



THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

PRESIDENT'S OFFICE-TANZANIA PUBLIC SERVICE COLLEGE (TPSC)

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

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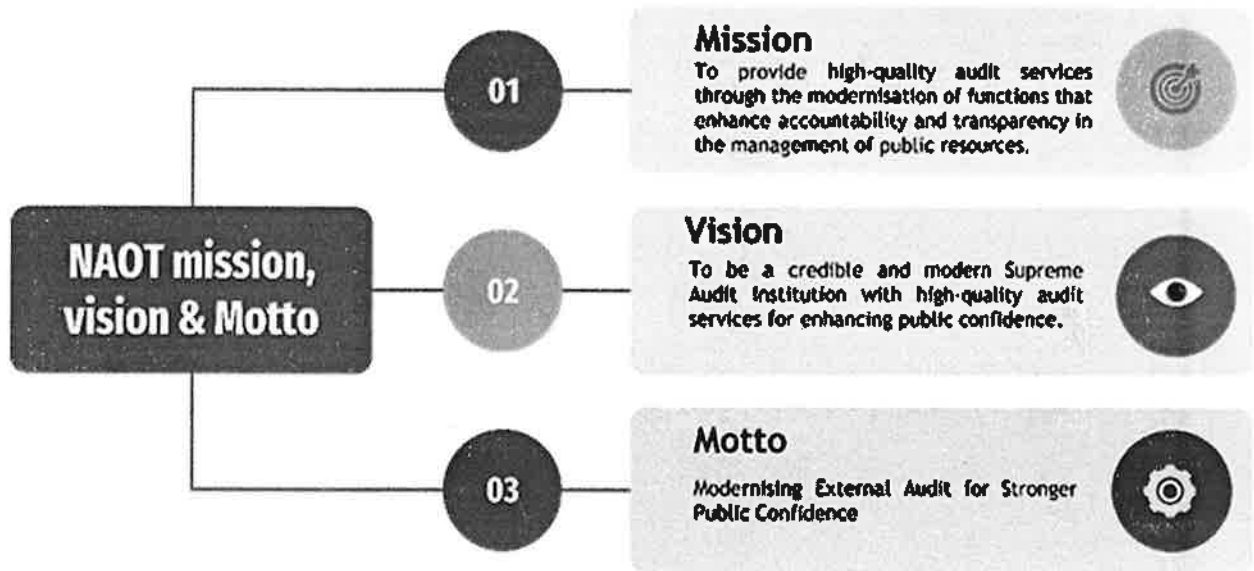
AR/CG/TPSC/2022/23

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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Abbreviations

CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
LAAC	Local Authorities Accounts Committee
PAA	Public Audit Act
PAC	Public Accounts Committee
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations
TPSC	Tanzania Public Service College

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
President's Office - Tanzania Public Service College,
P.O. Box 2574,
DAR ES SALAAM,
Tanzania

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of President's Office Tanzania Public Service College, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Public Service College 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 Statement of the Minister of the President's Office, Public Service and Good Governance, Statement of the Principal and Chief Executive Officer and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my

audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit work performed, I state that, except for the matter described below, procurement of goods, works and services of the President's Office Public Service College is generally in compliance with the requirements of the Public Procurement laws of Tanzania.

Inadequate implementation of Annual Procurement Plan

Sect. 49(1&2) of Public Procurement Act, 2011 [R.E 2022] requires the annual procurement plan to be approved by appropriate budget approving authority and the procuring entities to observe the approved annual procurement plans.

My review of the approved annual procurement plans for financial year 2022/23 pertaining to TPSC Tanga, Tabora and Singida Campuses noted that various procurements worth TZS 2,514,049,000 were planned to be implemented during financial year 2022/23. However, activities worth TZS 503,700,000 were not implemented.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Cotton Board, for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that the budget formulation and execution of the President's Office Public Service College, is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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



March 2024

Following this requirement, TPSC management prepared the financial statements for the year ended 30 June, 2023 and presented before the MAB for approval. It is through this process that MAB gives the strategic guidance to the TPSC Management by ensuring that plan and budget focus on fulfilling the Mandate of the College.

On behalf of the MAB, I would like to express my deepest appreciation to all TPSC employees and in particular all Management team members who have worked tirelessly to have these financial statements prepared. Their continued efforts, commitment and loyalty have enabled TPSC to keep on playing its role as an essential institution in enhancing public servants capacities for effective public service delivery.

I would also like to thank fellow members of the Ministerial Advisory Board for their active contribution to the success of TPSC. Their commitment in serving the Advisory Board not only ensures compliance with corporate governance requirements, but also enhances the quality of decisions making. I have no doubt that their collective multitude of knowledge and experience of the MAB members has an enormous impact on the future of the Tanzania Public Service College.



DR. FLORANS TURUKA
CHAIRMAN OF MINISTERIAL ADVISORY BOARD

2. STATEMENT OF RECTOR AND CHIEF EXECUTIVE OFFICER FOR THE YEAR ENDED 30 JUNE 2023

2.1 INTRODUCTION

I have the honour to present the general overview on budget implementation of TPSC for the financial year 2022/23 and the Financial Statements for the year ended 30 June, 2023.

The Financial Statements have been prepared in accordance with provision of section 25 (4) of the Public Finance Act No. 6 of 2001 (revised in 2004), Public Procurement Act No.7 of 2011 and IPSAS and requirements of the TFRS No.1: The Report by those charged with Governance. They comprise The Statement of Financial Position, Statement of Financial Performance, and Statement of Changes in Net Assets, The Statement of Cash Flow, The Statement of Comparison of Budget and Actual amount. They also include: Notes to the Financial Statements as well as other supplementary information to assist understanding.

This Financial Statements are the results of the implementation of the approved Strategic Plan, Medium-Term Expenditure Framework (MTEF) ended 30 June 2026 and the approved budget for the financial year 2022/23 which aim at ensuring that TPSC attain its envisaged Vision, Mission and strategic objectives through observing core values while executing its activities.

2.2 MANDATE, ROLES FUNCTIONS, VISION, MISSION, CORE VALUE AND OBJECTIVES

2.2.1 Mandate

Tanzania Public Service College (TPSC) was established under Section 3 (1) of the Executive Agency Act CAP. 245, as a Legal body under Section 3 (6) of the Act. The Agency was established in Year 2000 to perform Public Service Training, Applied Research, Consultancy Services and Innovative Learning through Technological Platforms.

2.2.2 Roles and Functions

The college was established to complement capacity building initiatives within the public and private sector through the use of innovative and appropriate training programs and technologies. As such, it plays a pivotal role in providing access for continuous learning and development, knowledge acquisition that positions Tanzanians competitively in the regional and global market. The roles and functions of TPSC are as following:

- i. To develop skills, knowledge and awareness in management, leadership, administration and office support;

- ii. To offer advisory/consultancy services;
- iii. To provide training capacity and platforms for knowledge sharing that meet the public service requirement and other beneficiaries;
- iv. To disseminate knowledge on public service management best practice through applied research and publication of research findings;
- v. To harness global expertise in a variety of disciplines through linkages to development networks, best faculties and skills available in the world;
- vi. To enable target beneficiaries to learn in friendly environment with less costs, less work disruptions, travel and social disconnection;
- vii. To promote Government policies, learning culture and supporting technological use among a wide range of actors for enhancement of development in Tanzania;
- viii. To award bachelor degrees, diplomas and certificates to qualified graduates of a few professional programmes;
- ix. To foster strategic alliances and partnership with public and private training and development institutions and individuals to strengthen and deliver public service learning; and
- x. To implement public service examinations and public service proficiency Programmes to enhance public service delivery.

2.2.3 Vision

To be a centre of excellence in facilitating knowledge sharing for quality public service delivery”.

2.2.4 Mission

To build the public and private sector capacity and competencies through comprehensive training, applied research, consultancy and technology-based sharing platforms for delivery of quality services.”

2.2.5 Core Values:

In order to fulfill its mandates and objectives, TPSC strives to adhere to its core values as listed here under:

- i. Patriotism: performing duties while upholding high level of patriotism.
- ii. Integrity: adherence to good governance, transparency, professionalism and accountability in discharging duties.
- iii. Impartiality: observing equality and avoiding favouritism in public service delivery.
- iv. Accountability: providing public services that are result based.
- v. Efficiency: providing better services at low cost.
- vi. Customer focus: providing people-oriented service

2.2.6 COLLEGE'S STRATEGIC OBJECTIVES

The college's Action Plan and Budget for the year 2022/23 aimed at achieving six (6) Strategic Objectives. The Strategic Objectives are as follows:

- i. HIV&AIDS infection and Non-Communicable Diseases reduced and supportive services improved.
- ii. National Anti-Corruption Strategy implementation enhanced and sustained.
- iii. Provision of accessible and quality customer oriented learning products, consulting and applied research services to the public.
- iv. Enhanced operational policies, systems, structures and processes.
- v. Administration and Human Resources Management strengthened.
- vi. Financial Sustainability enhanced.

2.3 PROGRESS IN IMPLEMENTATION OF COLLEGE ANNUAL PLAN AND BUDGET

For the period ended 30 June 2023 implementation of the plan and budget recorded some of achievement based on the target set in above strategic objectives as listed under para 1.9.3 here under.

2.4 TENDER BOARD AND PMU

Sections 31 and 37 of Public Procurement Act, Cap 410 require the College to establish a Tender Board and Procurement Management Unit (PMU). The College conformed to the requirements of the law by establishing Tender Board and the Procurement Management Unit.

2.4.1 Composition of Tender Board

Sn	Name	Position	Title
1	Alatanga Athumani Mhelela	Tutor	Chairperson
2	Jovinus Christopher	Manager of PMU	Secretary
3	Shakiru Abdulkarin	Head of Communication & Marketing	Member
4	Frank John Msewa	Principal training Officer	Member
5	Joseph Senka	Senior Accounts Officer	Member
6	Ramadhani Kauzen	Principal Human Resource Officer	Member
7	Magreth Mfinanga	Principal Training Officer	Member
8	Janeth Mushi	Assistant Lecturer	Member

2.4.2 Composition of PMU

Sn	Name	Title	Position
1	Jovinus Christopher	Manager of PMU	Manager

2	Tumuheirwe Wilson	Suppliers Officer I	Officer
3	Ester Mshana	Suppliers Officer II	Officer

2.5 GOVERNANCE, RESPONSIBILITIES AND ACCOUNTABILITY OF TPSC

2.5.1 President's Office-Public Service Management and Good Governance

The Minister of State, President's Office, Public Service Management and Good Governance is responsible for the general direction and control of the TPSC. The Minister also determines the policy and boundaries within which TPSC operates.

2.5.2 Permanent Secretary

The Permanent Secretary, President's Office, Public Service Management and Good Governance is responsible for overseeing the implementation of the Ministerial Policies which fall under the TPSC's mandate. The Permanent Secretary promotes the interest of the TPSC and keeps the RECTOR and Chief Executive Officer aware of the higher-level thinking of the Government.

2.5.3 Ministerial Advisory Board (MAB)

Section 6(1) of the Executive Agency Act, CAP 245 requires each Executive Agency to have a Ministerial Advisory Board. The Minister of State in the President's Office, Public Service Management and Good Governance appoints the TPSC MAB with the role of advising the Minister on the performance of TPSC as required by Section 7 of the Executive Agency Act No. 30 of 1997.

Composition

MAB is composed of five (5) members: Chairperson and other four (4) members, the Secretary of the MAB is the RECTOR and Chief Executive Officer of the College.

S/N	Position	Title	
1.	Dr. Florens Turuka	Senior Lecturer - SUA	Chair Person
2.	Prof. Masoud Hadi Muruke	Professor - UDSM	Member
3.	Hon. Awadh Mohamed Bawazir	Retired Judge - High Court	Member
4.	Dr. Ernest Francis Mabonesho	Ag.Recto&CEO	Secretary

During year under review the Board held three (3) ordinary meeting and various issues were discussed.

2.5.4 TPSC MAB Sub-Committees

TPSC MAB has got three sub-committees namely Academic, Audit and Human Resource and Administration. The role of the committees is to enable MAB to ensure that TPSC's mandates are effectively and efficiently implemented.

Audit Committee

Regulation 11(4)(a) and 30 of the Public Finance Regulations, GN No. 132/2001 requires the Accounting Officer to establish an effective Audit Committee. During financial year under review the Audit Committee had three (3) meeting and various issues were discussed.

Composition of Audit Committee

The committee is composed of appointed two internal members and two external members. Member of Audit Committee for the financial year 2022/23 were as follows:

S/N	Name	Title	Position
1	Hon. Ambassador John Ulanga	Regional Director -TMEA	Chairperson
2	CPA. Joan John	Chief Internal Auditor - OSG	Member
3	Hermes Alphonse	Registrar - TPSC	Member
4	Shakiru Abdulkarim	Head of Communication and Marketing Unit	Member
5	Adelaida Muganyizi	Principal Marketing Officer I	Secretary

2.5.5 The Rector and Chief Executive Officer

Section: 7(3) of Executive Agency Act No 30 of 1997 stipulate the responsibilities of the Rector and Chief Executive Officer of the Agency. The R&CEO is responsible for the day-to-day operations of the Agency including proper management of resources, business, organization and control of the Agency. The RECTOR and Chief Executive Officer is directly answerable to the Permanent Secretary, President's Office, Public Service Management and Good Governance.

2.5.6 Management Team

TPSC Management team is composed of the Rector and Chief Executive Officer, Deputy Rector Planning, Finance and Administration, Deputy Rector Academic, Research and Consultancy, Director of Short Course for Public Training. Other members of Management team are Registrar, Quality Assurance Manager, Marketing Manager, Procurement Manager, Finance and Accountancy Manager, Human Resource and Administration Manager, Campus Managers, Manager Global Learning Section and Internal Auditor Manager who report to the Audit Committee for audit function and to the CEO on administrative matters.

2.5.7 MAB, Workers Council and other Committee Meetings

During financial year a total of nine (15) meetings were held by MAB, Sub Committee and Workers Council as analyzed here under.

S/N	MAB, Workers Council and Other Committees	Number of Meetings
1	Ministerial Advisory Board	3
2	Audit Committee	3
3	Human Resources and Administration	3
4	Academic Board	3
5	Workers Council	<u>2</u>
	Total	15

2.5.8 Internal Monitoring System

TPSC has established an Internal Monitoring System in line with relevant public sector legislation, regulations, rules and procedures. The internal administrative monitoring system is achieved through, among other things, financial controls, Code of Conduct, Monitoring and Evaluation, Quality Assurance and Internal Audit functions.

2.5.9 Procurement Management

Annual procurement plan for the financial year 2022/23 was submitted to PPRA on 01st July, 2022 Through Tanzania National Electronic Procurement System (TANePS) and was accepted and approved by PPRA on 04th July, 2022.

Procurement of items which fall under common used items were made from approved suppliers who entered in frame work contract with GPSA as per requirement of Section 50 of Public Procurement Act, 2011 and Regulation 131 of Public

Procurement Regulations, GN No.446 of 2013 as amended in Regulation 43 of Public Procurement (Amendment) Regulations, GN 333 of 2016.

All procurements were made after obtaining Tender Board approval through ordinary Tender Board Meeting or by way of Circular Resolutions. This is in compliance with Section 34 (2&3) of Public Procurement Act, 2011 and Regulation 58 of Public Procurement Regulation, GN No. 446 of 2013.

The Central Tender Board held four (4) ordinary meetings during the financial year 2022/2023 as the requirement of Para 5 of the Second Schedule of Public Procurement Act, 2011 as amended in 2016. Monthly and Quarterly procurement reports, were submitted to PPRA through TANePS and GPSA as required by Regulation 87 (1) and 131 (4)(c) of Public Procurement Regulations, GN 446 of 2013.

2.5.10 Finance and Budget Administration

The financial matters of TPSC are governed by the Public Finance Act, Cap 348 (R.E 2020), TFRS (Tanzania Financial Reporting Standards) and International Public Sector Accounting Standards (IPSAS) and TPSC Financial Regulation. TPSC Annual Plan Budget are prepared in accordance with the Five Years Strategic Plan of 2021/22 up to 2025/26. of TPSC and is based on the Medium-Term Expenditure Framework (MTEF). Pursuant to Section 21 of the

Budget Act, 2015, TPSC is required to prepare budget estimates and submit to the Treasury Registrar and Permanent Secretary President's Office, Public Service Management and Good Governance for scrutiny and approval.

2.6 PROJECT IMPLEMENTATION

For the financial year 2022/23 under review the College had one ongoing project, Namely Construction of Singida Campus Phase 2.

2.7 CROSS - CUTTING ISSUES

Institutional Mechanisms for the management of cross cutting issues are in place. HIV/AIDS is handled according to the Government Circulars and the Integrity Committee is in place and operational. Diversity Management Issues have been addressed initially through creation of a Gender Focal Person with the Department responsible for Human Resources and Administration.

2.8 EMPLOYEES' WELFARE

2.8.1 Staff Relations

During the year under review, staff relations were harmoniously maintained as the employees were involved in decision making on staff matters and other issues touching their welfare. Their involvement was made through the Workers' Council as the workers' participatory organ which brings together the management, trade union and employees' representatives.

2.8.2 TPSC Staff profile as at 30 June 2023

Employees are very crucial contraction needed by the college for it to achieve its purpose; the college has continuously designed and improving an appropriate job for individuals to ensure achievement of maximum employee satisfaction, motivation and performance.

As at 30 June 2023 the College had a total number of 329 employees in different employment terms. Out of that number, 260 employees are employed on permanent and pensionable terms, 10 are on short term contracts and 59 are part time (associate) staff as shown in the Table 1 below;

Table 1: TPSC Staffing position (Permanent and Pensionable, Contract & Associate staff)

S/N	Category	Terms of Employment	Number	Percentage (%)
1	Academic staff	Permanent and Pensionable	152	46%
2	Support Staff	Permanent and Pensionable	108	33%
3	Associates	Part time	59	18%
4	Support Staff	Contract	10	3%
	TOTAL		329	100%

2.8.3 Institutional Capacity Building

TPSC strives to have qualified, competent and motivated staff by encouraging professional development and career growth of its staff. The learning and development programmes support the retention initiatives of the College that aims at ensuring that the TPSC has adequate professional and skilled staff.

2.8.4 Staff Development and Training

Long and Short Courses

College facilitated 28 staff to attend long term training programmes, of which six (6) were attending PhD, 13 were pursuing Master Degree and nine (9) were pursuing

Bachelor Degree. During the year 2022/23 eighteen (18) staff attended induction courses trainings.

Table 2: The staff who are attending long and short course

S/N	Category	Programme)	Number of Staff (Attended/Attending)
1	Long Course	PhD	6
2	Long Course	Masters	13
3	Long Course	Bachelor	9
4	Short Course	Induction	18

2.8.5 PERFORMANCE REVIEW OF THE COLLEGE

2.8.5.1 Operational targets

During the financial year 2022/23, the College performed satisfactorily in operational targets in the business areas of long-term courses, Leadership Management and Administration, Public Service Examinations (PSE) Review and Examinations and Consultancy Services. However, the performance was unsatisfactory in Applied Research due to the low response of public institutions to utilize College's products

and services such as articles publication and Induction courses areas. **Table 3** below summarizes operational performance of the College for the year ended 30 June 2023.

Table 3: Operational Performance

Descriptions	Approved Annual Target	Annual target (Revised)	Total Actual	Variance	Percentage (%)
Public Servants attended Induction courses	3,950	3,950	3,780	-170	96%
Public Servants attended PSE Review and Examinations	1,020	1,020	1,208	188	118%
Public Servants attended LMA courses	6,885	6,885	6,647	-238	97%
Global dialogues and Video Conferences	2,500	2,500	339	-2,161	14%
Rental facilities	745	745	501	-244	67%
Consultancy Services conducted	16	16	10	-6	63%
Articles Publication	15	15	12	-3	80%
Applied Research undertaken	8	8	2(on going)	-8	0%
Long courses	13,025	12,996	9,898	-3,098	76%

2.8.5.2 Financial Performance Review

Receipts

The College operations are financed through collection of fees from long courses (Degrees, Diploma and Certificates programmes), short courses, research, consultancy services and hostels, conference facilities and Government Grants.

Other sources of financing include application fees, appeal fees, special examinations, graduation gowns, progressive reports, transcripts, incomplete, identity cards and sale of tender documents.

During the financial year under review the college collected a total of TZS 21,460,746,670 indicating 91 percent of the approved budget. The analyses with budget are shown in **Table 4** below;

Table 4: Collection

RECEIPTS	Final Budget (TZS)	Actual Amount (TZS)	Different Final Budget & Actual (TZS)
Funds Received	5,865,525,426	5,883,537,036	-18,011,610
Other Revenue	940,180,000	393,408,152	546,771,848
Revenue from Exchange Transactions	17,257,035,000	15,183,801,482	2,073,233,518
Total Receipts	24,062,740,426.31	21,460,746,670	2,601,993,756

Expenditure

The actual Operational, Administrative and Capital expenditure of the College during the year 2022/23 was TZS 22,357,712,232 in total, equivalent to 93% of the planned expenditure in both recurrent and Development expenditure of TZS 24,062,740,426. Table 5 below summarizes planned expenditure as compared to the actual incurred during the year.

Table 5: Expenditure

Payments	Final Budget TZS	Actual Amount TZS	Different Final Budget & Actual TZS
Maintenance Expenses	669,239,000	291,323,389	377,915,611
Other Expenses	655,948,000	448,016,606	207,931,394
Use of Goods and Service	7,798,144,262	7,974,663,284	-176,519,022
Wages, Salaries and Employee Benefits	13,206,612,760	12,676,105,449	530,507,311
Acquisition of Property, Plant and Equipment	1,732,796,404	967,603,504	765,192,900
Total Payment	24,062,740,426	22,357,712,232	1,705,028,194

2.8.6 KEY ACHIEVEMENT AND CHALLENGES

Key achievements made and challenges experienced by TPSC during the year under review are outlined below;

Achievements during the year 2022/23

During the financial year 2022/23 the College carried out different projects to improve learning environments, including development and rehabilitation of buildings. Below is the summary of projects and their status up to 30 June 2023;

- i. The College Completed and started construction of Phase I and Phase II of buildings at Singida Campus.
- ii. The College managed to acquire 12 acres of land in Tanga Region being for construction of Tanga Campus which is currently run in hired premises.
- iii. Rehabilitation of electrical system in the new building at Tabora Campus.
- iv. During year under review College completed installation and commissioning of 30 computers in computer laboratory at Dar es Salaam Campus.
- v. The College facilitated 28 staff to attend long term training programmes, of which six (6) were attending PhD, 13 were pursuing Master Degree and nine(9) were pursuing Bachelor Degree,
- vi. Review curricula of Records, Achieve and Information Management NTA Level 4-8.
- vii. Review curricula of Secretarial Studies and Administration NTA Level 4
- viii. 7,933 students for Bachelor, Diploma and Certificates levels graduated in various courses;
- ix. Number of academic staff increased from 132 last financial year to 146 staff which in turn improved teachers' students' ratio from 1:75 to 1:74;
- x. Improved learning and training environment through procurement of facilities and equipment;
- xi. Review of Financial Regulation of the College;
- xii. Facilitated the TPSC Choir to perform in various national events;

2.8.7 KEY CHALLENGES FACED BY THE COLLEGE

In the implementation of Business Plan and Budget for the financial year 2022/2023, the College faced various challenges that hindered achievements of the set targets as outlined below;

- i. High operational costs contributed mainly by high hiring costs at Mbeya, Singida and Tanga Campuses and low staffing level as a result the College hire part time trainers to cover the gap.
- ii. Inadequate staff working facilities,
- iii. Poor working environment especially Tanga Campus which demotivate staff from discharging their responsibilities effectively,
- iv. Inadequate fund for implementation of human resource development plan for short- and long-term training.
- v. Low response of public institutions to utilize College products and services;

- vi. Shortage of qualified teaching staff in the area of secretarial studies in the labour market; and
- vii. Meagre budget to implement capital projects.

2.8.8 COLLEGE INTERVENTION TO ADDRESS THE CHALLENGES

- i. Continued with aggressive marketing of college products and services;
- ii. Strengthened collaborations with internal and external institutions of the same nature;
- iii. Secretarial studies given priority in recommending staff for long term training; and
- iv. Secured other sources of project financing.

2.8.9 AUDIT MANDATE

The Controller and Auditor-General is the Statutory Auditor of the TPSC by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) and as amplified in Section 10 of the Public Audit Act No.11 of 2008 and pursuant to the section 14(2) of the Executive Agencies Act 1997.

Name : Dr. Ernest Francis Mabonesho
Title : Ag. Rector and Chief Executive Officer
Signature : M. Mabonesho

Date: 12.03.2024

3 STATEMENT OF RECTOR AND CHIEF EXECUTIVE OFFICER'S RESPONSIBILITY

Pursuant to Section 30 of the Public Finance Act, Cap 348 revised in 2020, the Executive Agency's annual financial statements must be prepared in accordance with generally accepted accounting practice and in accordance with any instructions approved by the Permanent Secretary and issued by the Accountant General. Moreover, the Executive Agencies Act 1997, Section 14(1) requires the Rector and Chief Executive Officer to keep books of accounts and maintain proper records of its operations in accordance with the commercial accounting standards.

The Rector and Chief Executive Officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Agency. He is also responsible for safeguarding the assets of the Agency and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

The Rector and Chief Executive Officer confirms that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 30 June 2023. Furthermore, the Rector and Chief Executive Officer also provides assurance that the International Public Sector Accounting Standards (IPSAS) in Accrual Basis of Accounting have been followed and that the Financial Statements have been prepared on the going concern basis. Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, Cap 410. In addition, I declare that to the best of management knowledge nothing has come to the attention of the management to indicate that TPSC may not remain a going concern for at least the next twelve months from the date of this statement.



Dr. Ernest F. Mabonesho
Ag. Rector and Chief Executive Officer
Date: 12/3/2024

4 DECLARATION OF THE CHIEF ACCOUNTANT ON THE FINANCIAL STATEMENTS

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

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements.

Full legal responsibility for the preparation of financial statements rests with the Management as per the Management Responsibility statement on the earlier page.

I, CPA STEVEN BRANDANI SIBUTI being the Chief Accountant of TPSC hereby acknowledge my responsibility of ensuring that consolidated financial statements for the year ended 30 June 2023 have been prepared in compliance with Tanzania Financial Reporting Standards No. 1(TFRS 1), International Public Sector Accounting Standards (IPSAS) and the Public Finance Act Cap 348 requirements.

I thus confirm that the financial statements present fairly in all material respects, the financial position of the TPSC as at 30 June 2023, and its financial performance and cash flows for the year then ended have been prepared based on properly maintained financial records.

Signed by: CPA STEVEN BRANDANI SIBUTI

:

Position: CHIEF ACCOUNTANT
NBAA Membership No: GCPA 5485

Date:

5 COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023

5.1 INTRODUCTION

Tanzania Public Service College (TPSC) implemented its annual budget of the financial year 2022/2023 based on the Medium-Term Expenditure Framework and rolling Medium Term Strategic Plan covering the period of 2021/22 up to 2025/26. Moreover, the implementation of the TPSC activities is based on the TPSC vision, mission, and core value.

5.2 BUDGET

The TPSC budget was prepared and approved on cash basis by function classification covering the fiscal period from 1st July 2022 to 30 June 2023. A total of TZS 24,062,740,426.31 was approved as annual revenue budget to cater for both recurrent and development initiatives of the College. However, at the end of 30 June 2023, a total of TZS 21,509,086,329 was collected which is equivalent to 89 percent of the approved budget.

5.2.1 The budget Implementation for Recurrent Account

During this FY 2022/23, an amount of TZS 22,329,944,022 was approved as annual estimated Budget for the Tanzania Public Service College. However, the actual Release amount during the period was TZS 21,520,355,091 which is 96% percent of the approved budget. Table 6 summarises the trend of implementation of recurrent expenditure for the two years.

Table 6: Budget vs Actual for Recurrent Expenditure

Financial Year	Approved Estimates (TZS)	Actual Release (TZS)	Under/ (over) release (TZS)	%
2022/23	24,062,740,426	21,520,355,091	2,542,385,335	89
2021/22	21,193,939,569	20,770,871,410	423,068,159	98%

5.2.2 The budget Implementation for Development Account

During this FY 2022/23, TZS 1,732,796,404 was approved to cover development activities of the College; up to 30 June 2023 the total of TZS 967,603,504 equivalent to 56 percent of approved was spent for development activities. Table 7 summaries the trend of implementation of development expenditure budget for the last two years.

Table 7: Budget vs Actual

Financial Year	Approved Estimates (TZS)	Actual Release (TZS)	Under/(over) release (TZS)	%
2022/2023	1,732,796,404	967,603,504	765,192,900	56
2021/22	1,168,457,470	1,205,137,923	-36,680,453	103

To facilitate the implementation of planned activities, Tanzania Public Service College during the year 2022/23 earned revenue of TZS 21,483,040,044 out of which TZS 15,206,094,856 was revenue from Exchange Transactions, TZS 393,408,152 was Other Revenue and TZS 5,883,537,036 was Amortization of Grants with Exchequer Revenue. The total revenue for the current year has decreased by TZS 410,793,466 as compared to previous year revenue which was TZS 21,893,833,510.

5.3 EXPENSES

During the Financial year 2022/23 overall expenses for Tanzania Public Service College was TZS 20,812,354,449 compared to TZS 21,154,340,839 in 2021/22. The total expenses during the year include Accrued expenses, Depreciation and Amortization, Salaries and Employees Benefit, Supplies and Consumables, Routine Maintenance and Other expenses. Generally, the increase in total expenses was caused by increase in budget ceiling in the College and Use of Goods and services.

5.4 FINANCIAL POSITION

During the year total assets as at 30 June 2023 was TZS 29,621,679,599 compared to TZS 29,640,684,876 in 2021/22. The total assets include Current Assets and Non-Current Assets where by Current Assets comprises Cash and Cash Equivalents, Receivables, Prepayment and Inventories and Non-Current Assets comprises Property, Plant and Equipment, the analysis of which are detailed in notes for financial statement.

5.5 TOTAL LIABILITIES

Total liabilities for the year ended 30 June 2023 amounted to TZS 478,076,334 as compared to TZS 1,167,767,207.00 in 2021/22. Total liabilities comprise Payables and Accruals which are Current Liabilities, the analysis of which are detailed in notes for financial statement.

5.6 OVERVIEW OF FINANCIAL STATEMENTS

5.6.1 FINANCIAL POSITION

Cash and Cash Equivalents

Cash and cash equivalent as at 30 June 2023 was TZS 492,882,602 as compared to TZS 1,330,239,743 as at 30 June 2022. The analysis of which is detailed in notes for financial statement. The decreases in cash contributed by commitment of the College to pay all its dues payables for services received by the College as at 30 June 2022. All cash balances from recurrent expenditure and collection account were carried over to the year 2022/23 to be spent after the carryover permit granted by PMG.

Receivables

As at 30 June 2023 receivables was TZS 612,173,551 compared to TZS 589,880,177, as at 30 June 2022, indicating an increase by 4 percent, the amount of receivables comprises the outstanding fees earned from the conduct of long courses due to overlapping of financial year and academic year, the detailed analysis is shown in note 33.

Prepayment

As at 30 June 2023 prepayment was TZS 200,000,000 compared to TZS 362,934,584 as at 30 June 2022. The amount includes TZS. 200,000,000 advances payments made by the College to Mwanza City Council for acquisition of a plot in 2015/16. Since the title deed is yet to be transferred, the College continues to report the same amount as Prepayment, in that context therefore, the reported prepayment in the financial year ended June, 2022 contained TZS 362,934,584 while TZS 162,934,584 which was for the acquisition of Motor vehicle (this was received in financial year 2022/2023).

Inventories

The inventories as at 30 June 2023 was TZS 442,196,068 compared to TZS 151,119,996 as at 30 June 2022. The main component of inventories from previous year was office consumables and fuel as detailed in note 34.

Property, Plant and Equipment (PPE)

As at 30 June 2023 Property, Plant and Equipment (PPE) amounted to TZS 26,483,643,014 compared to TZS 26,508,337,508 as at 30 June 2022 as detailed in notes for financial statement.

Work in Progress (WIP)

As at 30 June 2023 Work in Progress (WIP) amounted to TZS 1,330,879,850 compared to TZS 698,172,868 as at 30 June 2022 as detailed in notes for financial statement

Intangible Asset

As at 30 June 2023 Intangible Asset amounted to TZS 59,904,513 compared to TZS 0.00 as at 30 June 2022 as detailed in notes for financial statement

Payables and accruals

Payables as at 30 June 2023 stood at TZS 418,467,913 compared to TZS 1,167,767,206 of as at 30 June 2022 as detailed in notes for financial statement.

**5.6.2 FINANCIAL PERFORMANCE
REVENUE**

Revenue from Exchange Transactions

Revenue from Exchange Transactions for the year ended 30 June 2023 was TZS 15,206,094,856 and other revenue 393,408,152 compared to TZS 15,835,987,018 and 358,739,250 respectively in 30 June 2022, indicating a decrease in revenue from exchange transactions by 4% and increase in other revenue by 10%.

Amortization of Revenue Grants with Exchequer Revenue

Amortization of Revenue Grants with Exchequer Revenue for the year ended 30 June 2023 was TZS 5,883,537,036 compared to TZS 5,699,107,242 in 30 June 2022. This is revenue spent on Recurrent Exchequer Consumed-PE.

EXPENSES

Wages, salaries and employee benefits

Total wages, salaries and employee benefits included accrued employee benefits for the year ended 30 June 2023 was TZS 12,631,808,479 in comparison with TZS 11,482,468,338 in 30 June 2022 its detailed analysis is in note for financial statement. Note 34 provides detailed analysis of wages, salaries and employee benefit amounted TZS 12,631,808,479 for the year ended 30 June, 2023. The same note indicate that TZS 11,482,468,338 incurred for the year of comparison differing from the reported amount indicated in the audited financial statements for the year ended 30 June 2022. The difference has been caused by approximation of decimals to nearby one.

Use of Goods and Service

Tanzania Public Service College incurred a total expenditure of TZS 6,978,584,888 for the year ended 30 June 2023 compared to TZS 8,275,612,982 reported in the year ended 30 June 2022; its detailed analysis is in note 35.

Maintenance Expenses

The total expenditure of TZS 291,323,389 was incurred for the year ended 30 June 2022 as routine maintenance and repair compared to TZS 407,657,121 in 30 June 2022. It's detailed analysis is in note 36. These are expenditures relating repair and maintenance of motor vehicles and other minor works.

Depreciation

During financial year 30 June 2023 depreciation and amortization charge was TZS 462,621,087 compared to TZS 702,663,962 in 30 June 2022.

5.7 CONCLUSION

Tanzania Public Service College focus to complement capacity building initiatives within the public and private sector through the use of innovative and appropriate training programs and technologies. As such, it plays a pivotal role in providing access for continuous learning and development, knowledge acquisition that will position Tanzanians competitively in the regional and global market. By doing so, the College continue to enhancing transparency and accountability of the available resources including management of finance especially in the preparation of Financial Statements. With this regard, the financial statement for the year ended 30 June 2023 has been prepared in compliance with IPSAS Accrual Basis of Accounting. For better understanding the Financial Statements should be read in conjunction with underlying notes and schedules to the Financial Statements.



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Dr. Ernest Francis Mabonesho

**ACCOUNTING OFFICER
TANZANIA PUBLIC SERVICE COLLEGE**

Date: 12/3/2024

THE UNITED REPUBLIC OF TANZANIA
 President's Office, Public Service Management and Good Governance,
 Tanzania Public Service College
 Financial Statements for the Year Ended 30 June 2023

6 FINANCIAL STATEMENTS
 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2023

	Note	2023 TZS	2022 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	492,882,603	1,330,239,743
Inventories	70	442,196,068	151,119,996
Prepayments	69	200,000,000	362,934,584
Receivables	67	612,173,551	589,880,177
Total Current Asset		1,747,252,222	2,434,174,500
Non-Current Asset			
Intangible Assets	78	59,904,513	0
Property, Plant and Equipment	77	26,483,643,014	26,508,337,508
Work In Progress	82	1,330,879,850	698,172,868
Total Non-Current Asset		27,874,427,377	27,206,510,376
TOTAL ASSETS		29,621,679,599	29,640,684,876
LIABILITIES			
Current Liabilities			
Deferred Income	93	45,179,968	0
Deposits	94	14,428,453	0
Payables and Accruals	89	418,467,913	1,167,767,206
Total Current Liabilities		478,076,334	1,167,767,206
TOTAL LIABILITIES		478,076,334	1,167,767,206
Net Assets		29,143,603,263	28,472,917,671
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		5,813,426,000	5,813,426,000
Accumulated Surpluses / Deficits		23,330,177,263	22,659,491,671
TOTAL NET ASSETS/EQUITY		29,143,603,263	28,472,917,671


 Accounting officer

12/3/2024
 Date

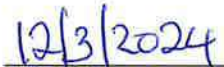
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE, 2023

<i>Classification of Expenses by Nature</i>		2023	2022
		TZS	TZS
REVENUE			
Revenue			
Other Revenue	31	393,408,152	358,739,250
Revenue from Exchange Transactions	17	15,206,094,856	15,835,987,018
Revenue Grants	16	5,883,537,036	5,699,107,242
Total Revenue		21,483,040,044	21,893,833,510
Expenses			
Depreciation of Property, Plant and Equipment	37	462,621,087	702,663,962
Maintenance Expenses	36	291,323,389	407,657,122
Other Expenses	52	448,016,606	285,938,436
Use of Goods and Service	35	6,978,584,888	8,275,612,981
Wages, Salaries and Employee Benefits	34	12,631,808,479	11,482,468,338
Total Expenses		20,812,354,449	21,154,340,839
Surplus / Deficit		670,685,592	739,492,671



Accounting Officer



Date

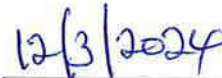
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STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30 JUNE, 2023

	Tax Payer's Fund	Accum. Surplus/(Deficit) TZS	Total
	TZS		TZS
Opening Balance as at 01 Jul 2022	5,813,426,000	22,659,491,671	28,472,917,671
Surplus/ Deficit for the Year	0	670,685,592	670,685,592
Closing Balance as at 30 Jun 2023	5,813,426,000	23,330,177,263	29,143,603,263
Opening Balance as at 01 Jul 2021	5,813,426,000	21,919,999,000	27,733,425,000
Surplus/ Deficit for the Year	0	739,492,671	739,492,671
Closing Balance as at 30 Jun 2022	5,813,426,000	22,659,491,671	28,472,917,671



Accounting Officer



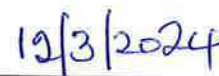
Date

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2023	2022
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Subvention from Other Government Entities	45,179,968	0
Revenue Grants	5,883,537,036	5,699,107,242
Revenue from Exchange Transactions	15,183,801,482	15,918,162,841
Other Revenue	393,408,152	358,739,250
Increase in Deposit	14,428,453	0
Total Receipts	21,520,355,091	21,976,009,333
PAYMENTS		
Wages, Salaries and Employee Benefits	12,676,105,449	11,378,338,421
Use of Goods and Service	7,974,663,284	8,040,767,688
Other Expenses	448,016,606	285,938,436
Maintenance Expenses	291,323,389	407,657,122
Total Payments	21,390,108,728	20,112,701,667
NET CASH FLOW FROM OPERATING ACTIVITIES	130,246,363	1,863,307,665
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Payment for Work in Progress	632,706,982	691,872,868
Acquisition of Property, Plant and Equipment	274,992,009	513,265,054
Acquisition of Intangibles	59,904,513	0
Total Investing Activities	967,603,504	1,205,137,922
NET CASH FLOW FROM INVESTING ACTIVITIES	967,603,504	1,205,137,922
Net Increase	(837,357,141)	658,169,743
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	1,330,239,743	672,070,000
Cash and cash equivalent at end of period	492,882,603	1,330,239,743




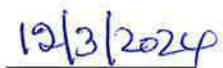
Accounting Officer



Date

THE UNITED REPUBLIC OF TANZANIA
 President's Office, Public Service Management and Good Governance,
 Tanzania Public Service College
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE, 2023

	Budgeted Amount			Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	Original Budget	Reallocations/Adjustments	Final Budget (B)		
	TZS	TZS	TZS		
RECEIPTS					
Increase in Deposit	0	0	0	14,428,453	(14,428,453)
Other Revenue	0	0	0	393,408,152	(393,408,152)
Revenue from Exchange Transactions	18,197,215,000	0	18,197,215,000	15,183,801,482	3,013,413,518
Revenue Grants	5,865,525,426	0	5,865,525,426	5,883,537,036	(18,011,610)
Subvention from Other Government Entities	0	0	0	45,179,968	(45,179,968)
Total Receipts	24,062,740,426	0	24,062,740,426	21,520,355,091	2,542,385,335
PAYMENTS					
Maintenance Expenses	619,635,097	(49,603,903)	669,239,000	291,323,389	377,915,611
Other Expenses	677,448,000	21,500,000	655,948,000	448,016,606	207,931,394
Use of Goods and Service	7,682,111,262	(116,033,000)	7,798,144,262	7,974,663,284	(176,519,022)
Wages, Salaries and Employee Benefits	13,558,721,663	352,108,903	13,206,612,760	12,676,105,449	530,507,311
Acquisition of Intangibles	0	0	0	59,904,513	(59,904,513)
Acquisition of Property, Plant and Equipment	1,432,796,404	(300,000,000)	1,732,796,404	274,992,009	1,457,804,395
Payment for Work in Progress	0	0	0	632,706,982	(632,706,982)
Total Payment	23,970,712,426	(92,028,000)	24,062,740,426	22,357,712,232	1,705,028,194
Net Receipts/Payments	92,028,000	92,028,000	0	(837,357,141)	837,357,141
					
	Accounting officer			Date	

There is no significant difference from basis of preparation of budget and financial statement presented and also both were prepared with the same cut off timing that is both budget period and reporting period of an entity start from 1st July to 30 June each year and within the entity all Campus have equal magnitude with all operations towards the Goals and Objectives of our entity which enhance indifference within entity. this is as shown below:

A reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts and the actual amounts in the Statement of Cash Flows for the Year Ended June 30th, 2023				
Details	Operating	Financing	Investing	Total
Actual amount on comperable basis presented in the Budget and Actual Comperative Statement	130,246,363		(967,603,504)	837,357,141
Basis Difference	-	-	-	-
Timing Difference	-	-	-	-
Entity Difference	-	-	-	-
Actual Amount in the Statement of Cash Flow	130,246,363		(967,603,504)	837,357,141

7 NOTES TO THE FINANCIAL STATEMENTS

NOTE 01: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied for all years presented unless otherwise stated.

a) Basis of Preparation

The financial statements are prepared in accordance with International Public Sector Accounting Standards (IPSAS). The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below. The financial statements have been prepared on a going concern basis which assumes that the College will continue in operational existence for the foreseeable future.

b) Cash flow Statement

The statement of cash flows has been prepared using direct method.

c) Comparative Figures

Previous year's balances have been regrouped whenever appropriate for comparison purposes. There is no significant known event that has impacted on the results for the year and financial position of the College after the reporting date.

Also, Financial Statement for the year ended 30 June 2023 prepared on the basis stipulated under Accounting Circular No. 03 of 2022/23 on closure of the financial year 2022/2023 and preparation of financial reports.

d) Trade and Other Receivables

Trade receivables are measured at initial recognition at fair value, and are subsequently measured at amortized cost.

Accounts payable

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities

if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not they are presented as non-current liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

e) Provision

Provisions are recognized when the College 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.

Where the College expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the re-imbursement 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 recognized as a finance cost.

f) Functional and presentation currency

Items included in the financial statements of the College are measured using the currency of the primary economic environment in which the College operates ("the functional currency"). The financial statements are presented in Tanzanian Shillings, which is the College functional and presentation currency and all values are rounded to the nearest thousand (TZS'000) except where otherwise indicated.

g) Solvency

Management confirms that applicable financial reporting standard have been followed and that the financial statements have been prepared on a going-concern basis. Management has reasonable expectation that the College has adequate resources to continue in operational existence for the foreseeable future.

h) Impairment of financial asset

The College assesses, at each reporting date whether a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated. Evidence of impairment may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or RECTOR payments, the probability that they will enter bankruptcy or other financial re-organization and observable data indicating that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

i) Work in Progress

Work in Progress (WIP), which is an asset category of PPE, is stated at cost and not depreciated. Recognition amount of Capital WIP is shown under PPE. Depreciation of Capital WIP commences when the assets are ready for their intended use. The balance of unrecognized amount of Capital WIP compared to the contracted full price is disclosed as Capital Commitment.

j) Revenue Recognition

Revenue comprises of in flows of economic benefits received and receivable by the reporting entity, which represents an increase in net assets/equity, other than increases relating to contributions from owners.

The College revenue recognized through the stage of completion in prorate basis for the transaction which may be determined by a variety of methods. An entity uses the method that measures reliably the services performed. Depending on the nature of the transaction, the methods may include:

- (a) Surveys of work performed;
- (b) Services performed to date as a percentage of total services to be performed;
or
- (c) The proportion that costs incurred to date bear to the estimated total costs of the Transaction. Only costs that reflect services performed to date are included in costs incurred to date. Only costs that reflect services performed or to be performed are included in the estimated total costs of the transaction.

Progress payments and advances received from customers often do not reflect the services performed as per IPSAS 9 Para 23.

k) Property, Plant and Equipment

All property, plant and equipment are resources controlled by TPSC in which we expect economic benefit to flow to our entity. These are initially recognized at cost which includes expenditure that is directly attributable to the acquisition. Subsequently are carried at cost less accumulated depreciation/amortization and impairment losses (if any). All repair and maintenance costs are recognized in Statement of Financial Performance for the period in which they are incurred in which their benefit does not last more than twelve months. Where an asset acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. Derecognition of Property, Plant and Equipment if sold or disposed, the realized value is incorporated in the statement of financial Performance and position accordingly as per IPSAS 17.

The carrying amount of an item of PPE shall be derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss

arising from the derecognizing of an item of PPE is included in the statement of financial performance when the item is derecognized, unless where IPSAS requires otherwise on a sale and leaseback. Gains shall not be classified as revenue.

Land is not depreciated; however, one of the fundamental principles of the land Policy that has been incorporated in the Government of Tanzania's Land Act, 1999 is that when one is assessing compensation of land, one of the factors to consider is the market value of the land / real property.

l) Depreciation

Depreciation is charged on straight line method on assets from the date when they are put in use and stop on the date when the asset is retired. The residual value and the useful life of an asset shall be reviewed at least at each annual reporting date and, if expectations differ from previous.

Estimates, the change(s) shall be accounted for as a change in an accounting estimate in accordance with IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors.

The following are the depreciation rates that are used by the Agency.

Asset Depreciation Annual rates

Building	75 Years
Plant and Machinery	15 years
Land	0%
Library Books	4%
Motor Vehicle	20%
Office Equipment	20%
Furniture	20%

m) Inventory

There were no Inventories held for sale.

Inventories for consumption (Stocks and Consumables), i.e. stationeries, are measured at cost upon initial recognition. After initial recognition inventory is measured at the lower of cost and current replacement cost.

Cost is determined by the First-in-First-Out (FIFO) method. Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

The inventory of the TPSC during the year comprises of fuel and all consumable goods in such as academic stationery, office stationery and all other training materials.

n) Provision for bad and doubtful debt

During the year, there was no provision for un-collectible account receivable in the books of accounts.

o) Translation of Foreign Currencies

Assets, Liabilities and bank account balances denominated in foreign currency are translated to Tanzania shillings at the rates of exchange ruling at the Reporting date. All Transactions of income and expenditure nature denominated in foreign currency are translated into Tanzania Shillings using the exchange rate (Indicative Foreign Exchange Market Rates) at transaction date. Foreign exchange gains or losses on the translation of bank account balance are recognized in Statement of Financial Performance.

p) Cash and Cash equivalents

Cash and cash equivalents comprise cash in hand and bank balances. To date TPSC does not have short term fixed deposits.

q) Budget Information

The annual budget is prepared on cash basis. That is, business plan and budget for the year after internal approval by MAB will be presented to Treasury Registrar and Parent Ministry for review before approval by the Parliament. The budget figures which are presented as part of the financial statements have been approved by the Parliament at the beginning of the Financial Year 2022/23.

NOTE 02: Related Party Disclosures

TPSC's Key Management Personnel include all Directors or members of the management who has the authority and responsibility for planning, directing and controlling the activities of the college. The list below includes Key management Personnel and their allowances.

Table 8: LISTS OF KEY PERSONNEL AND REMUNARATION

S/N	TITLE	NUMBER OF PERSON	ANNUAL BASIC SALARY (TZS)	ANNUAL ALLOWANCE (TZS)	TOTAL (TZS)
1	R&CEO	1	73,800,000	25,560,000	99,360,000
2	Deputy RECTORs	2	98,400,000	36,360,000	134,760,000
3	Managers	4	167,376,000	72,720,000	240,096,000
4	Chief Accountant	1	51,600,000	18,180,000	69,780,000
5	Chief Internal Auditor	1	49,200,000	18,180,000	67,380,000

S/N	TITLE	NUMBER OF PERSON	ANNUAL BASIC SALARY (TZS)	ANNUAL ALLOWANCE (TZS)	TOTAL (TZS)
6	Registrar	1	30,588,000	18,180,000	48,768,000
7	Campus Managers	6	207,672,000	109,080,000	316,752,000
8	Manager GLS	1	34,612,000	18,180,000	52,792,000
9.	DPST	1	49,200,000	18,180,000	67,380,000
	Total				1,097,068,000

NOTE 03: Lease Agreement

TPSC operates on leased properties in Singida, Tanga and Mbeya branches. At Singida Campus, TPSC has Lease Agreements with Kennedy Martin Makuza, Tanga Campus with Chuo cha Ualimu Kange and Mbeya Campus with Mbeya City Council. The lease agreements are categorized as Operating Leases and the annual rent is recognized in statement of financial performance on a straight-line method over a lease term. Details of Lease Agreements are provided in the table below.

Table 9: Detailed Information on Lease Agreement

DETAIL	SINGIDA	TANGA	MBEYA
Lease Agreement between TPSC and:	Kennedy Martin Makuza	Chuo Cha Ualimu Kange	Mbeya City Council
The Contract period is of:	4 Years	4 Years	2 Years
The Contract duration	30 September 2023 - 29 September 2027	1 January 2020 - 31 December 2024	July 2020 -30 June 2023
Monthly Rent (TZS)	10,833,000	7,007,800	22,000,000
Annual Charge (TZS)	130,000,000	84,094,000	264,000,000

NOTE 04: ACCOUNTING CIRCULAR NO. 3 CONCERNING FIXED ASSET VALUATION AND SEPERATION OF LAND AND BUILDING FOR PROPER RECOGNITION IN THE FINANCIAL STATEMENT AS PER IPSAS 17 PPE AND IPSAS 3 CHANGE IN ACCOUNTING POLICY, ESTIMATE AND CORRECTION OF PRIOR ERROR.

As drawn from Public Finance Act No.6 2001 (revised 2004) sec 6 (4) require the entity to establish measurement criteria of asset with no value. Accordingly, IPSAS 33 Para 65 states that "deemed cost can only be determined where the acquisition cost of asset and or the liability is not available. Deemed cost assume that the entity had initially recognized the asset and/or the liability at a given date. Subsequent depreciation or amortization is based on that deemed cost on the premise that the acquisition cost is equal to the deemed cost". Thus, the entities asset reviewed for its economic useful

life under IPSAS 17 Para. 67. The residual value and the useful life of an asset shall be reviewed at least each annual reporting date and, the expectations differ from previous estimates, the change(s) have been accounted for as a change in an accounting estimate in accordance with IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors.

NOTE 05: Land

The value of Land reported at TZS 10,073,562,070 in the financial statement includes TZS 12,614,616 paid by the college for the Title deed preparation for the land acquired for free from the Tanga City Council, However, the college is obliged to compensate TZS 164,900,000 to four (4) individuals initially occupied the land for their personal development on the land.

NOTE 06: Deposits & Prepayments

TPSC paid TZS. 200,000,000 as an advance cost to Mwanza City Council for plot acquisition during previous year (2015/2016). Since the title deed is yet transferred to the College, the amount is continued reported as prepayment in the face of financial position. During Financial under review the college did not make any advance payment for procurement of assets hence the prepayment amount remains TZS 200,000,000.

NOTE 07: Goods and Services Supplied by Government entities.

During the year under reporting the college received goods and service from the following suppliers and service providers:

Table 10: GOODS AND SERVICES SUPPLIED BY GOVERNMENT ENTITIES

S/N	ITEM DESCRIPTION	AMOUNT
1	URBAN WATER SUPPLY AND SANITATON AUTHORITY	157,080,645.45
2	NATIONAL COUNCIL FOR TECHNICAL EDUCATION	209,180,000.00
3	TANZANIA TELECOMMUNICATION CORPORATION	88,253,597.29
4	Tanzania Electric Supply Company Limited	112,036,360.71
5	MUNICIPAL COUNCIL	245,698,000.00
6	GOVERNMENT PROCUREMENT SERVICE AGENCY	70,477,173.00
7	TEMESA	78,308,677.35
8	COMMISSIONER FOR DOMESTIC REVENNUE	124,981,296.02
9	PUBLIC PROCUREMENT REGULATORY AUTHORITY	7,750,000.00
10	TANZANIA POSTS CORPORATION	11,955,100.00
11	TANZANIA LIBRARY SERVICES BOARD	2,950,000.00

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S/N	ITEM DESCRIPTION	AMOUNT
12	DUWASA	939,178.80
13	ARUSHA TECHNICAL COLLEGE	64,956,000.00
14	CEDHA ARUSHA	3,480,000.00
15	MINISTRY OF LANDS REVENUE COLLECTION AC	7,036,615.50
16	SUA	3,000,000.00
17	VETA REVENUE COLLECTION ACCOUNT	5,481,000.00
18	SUWASA	11,371,260.80
19	FIRE AND RESCUE FORCE TANZANIA	500,000.00
20	SUMAJKT CLEANING AND FUMIGATION COMPANY LIMITED	1,460,000.00
21	TANROADS REVENUE COLLECTION ACCOUNT	598,500.00
22	TANZANIA PORTS AUTHORITY	2,025,000.00
	TOTAL	1,209,518,404.92

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2023	2022
	TZS	TZS
16 - Revenue Grants		
Government Grant Personal Emolument	5,883,537,036	5,699,107,242
	5,883,537,036	5,699,107,242
17 - Revenue from Exchange Transactions		
Miscellaneous Receipts	414,354,165	238,544,010
Receipt from Consultancy Fees	457,160,772	772,625,807
Receipt from Training and Examination Fees	4,245,224,950	4,070,761,903
Receipts from Examination Fees	580,000,000	636,765,000
Receipts from Tuition Fees	9,509,354,969	10,117,290,298
	15,206,094,856	15,835,987,018
31 - Other Revenue		
Receipts from identification fees	71,524,402	7,465,000
Student Accommodation Fee	321,883,750	351,274,250
	393,408,152	358,739,250
34 - Wages, Salaries and Employee Benefits		
Accommodation in Lieu of Quarters	6,331,000	0
Acting Allowance	0	1,395,000
Civil Servants	5,883,537,036	5,699,107,242
Donations and Contributions	400,000	0
Electricity Allowance	73,499,940	55,600,000
Extra-Duty	861,415,311	1,146,544,322
Facilitation Allowance	3,654,794,025	1,802,676,184

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Food and Refreshment	134,214,798	667,362,884
Furniture	23,284,700	0
Gratuities	20,116,400	41,330,000
Housing allowance	96,600,000	245,777,788
Invigilators Allowances	50,946,979	185,464,318
Leave Travel	47,492,569	19,957,800
Moving Expenses	41,999,948	210,093,000
Outfit Allowance	0	670,000
Ration Allowance	580,950,000	273,371,434
Responsibility Allowance	563,840,106	403,561,799
Risk Allowance	40,980,000	14,260,000
Sitting Allowance	236,361,621	214,663,268
Special Allowance	99,163,929	382,140,000
Subsistence Allowance	39,571,400	26,403,300
Telephone	0	92,090,000
Telephone Allowance	123,803,717	0
Transport	52,505,000	0
	12,631,808,479	11,482,468,339
35 - Use of Goods and Service		
Accommodation	17,454,000	13,963,000
Advertising and Publication	105,533,600	38,618,040
Air Travel Tickets	369,562,840	215,643,305
Books, Reference and Periodicals	26,393,200	90,967,123
Communication Network Services	1,524,000	0
Computer Supplies and Accessories	36,990,000	90,322,886

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Conference Facilities	72,389,000	266,818,484
Depreciation Charge for Library Books	9,944,969	0
Diesel	104,227,346	131,089,303
e Training Materials	3,000,000	137,779,210
Educational Radio and TV broadcasting programming	4,158,000	72,783,878
Electricity	162,751,562	208,338,894
Entertainment	130,446,499	186,415,760
Examination Expenses	168,440,352	375,270,455
Exercise Books	28,580,000	180,612,475
Exhibition, Festivals and Celebrations	2,070,000	25,029,000
Food and Refreshments	385,056,006	23,278,801
Fumigation	3,850,385	8,107,000
Gifts and Prizes	6,340,000	47,960,000
Ground Transport (Bus, Train, Water)	12,144,690	543,407,596
Ground travel (bus, railway taxi, etc)	393,583,525	0
Hiring of Training Facilities	308,684,598	367,867,736
Internet and Email connections	142,175,505	146,211,427
Land Rent Expenses	11,312,584	10,001,250
Laundry and Cleaning	8,000,000	0
Newspapers and Magazines	9,000,000	18,742,346
Office Consumables (papers, pencils, pens and stationaries)	637,595,441	563,589,096
Outsourcing Costs (includes cleaning and security services)	547,598,644	552,448,119
Per Diem - Domestic	1,373,992,100	1,840,446,322

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Per Diem - Foreign	6,790,000	28,461,900
Posts and Telegraphs	13,008,500	9,408,747
Printing and Photocopying Costs	0	39,621,132
Printing Material	16,750,000	65,585,278
Production and Printing of Training Materials	70,926,250	0
Publicity	1,465,000	0
Remuneration of Instructors	980,700,691	1,604,619,948
Rent - Office Accommodation	396,000,000	179,833,900
Rent of Vehicles and Crafts	175,000	0
Research and consultancies	0	16,670,000
Sewage Charges	18,864,996	0
Special Foods (diet food)	4,000,000	0
Sporting Supplies	9,154,200	0
Staff Training and Development Expenses	0	13,450,000
Subscription Fees	26,139,200	6,600,000
Telephone Charges (Land Lines)	3,076,557	9,533,305
Training Allowances	17,000,000	15,300,000
Training Materials	64,941,750	0
Tuition Fees	79,189,900	3,824,464
Uniforms and Ceremonial Dresses	6,590,000	0
Upkeep Allowances	3,200,000	0
Water Charges	144,036,445	126,992,802
Wire, Wireless, Telephone, Telex Services and Facsimile	33,777,553	0
	6,978,584,888	8,275,612,982

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36 - Maintenance Expenses

Fire Protection Equipment	1,000,000	1,549,042
Motor Vehicles and Water Craft	22,021,249	46,493,185
Outsource maintenance contract services	207,086,700	354,881,894
Repair and Maintenance of Furniture	50,909,546	0
Repair and Maintenance of Sewerage System	10,305,895	4,320,000
TV sets and Radios	0	413,000
	291,323,390	407,657,121

37 - Depreciation of Property, Plant and Equipment

Library Books	0	21,247,353
Sound Equipment and Public Address	12,619,821	0
Depreciation Hardware servers and equipment (incl. desktops, Laptops, UPS, etc)	62,818,404	115,435,675
Depreciation Motor Vehicles (Administrative)	30,291,562	62,475,006
Depreciation of Hardware: servers and equipment (incl. desktops, laptops etc.)	11,740,135	0
Depreciation Office buildings and structures	231,801,015	336,490,039
Depreciation Office Furniture and fittings	113,350,151	0
Office Furniture and Fittings	0	160,948,376
Plant and Machinery	0	6,067,514
	462,621,088	702,663,963

52 - Other Expenses

Bank Charges and Commissions	5,988,200	29,116,300
Burial Expenses	14,810,000	7,540,000
consultancy fees	3,175,000	0
Corporate Social Responsibilities	76,993,925	0
education supervision expenses	0	6,117,136

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Facilitation Fees	1,380,000	0
Legal fees	1,950,000	2,190,000
Marking Allowance	137,923,631	0
Parastatal Rehabilitation	48,365,850	0
Parking Expenses	700,000	0
Quality Assurance Fees	156,730,000	227,975,000
Registration Fees	0	13,000,000
	448,016,606	285,938,436
62 - Cash and Cash Equivalents		
BoT Ownsource Collection Account	215,157,929	970,467,677
Deposit General Cash Account	6,076,300	(50,000)
HESLB Funds Account	986,750	0
Ownsource Collection Account - CRDB	31,264,750	60,000
Ownsource Collection Account - NBC	10,000	10,000
Ownsource Collection Account - NMB	3,680,000	0
Ownsource Development Expenditure	17,058,142	121,856,543
Ownsource Recurrent Expenditure GF	165,116,611	237,895,523
Recurrent Expenditure Cash Account	45,179,968	0
Unapplied Cash Account	8,352,153	0
	492,882,603	1,330,239,743
67 - Receivables		
Receivable from Exchange Transaction	612,173,551	589,880,177
	612,173,551	589,880,177
69 - Prepayments		
Prepayments - Assets	200,000,000	362,934,584

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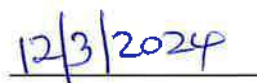
	200,000,000	362,934,584
70 - Inventories		
Consumables	428,894,041	139,303,323
Fuel	13,302,027	11,816,673
	442,196,068	151,119,996
77 - Property, Plant and Equipment		
Library Books	546,309,101	531,961,146
Accumulated Depreciation - Library Books	(191,793,174)	(179,173,353)
Accumulated Depreciation Motor Vehicles (Administrative)	(934,798,568)	(904,507,006)
Accumulated Depreciation Office buildings and structures	(2,650,555,053)	(2,418,754,039)
Accumulated Depreciation Office Furniture and Fittings	(2,297,311,527)	(2,183,961,376)
Accumulated Depreciation Plant and Machinery	(237,144,649)	(225,404,514)
Bridges	(2,462,373,079)	(2,399,554,675)
Computers and Photocopiers	5,000,000	0
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,795,800,912	2,649,403,952
Lease hold land	10,073,562,070	10,060,927,454
Motor Vehicles	214,413,415	25,739,416
Motor vehicles,	1,030,252,402	1,030,225,401
Office buildings and structures	17,385,076,094	17,385,076,094
Office equipment	16,697,402	0
Office Fittings	21,593,660	0
Office Furniture and Fittings	2,777,022,387	2,744,467,387
Plant and Machinery	391,891,620	391,891,620

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	26,483,643,013	26,508,337,507
78 - Intangible Assets		
Computer Software	59,904,513	0
	59,904,513	0
82 - Work In Progress		
Buildings other than dwellings - WIP	1,330,879,850	698,172,868
	1,330,879,850	698,172,868
89 - Payables and Accruals		
Meals, Accommodation and Stationeries	986,750	0
Retention	7,403,591	0
Staff Claim	59,832,949	104,129,917
Supplies of goods and services	341,428,014	1,046,430,338
Withholding Tax Payable	8,816,610	17,206,952
	418,467,914	1,167,767,207
93 - Deferred Income		
Deferred Subvention Current	45,179,968	0
	45,179,968	0
94 - Deposits		
Deposit General	6,076,300	0
Unapplied Deposit Account	8,352,153	0
	14,428,453	0



Accounting Officers



Date

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77 - Property, Plant and Equipment

	Cost/Revaluation		Accumulated Depreciation and Impairment							
	At 01-July-2022		30-Jun-23		1-Jul-22		30-Jun-23		Carrying Value	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Library Books	531,961,146	14,347,955	0	546,309,101	179,173,353	12,619,821	191,793,174	354,515,927		
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,649,403,952	193,860,777	0	2,807,800,912	2,399,554,675	62,818,404	2,474,113,213	369,151,516		
Land	10,060,927,454	12,634,616	0	10,073,562,070	0	0	0	10,073,562,070		
Motor Vehicles	1,055,964,817	0	162,934,584	1,218,899,401	904,507,006	30,291,562	934,798,568	284,100,833		
Office buildings and structures	17,385,076,094	0	0	17,385,076,094	2,418,754,039	231,801,015	2,650,555,053	14,734,521,041		
Office Furniture and Fittings	2,744,467,387	54,148,660	0	2,798,616,047	2,183,961,376	113,350,151	2,297,311,527	614,654,671		
Plant and Machinery	391,891,620	0	0	391,891,620	225,404,514	11,740,135	237,144,649	53,136,956		
TOTAL	34,819,692,471	274,992,008	162,934,584	35,222,155,245	8,311,354,962	462,621,088	8,773,976,050	26,483,643,013		


Accounting officer

12/3/2024
Date

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77 - Property, Plant and Equipment	Accumulated Depreciation and Impairment							
	Cost/Revaluation At 01-July-2021	Addition Monetary	Addition non- monetary	30-Jun-22	1-Jul-21	Charge during the year - Depreciation	30-Jun-22	Carrying Value
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
Library Books	506,713,000	25,248,146	0	531,961,146	157,926,000	21,247,353	179,173,353	352,787,793
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,531,016,000	118,387,952	0	2,649,403,952	2,284,119,000	115,435,675	2,399,554,675	249,849,277
Land	10,061,029,000	-101,546	0	10,060,927,454	0	0	0	10,060,927,454
Motor Vehicles	867,291,000	188,673,817	188,673,817	1,055,964,817	842,032,000	62,475,006	904,507,006	151,457,811
	17,353,025,000	32,051,094	0	17,385,076,094	2,082,264,000	336,490,039	2,418,754,039	14,966,322,055

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Office buildings and structures									
Office Furniture and Fittings	2,622,402,000	122,065,387	0	2,744,467,387	2,023,013,000	160,948,376	2,183,961,376	560,506,011	
Plant and Machinery	339,212,000	52,679,620	0	391,891,620	219,337,000	6,067,514	225,404,514	166,487,107	
TOTAL	34,280,688,000	350,330,653	188,673,817	34,819,692,471	7,608,691,000	702,663,962	8,311,354,962	26,508,337,508	

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Accounting officer

12/3/2023

Date

78 - Intangible Asset

	At 01-July-2022	Addition Monetary	30-Jun-2023	Carrying Value
				TZS
Computer Software	0	59,904,513	59,904,513	59,904,513
TOTAL	0	59,904,513		59,904,513

82 - Work in Progress

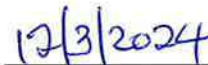
	At 01-July-2022	Addition Monetary	30-Jun-2023	01-Jul-2022	Carrying Value
					TZS
Buildings other than dwellings - WIP	698,172,868	632,706,981	1,330,879,850	0	1,330,879,850
TOTAL	698,172,868	632,706,981		0	1,330,879,850

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

	2023	2022
	TZS	TZS
Surplus/ Deficit for the Period	670,685,592.00	739,492,671.00
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	462,621,087.00	702,663,962.00
Add/ (Less) Change in Working Capital		
Deferred Income	45,179,968.00	0.00
Deposit	14,428,453.00	0.00
Inventories	(291,076,072.00)	5,124,004.00
Payables and Accruals	(749,299,293.00)	333,851,206.00
Receivables	(22,293,374.00)	82,175,823.00
Net Cash Flow from Operating Activities	130,246,363.00	1,863,307,665.00



 Accounting Officer



 Date

Note 95 Events after reporting period

There are events related to our financial statement which require adjustment as per each transaction this transaction have been identified and solved after the reporting period,

Note 96 Restatement of prior year audited financial statement

Transaction in cashbook

During the time of reporting periods there were transactions in the cashbook which had not yet been updated in the cashbook as 30 June 2022, that lead to overstate the cash book balance. these transactions have affected statement of Cash Flow, Statement of Performance, Statement of Financial Position and changes in owners' equity with the following analysis

(a)	Wages and salary	Amount (TZS) Before restatement	Amount (TZS) After restatement	Difference (TZS)
	Facilitation Allowance	1,797,611,884.00	1,802,676,184.00	5,064,300.00
	Food and Refreshment	667,081,910.00	667,362,884.00	280,974.00
	Total after update of cashbook	11,482,468,339.00		
	Total before update of cashbook	11,477,123,065.00		
	Reconciled difference	5,345,274.00		5,345,274.00

(b)	Use of goods and service			
	National Council for Technical Education (NACTE)	227,975,000.00	-	(227,975,000.00)
	Office Consumables (papers, pencils, pens and stationeries)	562,577,096.20	563,589,096.00	1,011,999.80
	Sourcing Costs (includes cleaning and security services)	356,915,716.00	552,448,119.00	195,532,403.00
	Diem - Domestic	1,839,156,322.00	1,840,446,322.00	1,290,000.00
	Bank Charges and Commissions	29,116,300.00	-	(29,116,300.00)
	Burial Expenses	7,540,000.00	-	(7,540,000.00)
	legal fees	2,190,000.00	-	(2,190,000.00)
	Registration Fees	13,000,000.00	-	(13,000,000.00)

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(a)	Wages and salary	Amount (TZS) Before restatement	Amount (TZS) After restatement	Difference (TZS)
	Security Services	178,744,845.00	-	(178,744,845.00)
	education supervision expenses	6,117,136.00	-	(6,117,136.00)
				(266,848,878.20)
	Total after update of cashbook	8,275,612,982.00		
	Total before update of cashbook	8,542,462,043.00		
	reconciled difference	(266,849,061.00)		(182.80)

(c)	Other expenses			
	bank charges	-	29,116,300.00	29,116,300.00
	burial	-	7,540,000.00	7,540,000.00
	education expenses	-	6,117,136.00	6,117,136.00
	marking allowance	-	2,190,000.00	2,190,000.00
	quality assurance fees	-	227,975,000.00	227,975,000.00
	registration fees	-	13,000,000.00	13,000,000.00
				285,938,436.00
	Total after update of cashbook			
	Total before update of cashbook	285,938,436.00		
	Reconciled difference	-		
		285,938,436.00		

Note 97 Change in accounting code

In preparation of financial statement reported for current accounting periods there is a change in accounting code and naming which have been affected the comparative structure and figures that some have been merged and other have no comparative figures in line between and through note 34 National Council for Technical Education (NACTE) have been changed to quality assurance fees and the following have shifted to new note 52 of other expenses and it includes Bank Charges and Commissions, Burial Expenses, legal fees, Registration Fees, Security Services, education supervision expenses, .

Note 98 Round off figure

During the year under reporting period there figures in financial statement which have been rounded near thousands and approximated to real integer.

Note 99 Disclosure of deferred income amounting to 45,179,968.

In this financial year this amount of 45,179,968 relate to transaction from public service social security fund to retired staff being gratuity, these transactions are liability and therefore are differed income and since there are current liability have not yet accumulated and not amortized in financial statement.

Note 100: Notes to Cash Flow statement

RECONCILIATION OF CASHFLOW AND STATEMENT OF FINANCIAL PERFORMANCE

1 WAGES, SALARIES AND EMPLOYEE BENEFITS

Wages and salaries in Financial Performance	12,631,808,479
Add: Opening payables relating to staff Claims	104,129,919
Less: Closing payables relating to staff Claims	59,832,949
Recomputed amount paid for Wages and salaries	12,676,105,449

2 MAINTENANCE EXPENSES

Maintenance Expenses (Presented in Statement of Financial Performance)	291,323,389
Add: Closing inventories maintenance expenses	-
Opening payables relating to maintenance expenses	-
Closing prepayments relating to maintenance expenses	-
Less: Opening inventories maintenance expenses	-
Closing payables relating to maintenance expenses	-
Opening prepayments relating to maintenance expenses	-
Recomputed amount paid for Maintenance Expenses	291,323,389

3 Revenue from Exchange Transactions
Revenue from Exchange transaction reported in Financial Performance

	15,206,094,856
Add: Opening Receivable	589,880,177
Less: Closing Receivable	-612,173,551

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Recomputed receipt in Revenue from Exchange transaction in Cash flow **15,183,801,482**

5 SUPPLIES AND CONSUMABLE

Supplies and Consumables (Presented in Statement of Financial Performance)

Supplies and Consumables (Presented in Statement of Financial Performance) **6,978,584,888**

Add: Closing inventories **442,196,068**

Opening payables relating to supplies and consumables **1,046,430,338**

Closing prepayments relating to supplies and consumables

opening imprest (supplies) **-**

Less: Opening inventories **-151,119,996**

Closing payables relating to supplies and consumables **-**

Opening prepayments relating to supplies and consumables **341,428,014**

Ending imprest(supplies)

Recomputed amount paid for supplies and consumables **7,974,663,284**