relating to the operating activities of the Hospital. When the conditions attached to non-exchange have been complied with, they are recognised in the statement of financial performance as normal income.

Subvention from Government

Subvention comprises funds received from the Government to cater for employees' salaries and other operational costs. These are unconditional and are credited to the statement of financial performance in the period in which they are received.

Government grants

Government grants are not recognized until there is reasonable assurance that the Government will comply with the conditions attached to them and that the grants will be received. Other Government grants are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or to give immediate financial support to the Government with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Donations

Support from donors both in cash and in-kind is recognised when it is received.

Revenue from Exchange Transactions

Revenue is defined as the gross inflow of economic benefits or service potential received and receivable by the Hospital during the reporting period which represents an increase in net assets other than relating to contributions from owners.

Other income

Other income is recognised in the period in which it is earned. This includes fines and rental income.

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Inventories

Inventories are stated at the lower cost and replacement cost. Costs incurred in bringing each product to its present location and condition are accounted for as follows

1. Stationeries and other consumables- cost is determined first in first out
2. Raw materials-purchase cost on a first-in-first-out basis
3. Finished goods and work in progress- the cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.

The current replacement cost is the cost that the entity would incur to acquire the asset on the reporting date.

Net realizable value is the estimate of the selling price in the ordinary course of business, less the selling expenses. The current replacement cost is the cost the entity would incur to acquire the asset on the reporting date. Provision for impairment is made for slow-moving and obsolete stock.

Related Party

The Board Members, including the Chairman, and Senior Management employees (Directors and Heads of Unit) are related parties for the Hospital. Related party transactions during the financial year ended 30 June 2024 are Board Members expenses amounting to TZS 62,720,612 (30 June 2023: 62,720,612).

Transfer of resources and/or obligations between related parties during the year ended 30 June 2024 included the following:

a) Board Members Expenses	2024	2023
Director's fees	49,500,000	49,500,000
Subsistence Allowances - Domestic	8,525,000	8,525,000
Air Travel Tickets - Domestic	1,360,900	1,360,900
Ground Travel Expenses	3,334,712	3,334,712
Sub Total - Board Member's Expenses	62,720,612	62,720,612

b) Directors Fees, Senior Management Salary and other benefits

No. of People:		2024	2023
Directors Fees*	7		

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Basic Salary:

Executive Director	1	72,000,000.00	72,000,000.00
Directors	5	237,000,000.00	237,000,000.00
Heads of Unit	3	99,132,000.00	99,132,000.00
Assistant Directors	16	86,880,000.00	86,880,000.00
Sub-total for Basic Salary	25	495,012,000.00	495,012,000.00

Allowances:**

Executive Director	1	16,560,000	16,560,000
Directors	5	65,400,000	65,400,000
Heads of Unit	3	39,240,000	39,240,000
Assistant Directors	16	209,280,000	209,280,000
Sub-total for Allowances		330,480,000	330,480,000

Property, Plant and Equipment

All property, plant, and equipment are initially recorded at cost and thereafter stated at historical cost less depreciation, less any cumulative asset impairment. Subsequent expenditures are capitalized only when they increase the current economic benefits and meet the recognition criteria. Expenditure incurred to replace a component of an item of property and equipment is accounted for separately and capitalized while the major replaced component is derecognised. All other expenditure items, which do not meet recognition criteria, are recognised in the Statement of Financial Performance as expenses as they are incurred.

Estimated Useful Life (EUL):

Depreciation on assets is calculated on the straight-line method to write off the cost of each asset, over their estimated useful lives. The depreciation rates are as follows:

Description of Asset	Estimated Useful Life (EUL)	Rate p.a.
Hospital Buildings	60	1.667%
Residential Houses	50	2.00%
Property, plant, and machinery	15	20.00%
Furniture and fittings	5	20.00%
Motor vehicles	10	20.00%
Office equipment	10	20.00%
Medical equipment	5	20.00%
ICT equipment (hardware)	8	14.29%
Library Books	10	20.00%

The carrying values of cash-generating property, plant, and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

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An item of property, plant, and equipment and any significant part initially recognised is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The assets' residual values, useful lives, and methods of depreciation are reviewed at each finance year-end and adjusted prospectively, if appropriate.

When each major inspection is performed, its cost is recognized in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

Intangible Assets

Intangible assets (consisting of computer software) are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is charged against surplus/deficit in which the expenditure is incurred

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible assets may be impaired, the expected useful life is approximately 10 years. The amortization period and the amortization method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. The amortization expense on intangible assets is recognized in the statement of financial performance. Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in surplus/deficit when the asset is derecognized.

Provisions

Provisions are recognised when the BMH has a present legal or constructive obligation as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

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Where the BMH expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Financial Performance net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Events after the reporting period

Events after the reporting period are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

1. Those that provide evidence of conditions that existed at the reporting period (adjusting events after the reporting period).
2. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

2.6 Value Added Tax

Revenues, expenses and assets are recognised 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 authority, in which case the value-added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- 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 authority is included as part of receivables or payables in the statement of financial position.

2.7 Income Taxes

Being a public institution that is not for profit, the Benjamin Mkapa Hospital is exempted from tax on its surplus.

2.8 Employees Benefit

Employee benefits are recognised on the accrual basis.

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Short-term benefits

Employee benefits include salaries, pensions, annual leave and other related - employment costs. The estimated monetary liability for employees' accrued allowances and other entitlements at the reporting date is recognized as an expense.

Post-Employment Benefit

BMH and its employees contribute to the Public Service Social Security Fund (PSSSF) a statutory defined contribution plan, under the PSSSF Act. The organization's contributions to the defined contribution scheme are charged to the statement of financial performance in the year in which they relate.

Other Long-Term Benefits

Employee entitlements to gratuity and long service awards are recognized when they accrue to employees. A provision is made for the estimated liability for such entitlements as a result of services rendered by employees up to the reporting date.

FUTURE CHANGES IN ACCOUNTING POLICIES

Standards issued but not yet effective up to the date of issuance and some amendments thereon which might have an impact on the entity's financial statements are listed below. This listing of standards issued is those that the entity reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The entity intends to adopt these standards when they become effective.

- 1) **IPSAS 41- Financial Instruments:** - This standard is effective for annual financial statements covering periods beginning on or after January 1, 2023. The entity is currently assessing the impact of the standard.
- 2)
- 3) **IPSAS 42- Social Benefits:** - This standard is effective for annual financial statements covering periods beginning on or after January 1, 2023. The entity is currently assessing the impact of the standard.

10.0 EXCHANGE RATES

All monetary amounts in the financial statements are expressed in Tanzania Shillings, the legal tender showing as TZS. The Tanzania shilling closing rate (The Bank of Tanzania middle rate) for major currency was:

Currency	30 June 2024
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United States Dollar	2626.93
Euro	3324.65

Risk Management

The government is subject to several financial risks which arise as a result of its debt portfolios, investment funds and transactions with foreign and domestic suppliers, and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.

Interest Rate Risk

Interest rate Risk refers to the risk of loss due to adverse movement in interest rate. In general interest rate risk is managed strategically by issuing a mix of fixed and floating-rate debt.

(a) Credit Risk

Credit risk refers to the risk of a loss due to the non-performance by counterparties to discharge an obligation. Financial instruments that subject

The Ministry to Credit Risk includes bank balances, receivables, advances, and investments.

The entities within the Ministry reporting entity manage their exposure to credit risk by:

Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The creditworthiness of counterparties is the:-

1. Continuously monitored.
2. Ensuring diversification of credit exposure by limiting the exposure to any one financial institution.

(c) Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. The range of instruments currently being used to minimize the Ministry's exposure to foreign exchange risk includes currency and interest rate swaps, foreign-exchange contracts and futures contracts.

(d) Liquidity risk

Liquidity risk refers to the loss due to the lack of liquidity preventing quick or cost-effective liquidation of products, positions or portfolios. Liquidity risk is managed on an individual entity basis, which generally requires entities to hold assets of appropriate quantity and quality to meet all their obligations as they fall due.

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11.00 DISCLOSURE NOTES

11.1 COMPLIANCE WITH ACCOUNTING CIRCULAR NO.3 OF 2023/2024
 ADOPTION FOR IPSAS 41

IPSAS 41 (International Public Sector Accounting Standard 41) is a standard developed by the International Public Sector Accounting Standards Board (IPSASB) to guide public sector entities in accounting for financial instruments. It was issued to replace the previous guidance under IPSAS 29, aligning more closely with the International Financial Reporting Standards (IFRS), particularly IFRS 9.

Key points of IPSAS 41 adoption:

1. Objective: The standard aims to enhance the transparency and comparability of financial statements in the public sector, ensuring consistent treatment of financial instruments like loans, investments, and derivatives.
2. Scope: IPSAS 41 applies to all public sector entities, including national, regional, and local governments, and their controlled entities. It covers the recognition, measurement, presentation, and disclosure of financial instruments.
3. Main Changes:

- i. Classification and Measurement: Financial instruments are classified based on the entity's business model for managing them and the contractual cash flow characteristics.
- ii. Impairment: A forward-looking "expected credit loss" model replaces the previous incurred loss model.
- iii. Hedge Accounting: IPSAS 41 introduces specific provisions for hedge accounting that align with IFRS 9.

4. Adoption: Governments and public sector entities transitioning to IPSAS 41 has updated their accounting systems and policies to align with the new rules, which involves significant changes on how financial instruments are recognized and reported. The adoption of IPSAS 41 strengthens the financial reporting of public sector entities, promoting better decision-making, accountability, and transparency in government financial management.

EXPECTED CREDIT LOSS FOR THE YEAR ENDED JUNE 2023 AND JUNE 2024(CASH AND CASH EQUIVALENTS)						
S/N	BANK NAME	BALANCE AS AT JUNE 2023 (EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
1	NWB COLLECTION	246,477,801.15	0.02	0.97	5,161,920.50	241,315,880.65
2	NWB EXPENDITURE	616,875,109.98	0.02	0.99	13,148,868.30	603,726,241.68
					18,310,788.80	845,042,122.33

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EXPECTED CREDIT LOSS FOR THE YEAR ENDED JUNE 2023 AND JUNE 2024(CASH AND CASH EQUIVALENTS)						
S/N	BANK NAME	BALANCE AS AT JUNE 2023 (EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
S/NO	BANK NAME	BALANCE AS AT JUNE 2024(EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
1	NMB EXPENDITURE	476,862,457.39	0.02	0.98	10,138,229.08	466,724,228.31
					10,138,229.08	466,724,228.31
For the Previous year, 2023					T25	
DR	ECL Expenses				18,310,788.80	
CR	Provision for ECL				18,310,788.80	
For the Financial year 2024, a Decrease in the Provision of ECL						
DR	Provision for ECL				8,172,559.72	
CR	ECL Reversal				8,172,559.72	
S/N	BANK NAME	BALANCE AS AT JUNE 2023 (EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
1	NMB COLLECTION	246,477,801.15	0.02	0.97	5,161,920.50	241,315,880.65
2	NMB EXPENDITURE	616,875,109.98	0.02	0.99	13,148,868.30	603,726,241.68
3					18,310,788.80	845,042,122.33
S/NO	BANK NAME	BALANCE AS AT JUNE 2024(EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
2	NMB EXPENDITURE	476,862,457.39	0.02	0.98	10,138,229.08	466,724,228.31
					10,138,229.08	466,724,228.31
BALANCE AT BANK	LESS	<			7,500,000.00	
PROBABILITY AT DEFAULT	PD				ZERO	
BALANCE AT BANK	ABOVE	>			7,500,000.00	

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EXPECTED CREDIT LOSS FOR THE YEAR ENDED JUNE 2023 AND JUNE 2024(CASH AND CASH EQUIVALENTS)						
S/N	BANK NAME	BALANCE AS AT JUNE 2023 (EAD)	PD	LGD	ECL	CARRYING VALUE
		A	B	C	D=A*B*C	A-D
	PROBABILITY AT DEFAULT	PD	CALCULATION OF PD			
	LGD	AT ANY POINT			1.00	

BANK NAME	PD
NMB	2.16%
CRDB	2.16%
TPB	0.61%

EXPECTED CREDIT LOSS FOR THE YEAR ENDED JUNE 2023 AND JUNE 2024(RECEIVABLES)

Buckets	Loss Rates		Loss Rates	EAD
0-30 Days	0.062500347	0.006250035	0.056250312	7,166,342,752.00
31-60 Days	0.067779402	0.00677794	0.061001462	2,412,220,641.00
61-90 Days	0.074186354	0.007418635	0.066767719	2,066,691,118.00
91-120 Days	0.087750897	0.00877509	0.078975808	2,336,670,268.00
121-150 Days	0.124875016	0.012487502	0.112387515	2,105,643,250.00
151-180 Days	0.157373618	0.015737362	0.141636256	435,538,226.00
181-210 Days	0.552383971	0.055238397	0.497145574	372,443,330.00
211-240 Days	0.230635063	0.023063506	0.207571556	300,913,471.00
241-270 Days	0.280234356	0.028023436	0.252210921	299,751,691.00
271-300 Days	0.2	0.02	0.2	49,406,045.00
301-330 Days	0.2	0.02	0.2	4,708,600.00
331-365 Days	0.2	0.02	0.2	218,250.00
Above 365 Days	1	0.1	1	80,665,000.00
TOTAL				12,631,212,642.00

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Average Loss Rate 0.190349458 2,399,930,401.98

The expected credit loss rate for the year ended June 2023 from ECL Model

2,399,930,401.98

Increase in ECL 265,481,649.25

2023/24

Buckets	Loss Rates	EAD	ECL
0-30 Days	0.062500347	2,099,447,766.00	131,216,214.26
31-60 Days	0.067779402	2,338,448,847.20	158,498,665.32
61-90 Days	0.074186354	2,164,850,411.00	160,602,359.32
91-120 Days	0.087750897	454,565,936.00	39,888,568.81
121-150 Days	0.124875016	524,609,675.00	65,510,641.72
151-180 Days	0.157373618	373,461,665.00	58,773,013.39
181-210 Days	0.552383971	335,056,016.00	185,079,572.59
211-240 Days	0.230635063	454,866,217.00	104,908,098.49
241-270 Days	0.280234356	403,362,322.00	113,035,980.72
271-300 Days	0.2	350,454,033.00	70,090,806.60
301-330 Days	0.2	480,711,646.00	96,142,329.20
331-365 Days	0.2	387,752,104.00	77,550,420.80
Above 365 Days	1	1,404,115,380.00	1,404,115,380.00
		11,771,702,018.20	2,665,412,051.23

The expected credit loss rate for the year ended June 2023 from ECL Model

2022/23 2,399,930,401.98

Increase in ECL 265,481,649.25

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The effect of the adoption of IPSAS 41 has been described in the following category of the Financial Statements as shown on the following tabular below

i. Statement of Financial Position

Components	Comparative figure 2022/23	The prior year's figure Audited in the financial statement 2022/23	Difference
	A	B	C = (A - B)
Cash and Cash Equivalents	1,908,989,801	1,927,300,590	(18,310,789)
Receivables	10,231,282,690	12,631,213,092	(2,399,930,402)
Accumulated Surpluses / Deficits	(33,138,545,735)	(30,720,304,544)	(2,418,241,191)

Cash and Cash Equivalents	2023/24	2022/23
Commercial Own source revenue	96,520,912.70	246,477,801.15
Deposit Cash Account	128,467,852.52	-
Development Expenditure Cash Account	10,030,000.00	-
Imprest Cash Account	22,676,411.14	-
Own source Collection Account - TPB	2,386,450.00	-
Own source Development Expenditure	56,943,308.06	-
Own source Recurrent Expenditure GF	89,320,176.00	616,875,109.98
Own source Revenue Collection	2,963,560,658.02	1,063,947,678.93
Provision for ECL (Cash)	-10,138,229.08	-18,310,788.80
Recurrent Expenditure Cash Account	348,535,752.70	-
Unapplied Cash Account	249,348,817.09	-
	3,957,652,109.15	1,908,989,801.26

Details	2023/24	2022/23
	TZS	TZS
Cash and cash equivalent at end of the period	3,967,760,338.00	1,927,300,591.00
The changes have been affected by ECL	-10,138,228.85	-18,310,789.74
Total	3,957,652,109.15	1,908,989,801.26

For the Previous year - 2023		TZS
DR	ECL Expenses	18,310,788.80
CR	Provision for ECL	18,310,788.80

Expected Credit Loss	2023/24	2022/23
Expected Credit Loss	265,481,649.25	2,418,241,190.78
	265,481,649.25	2,418,241,190.78

Receivables	2023/24	2022/23
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Provision for Expected Credit Loss - Short Term	-2,665,412,051.23	-2,399,930,401.98
Receivable (GEPG)	11,771,702,018.04	12,631,213,092.00
	9,106,289,966.81	10,231,282,690.02

ii. Statement of Financial Performance Notes 54

Components	Comparative figure 2022/23	Prior year's figure Audited in financial statement 2021/22	Difference
	A	B	C = (A - B)
Surplus / Deficit for the period	(11,599,420,501)	(9,181,179,310)	(2,418,241,191)

54 - Expected Credit Loss:	2023/24	2022/23
Expected Credit Loss	265,481,649.25	2,418,241,190.78
	265,481,649.25	2,418,241,190.78

iii. Cash Flow Statement

Components	Comparative figure 2022/23	Prior year's figure Audited in financial statement 2021/22	Difference
	A	B	C = (A - B)
Revenue from Exchange Transactions	30,008,761,394	30,027,072,184	(18,310,790)
Cash and cash equivalent at the end of the period	1,908,989,801	1,927,300,590	(18,310,789)

iv. Statement of Changes in Equity

Components	Comparative figure 2022/23	Prior year's figure Audited in financial statement 2022/23	Difference
	A	B	C = (A - B)
Accumulated Surpluses / Deficits	(33,138,545,735)	(30,720,304,544)	(2,418,241,191)

54 - Expected Credit Loss	2023/24	2022/23
Expected Credit Loss	265,481,649.25	2,418,241,190.78
	265,481,649.25	2,418,241,190.78

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(a) Land

The value of land could not be ascertained as at the date of preparation of these Financial Statements; the value of land has been reported under the University of Dodoma (UDOM) Financial Statements. The Asset will be included in subsequent

Financial Statements of subsequent periods. The Land acquired by BMH with the value of TZS 87,455,600, Plot number 74 plots D with SQM 12,046 located at Iyumbu area as shown on RE: Survey Plan no. 96110 Dodoma City Council. Separation of Land and Building as per requirement in Section 74 of IPSAS 17 is in the process and the Management has committed resources to ensure compliance with IPSASs and other Directive. But the risk and rewards/economic benefits of the use of land flow to Benjamin Mkapa Hospital.

(b) Governing Board

The Board of Trustees of Benjamin Mkapa Hospital is composed of eight (8) members. Apart from the Hospital's Executive Director, all other members are non-executives.

(c) Rejected Claims-Bad Debts

The actual NHIF Rejected claims during the year was TZS 4,394,398,027.66 compared to TZS 3,266,408,603.00 of last financial year, initially, some amounts of the rejected claims were treated as Receivables because we filled the appeal to NHIF for payment of the

(d) Intangible Assets

The intangible assets amounting to TZS 57,973,400.00 for the assets management system for Benjamin Mkapa Hospital is still a work in progress simply because the supplier has not yet completed installation and training for staff that are going to operate the system.

The hospital purchased a system for maintaining its assets in 2021 to facilitate the recording of all hospital assets, the Supplier completed all procedures for installing the said system but immediately after installation and training to some of BMH staff the Government through the Ministry of Finance circular number 2 for the financial year 2021/22, established a system for maintaining Government assets known as GAMIS and instructed all government institutions to use the government system so the hospital joined the system and started using it and abandoned the one bought by the hospital after several consultations considering the importance of these systems, Management has decided to use both systems concurrently, so starting from this financial year 2023/24, all systems will be connected and used together. But this system will be enabled to perform other functions as a need arises.

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NOTES TO THE FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2024

	2023/24	2022/23
	TZS	TZS
16 - Revenue Grants		
Revenue Grants - Non-Monetary	879,015,815.00	3,153,247,278.00
	879,015,815.00	3,153,247,278.00
17 - Revenue from Exchange Transactions		
Laboratory Charges	2,902,831,608.00	3,834,273,830.65
Revenue from Medical and Dental Charges	16,625,377,493.00	14,285,083,331.92
General Surgery	150,000,000.00	15,270,000.00
Revenue from Exchange Transactions Non-Monetary	13,465,371,587.65	16,493,493,210.00
Revenue from Rent of Government Quarters	623,730,000.00	524,085,000.00
Rent from Conference Facilities	5,000,000.00	19,720,000.00
Revenue from Surgical Services	2,888,575,783.60	1,014,965,650.00
Revenue from Consultancy Fees	202,632,150.00	2,870,000.00
	36,863,518,622.25	36,189,761,022.57
24 - Fair value Gains on Assets and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	8,172,559.72	-
	8,172,559.72	-
31 - Other Revenue		
Miscellaneous Income	70,313,500.00	-
Sale of Vaccines and Diagnostic Services	1,380,000.00	1,425,000.00
	71,693,500.00	1,425,000.00
32 - Subvention from other Government entities		
Government Grant-Personal Emolument	12,698,710,700.45	10,690,638,350.00
Subvention Capital	1,708,759,480.51	2,895,834,880.12
Subvention Development Foreign	-	59,140,790.00
Subvention Other Charges	3,067,009,649.20	1,860,607,332.76
	17,474,479,830.16	15,506,221,352.88
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	-	2,036,932.00
Casual Labour Expenses	-	948,045,407.11
Casual Labourers	3,600,000.00	1,066,772,921.09
Civil Servants	12,698,710,700.25	10,871,196,342.00
Electricity	60,422,126.23	154,359,809.48
Extra-Duty	1,162,453,691.00	697,657,346.80
Food and Refreshment	6,588,904.00	96,798,500.00
Foreign Service Allowance	120,008,566.05	267,999,888.93
Furniture Expenses	233,219,999.00	222,643,615.56
Housing Allowance Discretionary Expenses	166,352,820.00	86,230,000.00
Leave Travel	131,558,166.00	94,685,618.24
Medical and Dental Refunds	4,148,675.00	6,212,000.00
Moving Expenses	27,384,800.00	19,384,800.00
On Call Allowance	304,940,000.03	258,830,000.00
Outfit Allowance	-	654,696.00
Sitting Allowance	170,353,000.00	76,200,519.06

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Special Allowance	6,705,125,597.14	5,119,997,198.40
Subsistence Allowance	85,328,260.00	37,543,200.00
Telephone	75,080,000.00	9,543,320.38
Uniform Allowance	30,360,000.00	11,408,640.00
	21,985,635,304.70	20,048,200,755.05
35 - Use of Goods and Service		
Accommodation Training - Domestic	3,575,000.00	21,753,300.00
Advertising and publication	2,755,244.98	-
Advertising and Publication - Communication & Information	145,307,462.58	102,037,100.00
Air Travel Tickets Travel - In-Country	61,444,515.20	18,756,792.00
Air Travel Tickets Travel Out Of Country	75,610,800.00	94,796,527.00
Archive Materials	466,000.00	-
Bed Sheets and Linen	-	39,930,000.00
Books, Reference and Periodicals	525,000.00	17,344,000.00
Communication Network Services	4,828,123.26	6,260,000.00
Computer Software - Use of goods and Services	10,047,000.00	25,625,000.00
Computer Supplies and Accessories	80,999,320.00	66,901,469.77
Conference Facilities	21,785,000.00	4,200,000.00
Consumable Medical Supplies	3,149,333,813.05	4,579,578,532.76
Dental Supplies	24,159,000.00	53,490,000.00
Diesel	499,911,705.85	375,525,568.91
Drugs and Medicines	9,347,369,708.88	6,693,616,091.59
e-Training Materials	10,171,700.00	4,019,780.00
Educational Radio and TV broadcasting programming	23,616,735.00	6,695,000.00
Electricity - Utilities Supplies and Services	1,001,145,372.91	832,108,391.41
Entertainment - Hospitality Supplies And Services	24,000,000.00	10,500,000.00
Exhibition, Festivals and Celebrations	112,775,819.00	109,667,800.00
Food and Refreshments	187,393,000.00	137,054,380.00
Fumigation Expenses	2,959,000.00	4,532,000.00
Gifts and Prizes	8,000,000.00	4,400,000.00
Ground Transport (Bus, Train, Water)	-	5,351,400.00
Ground travel (bus, railway taxi, etc)Travel - In-country	68,057,259.36	42,013,373.00
Ground travel (bus, railway taxi, etc)Travel Out Of the Country	4,381,188.00	-
Hospital Supplies	234,680,915.24	52,128,400.00
Internet and Email connections	7,477,000.06	24,303,738.00
Laboratory Supplies	323,889,252.62	931,201,923.17
Medical Gases and Chemicals	10,500,000.00	93,530,000.00
Mobile Charges	7,978,123.67	21,246,805.12
News Services Fees	7,198,000.00	8,713,000.00
Non Cash Expenditure-Use of Goods and Services	462,567,358.00	-
Office Consumables (papers, pencils, pens and stationaries)	273,600,078.01	158,087,527.55
Outsourcing Costs (includes cleaning and security services)	519,491,940.00	499,088,200.66
Per Diem - Domestic	999,798,292.73	529,634,698.00
Per Diem - Foreign	101,218,851.00	111,191,108.00
Petrol	-	380,350.00
Post Mortem Expenses	33,000,000.00	10,500,000.00

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Posts and Telegraphs	-	797,000.00
Printing and Photocopying Costs	3,393,600.00	8,240,000.00
Protective Clothing, footwear and gear	7,000,000.00	-
Publicity	-	495,000.00
Rent of Private vehicles	39,040,413.09	23,248,160.00
Research and Dissertation Training - Domestic	10,000,000.00	30,245,400.00
Special Uniforms and Clothing	8,808,000.00	31,811,864.66
Specialised Medical Supplies	161,089,510.00	678,112,710.00
Subscription Fees	6,390,000.00	-
Tapes, Films, and Materials (split)	1,738,000.00	324,139.89
Telephone Charges (Land Lines)	21,568,998.43	90,842,219.15
Training Allowances	56,493,550.00	44,546,570.00
Training Materials	9,381,655.12	10,820,000.00
Tuition Fees Training - Domestic	163,164,717.94	127,354,959.00
Tuition Fees Training - Foreign	16,000,000.00	4,676,000.00
Uniforms - Clothing, Bedding, Footwear and Services	17,880,000.00	16,018,380.90
Upkeep Allowances	3,000,000.00	-
Visa Application Fees	313,750.00	-
Water and Waste Disposal (Garbage)	5,900,000.00	-
Water Charges	249,438,570.88	247,751,837.27
	18,632,618,344.86	17,011,446,487.81
36 - Maintenance Expenses		
Air conditioners	11,555,000.00	39,564,000.00
Cement, Bricks and Building Materials	49,095,721.00	59,893,297.38
Computers, printers, scanners, and other computer-related equipment	13,504,000.00	20,264,010.00
CT Scan Equipment	262,000,000.00	396,307,578.05
Direct labour (contracted or casual hire) - Buildings	1,795,878,922.37	13,438,000.00
Direct labour (contracted or casual hire) - Roads and Bridges	6,666,000.00	-
Electrical and Other Cabling Materials - Buildings	30,472,000.00	19,361,844.00
Fax machines and other small office equipment	1,536,000.00	520,000.00
Fire Protection Equipment	-	875,000.00
Mechanical, electrical, and electronic spare parts	81,838,191.93	52,044,104.81
Medical and Laboratory equipment	668,532,375.86	360,146,799.58
Motor Vehicles and Water Craft	128,185,728.07	-
MRI Equipment	479,254,705.57	-
Oil, grease, and other chemical materials	119,062,000.00	41,860,000.00
Outsource maintenance contract services - Buildings	1,525,468,722.09	149,668,878.73
Outsource maintenance contract services - Machinery, Equipment and Plant	161,892,521.40	2,248,043,051.95
Outsource maintenance contract services - Office Equipment and Appliances	217,481,500.00	1,586,457,063.81
Outsource maintenance contract services - Water and Electricity Installations	-	1,507,000.00
Paint and Weather Protection Coatings	2,603,328.00	1,442,000.00
Photocopiers	8,325,200.00	-
Plumbing Supplies and Fixtures	61,475,176.04	126,278,196.00
Small tools and implements - Buildings	15,298,982.00	263,236,622.72
Telephones and Office PABX systems	1,000,000.00	-

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TV sets and Radios	839,755.94	1,470,000.00
Tyres and Batteries	53,983,447.31	30,306,900.00
Ultra-Sound Equipment	8,518,432.55	-
Wood and Timber Supplies	920,400.00	7,000,000.00
X-Ray Equipment	230,411,382.00	294,093,382.60
	5,935,799,492.13	5,713,777,729.63
48 - Impairment of Receivables		
Impairment of Receivable-Rejected claims by NHIF	4,394,398,027.66	3,266,408,602.00
	4,394,398,027.66	3,266,408,603.00
52 - Other Expenses		
Audit fees Expenses	25,000,000.00	-
Burial Expenses	45,684,000.00	16,740,000.00
consultancy fees	142,518,900.00	37,712,735.00
Counting Machine service charge	-	33,000,000.00
Director's Fee	75,075,000.00	49,500,000.00
Specialized Equipment and Supplies	3,236,773,834.08	272,420,128.36
Transports posts - other expenses	33,000,000.00	-
	3,558,051,734.08	409,372,863.36
54 - Expected Credit Loss		
Expected Credit Loss	265,481,649.25	2,418,241,190.78
	265,481,649.25	2,418,241,190.78
56 - Social Benefits		
Benefits for PLHA -Employee	4,089,996.00	2,600,000.00
Medical Exemption-Special Group (Non-monetary)	459,277,447.00	595,871,515.00
	463,367,443.00	598,471,515.00
60 - Other Transfers		
Contribution to CF (15%)	15,000,000.00	-
	15,000,000.00	-
62 - Cash and Cash Equivalents		
Commercial Own source revenue	96,520,912.70	246,477,801.15
Deposit Cash Account	128,467,852.52	-
Development Expenditure Cash Account	10,030,000.00	-
Imprest Cash Account	22,676,411.14	-
Own source Collection Account - TPB	2,386,450.00	-
Own source Development Expenditure	56,943,308.06	-
Own source Recurrent Expenditure GF	89,320,176.00	616,875,109.98
Own source Revenue Collection	2,963,560,658.02	1,063,947,678.93
Provision for ECL (Cash)	-10,138,229.08	-18,310,788.80
Recurrent Expenditure Cash Account	348,535,752.70	-
Unapplied Cash Account	249,348,817.09	-
	3,957,652,109.15	1,908,989,801.26
67 - Receivables		
Provision for Expected Credit Loss - Short-Term	-2,665,412,051.23	-2,399,930,401.98
Receivable (GERG)	11,771,702,018.04	12,631,213,092.00
	9,106,289,966.81	10,231,282,690.02
69 - Prepayments		
Advance Payment	-	1,448,289,632.95
Prepayments Assets - Monetary	-	422,052,830.89

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	-	1,870,342,463.84
70 - Inventories		
Building Materials	-	2,445,000.00
Consumables	-	164,683,421.03
Fuel	-	33,040,000.00
Laboratory equipment	955,801,942.60	-
Medical Supplies	2,379,841,394.69	-
Spare parts and tyres	-	8,580,930.50
	3,335,643,337.29	208,749,351.53
89 - Payables and Accruals		
Supplies of goods and services	10,431,136,986.43	4,343,072,252.00
	10,431,136,986.43	4,343,072,252.00
93 - Revenue Grants		
Development Deferred Income Addition	10,030,000.00	
Recurrent Deferred Income Addition	348,535,752.81	
Receipt	358,565,752.81	
94 - Deposits		
Deposit-General	286,122,435.68	
Unapplied Deposit Account Addition	249,348,817.09	
	535,471,252.77	

THE UNITED REPUBLIC OF TANZANIA
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RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)
 FOR THE PERIOD ENDED 30 JUNE 2024

Surplus/ Deficit for the Period	-16,072,187,169.21	-11,599,420,500.58
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	16,118,715,500.66	16,984,156,009.40
Expected Credit Loss-Impairment	265,481,649.00	2,418,241,191.00
Fair value Gains on Assets and Liabilities	8,172,559.72	-
Provision for ECL (Cash)	10,138,229.08	-
Impairment of Receivables	-4,394,398,027.66	-3,266,408,603.00
Use of Goods and Service(MSD)	2,780,484,887.96	-
Unapplied Payments	-	47,886,619.01
Use of Goods and Service	921,844,805.00	-
Add/ (Less) Change in Working Capital		
Deferred Income	358,565,753.00	-1,500,234,540.00
Inventories	-3,126,893,986.00	3,931,357,663.05
Other Receipt	535,471,252.77	-
Payables and Accruals	6,088,064,734.43	2,066,610,096.00
Prepayments	1,870,342,463.42	2,024,517,667.00
Receivables	-1,124,992,723.21	-5,922,603,160.00
Net Cash Flow from Operating Activities	6,472,450,255.94	5,184,102,441.88

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RECONCILIATION OF STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AND STATEMENT OF CASH FLOWS

Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount (Budget & actual)	46,150,546,302.50	-	4,431,960,508.00	50,582,506,810.50
Basis differences	-	-	-	-
Entity differences	-	-	-	-
Actual amount (in cash flow)	46,150,546,302.50	-	4,431,960,508.00	50,582,506,810.50


 Accounting Officer

19/02/2025
 Date

Mfumo wa Uhasibu Serikali (MUSE)

THE UNITED REPUBLIC OF TANZANIA
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NOTES FOR CASHFLOWS

	2023/24 TZS	2022/23 TZS
17 - Revenue from Exchange Transactions		
General Surgery	150,000,000.00	15,270,000.00
Laboratory Charges	2,902,831,608.00	3,834,273,830.65
Revenue from Medical and Dental Charges	16,422,745,343.00	14,285,083,331.92
Revenue from Rent of Government Quarters	623,730,000.00	524,085,000.00
Rent from Conference Facilities	5,000,000.00	19,720,000.00
Revenue from Exchange Transactions	12,647,735,315.05	13,853,477,130.08
Revenue from Surgical Services	2,888,575,783.60	1,014,965,650.00
Revenue from Consultancy Fees	202,632,150.00	2,870,000.00
Revenue	35,843,250,199.65	33,549,744,942.65
Add/Less (Change in Working Capital) Receivable (GEPG)	-1,124,992,723.21	-3,522,672,758.27
	-1,124,992,723.21	-3,522,672,758.27
Receipt	34,718,257,476.44	30,027,072,184.38
31 - Other Revenue		
Miscellaneous Income	70,313,500.00	-
Sale of Vaccines and Diagnostic Services Revenue	1,380,000.00	1,425,000.00
	71,693,500.00	1,425,000.00
32 - Subvention from other Government entities		
Government Grant Personal Emolument	12,698,710,700.45	10,690,638,350.00
Subvention Other Charges	3,067,009,649.20	1,860,607,332.76
Subvention Capital	1,708,759,480.51	2,895,834,880.12
Subvention Development Foreign Revenue	-	59,140,790.00
	17,474,479,830.16	15,506,221,352.88
Add/Less (Change in Working Capital) Revenue Grants Non-Monetary	-	3,153,247,278.00
	-	3,153,247,278.00
Receipt	17,474,479,830.16	12,352,974,074.88
34 - Wages, Salaries and Employee Benefits		
Acting Allowance	-	2,036,932.00
Casual Labour Expenses	-	948,045,407.11
Casual Labourers	3,600,000.00	1,066,772,921.09

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF HEALTH
 T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Civil Servants	12,698,710,700.25	10,871,196,342.00
Electricity	60,422,126.23	154,359,809.48
Extra-Duty	1,162,453,691.00	697,657,346.80
Food and Refreshment	6,588,904.00	96,798,500.00
Foreign Service Allowance	120,008,566.05	267,999,888.93
Furniture Expenses	233,219,999.00	222,643,615.56
Housing Allowance Discretionary Expenses	166,352,820.00	86,230,000.00
Leave Travel	131,558,166.00	94,685,618.24
Medical and Dental Refunds	4,148,675.00	6,212,000.00
Moving Expenses	27,384,800.00	19,384,800.00
On Call Allowance	304,940,000.03	258,830,000.00
Outfit Allowance	-	654,696.00
Sitting Allowance	170,353,000.00	76,200,519.06
Special Allowance	6,705,125,597.14	5,119,997,198.40
Subsistence Allowance	85,328,260.00	37,543,200.00
Telephone	75,080,000.00	9,543,320.38
Uniform Allowance Expenses	30,360,000.00	11,408,640.00
	21,985,635,304.70	20,048,200,755.05
Add/Less (Change in Working Capital)		
Staff Claim Payment	-157,654,584.00	-180,557,992.00
	21,827,980,720.70	19,867,642,763.05
35 - Use of Goods and Service		
Accommodation Training - Domestic	3,575,000.00	21,753,300.00
Advertising and publication	2,755,244.98	-
Advertising and Publication - Communication & Information	145,307,462.58	102,037,100.00
Air-Travel Tickets Travel - In-Country	61,444,515.20	18,756,792.00
Air Travel Tickets Travel Out Of Country	75,610,800.00	94,796,527.00
Archive Materials	466,000.00	-
Bed Sheets and Linen	-	39,930,000.00
Books, Reference and Periodicals	525,000.00	17,344,000.00
Communication Network Services	4,828,123.26	6,260,000.00
Computer Software - Use of goods and Services	10,047,000.00	25,625,000.00
Computer Supplies and Accessories	80,999,320.00	66,901,469.77
Conference Facilities	21,785,000.00	4,200,000.00
Consumable Medical Supplies	3,149,333,813.05	4,579,578,532.76
Dental Supplies	24,159,000.00	53,490,000.00
Diesel	499,911,705.85	375,525,568.91
Drugs and Medicines	9,347,369,708.88	6,693,616,091.59
e Training Materials	10,171,700.00	4,019,780.00
Educational Radio and TV broadcasting programming	23,616,735.00	6,695,000.00
Electricity - Utilities Supplies and Services	1,001,145,372.91	832,108,381.41
Entertainment - Hospitality Supplies And Services	24,000,000.00	10,500,000.00

THE UNITED REPUBLIC OF TANZANIA

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T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Exhibition, Festivals and Celebrations	112,775,819.00	109,667,800.00
Food and Refreshments	187,393,000.00	137,054,380.00
Fumigation Expenses	2,959,000.00	4,532,000.00
Gifts and Prizes	8,000,000.00	4,400,000.00
Ground Transport (Bus, Train, Water)	-	5,351,400.00
Ground travel (bus, railway taxi, etc)	68,057,259.36	42,013,373.00
Travel - In-country	-	-
Ground travel (bus, railway taxi, etc)	4,381,188.00	-
Travel Out Of the Country	-	-
Hospital Supplies	201,828,972.48	52,128,400.00
Internet and Email connections	7,477,000.06	24,303,738.00
Laboratory Supplies	323,889,252.62	931,201,923.17
Medical Gases and Chemicals	10,500,000.00	93,530,000.00
Mobile Charges	7,978,123.67	21,246,805.12
News Services Fees	7,198,000.00	8,713,000.00
Non-Cash Expenditure-Use of Goods and Services	462,567,358.00	-
Office Consumables (papers, pencils, pens and stationaries)	273,600,078.01	158,087,527.55
Outsourcing Costs (includes cleaning and security services)	519,491,940.00	499,088,200.66
Per Diem - Domestic	999,798,292.73	529,634,698.00
Per Diem - Foreign	101,218,851.00	111,191,108.00
Petrol	-	380,350.00
Post Mortem Expenses	33,000,000.00	10,500,000.00
Posts and Telegraphs	-	797,000.00
Printing and Photocopying Costs	3,393,600.00	8,240,000.00
Protective Clothing, footwear and gear	7,000,000.00	-
Publicity	-	495,000.00
Rent of Private vehicles	39,040,413.09	23,248,160.00
Research and Dissertation Training - Domestic	10,000,000.00	30,245,400.00
Special Uniforms and Clothing	8,808,000.00	31,811,864.66
Specialised Medical Supplies	161,089,510.00	678,112,710.00
Subscription Fees	6,390,000.00	-
Tapes, Films, and Materials (split)	1,738,000.00	324,139.89
Telephone Charges (Land Lines)	21,568,998.43	90,842,219.15
Training Allowances	56,493,550.00	44,546,570.00
Training Materials	9,381,655.12	10,820,000.00
Tuition Fees Training - Domestic	163,164,717.94	127,354,959.00
Tuition Fees Training - Foreign	16,000,000.00	4,676,000.00
Uniforms -Clothing, Bedding, Footwear and Services	17,880,000.00	16,018,380.90
Upkeep Allowances	3,000,000.00	-
Visa Application Fees	313,750.00	-
Water and Waste Disposal (Garbage)	5,900,000.00	-
Water Charges	249,438,570.88	247,751,837.27
	18,599,766,402.10	17,011,446,487.81
Add/Less (Change in Working Capital)		
Medical Supplies	3,126,893,986.00	3,921,418,922.47

THE UNITED REPUBLIC OF TANZANIA

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T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Medical Supplies Opening	-208,749,351.53	-
Supplies of goods and services Addition	-4,735,267,769.97	1,886,052,104.00
	-1,817,123,135.50	5,807,471,026.47
Payment	16,782,643,266.60	11,203,975,461.34
36 - Maintenance Expenses		
Air conditioners	11,555,000.00	39,564,000.00
Cement, Bricks and Building Materials	49,095,721.00	59,893,297.38
Computers, printers, scanners, and other computer-related equipment	13,504,000.00	20,264,010.00
CT Scan Equipment	262,000,000.00	396,307,578.05
Direct labour (contracted or casual hire) - Buildings	1,795,878,922.37	13,438,000.00
Direct labour (contracted or casual hire) - Roads and Bridges	6,666,000.00	-
Electrical and Other Cabling Materials - Buildings	30,472,000.00	19,361,844.00
Fax machines and other small office equipment	1,536,000.00	520,000.00
Fire Protection Equipment	-	875,000.00
Mechanical, electrical, and electronic spare parts	81,838,191.93	52,044,104.81
Medical and Laboratory equipment	668,532,375.86	360,146,799.58
Motor Vehicles and Water Craft	128,185,728.07	-
MRI Equipment	479,254,705.57	-
Oil, grease, and other chemical materials	119,062,000.00	41,860,000.00
Outsource maintenance contract services - Buildings	1,525,468,722.09	149,668,878.73
Outsource maintenance contract services - Machinery, Equipment and Plant	161,892,521.40	2,248,043,051.95
Outsource maintenance contract services - Office Equipment and Appliances	217,481,500.00	1,586,457,063.81
Outsource maintenance contract services - Water and Electricity Installations	-	1,507,000.00
Paint and Weather Protection Coatings	2,603,328.00	1,442,000.00
Photocopiers	8,325,200.00	-
Plumbing Supplies and Fixtures	61,475,176.04	126,278,196.00
Small tools and implements - Buildings	15,298,982.00	263,236,622.72
Telephones and Office PABX systems	1,000,000.00	-
TV sets and Radios	839,755.94	1,470,000.00
Tyres and Batteries	53,983,447.31	30,306,900.00
Ultra Sound Equipment	8,518,432.00	-
Wood and Timber Supplies	920,400.00	7,000,000.00
X-Ray Equipment	230,411,382.00	294,093,382.60
Expenses	5,935,799,491.58	5,713,777,729.63
Add/Less (Change in Working Capital) Supplies of goods and services	-1,305,387,996.46	-
	-1,305,387,996.46	-
Payment	4,630,411,495.12	5,713,777,729.63

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

43 - Social Benefits		
Benefits for PLHA -Employee Expenses	4,089,996.00	2,600,000.00
	4,089,996.00	2,600,000.00
52 - Other Expenses		
Audit fees Expenses	25,000,000.00	
Burial Expenses	45,684,000.00	16,740,000.00
consultancy fees	142,518,900.00	37,712,735.00
Counting Machine service charge		33,000,000.00
Director's Fee	75,075,000.00	49,500,000.00
Specialized Equipment and Supplies	3,236,773,834.08	272,420,128.36
Transports posts - other expenses Expenses	33,000,000.00	
	3,558,051,734.08	409,372,863.36
Add/Less (Change in Working Capital) Supplies of goods and services Expenses	-667,630,910.00	
	2,890,420,824.08	409,372,863.36
60 - Other Transfers		
Contribution to CF Expenses	15,000,000.00	
Expenses	15,000,000.00	
	15,000,000.00	
94 - Deposit		
Deposit General	286,122,435.68	
Unapplied Deposit Account Addition Revenue	249,348,817.09	
	535,471,252.77	
77 - Acquisition of Property, Plant and Equipment		
Medical Equipment Monetary	1,014,521,082.57	3,088,093,907.02
Computers and Photocopiers Monetary	255,405,614.28	143,672,244.65
Hospitals, clinics and health facilities Monetary	238,784,604.20	267,490,345.24
Houses, cottages and condos Monetary	5,032,500.00	338,871,974.41
Motor vehicles, Monetary	43,226,313.00	
Office equipment Monetary	23,830,660.00	311,233,931.10
Office Furniture Monetary	548,416,485.45	209,534,852.00
Plant and Machinery Payment	70,344,858.35	
	2,200,562,117.85	4,358,897,254.42
93 - Revenue Grants		
Development Deferred Income Addition	10,030,000.00	
Recurrent Deferred Income Addition Receipt	348,535,752.81	
	358,565,752.81	
106 - Payment for Work in Progress		
Buildings other than dwellings - WIP Monetary	2,231,398,390.00	3,289,882,518.00
Payment	2,231,398,390.00	3,289,882,518.00

Controller and Auditor General

AR/CG/BMH /202 61

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Mfumo wa Uhasibu Serikali (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Description of asset	MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2024									
	At 1st July 2023	Additions		At 30 June 2024	Accumulated Depreciation and Impairment			Total Acc. Depreciation & Impairment at At 30 June 2024	Carrying Value At 30 June 2024	
		(Monetary)	(Non-monetary)		Change during the year - Depreciation	At 01 July 2023	At 30 June 2024			At 30 June 2024
Land	87,295,000.00	-	-	87,295,000.00	-	-	-	-	87,295,000.00	
Books	10,000,000.00	-	-	10,000,000.00	4,000,000.00	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
Hospital Buildings	70,302,570,897.24	238,786,403.80	-	70,541,357,499.06	4,640,633,523.10	1,116,689,258.27	5,817,352,781.27	64,794,032,718.79		
Residential Building	3,809,245,557.41	6,032,500.00	-	3,885,278,157.41	89,465,995.00	77,205,563.15	167,271,558.15	3,718,006,599.26		
Furniture and Fittings	2,489,234,440.00	548,016,285.45	-	3,037,640,925.45	3,711,389,368.00	303,764,000.55	2,815,151,464.55	1,022,487,464.91		
Plant and Machinery	5,190,066,221.00	70,344,858.35	-	5,260,411,081.35	3,798,125,824.10	384,037,405.42	4,120,151,329.42	1,130,259,751.93		
Hospital and Medical Equipment	67,285,891,488.00	1,014,927,082.37	-	68,300,412,570.59	31,115,030,711.00	13,660,180,514.72	84,775,112,727.12	3,323,299,843.47		
Computer Equipment (ICT Equipment)	1,924,746,473.65	253,405,874.14	-	2,229,152,027.79	1,066,367,406.10	378,694,010.97	1,265,061,416.97	994,400,670.82		
Motor Vehicles	3,062,815,777.00	43,226,313.00	418,448,456.66	3,524,490,546.66	683,365,491.00	152,171,064.67	837,539,545.67	884,151,000.99		
Office Equipment	1,021,945,393.10	23,830,660.00	-	1,045,799,015.10	593,726,654.00	104,579,680.51	698,306,235.51	347,489,759.59		
TOTAL	133,562,461,906	3,200,362,117	418,448,456.66	137,171,272,480	35,524,626,974	18,118,715,900.65	79,770,818,925	76,458,453,556		

Mfumo wa Uhasibu Senika(ini) (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Description of PPE	MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2023									
	At 1st July 2022	Additions		At 30 June 2023	At 01 July 2022	Charge during the year - Depreciation	Total Acc Depreciation & Impairment at 30-June-23	Carrying Value At 30 June 2023		
		(Monetary)	(Non-monetary)						Acc Depreciation	
Land	87,295,600.00	-	-	87,295,600.00	-	-	-	87,295,600.00		
Buildings	10,000,000.00	-	-	10,000,000.00	2,500,000.00	4,000,000.00	6,000,000.00			
Hospital Buildings	70,895,090,547.00	287,480,345.74	-	70,882,570,892.00	3,487,024,000.00	1,172,705,516.00	4,640,633,523.00	65,721,937,369.00		
Dental Building	321,851,200.00	339,817,974.41	3,218,521,983.00	3,879,245,667.00	77,584,913.00	89,485,995.00	3,789,770,662.00			
Furniture and Fittings	2,279,690,588.00	209,534,802.00	-	2,489,224,440.00	1,713,544,450.00	487,844,958.00	1,711,389,318.00	777,835,672.00		
Plant and Machinery	5,390,086,223.00	-	-	5,390,086,223.00	2,670,110,580.00	1,076,013,245.00	3,756,123,834.00	1,633,962,389.00		
Rescue and Medical Equipment	84,167,797,581.00	3,089,883,907.00	-	87,285,881,488.00	27,967,951,216.00	13,487,176,258.00	51,115,639,213.00	16,170,861,275.00		
Computer Equipment (ICT Equipment)	1,930,474,238.00	143,672,245.55	-	1,974,146,473.00	734,346,481.00	282,020,925.00	1,806,367,408.00	967,779,067.00		
Motor Vehicles	3,082,653,777.00	-	-	3,082,653,777.00	432,855,335.00	212,431,156.00	885,346,181.00	376,699,287.00		
Office Equipment	710,731,424.00	311,231,931.10	-	1,021,963,355.00	389,339,589.00	264,303,071.00	583,736,654.00	428,236,701.00		
TOTAL	145,585,542,688.00	4,358,897,254.42	3,218,521,983.00	153,862,461,905.00	45,517,947,464.00	15,964,165,008.00	62,602,163,474.00	89,960,308,432.00		

MOVEMENT SCHEDULE OF INTANGIBLE ASSETS FOR THE YEAR ENDED 30 JUNE 2024

Description of Intangible Asset	At 1st July 2023	Additions (Monetary)	At 30 June 2024	Accumulated Amortization and Impairment			
				At 01 July 2023 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2024	Carrying Value At 30 June 2024
Assets Management System (WIP)	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00
TOTAL	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00

MOVEMENT SCHEDULE OF INTANGIBLE ASSETS FOR THE YEAR ENDED 30 JUNE 2023

Description of Intangible Asset	At 1st July 2022	Additions (Monetary)	At 30 June 2023	Accumulated Amortization and Impairment			
				At 01 July 2022 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2023	Carrying Value At 30 June 2023
Assets Management System (WIP)	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00
TOTAL	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00

Mfumo wa Uhasibu Senkaliti (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

82. MOVEMENT SCHEDULE OF WORK IN PROGRESS (WIP) FOR THE YEAR ENDED 30 JUNE 2024

Description of Work In Progress Asset	At 1st July 2023	Additions (Monetary)	Transfer	At 30 June 2024	Accumulated Amortization and Impairment		
					At 01 July 2023 Amortization	Charge during the year - Amortization	Amortization & Impairment at 30 June 2024
Work In Progress	6,634,153,812.11	2,231,398,390.17		8,865,552,202.28	-	-	8,865,552,202.28
TOTAL	6,634,153,812.11	2,231,398,390.17	-	8,865,552,202.28	-	-	8,865,552,202.28

MOVEMENT SCHEDULE OF WORK IN PROGRESS (WIP) FOR THE YEAR ENDED 30 JUNE 2023

Description of Work In Progress Asset	At 1st July 2022	Additions (Monetary)	At 30 June 2023	Accumulated Amortization and Impairment		
				At 01 July 2022 Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2023
Work In Progress	3,344,271,293.71	3,289,882,518.40	6,634,153,812.11	-	-	6,634,153,812.11
TOTAL	3,344,271,293.71	3,289,882,518.40	6,634,153,812.11	-	-	6,634,153,812.11

Mifumo wa Uhasibu Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

ANALYSIS OF OUTSTANDING RECEIVABLES -AGE WISE - JUNE 2024

DEBTOR	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181-240 Days	241-360 Days	above 360 days	Balance
SUM	1,707,283,983.00	1,932,228,742.00	1,829,587,250.91	1,214,458,000.00	1,111,116,000.00	1,111,116,000.00	1,111,116,000.00	1,111,116,000.00	1,111,116,000.00	5,953,027,182.00
RECEIVABLES	9,037,850.00	2,071,931.00	9,731,150.00	6,450,300.00	12,103,000.00	4,500,400.00	4,500,400.00	4,471,560.00		50,479,181.00
STRAIVE (BEO)	21,500,000.00	28,207,500.00	27,089,000.00	20,710,000.00	29,654,000.00	19,158,750.00				137,876,881.00
TUBELIS	8,204,420.00	8,381,800.00	4,712,000.00							35,348,290.00
AVAT	189,050,500.00	229,539,400.00	171,566,810.00	410,241,200.00	471,638,470.00	325,091,200.00	371,707,719.00	4,207,663,283.00		6,674,465,412.00
ALOR, M4H	4,384,824.00	4,105,910.00	5,580,800.00	8,955,850.00	7,288,200.00	4,408,200.00				32,400,312.00
WSP	1,081,022.00	3,076,400.00	2,597,000.00	1,785,000.00	3,020,250.00					12,150,750.00
WSP	33,000.00	1,590,000.00	3,805,800.00				1,007,000.00	16,980,000.00		21,476,800.00
ART	3,656,430.00	3,440,200.00	3,987,800.00	1,412,800.00	1,487,200.00	303,000.00	1,149,000.00	14,262,800.00		26,103,510.00
GRAMA	174,000.00	1,750,100.00	4,420,000.00	2,130,150.00	2,520,150.00	3,602,500.00				10,150,250.00
SHALITA		31,100.00	60,000.00	2,627,250.00						2,718,450.00
GMP	389,285.00	38,028.00		3,147,300.00						4,064,613.00
MWANZA DISTRICT HOSPITAL										3,490,000.00
MUSKATA PERH		30,000,000.00								30,000,000.00
SHWABARD PERH		8,110,000.00	9,270,000.00							17,380,000.00
WCE DAKESHO										47,810,000.00
GEORGINA FAMILY CO	1,955,700.00	1,595,200.00	1,955,700.00	1,905,000.00	1,905,000.00	1,905,000.00	3,000,000.00	3,431,779.00		18,771,200.00
LUMBA CATERING	3,000,000.00	3,300,000.00	2,248,000.00							8,248,000.00
AMRISTRO CO LTD	183,000.00	183,000.00	190,000.00	100,000.00						556,000.00
VAP MICHUZI (BM)										150,000.00
MKAPA YA ATYAMBE	4,870,520.00	4,871,000.00	4,868,000.00	4,870,400.00	4,428,200.00	4,824,200.00	6,207,500.00	60,967,765.00		120,556,315.00
MPESA DE										5,220,000.00
URUMBO (B)										27,455,000.00
SHIDA PERH										8,000,000.00
MPH DISTRICT HOSPITAL		1,160,000.00								1,160,000.00
TABORA PERH		10,000,000.00								10,000,000.00
POD-MC (B)			10,120,000.00							10,120,000.00
BENJAMIN MKAPA HOSPITAL										3,550,000.00
SUMBAI MAMUYA (MC) WAKINDI		470,000.00								470,000.00
COLMBI HOLIDAY RESORT										3,000,000.00
IBUS ATU										20,280,000.00
TOTAL	2,199,447,108.00	2,316,442,847.00	2,134,852,411.00	1,514,500,800.00	1,404,000,000.00	1,404,000,000.00	1,404,000,000.00	1,404,000,000.00	1,404,000,000.00	11,371,782,812.00

NB: The reported figures for receivables includes ECL leading to variances between the Statement of Financial Position and the corresponding Note.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

ANALYSIS OF OUTSTANDING RECEIVABLES - AGE WISE - JUNE 2023

S/N	DEBTOR	< 30 Days	> 30 Days < 60 Days	> 60 Days < 90 Days	> 90 Days < 365 Days	> 365 Days	OUTSTANDING BALANCE AS AT 30 JUNE 2023
1	NHIF BMH	1,706,754,632.00	1,966,760,436.00	1,690,322,915.00	3,509,168,624.00		8,873,006,607.00
2	AAR	5,517,000.00	12,052,200.00	12,062,200.00	7,659,100.00	3,000,100.00	40,290,600.00
3	STRATEGIS	12,321,800.00	21,987,000.00	14,514,100.00	95,674,284.00		144,497,184.00
4	JUBILEE	4,328,900	7,958,860.00	7,035,800.00	19,936,550.00	9,853,543.00	49,163,653.00
5	JWTZ	405,112,670.00	365,972,535.00	309,157,048.00	2,107,747,114.00		3,188,989,367.00
6	NSSF	1,848,800.00	5,730,470.00	2,914,300.00	7,708,350.00		18,201,920.00
7	YAPI MERKEZI Medical	4,375,950.00	13,407,780.00	12,733,905.00	33,119,806.00		63,837,441.00
8	WCF	2,292,200.00	3,902,800.00	908,000.00			7,103,000.00
9	JKT	4,249,800.00	2,191,560.00		3,183,700.00	17,205,300.00	26,829,760.00
10	CIGNA	1,726,000.00	882,000.00	4,578,000.00	2,802,050.00		9,988,050.00
11	MOROGORO RRH			4,000,000.00		47,910,000.00	47,910,000.00
12	NICE CATERING						
	KILINDOMA						
13	FAMILY CO	1,905,000.00	1,905,000.00	1,905,000.00	12,088,300.00		17,803,300.00
14	LAMBA CATERING	3,000,000.00	3,000,000.00	3,000,000.00	14,460,000.00		23,460,000.00
	KIMBINYIKO CO						
15	LTD	900,000.00				150,000.00	900,000.00
16	MASAMALI	900,000.00					900,000.00
17	YAPI MERKEZI-Gas						
	WIZARA YA AFYA						
18	MOH	4,760,000.00	4,250,000.00	6,250,000.00	42,796,800.00	16,200,000.00	74,196,800.00
19	IRINGA DC					5,200,000.00	5,200,000.00
20	URAMBO DC					27,405,000.00	27,405,000.00
21	SINGIDA RRH	3,200,000.00					3,200,000.00
22	TABORA RRH	1,960,000.00					1,960,000.00
	MAFINGA Health Centre						
23	TOTAL	2,166,342,752.00	2,412,220,641.00	2,069,381,268.00	5,856,344,078.00	126,923,943.00	12,631,712,682.00

NB: The reported figures for receivables includes ECL leading to variances between the Statement of Financial Position and the corresponding Note.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

ANALYSIS OF OUTSTANDING PAYABLES - AGE-WISE FOR THE 2024

DEBT CATEGORY	DEBT DESCRIPTION	< 30 Days	> 30 Days < 60 Days	> 60 < 90 Days	> 90 < 365 Days	> 365 Days	TOTAL (TZS)
Suppliers	Consultancy Services	-	-	-	131,475,600.00	-	131,475,600.00
Suppliers	Consumable Medical Supplies	32,742,150.00	5,892,800.00	46,704,000.00	704,097,707.73	111,689,648.00	901,086,305.73
Suppliers	Drugs and Medicines	467,389,405.00	1,358,525,882.00	581,861,403.12	3,879,458,992.52	699,143,374.60	6,986,334,057.24
Suppliers	Fuel	-	-	-	41,772,000.00	-	41,772,000.00
Suppliers	Furniture, Curtains and fittings	11,682,000.00	-	-	5,476,240.00	-	17,158,240.00
Suppliers	Hospital Supplies	13,978,000.00	-	-	-	-	13,978,000.00
Suppliers	ICT Equipment	33,384,000.00	21,796,400.00	-	-	-	55,180,400.00
Suppliers	Medical Equipment	410,521,803.40	-	-	-	-	410,521,803.40
Suppliers	Motor Vehicle and Watercraft	111,506,403.57	-	5,188,489.50	4,287,235.00	-	120,982,128.07
Suppliers	Office Equipment	7,988,718.00	-	-	-	-	7,988,718.00
Suppliers	Outsource Maintenance Contract	794,974,025.99	-	19,588,000.00	-	-	814,562,025.99
Suppliers	Renovation of Neuro Surgery Clinic	-	-	33,612,300.00	-	-	33,612,300.00
Suppliers	Specialized Equipment and Supplies	276,141,450.00	-	35,578,450.00	162,013,400.00	387,775,100.00	861,508,400.00

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Suppliers	Staff Claims Tyres Batteries					22,903,408.00				22,903,408.00
Suppliers						5,274,600.00				5,274,600.00
Suppliers	Uniforms	6,754,000.00								6,754,000.00
TOTAL		2,167,061,955.96	1,386,175,082.00	722,532,642.62	4,956,759,183.25		1,198,608,122.60			10,431,136,986.43

ANALYSIS AND BY NATURE OF OUTSTANDING PAYABLES -AGE-WISE FOR THE 2024

DEBT CATEGORY	DEBT DESCRIPTION	< 30 Days	> 30 Days < 60 Days	> 60 < 90 Days	>90 < 365 Days	>365 Days	TOTAL (TZS)
1	Use of Goods and Service	573,918,273.00	1,386,175,082.00	628,565,403.12	4,762,280,540.25	810,833,022.60	8,161,772,320.97
2	Maintenance Expenses	1,317,002,232.96		56,388,789.90	9,561,835.00		1,384,952,857.46
3	Other Expenses	276,141,450.00		35,578,450.00	162,013,400.00	387,775,100.00	861,508,400.00
4	Wages, Salaries and Employee Benefits				22,903,408.00		22,903,408.00
Total		2,167,061,955.96	1,386,175,082.00	722,532,642.62	4,956,759,183.25	1,198,608,122.60	10,431,136,986.43

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

ANALYSIS OF OUTSTANDING PAYABLE-AGE-WISE JUNE 2023

S/N	DEBT DESCRIPTION	< 30 Days	> 30 Days < 60 Days	> 60 Days < 90 Days	> 90 Days < 365 Days	> 365 Days	Total
1	Specialized Medical Equipment and Supplies	7,000,000.00	59,014,550.00	19,430,000.00	99,903,700.00	8,529,240.00	193,877,490.00
2	Medical Equipment	-	-	356,899,852.38	37,891,551.00	-	37,891,551.00
3	Drugs And Medicine	-	16,247,240.00	3,859,000.00	453,095,796.12	-	827,442,888.50
4	ICT Equipment	-	36,450,000.00	-	-	-	40,309,000.00
5	Hospital Supplies	-	5,000,000.00	-	20,521,000.00	-	25,521,000.00
6	Furniture And Fixings Consumables Medical Supplies	40,221,000.00	12,590,000.00	106,593,310.00	28,616,000.00	-	188,020,310.00
7	Office Equipment	-	19,709,937.50	131,140,050.00	309,223,042.00	-	460,073,029.50
8	Consumables	-	-	32,100,000.00	-	-	32,100,000.00
9	Stationaries	-	-	-	17,000,000.00	-	17,000,000.00
10	MSD	-	-	-	10,047,000.00	-	10,047,000.00
11	Staff Anears	-	-	2,330,231,991.00	180,557,992.00	-	2,330,231,991.00
12	Total	47,221,000.00	151,011,727.50	2,979,454,203.38	1,156,856,081.12	8,529,240.00	4,343,072,252.00

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

Physical Performance for July 2023 - June 2024

No	Description	Annual Budget	Actual	Status of Implementation
	COST CENTRE: 201A - Directorate of Administration, Human Resources Management and Development			
H135	Administration and Human Resources Management provided to 519 Staff Annually by June, 2026	4,281,375,812.00	3,659,604,642.52	Administrative services have been provided including settlement of electricity bills, water bills, cleanliness, staff benefits, and management of vehicles
A025	HIV & AIDS and NCD prevention capacity amongst 360 staff built by June 2026.	13,209,996.00	12,040,477.36	Services including benefits to people living with HIV/AIDS at BMH have been provided
B015	The Integrity committee facilitated performing its duties by June 2026	49,970,000.00	36,270,000.00	Meetings of the committee have been convened regularly as required
H145	The number of BMH Staff increased annually from 519 to 600 by June 2026	1,536,160,000.00	1,486,291,758.54	Existing staff to date is 687
H155	Statutory rights to BMH Staff provided annually by June 2026	997,909,950.00	667,990,172.23	Statutory rights to BMH Staff have been provided as planned
H165	Statutory meetings conducted annually by June 2026	494,170,000.00	574,201,004.71	Statutory meetings like the Board of Trustees, Workers Council, Executive Committee and Management Committee have been conducted as scheduled

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of Implementation
H175	Human Resources Development Plan prepared by June 2026	476,178,700.00	369,278,005.20	A Human Resource development plan has been prepared and adhered to whereby eligible staff was facilitated on tuition fees, training allowance, and materials as well as travel tickets.
H185	Records Management System facilitated by June 2026	4,242,484.00	7,110,000.00	A Records Management System is in place and the facilitation has been fulfilled
H130	Administrative and Human Resource Management services provided to 600 staff by June 2026	370,000,000.00	202,089,281.36	Administrative and Human Resource Management services have been provided to staff. Most of them are those that need not funds.
	Sub Total	19,751,073,992.00	7,014,875,341.92	
	COST CENTRE: 2024 - Directorate of Planning, Finance and Insurance			
H015	Annual budget and action plans prepared and its implementation coordinated by June 2026	57,985,000.00	20,765,900.00	The annual budget for 2024/2025 has been prepared and an implementation report for 2023/2024 has been prepared.
H025	Hospital development programs and projects coordinated by June 2026	14,320,000.00	14,320,000.00	Hospital programs and projects have been coordinated
H035	Statutory requirements on Financial reports complied annually by June 2026	60,720,000.00	31,561,000.00	Statutory requirements on Financial reports complied hence the audited final accounts have been awarded unqualified opinion
H045	Financial management and systems utilization enhanced by June 2026	4,147,340,429.97	2,116,240,000.00	Financial Management systems have been utilized. The fund was used to service suppliers.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of implementation
H055	Internal control system enhanced by June 2026	32,100,000.00	25,200,000.00	debts and for the purchase of office consumables An internal control system has been utilized
H075	Internal revenue collection increased at the rate of 10% by June 2026	13,920,000.00	12,200,000.00	Revenue collected is TZS 38,109,024,467.42 equivalent to 94% of the target
H085	Claim rejections from Credit companies reduced from an average of 33.82% to below 5% by June 2026	6,810,370,187.85	5,441,094,148.00	Claim rejections have been reduced to 22%
	Subtotal	11,136,755,617.82	7,656,946,948.00	
	COST CENTRE: 203A - Directorate of Medical Services			
C245	Non-invasive and invasive cardiology and cardiothoracic services provided to 14,832 by June 2026	172,126,000.00	171,770,960.00	Services provided include a pacemaker, open heart surgery, and treatment by use of a Cath lab
C195	Treatment through High Tech Renal and Urological equipment provided to 14,832 patients by June, 2026	2,834,655,000.00	2,797,135,420.40	Treatment of renal and urological diseases has been done patients were treated and fund was used to procure drugs and medical consumables
C295	Medical care provided at BMH to infants, children, and adolescents annually by June 2026	224,380,000.00	53,009,651.00	Treatment has been done for infants and adolescence
C225	The number of visits to patients attending physiotherapy treatments increased from 3500 to 5000 by June 2026	45,391,000.00	11,682,000.00	Physiotherapy treatments were conducted on 15,621 patients
C275	Awareness of cervical cancer on early screening and detection techniques and prompt treatment and diagnosis for patients created by June 2026	136,030,114.63	6,949,500.00	Awareness of cervical cancer through early screening and detection techniques and prompt treatment and

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of Implementation
C285	Cancer care services provided to 6,558 patients by June 2026	88,173,000.00	78,574,461.00	diagnosis were conducted to patients
C295	Bone marrow transplant services provided at BMH to 30 patients by June 2026	390,300,000.00	230,429,096.81	Cancer care services have been provided to 3,700 patients. Bone marrow transplant services have been provided to 10 children.
C185	Non-invasive and invasive cardiology and cardiothoracic services provided to 14,832 by June 2026	999,050,000.00	140,589,064.00	Services provided include pacemakers, open heart surgery, and treatment by use of a Cath lab. Patients have been attended
C300	Kidney Transplant Center designed and renovated by June 2026	400,000,000.00	270,986,132.00	Renovation of the Kidney Transplant Center is in progress and the work is at 67%
C370	Structure of 3 floors storey for Radiotherapy, Chemotherapy, and Nuclear Medicine constructed by June 2026	4,000,000,000.00	1,708,759,480.66	Project implementation is at 43% and the project is in progress.
	Sub Total	9,361,024,500.00	5,469,885,765.87	
	COST CENTRE: 204A - Directorate of Surgical Services			
C135	The number of operations increased from 2912 to 3436 annually by June 2026	185,500,000.00	98,238,999.99	Operations have been conducted
C125	Orthopaedics, traumatology, and neurosurgery operations conducted to 64806 patients by June 2026	594,383,500.00	472,679,234.00	Orthopaedics, traumatology, and neurosurgery operations have been conducted
C175	Services regarding Otorhinolaryngology (Nose, and Throat) provided to 23622 patient June 2026	257,250,000.00	224,654,999.98	Otorhinolaryngology (ENT) services to 10,141 patients have been provided.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T11370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of Implementation
C385	Dental, oral health and maxillofacial services provided to 7000 Patients by June 2026	142,155,000.00	20,070,599.92	Dental, oral health, and maxillofacial services to 7,184 patients have been provided
C145	Essential emergency and surgical services provided to 160,488 by June 2026	224,500,000.00	61,698,442.00	Essential emergency and surgical services to 46,704 patients have been provided to patients.
C155	Obstetrics and Gynaecology Care Operations conducted to 36,984 by June 2026	621,680,000.00	333,966,613.00	17,828 patients in Obstetrics and Gynaecology have been attended.
C10C	Capacity building done to BMH staff and Specialists by June 2026	140,000,000.00	120,767,950.00	Staff have been capacitated
C095	Ophthalmology services provided to 16,086 patients by June 2026	292,710,000.00	66,849,432.00	Ophthalmology services have been provided to 8,968 Patients were attended. Fund was used to procure hospital supplies and consumables
C10C	Capacity building done to Ophthalmology staff and Specialists by June 2026	74,696,000.00	54,234,000.00	Staff have been capacitated
	Sub Total	2,532,874,500.00	1,453,165,270.89	
	COST CENTRE: 205A - Directorate of Clinical Research and Teaching Coordination.			
J015	Twenty Clinical Research conducted by June 2026.	422,055,000.00	359,880,245.00	Three researches have been conducted.
J025	Continuing professional development facilitated by June 2026	60,070,000.00	51,050,000.00	CPD sessions have been conducted
J035	36 Outreach services for health care providers coordinated and established by June 2026	165,027,077.00	118,871,050.00	Outreach services for health care providers have been coordinated and conducted quarterly

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of Implementation
J04S	Institute of Health and Allied Sciences established at BMH by June 2026.	187,626,923.00	187,626,923.00	The Benjamin Mkapa Hospital Institute of Health and Allied Sciences (BMHIHAS) has been established and is operational.
	Sub Total	834,779,000.00	717,428,218.00	
	COST CENTRE: 206A - Directorate of Nursing and Clinical Administration			
C31S	Quality Nursing services executed to 137612 patients by June 2026	1,508,550,000.00	859,561,000.00	Quality Nursing services to 274,026 patients have been provided.
C32S	The nursing cadre strengthened through seminars, training and equipment by June 2026	45,400,000.00	33,334,000.00	Training and seminars have been facilitated and conducted.
C33S	Customer care provided to 29,700 clients by June, 2026.	47,611,000.00	26,543,450.00	Care to customers has been ensured
C34S	The capacity of the Social Welfare office strengthened with facilities and skills by June 2026	33,050,000.00	33,050,000.00	The Social Welfare office and staff have been capacitated.
	Sub Total	1,934,611,000.00	952,488,450.00	
	COST CENTRE: 207A - Directorate of Clinical support			
E05S	Radiological and imaging examinations using MRI, CT-Scan, Mammography, X-rays, Ultrasound and other radiological equipment performed by June 2026	662,455,860.00	338,346,079.48	Radiological and imaging examinations have been provided
E04C	The capacity of pharmacy and Laboratory sections strengthened and skills developed by June, 2026	60,850,000.00	35,349,700.00	Pharmacy and Laboratory Sections Capacitated with computers and accessories

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of implementation
E065	High-quality medical laboratory services provided to 615486 patients by June 2026	1,529,700,000.00	869,278,684.56	Medical laboratory services to 328,615 patients have been provided
E015	Percentage availability of prescribed medicines and medical supplies increased from 96% to 100% by June 2026	7,337,140,000.00	7,246,986,906.90	Percentage availability of prescribed medicines and medical supplies increased
E025	Specialized pharmacy services established by June 2026	21,350,000.00	20,500,000.00	Specialized pharmacy services have been established and it is operational
E035	Drug information centre established by June 2026	39,600,000.00	28,320,000.00	The drug information centre established procedures for the acquisition of equipment on progress.
E045	The capacity of pharmacy and Laboratory sections strengthened and skills developed by June, 2026	1,500,000,000.00	0.00	The aimed technology is to minimize cost, it is under discussion to see how best can be implemented
	Sub Total	11,151,095,860.00	8,538,781,370.94	
	COST CENTRE: 208A - Technical Service and Estate Management Unit			
D03C	The Office of Technical Service and Estate Management (TSEM) run and maintained by June 2026	59,720,000.00	4,970,500.00	Procurement of computer accessories
D045	Machines, equipment and infrastructures managed and maintained by June 2026	3,930,800,000.00	1,672,031,272.24	Maintenance of Hospital building, electricity, water, air conditioning, biomedical equipment and furniture
	Sub total	3,990,520,000.00	1,677,001,772.24	
	COST CENTRE: 209A - Clinical Audit and Quality Assurance Unit.			

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF HEALTH

T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of implementation
C355	Service quality control measures including ten guidelines and 100 standard operating procedures developed and implemented by June 2026.	164,093,000.00	63,838,000.00	SOPs implemented. Fund was used to procure Casual labour, Hospital supplies, Medical gas, Gifts and prizes, fumigation, Fire protection equipment and paying Extra duty allowance.
C36C	Adherence to professional standards and ethics in health services delivery ensured by June 2026	49,862,000.00	35,386,000.00	Professional standards and ethics adhered.
	Sub Total	213,955,000.00	99,224,000.00	
	COST CENTRE: 210A - Communication and Public Relations Unit			
G055	Communication Strategy designed and implemented by June 2026	102,600,000.00	29,926,735.00	Communication strategy implemented through Educational radio and TV broadcasting programming
G025	BMH website & social media enriched with relevant information for a positive visibility of the hospital annually by June 2026	99,600,000.00	57,180,605.42	BMH website & social media are enriched with relevant information
G045	The professional relationship between BMH and the media facilitated annually by 2026	26,950,000.00	12,731,000.00	Media has been involved for the Advertisement strategy.
G035	10,000/ Promotional Materials prepared and distributed annually by 2026	206,780,000.00	165,015,819.00	Promotional materials prepared and distributed
	Sub Total	435,930,000.00	264,854,159.42	
	COST CENTRE: 211A - Procurement Management Unit			
I015	Guidance and facilitation of procurement, storage, supply and disposal of items provided by June 2026	151,300,000.00	115,646,546.00	Guidance and facilitation of procurement storage, supply and disposal of items have been provided
I02C	Thirty (30) staff capacitated on the Procurement Act and its regulations by June	68,700,000.00	44,818,000.00	Staff have been capacitated

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

No	Description	Annual Budget	Actual	Status of Implementation:
	2026			
	Sub Total	220,000,000.00	160,464,546.00	
	COST CENTRE: 212A - Internal Audit Unit			
H095	Value For Money Audit conducted in all hospital projects by 2026	51,334,000.00	18,384,000.00	Routine quarterly auditing has been conducted
H105	The audit committee established an audit charter and plan reviewed and approved by June 2026	28,186,000.00	30,710,000.00	A committee meeting was conducted. Fund was used to facilitate Sitting allowance, food & refreshment
H115	Internal Audit staff trained on Auditing standards, NBAA laws and statutory regulations by June 2026	7,260,000.00	7,260,000.00	Staff trained
	Sub Total	86,780,000.00	56,354,000.00	
	COST CENTRE: 213A - Information and Communication Technology Unit			
F035	Hospital Records and Electronic Systems stabilized by June 2026	343,560,000.00	289,807,395.26	Internet & email connection and telecommunication infrastructure have been stabilized.
F045	Internet and network stabilized by June 2026	42,000,000.00	14,840,000.00	Communication network services stabilized
	Sub Total	385,560,000.00	304,647,395.26	
	COST CENTRE: 214A - Legal Affairs Unit			
I035	Thirty (30) service contracts drafted, negotiated and concluded by June, 2026	7,230,000.00	5,435,000.00	25, Contracts drafted and concluded.
I045	Legal Service Department Strengthened by June 2026	29,050,000.00	21,625,000.00	Department Strengthened
	Sub Total	36,280,000.00	27,060,000.00	
	Grand Total	62,071,239,469.82	34,393,177,238.54	

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF HEALTH

T1370009 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
13399801	Revenue Grants - Non Monetary	-	879,015,815.00
14039215	General Surgery	-	150,000,000.00
14150107	Revenue from Rent of Government Quarters	-	623,730,000.00
14150114	Rent from Conference Facilities	-	5,000,000.00
14150157	Revenue from Consultancy Fees	-	202,632,150.00
13399801	Revenue from Exchange Transactions non Monetary	-	13,465,371,587.65
13410101	Government Grant Personal Emolument	-	12,698,710,700.45
13410102	Subvention Other Charges	-	3,067,009,649.20
13465101	Subvention Capital	-	1,708,759,480.51
14150198	Miscellaneous Income	-	70,313,500.00
14150214	Sale of Vaccines and Diagnostic Services	-	1,380,000.00
14210132	Laboratory Charges	-	2,902,631,608.00
14210150	Revenue from Medical and Dental Charges	-	16,625,377,493.00
14210153	Revenue from Surgical Services	-	2,888,575,783.60
14280118	Reversal of provision for impairment of Receivables (ECL)	-	8,172,559.72
21111101	Civil Servants	12,698,710,700.25	-
21112107	Casual Labourers	3,600,000.00	-
21113101	Leave Travel	131,558,166.00	-
21113103	Extra-Duty	1,162,453,691.00	-
21113105	Foreign Service Allowance	120,008,566.05	-
21113114	Sitting Allowance	170,353,000.00	-
21113115	Subsistence Allowance	85,328,260.00	-
21113117	On Call Allowance	304,940,000.03	-
21113119	Medical and Dental Refunds	4,148,675.00	-
21113121	Special Allowance	6,705,125,597.14	-
21113127	Uniform Allowance	30,360,000.00	-
21113129	Moving Expenses	27,384,800.00	-
21121101	Electricity	60,422,126.23	-

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF HEALTH

T1370000 – BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
21121102	Housing Allowance discretionary Expenses	166,352,820.00	-
21121103	Food and Refreshment	6,588,904.00	-
21121104	Telephone	75,080,000.00	-
21121107	Furniture Expenses	233,219,999.00	-
22001101	Office Consumables (papers, pencils, pens and stationaries)	273,600,078.01	-
22001102	Computer Supplies and Accessories	80,999,320.00	-
22001104	Tapes, Films, and Materials (split)	1,738,000.00	-
22001105	Books, Reference and Periodicals	525,000.00	-
22001109	Printing and Photocopying Costs	3,393,600.00	-
22001110	Computer Software - Use of goods and Services	10,047,000.00	-
22001112	Outsourcing Costs (includes cleaning and security services)	519,491,940.00	-
22002101	Electricity - Utilities Supplies and Services	1,001,145,372.91	-
22002102	Water Charges	249,438,570.88	-
22002108	Water and Waste Disposal (Garbage)	5,900,000.00	-
22003102	Diesel	499,911,705.85	-
22004102	Drugs and Medicines	9,347,369,708.88	-
22004104	Dental Supplies	24,159,000.00	-
22004105	Hospital Supplies	234,680,915.24	-
22004106	Post Mortem Expenses	33,000,000.00	-
22004107	Laboratory Supplies	323,889,252.62	-
22004108	Specialised Medical Supplies	161,089,510.00	-
22004109	Medical Gases and Chemicals	10,500,000.00	-
22004110	Consumable Medical Supplies	3,149,333,813.05	-
22006105	Protective Clothing, footwear and gears	7,000,000.00	-
22006109	Special Uniforms and Clothing	8,808,000.00	-
22006112	Uniforms - Clothing, Bedding, Footwear and Services	17,880,000.00	-
22007104	Rent of Private vehicles	39,040,413.09	-
22007109	Conference Facilities	21,785,000.00	-

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
22008101	Accommodation Training - Domestic	3,575,000.00	-
22008102	Tuition Fees Training - Domestic	163,164,717.94	-
22008107	Training Allowances	56,493,550.00	-
22008108	Training Materials	9,381,655.12	-
22008111	Research and Dissertation Training - Domestic	10,000,000.00	-
22009102	Tuition Fees Training - Foreign	16,000,000.00	-
22009103	Upkeep Allowances	3,000,000.00	-
22010101	Air Travel Tickets Travel - In - Country	61,444,515.20	-
22010102	Ground travel (bus, railway taxi, etc) Travel - In - Country	68,057,259.36	-
22010105	Per Diem - Domestic	999,798,292.73	-
22011101	Air Travel Tickets Travel Out Of Country	75,610,800.00	-
22011102	Ground travel (bus, railway taxi, etc) Travel Out Of Country	4,381,188.00	-
22011105	Per Diem - Foreign	101,218,851.00	-
22011106	Visa Application Fees	313,750.00	-
22012101	Internet and Email connections	7,477,000.06	-
22012105	Advertising and Publication - Communication & Information	145,307,462.58	-
22012109	Telephone Charges (Land Lines)	21,568,998.43	-
22012110	Mobile Charges	7,978,123.67	-
22012113	Subscription Fees	6,390,000.00	-
22012114	News Services Fees	7,198,000.00	-
22012115	Communication Network Services	4,828,123.26	-
22013105	Archive Materials	466,000.00	-
22013112	Educational Radio and TV broadcasting programming	23,616,735.00	-
22013116	e Training Materials	10,171,700.00	-
22014101	Exhibition, Festivals and Celebrations	112,775,819.00	-
22014104	Food and Refreshments	187,393,000.00	-
22014105	Entertainment - Hospitality Supplies And Services	24,000,000.00	-
22014106	Gifts and Prizes	8,000,000.00	-

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
22016103	Advertising and publication	2,755,244.98	-
22017113	Fumigation Expenses	2,959,000.00	-
22017998	Non Cash Expenditure-Use of Goods and Service	467,567,358.00	-
22018106	Direct labour (contracted or casual hire) - Roads and Bridges	6,666,000.00	-
22019101	Cement, Bricks and Building Materials	49,095,721.00	-
22019103	Wood and Timber Supplies	920,400.00	-
22019104	Paint and Weather Protection Coatings	2,603,328.00	-
22019106	Plumbing Supplies and Fixtures	61,475,176.04	-
22019107	Electrical and Other Cabling Materials - Buildings	30,472,000.00	-
22019108	Small tools and implements - Buildings	15,298,982.00	-
22019109	Direct labour (contracted or casual hire) - Buildings	1,795,878,922.37	-
22019110	Outsource maintenance contract services - Buildings	1,525,468,722.09	-
22021101	Motor Vehicles and Water Craft	128,185,728.07	-
22021102	Tyres and Batteries	53,983,647.31	-
22022101	X-Ray Equipment	230,411,382.00	-
22022103	Ultra-Sound Equipment	8,518,432.00	-
22022104	CT Scan Equipment	262,000,000.00	-
22022107	MRI Equipment	479,254,705.57	-
22023101	Mechanical, electrical, and electronic spare parts	81,838,191.93	-
22023102	Oil, grease, and other chemical materials	119,062,000.00	-
22023105	Outsource maintenance contract services - Machinery, Equipment and Plant	161,892,521.40	-
22024101	Computers, printers, scanners, and other computer related equipment	13,504,000.00	-
22024102	Photocopiers	8,375,200.00	-
22024103	Fax machines and other small office equipment	1,536,000.00	-
22024104	Air conditioners	11,555,000.00	-
22024105	Telephones and Office-PABX systems	1,000,000.00	-
22024106	Outsource maintenance contract services - Office Equipment and	217,481,500.00	-
Controller and Auditor General			

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
	Appliances:		
22028101	Medical and Laboratory equipment	668,532,375.86	-
22028108	TV sets and Radios	839,755.94	-
22033301	Impairment of Receivable	4,394,398,027.66	-
22033701	Expected Credit Loss	265,481,649.25	-
23120104	Hospitals, clinics and health facilities Depreciation	1,176,689,258.27	-
23120116	Public building Depreciation	77,705,563.15	-
23140101	Motor vehicles, Depreciation	152,173,054.67	-
23150108	Computers and Photocopiers Depreciation	278,694,010.97	-
23150124	Plant and Machinery Depreciation	364,027,405.42	-
23160105	Medical Equipment Depreciation	13,660,082,514.12	-
23160148	Library Books Depreciation	1,000,000.00	-
23160164	Office equipment Depreciation	104,579,601.51	-
23160211	Office Furniture and Fittings Depreciation	303,764,092.55	-
27110109	Benefits for PLHA - Employee	4,089,996.00	-
27320990	Medical Exemption-Special Group (Non monetary)	459,277,447.64	-
28211124	Contribution to CF (15%)	15,000,000.00	-
28520201	Audit fees Expenses	25,000,000.00	-
28520204	consultancy fees	142,518,900.00	-
28520213	Director's Fee	75,075,000.00	-
28520311	Burial Expenses	45,684,000.00	-
28520320	Specialized Equipment and Supplies	3,236,773,834.08	-
28520402	Transports posts - other expenses	33,000,000.00	-
31111101	Houses, cottages and condos Monetary	6,032,500.00	-
31112104	Hospitals, clinics and health facilities Monetary	238,784,604.20	-
31121101	Motor vehicles, Monetary	43,226,313.00	-
31122108	Computers and Photocopiers Monetary	255,405,614.28	-
31122124	Plant and Machinery	70,344,858.35	-

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
31122202	Office Furniture Monetary	548,416,485.45	-
31122205	Medical Equipment Monetary	1,014,521,082.57	-
31122213	Office equipment Monetary	23,830,660.00	-
31124501	Motor vehicles, Non Monetary	416,448,456.66	-
31221102	Medical Supplies	2,379,841,394.69	-
31222132	Laboratory equipment	985,801,942.60	-
31710109	Buildings other than dwellings - WIP Monetary	8,865,552,202.24	-
32171119	Receivable (GEPG)	11,771,702,018.04	-
32171133	Provision for Expected Credit Loss - Short Term	-	2,665,412,051.23
33181102	Supplies of goods and services Addition	-	10,431,136,986.43
33181108	Unapplied Deposit Account Addition	-	249,348,817.09
33181109	Deposit-General	-	286,122,435.68
33182111	Recurrent Deferred Income Addition	-	348,535,752.87
33182112	Development Deferred Income Addition	-	10,030,000.00
61112104	Hospitals, clinics and health facilities Opening	70,362,570,892.00	-
61112115	Other Public Building Opening	3,607,043,257.41	-
61112116	Public building Opening	272,202,400.00	-
61114101	Acquisition of land Opening	87,295,599.60	-
61121101	Motor vehicles, Opening	1,062,055,777.46	-
61121113	Heavy Equipments(Excavator, Bulldozer, Lowbed, Truck) Opening	1,021,965,355.00	-
61122108	Computers and Photocopiers Opening	1,974,146,473.00	-
61122124	Plant and Machinery Opening	5,390,066,223.09	-
61122133	Medical Equipment Opening	67,265,891,488.00	-
61122176	Library Books Opening	10,000,000.00	-
61123111	Office Furniture and Fittings Opening	2,489,274,440.00	-
61132310	Intangible asset-work in progress	57,973,400.00	-
61462104	Hospitals, clinics and health facilities Accumulated Depreciation	-	5,817,322,781.13
61462116	Public building Accumulated Depreciation	-	167,171,558.30

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

STANDARD TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2024

NATURAL ACCOUNT	DESCRIPTION	DEBIT AMOUNT TZS	CREDIT AMOUNT TZS
61465101	Motor vehicles, Accumulated Depreciation	-	837,539,545.29
61466108	Computers and Photocopiers Accumulated Depreciation	-	1,285,061,416.51
61466124	Plant and Machinery Accumulated Depreciation	-	4,120,151,229.74
61466133	Medical Equipment Accumulated Depreciation	-	64,775,112,727.48
61466176	Library Books Accumulated Depreciation	-	5,000,000.00
61466211	Office Furniture and Fittings Accumulated Depreciation	-	2,015,153,460.44
61466713	Office equipment Accumulated Depreciation	-	698,306,255.53
62123113	Recurrent Expenditure Cash Account	348,535,752.70	-
62123114	Development Expenditure Cash Account	10,030,000.00	-
62123115	Deposit Cash Account	128,467,852.52	-
62123124	Unapplied Cash Account	249,348,817.09	-
62123134	Own sourced Collection Account - TPB	2,386,450.00	-
62123136	Commercial Own source revenue	96,520,912.70	-
62123137	Own source Recurrent Expenditure GF	89,320,176.00	-
62123138	Own source Development Expenditure	56,943,308.06	-
62123150	Own source Revenue Collection	2,963,560,658.02	-
62123225	Imprest Cash Account	22,676,411.14	-
62123231	Provision for ECL (Cash)	-	10,138,229.08
63291101	Additional Capital Injected	-	139,667,323,433.03
63293101	Accumulated Surplus/Deficit Opening	33,138,545,734.60	-
Total		288,685,747,006.90	288,685,747,006.90

[Signature]
Accounting Officer

19/02/2025
Date

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MIKAPA HOSPITAL (BMH)

INTRA ENTITIES ELIMINATION- BENJAMIN MIKAPA HOSPITAL - JUNE 2024				
ENTITY NAME: ADDRESS :				
BENJAMIN MIKAPA HOSPITAL P.O BOX 11088, DODOMA				
LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30TH JUNE 2024				
S/N	Goods/services provided	Name of entity received goods/services	Amount received	Receivable balance
1	Health Facilities Provided	JKT	9,087,950.00	26,893,510.00
2	Health Facilities Provided	JWTZ	1,321,467,875.00	5,574,850,812.00
3	Health Facilities Provided	NSSF	34,885,050.00	30,401,310.00
4	Health Facilities Provided	NHIF	23,116,374,156.68	5,555,037,183.00
5	Staff Disability Compensation	WCF	26,376,700.00	21,678,800.00
6	Health Facilities Provided	URAMBO DC		27,405,000.00
7	Medical Oxygen Services Provided	IRINGA DC		5,200,000.00
8	Medical Oxygen Services Provided	SINGIDA RRH	15,100,000.00	6,000,000.00
9	Medical Oxygen Services Provided	MOROGORO RRH	87,000,000.00	14,360,000.00
10	Medical Oxygen Services Provided	MAFINGA HEALTH CENTRE		2,220,000.00
11	Medical Oxygen Services Provided	SIMBAY MANYARA HC HANANG	470,000.00	470,000.00
12	Medical Oxygen Services Provided	IRINGA RRH	98,500,000.00	
13	Staff Houses-services	IYUMBU HOUSE RENT		20,730,000.00
14	Rent services	NMB ATM		2,400,000.00
15	Medical Oxygen Services Provided	UYUI DISTRICT HOSPITAL	1,540,000.00	1,560,000.00
16	Medical Oxygen Services Provided	TABORA RRH	12,300,000.00	10,920,000.00
17	Medical Oxygen Services Provided	DODOMA RRH		10,120,000.00
18	Catering Services	NICE CATERING		47,910,000.00
19	Catering Services	KILONDOMA FAMILY CO		16,771,700.00

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
 MINISTRY OF HEALTH
 T1370000 - BENJAMIN WIKAPA HOSPITAL (BMH)

20	Catering Services	LAMBA CATERING			8,246,500.00
21	Rent services	KIMBINYIKO CO LTD			600,000.00
22	Medical Oxygen Services Provided	YAPI MERKEZI-GAS			150,000.00
23	Health Facilities Provided	CIGNA	10,924,655.00		16,398,250.00
24	Health Facilities Provided	SHANTA	15,657,400.00		2,186,650.00
25	Health Facilities Provided	LIAP			485,898.20
26	Medical Oxygen Services Provided	MANYONI DISTRICT HOSPITAL	2,670,000.00		2,430,000.00
27	Medical Oxygen Services Provided	MANYARA RRH	20,230,000.00		10,960,000.00
28	Health Facilities Provided	ASSEMBLE	29,261,290.00		59,670,760.00
29	Health Facilities Provided	STRATEGIES	137,403,174.00		137,974,850.00
30	Health Facilities Provided	JUBILEE	49,795,506.00		15,048,200.00
31	Health Facilities Provided	YAPI	46,816,250.00		12,057,750.00
32	Health Facilities Provided	MOF	12,698,710,700.00		
33	loans board	HESLB	85,440,000.00		
34	Health Facilities Provided-BMT	MOH	1,500,000,000.00		130,564,845.00
35	internship allowance-Subvention	MOH	1,085,334,000.00		
36	Recurrent grants other charges-Subvention	MOH	1,567,009,649.84		
37	Development Grants-Subvention	MOH	1,708,759,480.66		
	TOTAL		43,681,063,837.18		11,771,702,018.20

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2024				
S/N	Goods/services received	Name of entity provided goods/services	Amount Paid	Payable balance
1	ADVERTISEMENT CHARGES P/PRA	PUBLIC PROCUREMENT REGULATORY AUTHORITY	35,400,000.00	
2	AIRPORTS SERVICES	TANZANIA AIRPORTS AUTHORITY		
3	ATOMIC ENERGY	TANZANIA ATOMIC ENERGY COMMISSION	5,700,000.00	
4	AUDIT FEES	GAG COLLECTION ACCOUNT	25,500,000.00	
5	COMPENSATION FUND	WORKERS COMPENSATION FUND	4,944,637.50	
6	CONSULTATION FEES	TANZANIA BUILDINGS AGENCY	140,000,000.00	
7	CONTRACT MAINTENANCE	GEFG TEMESA REVENUE ACCOUNT	123,779,110.93	79,394,593.31
8	DRUGS, MEDICINES REQUIPMENTS	MEDICAL STORE DEPARTMENT	3,437,732,007.65	
9	DRUGS AUTHORITY	TANZANIA MEDICINES AND MEDICAL DEVICES AUTHORITY	2,807,207.00	
10	ELECTRICITY	Tanzania Electric Supply Company Limited	930,279,732.62	
11	EMAIL CHARGES	E GOVERNMENT AGENCY	14,657,747.60	
12	FUEL CHARGES	GOVERNMENT PROCUREMENT SERVICES AGENCY	586,905,889.78	
13	HCMIS UTUMISHI	CPS MISC DEP EXP ELECTRONIC AC	7,500,000.00	
14	HEALTH SERVICES	NATIONAL HEALTH INSURANCE FUND CONTR	52,154,580.00	

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF HEALTH
TANGANYIKA - BENJAMIN MKAPA HOSPITAL (BMH)

13	NEWS PAPER	TANZANIA STANDARD NEWSPAPERS LTD	
14	PENSION	PSSSF COLLECTION ACCOUNT	183,078,728.19
17	POSTS CHARGES	TANZANIA POSTS CORPORATION	
18	REFRESHMENTS KORDISHO	CEREALS AND OTHER PRODUCE BOARD	600,000.00
19	SCIENCE FEES CPE	COLLEGE OF BUSINESS EDUCATION	1,750,000.00
20	SCHOOL FEES MUMBA	MUMBAI UNIVERSITY OF HEALTH AND ALLIED SCIENCES	14,363,000.00
21	TELEPHONE CHARGES	TANZANIA TELECOMMUNICATION CORPORATION	57,539,889.43
22	WIDOW SERVICES DELIVERED	UDOM ELECTRONIC EXPENDITURE ACCOUNT	9,460,000.00
23	WATER BILL	DUMASA	242,543,570.88
24	WITHHOLDING	COMMISSIONER FOR DOMESTIC REVENUE	546,628,051.38
25	DIAGNOSTIC SERVICES	GOVERNMENT CHEMIST LABORATORY AUTHORITY	5,636,400.00
26	DODOMA MUNICIPAL COUNCIL OWN SOURCE	DODOMA CITY COUNCIL	3,069,276.70
27	TUTION FEES	INSTITUTE OF FINANCE MANAGEMENT	3,010,000.00
28	SUBSCRIPTION FEES	MEDICAL COUNCIL OF TANGANYIKA (MCT)	9,100,000.00
29	Land acquisition fees	MINISTRY OF LANDS REVENUE COLLECTION AC	15,913,268.00
30	GeFu Dodoma Institute of Health and Alliance Science	Dodoma Institute of Health and Alliance Science	35,861,914.50

Controller and Auditor General

THE UNITED REPUBLIC OF TANZANIA

MINISTRY OF HEALTH

T1370000 - BENJAMIN MKAPA HOSPITAL (BMH)

31	HOSTEL CHARGES	MARENDE HOSPITAL	2,100,000.00	
32	TUITION FEES	MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCES	14,369,000.00	
32	TUITION FEES	MZIMBE UNIVERSITY MOROGORO	4,919,250.00	
34	NIC GENERAL DEPARTMENT CURRENT ACCOUNT	NIC GENERAL DEPARTMENT CURRENT ACCOUNT	37,200,172.22	
35	SPORTS CONTRIBUTIONS	SPORTS DEVELOPMENT FUND	5,000,000.00	
36	TUITION FEES	TANZANIA PUBLIC SERVICE COLLEGE	14,980,000.00	
37	TREASURY REGISTRATION/SUBSCRIPTIONS FEES	TREASURY REGISTRAR	15,000,000.00	

Controller and Auditor General

AR/CG/BMH/26/23/24