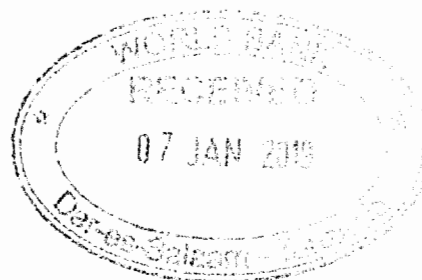


**REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL  
STATEMENTS OF THE TANZANIA STATISTICAL MASTER PLAN  
(TSMP) FOR THE YEAR ENDED 30 JUNE, 2018

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December, 2018

AR/TSMP/2017/2018

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Office of the Controller and Auditor General,  
United Republic of Tanzania,

***(Established under Article 143 of the Constitution of the URT).***

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 (revised 2005) as amplified under the Public Audit Act No. 11 of 2008.

### **Vision**

To be a centre of excellence in public sector auditing.

### **Mission**

To provide efficient audit services in order to enhance accountability and value for money in the collection and use of public resources.

### **Core values**

**In providing quality services, NAO is guided by the following Core Values:**

- ✓ **Objectivity:** We are an impartial organization, offering services to our clients in an objective and unbiased manner;
- ✓ **Excellence:** We are professionals providing the highest quality audit services based on best practices;
- ✓ **Integrity:** We observe and maintain the highest standards of ethical behaviour and the rule of law;
- ✓ **People focus:** We focus on our stakeholders' needs by building a culture of good customer care and having competent and motivated work force;
- ✓ **Innovation:** We are a creative organization that constantly promotes a culture of developing and accepting new ideas from inside and outside the organization and
- ✓ **Best resource utilisation:** We are an organisation that values and uses public resources entrusted to it in an efficient, economic and effective manner.

### **We do this by:**

- Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- Helping to improve the quality of public services by supporting innovation on the use of public resources;
- Providing technical advice to our clients on operational gaps in their operating systems;
- Systematically involve our clients in the audit process and audit cycles; and
- Providing audit staff with appropriate training, adequate working tools and facilities that promote their independence.

© This audit report is intended to be used by Government Authorities and Development Partners. However, upon receipt of the report by the Speaker and once tabled in Parliament the report becomes a matter of public record and its distribution may not be limited.

## Definitions of Terms and Abbreviations

### (i) Definition of Terms

Financial statements comprise the statement of receipts and payments and the cash flow statement for the year ended 30 June, 2017 and notes to the financial statements.

### (ii) Abbreviations

CIDA	-	Canadian International Development Agency
DFATD	-	Department for Foreign Affairs, Trade and Development
DFID	-	Department for International Development
IDA	-	International Development Association
INSSC	-	Interim National Statistic Steering Committee
IPSAS	-	International Public Sector Accounting Standards
ISSAIs	-	International Standards of Supreme Audit Institutions
ISSAIs	-	International Standards of Supreme Audit Institutions
MoU	-	Memorandum of Understanding
NBS	-	National Bureau of Statistics
NSS	-	National statistical System
OCGS	-	Office of the Government Statistician
PAA	-	Public Audit Act No. 11 of 2008
PPA	-	Public Procurement Act, 2004
TSMP	-	Tanzania Statistical Master Plan
URT	-	United Republic of Tanzania
USD	-	United States Dollar

## **1.0 BACKGROUND INFORMATION**

### **1.1 Introduction**

I have audited the financial statements and related records of the Tanzania Statistical Master Plan (TSMP) for the year ended 30 June, 2018. Audit findings and recommendations arising from the examination of the accounting records, appraisal of activities as well as evaluation of the internal control system which requires management attention and action are set out in the Management Letter issued separately to the Project Management.

### **1.2 Brief history of establishment of TSMP**

The National Bureau of Statistics (NBS) and the Office of the Chief Government Statistician (OCGS) of Zanzibar in collaboration with other Ministries, Departments and Agencies (MDAs) were implementing statistical reforms within the National Statistical System (NSS) under the program known as Tanzania Statistical Master Plan (TSMP) Its objective was strengthening and harmonization of production of official statistics within the NSS. The technical assistance and funding of the program was from the Government of United Republic of Tanzania, the World Bank, the United Kingdom, Department of International Development (DFID), Canada's Department of Foreign Affairs Trade and Development (DFATD) and other Development Partners.

It was adopted by the Government in 2010 and its implementation started in FY 2011/12 and it had to end in 2015/16. However, the Government of Tanzania decided to extend the implementation period up to end of fiscal year 2017 - 18 (30 June 2018) with no extra cost to give room of the completion of unfinished activities mainly the construction of NBS and OCGS office buildings in Dodoma and Zanzibar respectively.

### **1.3 Operational objectives of TSMP**

The objective of the Project is to strengthen the National Statistical System (NSS) in Tanzania to enable it to produce quality Statistics for decision makers in an objective manner. The design of TSMP has focused mainly on the strengthening of NSS through improvement of the following five components:-

- A. Institutional Development,
- B. Human Resource Capacity Development,
- C. Development of Statistical Infrastructure,
- D. Data Development and Dissemination,
- E. Physical Infrastructure and Equipment.

### **1.4 Financing of TSMP**

The total Budget for TSMP was USD 64 million. Funds that were made available is USD 45 million. The main source of funding for the TSMP is DFID, GAC and the WB, through an IDA-credit, who contributed through the TSMP Basket Fund.

The last tranche of DFID's funding was disbursed and spent before its support ended in March 2017.

### **1.5 Management Structure**

The Organizational structure for implementation of the TSMP project will be comprised of four technical and managerial levels mainstreamed within the NBS and OCGS organograms.

- The first level is the Interim National Statistics Steering Committee (INSSC).
- The second level is made up of the Director General of the NBS and OCGS.
- The third level is a Joint Steering Committee (JTSC)
- The fourth level is made up of four Sector Statistics Working Groups (SSWGs). Members of the sector Statistics Working Groups will be drawn from users and producers of official statistics commensurate with their technical expertise.

### **1.6 TSMP Achievements**

During the implementation of period of TSMP, some achievements were observed for each component. These achievements include the Statistics Act, 2015 which empowers NBS to coordinate statistical activities across the National Statistical System, capacity building of staff through short term courses in the areas of statistics, IT, and management, enhancement of statistical infrastructure including, Establishing a system of quality assurance within NSS, development of guidelines (compendiums), updating of Statistical Business Register, and Creation of EA Boundary Shape Files and GIS databases.

Other key achievements recorded were the implementation of Surveys and Censuses indicated in Survey calendar as well as dissemination of statistical products as portrayed in the Annual Release Calendars. Also strengthening of routine Statistical products from some MDAs. Regarding to Physical Infrastructure and Equipment the key achievements are Construction of Office Buildings for NBS and OCGS in Dodoma and Zanzibar respectively and procurement of ICT Equipment that were distributed to NBS, OCGS and MDAs as well as procurement of four motor vehicles and 15 motor cycles.

Lastly for the Project management achievements were on the undertaking of routine coordination team assignments including preparation of Annual Work Plans and Progress Reports on Quarterly and Annual Basis, organizing of Joint TSMP Steering Committee meeting and coordination of supervision missions by basket funders.

### **1.7 Impact of the TSMP**

- i. Increased awareness of the importance of quality statistics for planning, decision making, and for monitoring and evaluation of national and international programs
- ii. Availability of updated social and economic data with the required quality (complying recommended international standards)

- iii. Improved coordination of production of official statistics within the NSS empowered by the Statistics Act, 2015 and its amendments of September, 2018
- iv. Enhanced capacity to collect, analyse, report writing skills as well as management and IT skills through short term training implemented. These trainings have made Tanzania to be among the top (Second after South Africa) to build capacity to its staff in the production of statistics. This is according to an assessment report conducted by the World Bank.
- v. Availability of modern office buildings for NBS and OCGS and thus alleviating the office space problem that the offices were facing before
- vi. Availability and use of ICT working tools procured during the implementation period'

### **1.8 Challenges**

- Understanding of the Statistics Act, 2015 among the stakeholders
- Increased demand of statistics at different levels
- Inadequate human and financial resources to produce statistics at lower levels
- Insufficient coordination to coordinate routine/Administrative data produced in the NSS

### **1.9 Audit Mandate**

By virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania and Sect.10 of the Public Audit Act No 11 of 2008, the Controller and Auditor General is the statutory auditor of all government revenues and expenditures including the revenues and expenditures of TSMP.

### **1.10 Audit Objectives**

The main objective of conducting the audit is to enable the Controller and Auditor General to express an independent audit opinion on the financial statements of Tanzania Statistical Master Plan for the year ended 30<sup>th</sup> June, 2018 and in particular:

- To determine whether the financial statements and activity reports prepared by management correctly reflect the state of affairs of the Project.
- To determine whether funds have exclusively and judiciously been used to cover eligible expenses relevant to the approved activities of the Project.
- To ascertain whether all necessary documents, books, of account registers and information have been kept in respect of all transactions carried out by the Project.

- To determine whether the internal control structure provides management with reasonable assurance in regard to financial management and procurement of goods and services and to ensure that management decisions are being done in accordance with prescribed procedures.
- To determine whether management of the Project is properly managing its resources in an economical and efficient manner and that the causes of any inefficiencies or uneconomical practices are promptly identified, reported and corrected.
- To determine whether the desired results or benefits are effectively achieved or attained.

### **1.11 Audit Scope**

The audit of Tanzania Statistical Master Plan was carried in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the Project.

The audit was conducted on a sample basis; therefore findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me. I am not required to specifically search for fraud and errors; however, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities and the maintenance of an effective and adequate system of internal control rests with management of the Project.



TANZANIA STATISTICAL MASTER PLAN  
FINANCIAL STATEMENTS FOR YEAR ENDING AT 30<sup>TH</sup> JUNE, 2018

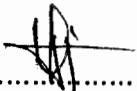
**DECLARATION OF THE HEAD OF FINANCE**

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 Acct No. 2 of 1995, requires financial statements to be accompanied with a declaration issue 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 Board of Directors/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and Statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors/Governing Body as under Directors Responsibility statement on an earlier page.

I, **CPA (T) Daniel U.M. Andrew** the Head of Finance of the National Bureau of Statistics (NBS) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2018, have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed: ..........

## **2.0 AUDIT REPORT ON THE FINANCIAL STATEMENTS**

**To:** Dr. Albina Chuwa,  
Director General,  
National Bureau of Statistics,  
P. O Box 796,  
**DAR ES SALAAM.**

**REF: REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE TANZANIA STATISTICAL MASTER PLAN FOR THE YEAR ENDED 30 JUNE, 2018**

### **Introduction**

I have audited the financial statements of the Tanzania Statistical Master Plan (TSMP) set out on pages 13 to 25 which comprise the statement of financial position as at 30 June 2018, statement of receipt and payments, cash flow statement, and a summary of significant accounting policies and other explanatory notes.

### **Opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of Tanzania Statistical Master Plan as at 30<sup>th</sup> June 2018 and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

### **Emphasis of Matter**

Without qualifying the opinion above, I would like to draw attention to the users of these financial statements that, TSMP was adopted by the Government in 2010 where implementation started in FY 2011/12 and it has to end in 2015/2016. However, the Government of Tanzania decided to extend the implementation period up to the fiscal year 2017/18. Therefore, due to completion of the project period, TSMP will not remain a going concern for the twelve months to come from the date of this report.

### **Basis of Opinion**

I conducted my audit in accordance with the Public Audit Act 2008 and International Standards on Auditing (ISAs). My responsibilities under the law and those standards are further amplified in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of Tanzania Statistical Master Plan in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) 2016, together with NBAA Code of Ethics. I have fulfilled my ethical responsibilities in accordance with these Codes. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Information Other than the Financial Statements and Auditors' Report**

Management is responsible for the other information. The other information comprises Management Report and the Declaration by the Head of Finance but does not include the financial statements and our auditor's 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 there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **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. But for the current audit I have determined that there are no key audit matters to communicate in my report.

### **Management's Responsibility for the Financial Statements**

Management of Tanzania Statistical Master Plan (TSMP) is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAs). This responsibility includes: designing, implementing and maintaining internal control system relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or errors; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Responsibility of the Controller and Auditor General**

My responsibility as an auditor is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI) and such other procedures I considered necessary in the circumstances. These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I considered the internal control relevant to the TSMP's preparation and fair presentation of the financial statements 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 TSMP's internal control. An audit also includes evaluating

the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In addition, Sect. 10 (2) of the PAA No. 11 of 2008 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards and that; reasonable precautions have been taken to safeguard the collection of revenue, receipt, custody, disposal, issue and proper use of public property, and that the law, directions and instructions applicable thereto have been duly observed and expenditures of public monies have been properly authorized.

Further, Sect 48(3) of the Public Procurement Act No.7 of 2011 and Reg 269 (1) of the Public Procurement Regulations 2013 require me to state in my annual audit report whether or not the auditee has complied with the provisions of the Law and its Regulations.

### **Report on Other Legal and Regulatory Requirements Compliance with Procurement Legislation**

In view of my responsibility on the procurement legislation, and taking into consideration the procurement transactions I have reviewed as part of this audit. I state that the Tanzania Statistical Master Plan has generally complied with the requirements of PPA No.7 of 2011 and its underlying Regulations of 2013.

  
Salhina M. Mkumba  
**Ag.CONTROLLER AND AUDITOR GENERAL**

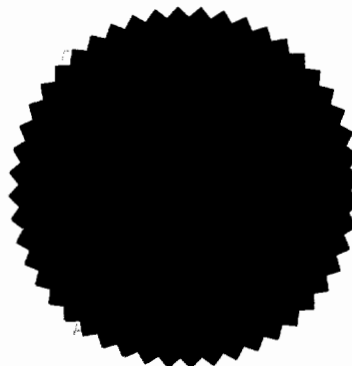
National Audit Office  
DAR ES SALAAM.

28 December, 2018

Copy to: Country Director,  
World Bank,  
50 Mirambo Street,  
P. O. Box 2054,  
DAR ES SALAAM.

Head of Office,  
DFID Tanzania  
Umoja House 5th Floor,  
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Head of Cooperation,  
Canadian High Commission,  
P.O. Box 1022,  
DAR ES SALAAM.



THE NATIONAL BUREAU OF STATISTICS  
TANZANIA STATISTICAL MASTER PLAN

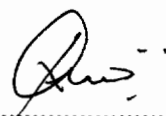
STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE 2018

PARTICULARS	NOTE	AMOUNT IN TZS	
		2018	2017
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Working in Progress - Building	16	20,511,606,313	7,901,078,038
Property and equipment	16	1,769,985,553	436,437,149
<b>CURRENT ASSETS</b>			
Inventories	9	86,838,191	52,709,118
Receivables		971,446,426	-
Cash and Bank (Bank statement reconciliation)	11	1,296,755,768	14,994,006,448
Advances to Contractor (Building-Dodoma)		-	1,461,414,790
<b>TOTAL ASSETS</b>		<b><u>24,636,632,251</u></b>	<b><u>24,845,645,544</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Retention for Contractor (Building -Dodoma)	9	-	159,488,074
Payables	10	2,268,202,194	638,619,418
Grant - Income	9	86,838,191	14,408,096,148
<b>NON-CURRENT LIABILITIES</b>			
Grant - Capital		22,281,591,866	9,639,441,905
<b>TOTAL LIABILITIES</b>		<b><u>24,636,632,251</u></b>	<b><u>24,845,645,544</u></b>
<b>EQUITY</b>			
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>24,636,632,251</u></b>	<b><u>24,845,645,544</u></b>

Notes No. 1 to 17 form part of this financial statements



.....  
DIRECTOR OF FINANCE, ADMINISTRATION &  
MARKETING




.....  
DIRECTOR GENERAL


**THE NATIONAL BUREAU OF STATISTICS  
TANZANIA STATISTICAL MASTER PLAN  
STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE TANZANIA STATISTICAL MASTER PLAN  
(TSMP) FOR YEAR ENDED 30<sup>TH</sup> JUNE 2018**

PARTICULARS	NOTE	AMOUNT IN TZS	
		2018	2017
Grant Income	12	11,386,948,868	4,233,703,144
Amortization of capital grant	16	74,183,987	80,700,465
<b>Total Receipts</b>		<b>11,461,134,873</b>	<b>4,314,403,608</b>
<b>EXPENSES BY COMPONENTS</b>			
Institutional Development and Legal Reform (A)	3	163,027,000	61,705,000
Human resource Capacity Development ( B )	4	87,732,000	87,275,000
Development of Statistical infrastructure ( C )	5	1,569,381,927	296,935,344
Data Development and Dissemination ( D )	6	7,875,044,734	3,192,619,282
Physical Infrastructure and Equipment ( E )	7	486,578,393	26,206,750
Project Management ( F )	8	1,205,186,832	568,961,768
Depreciation of assets	16	74,183,987	80,700,465
<b>Total Payments</b>		<b>11,461,134,873</b>	<b>4,314,403,608</b>
<b>Surplus / (Deficit)</b>		-	-

Notes No. 1 to 17 form part of this financial statements



.....  
DIRECTOR OF FINANCE, ADMINISTRATION &  
MARKETING



.....  
DIRECTOR GENERAL

THE NATIONAL BUREAU OF STATISTICS  
TANZANIA STATISTICAL MASTER PLAN

CASH FLOW STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2018

	AMOUNT IN TZS	
	2018	2017
<b>Cash flows from operating activities</b>		
Receipts from Grants and Loans	8,475,749,729	12,179,071,825
Payments to Supplies, Employees and Non civil servants	(11,386,948,868)	(4,153,002,679)
<b>Net Cash Flows from operating Activities</b>	<b>(2,911,199,139)</b>	<b>8,026,069,146</b>
<b>Cash flows from Investing Activities</b>		
Acquisition of property, Plants and Equipment's	(10,797,780,202)	(6,756,327,474)
<b>Net cash flows from Investing Activities</b>	<b>(10,797,780,202)</b>	<b>(6,756,327,474)</b>
<b>Cash flows from financing activities</b>		
Adjustment for exchange rate	11,728,661	-
<b>Net cash flow</b>	<b>(13,697,250,680)</b>	<b>1,269,741,672</b>
Add: Opening Balance	14,994,006,448	13,724,264,776
<b>Cash and Cash Equivalents at the end of the Year</b>	<b>1,296,755,768</b>	<b>14,994,006,448</b>



.....  
DIRECTOR OF FINANCE, ADMINISTRATION &  
MARKETING



.....  
DIRECTOR GENERAL

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE: 1. SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Preparation

The financial statements have been prepared in accordance with international Public Sector Accounting Standards (IPSAS) and its interpretations adopted by the International Public Sector Accounting Board (IPSAB). The financial statements have been prepared under the historical cost convention except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania shillings (TZS), rounded to the nearest thousand.

#### (b) Accounting Policy and Disclosures

Financial statements are prepared for the third time in IPSAS accrual basis as per Accounting general in accounting Circular No. 11 of 2012/13 emphasized by accounting Circular No. 3 of 2013/14 from previous IPSAS Cash basis.

#### PROJECT CLOSURE

According to MOU and other related documents of the project, TSMP is officially closed on 30<sup>th</sup> June, 2018, Disbursements deadline is on 30<sup>th</sup> October, 2018. Therefore this is the last Financial Statements to be prepared.

#### COMPARABILITY

It is prepared for the fourth time in IPASAS accrual basis; this year's financial figures are compared to year 2017 ones.

#### FOREIGN CURRENCY TRANSACTIONS

##### Functional and Presentation Currency

The Tanzania shilling is the currency of the primary economic environment in which the entity operates (the functional currency). Holding Bank account receives and maintains the account in USD currency while operating Bank account receives and operates in Tanzania shilling (TZS). Tanzania Shilling is the Project's reporting and presentation currency.

##### Transaction and Balances

Foreign currency transactions are translated into the Tanzania Shillings using the exchange rate prevailing at the dates of the transactions or average rate during the period. Monetary assets and liabilities at the balance sheet date are translated in Tanzania Shilling at the rate ruling at that date.

#### ACCOUNTING PERIOD

The accounting period is from 1 July, 2017 to 30 June, 2018.



## **COMPONENTS OF THE PROJECT**

The costs of the project cover on the following six mainly components; (A) - Institutional Development and Legal Reforms, (B) - Human Resources Capacity Development, (C) - Development of Statistical Infrastructure, (D) - Data Development and Dissemination, (E) - Physical Infrastructure and Equipment and (F) - Project Management and Coordination.

## **PROPERTY PLANT AND EQUIPMENT (PPE)**

These are tangible assets held by TSMP for use in implementing projects activities currently and for future period. This category of assets is to be used more than one financial period. Ownership of the present PPEs and Liabilities will be transferred to NBS and OCGS accordingly after official closure of the TSMP.

## **GRANT INCOME**

Funds in the receipts and payments statement utilized during the period from TSMP financiers (World Bank, DFID and GAC - Canada) to implementing the Tanzania Statistical Master Plan for a particular intended purpose. Also, the balance of funds remained at bank at 30<sup>th</sup> June, 2018 received from the same financiers shown in the project financial position statements.

## **AMORTIZATION OF CAPITAL**

The portion of spreading out of TSMP capital expenses for intangible assets during the reported period is similar to depreciation.

## **INVENTORIES**

Material or supplies procured for the project operation remained unused as at 30 June, 2018. These supplies will be consumed in the process of winding up the project and other statistical activities which implemented by the project.

## **PAYABLES**

Money or payments owed by TSMP to its suppliers being outstanding payments at the end of the period shown as a liability on a Project's financial statements, these will be partly settled by cash and cash equivalent available at the reporting date, for the unsettled payables, NBS and OCGS Managements will look for other sources within or outside the Government to finance the remained payables.

## **CASH & CASH EQUIVALENT**

Project's Cash and Cash Equivalents are Cash balance as at 30 June, 2018 at TSMP Holding banks account and Operating bank accounts which are at BOT and NMB respectively.

### **GRANT CAPITAL**

An obligation used to have fixed assets to fund TSMP activities. The Government of United Republic of Tanzania will be responsible for repayment of Loan upon maturity.

**NOTE: 3 Component (A) Institutional Development and Legal Reform**

DESCRIPTION	2018	2017
	TZS	TZS
Reviewing the Statistics Act	163,027,000	53,745,000
Revival of TASTA	-	7,960,000
<b>Total</b>	<b>163,027,000</b>	<b>61,705,000</b>

**NOTE: 4 Component (B) Human Resource Capacity Development**

DESCRIPTION	2018	2017
	TZS	TZS
Needs assessments for Statisticians in MDAs	-	-
Staff Training based on Needs Assessment	87,732,000	87,275,000
Evaluation of Trainings Conducted (URT)	-	-
<b>Total</b>	<b>87,732,000</b>	<b>87,275,000</b>

**NOTE: 5 Component (C) Development of Statistical Infrastructure**

DESCRIPTION	2018	2017
	TZS	TZS
Adopting Current International Classification	-	34,690,500
Creation of EA Boundary Shape File in GI	643,960,715.00	167,321,434
Establishing a System QA within NSS	28,426,000.00	15,000,000
Strengthening Stat. B'ness Reg Mainland	456,996,100.00	13,373,410
Dev. National Master Sample based on PHC	439,999,112.00	-
Development and Dissemination of GIS Products - ZNZ	-	36,550,000
Comprehensive update of Central Register of Establishments	-	30,000,000
<b>Total</b>	<b>1,569,381,927.00</b>	<b>296,935,344</b>

NOTE: 6 Component (D) Data Development and Dissemination

DESCRIPTION	2018	2017
	TZS	TZS
Development of Dissemination, Marketing,	62,196,000.00	24,880,700
Development of Crime Statistics	-	60,106,560
Revision and Rebasing of National Account	52,470,000.00	45,790,000
Updating and Development of TSED	8,655,000.00	49,792,500
Household Budget Survey	-	-
National Panel Survey	-	140,342,500
Livestock Convention Factors	-	22,635,000
Trade Price Indices Survey	257,980,390.41	153,563,424
Rebasing of PPI AND PIM	228,342,500.00	142,870,000
Int.Labour Force Survey( ILFS)	-	11,880,000
Preparation of 2015 Rebasing of National Accounts	431,278,390.00	383,190,000
Employment and Earnings Survey	320,589,500.00	153,937,000
2013 Annual Large Farms Production Surv.	1,588,046,258.64	-
Dev.PPI for Manufacturing	3,000,000.00	-
2013 Industrial Census	-	148,800,247
Assessment Livestock, Fisheries sector	900,000.00	16,370,000
Strengthening Interstate Trade Statistic	-	116,059,489
Tanz Prisons Servon prod & dissemination	5,400,000.00	63,317,500
Improve Vital statistics	-	15,000,000
Improvement of Districts level statistics	-	17,696,000
Strengthening of Methodology on Producer	15,900,000.00	104,490,000
Strengthening Food Crop Forecast Survey	-	233,078,300
Strengthen Catch Assessment Survey	-	43,266,910
Strengthening President's Office - Ethics Secretariat	2,564,000.00	64,629,000
Analysis and Dissemination of 2012PHC	300,224,600.00	309,427,397

Open data Initiative	-	47,785,684
Rebasing of National CPI for Tz Mainland	-	3,075,000
Improve Vital Statistics - OCGS	-	-
Int. Lab. Force Surv (ILFS) Pilot - OCGS	-	-
Int. Lab. Force Surv (ILFS) Pilot - OCGS	-	-
Dev.TSA for TZ Mainland	-	-
Tax policy mgt in TZ TRA -Rev .& trade	393,110,624.59	-
Strengthening of Routine Agriculture Statistics	1,287,832,178.95	13,000,000
Strengthening routine statistics	627,000,000.00	-
Strengthening youth culture and sport	-	6,638,000
2014/15 Zanzibar household budget survey	-	-
Dissemination, Marketing, Publicity and Statistical awareness	597,755,905.41	106,428,000
2014 Tanzania Demographic & Health Survey	-	-
Strengt of Industrial Stat. - Tanzania Mainland	753,461,364.00	156,867,000
Stat. awareness, Advocacy and Dissemination	-	51,840,000
Strengthening of Education Statistics	-	24,000,000
Sustainable Development Goals	345,743,000.00	74,645,000
E - Population register	291,203,766.00	217,623,071
Compilation of National Consumer price Index (NCP)	301,391,256.00	95,995,000
Strengthening of Tourism Statistics	-	35,000,000
Development of Import - Export Index	-	20,000,000
Rebase for Consumer Price Index	-	18,000,000
<b>Total</b>	<b>7,875,044,734</b>	<b>3,192,019,282</b>

**NOTE: 7 Component (E) Physical Infrastructure and Equipment**

DESCRIPTION	2018	2017
	TZS	TZS
Restr LAN and WAN system HQ and Reg Office	486,578,392.83	-
Expenses for acquisitions	-	26,206,750
<b>Total</b>	<b>486,578,392.83</b>	<b>26,206,750</b>

**NOTE: 8 Component (F) Project Management**

DESCRIPTION	2018	2017
	TZS	TZS
Preparation of Annual Work Plan	16,958,000	51,845,500
Consultancy for Procurement	-	11,387,480
Project Operating Costs	835,262,832	354,366,667
Quarterly and Annual Review	256,775,000	124,963,000
Midterm Review	-	-
User Satisfaction Survey	64,191,000	2,399,121
Epicor	32,000,000	24,000,000
<b>Total</b>	<b>1,205,186,832</b>	<b>568,961,768</b>

**NOTE 9: Inventory**

DESCRIPTION	2018	2017
	TZS	TZS
Inventory	86,838,191	52,709,118
<b>Total</b>	<b>86,838,191</b>	<b>52,709,118</b>

**NOTE 10: Payables**

DESCRIPTION	2018	2017
	TZS	TZS
Payables	2,268,202,194	638,619,418
<b>Total</b>	<b>2,268,202,194</b>	<b>638,619,418</b>

**NOTE 11: Cash and Cash Equivalent**

DESCRIPTION	2018	2017
	TZS	TZS
Balance BOT - USD 14.3	32,575	8,584,581,609.96
Balance NMB	1,296,723,193	6,409,424,838.26
<b>Total</b>	<b>1,296,755,768</b>	<b>14,994,006,448</b>

**NOTE 12: Grant Income (Utilized)**

DESCRIPTION	2018	2017
	TZS	TZS
Expenditure during the period	11,461,134,873	4,233,703,144
Less: Amortization of Capital Grant	(74,183,987)	(80,700,465)
<b>Total Grant Income (Utilized during the period)</b>	<b>11,386,948,868</b>	<b>4,153,002,679</b>

**NOTE 13: Grant Income (Balance)**

DESCRIPTION	2018	2017
	TZS	TZS
Funds available during the period (Note 14)	23,487,626,838	18,722,499,756
Less: Funds utilized during the period	(22,104,032,879)	(4,314,403,608)
<b>Net grant Income at the end of the year</b>	<b>1,383,593,959</b>	<b>14,408,096,148</b>

**NOTE 14: Funds available during the period**

DESCRIPTION	2018	2017
	TZS	TZS
Opening balance at beginning of the period	6,415,566,838	6,834,298,654
Receipts during the year (NOTE 15)	17,072,060,000	11,888,201,103
<b>Total Available balance</b>	<b>23,487,626,838</b>	<b>18,722,499,757</b>

**NOTE 15: Receipts during the period**

DESCRIPTION	2018	2017
	TZS	TZS
IDA: USD 3,000,000	15,269,692,732	7,800,870,476
IDA-PPA:	-	32,342,183
GAC- Canada: USD 791,206	1,802,367,268	-
DFID	-	4,054,988,444
<b>Total receipts during the period</b>	<b>17,072,060,000</b>	<b>11,888,201,103</b>

<b>NOTES 16: PROPERTY AND EQUIPMENT</b>						
	<b>BUILDING</b>	<b>MOTOR VEHICLES</b>	<b>MOTOR CYCLES</b>	<b>ELECTRONIC EQUIPMENT</b>	<b>FURNITURE AND FITTINGS</b>	<b>TOTAL</b>
Year ended 30th June 2018						
At 1st July, 2017	7,901,078,038	268,465,508	66,849,006	971,972,819	5,514,975	1,312,802,308
Additions		-	-	411,610,000	948,206,975	1,359,816,975
Working in progress	11,149,113,485	-	-	-		-
Add: Prepaid last FY	1,461,414,790					
Disposals	-	-	-	-		-
At 30th June 2018	20,511,606,313	268,465,508	66,849,006	1,383,582,819	953,721,950	2,672,619,283
						-
Accumulated depreciation						-
As at 1st July 2017	-	218,250,425	6,963,438	602,651,505	584,376	828,449,744
Disposals	-	-	-			-
Depreciation Charge for the year		46,149,307	16,712,252	10,219,434	1,102,995	74,183,987
As at 30th June 2018	-	264,399,732	23,675,690	612,870,939	1,687,371	902,633,731
						-
<b>Net Book value</b>						-
<b>At 30th June 2018</b>	<b>20,511,606,313</b>	<b>4,065,776</b>	<b>43,173,316</b>	<b>770,711,880</b>	<b>952,034,579</b>	<b>1,769,985,553</b>
						-



Year ended 30th June, 2017						-
At 1st July	-	268,465,508	66,849,006	972,000,000	5,514,975	1,312,829,489
Additions	-	-	-	411,610,000	942,692,000	1,354,302,000
At 30th June, 2018	-	268,465,508	66,849,006	1,383,610,000	948,206,975	2,667,131,489
						-
						-
Accumulated Depreciation						-
At start of the Year	-	218,250,425	6,963,438	602,651,505	584,376	828,449,744
Charge of the Year	-	46,149,307	16,712,252	10,219,434	1,102,995	74,183,987
At 30th June, 2018	-	264,399,732	23,675,690	612,870,939	1,687,371	902,633,731
						-
Net Book Value	-	4,065,776	43,173,316	770,739,061	946,519,604	1,764,497,759