



TANZANIA EDUCATION AUTHORITY (TEA)

ANNUAL REPORT

FOR FY 2020/21

**TANZANIA EDUCATION AUTHORITY
(TEA)**



**ANNUAL REPORT
FOR FINANCIAL YEAR 2020/21**

OCTOBER, 2021

ABBREVIATIONS

BESP	Basic Education Support Programme
CSR	Corporate Social Responsibility
ESPJ	Education and Skills for Productive Jobs
FAEDP	Fund Assisted Education Development Projects
FY	Financial Year
FFARS	Facility Financial Accounting and Reporting System
GEPF	Government Employees Pension Fund
GePG	Government Electronic Payments Gateway
HESLB	Higher Education Students Loans' Board
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
IAS	International Accounting Standards
ICT	Information Communication Technology
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
ISSAI	International Standards of Supreme Audit Institutions
KIST	Karume Institute of Science and Technology
MC	Municipal Council
MoEST	Ministry of Education, Science and Technology
MTEF	Medium Expenditure Framework
NBAA	The National Board of Accountant and Auditors
THTU	Tanzania Higher Learning Institutions Trade Union
TTCL	Tanzania Telecommunication Company Limited
PO-RALG	President's Office Regional Administration and Local Government
TUGHE	Tanzania Union of Government and Healthy Employees
SDF	Skills Development Fund
TEA	Tanzania Education Authority
TZS	Tanzania Shillings
URT	United Republic of Tanzania



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1. GENERAL INFORMATION

A. THE ENABLING ACT FOR TANZANIA EDUCATION AUTHORITY (TEA)

Tanzania Education Authority (TEA) was established under section 5 (1) of the Education Fund Act No.8 of 2001 to manage the Education Fund. The Education Fund was established under the same Act with the intention of supplementing the Government's efforts in financing education. According to section 4 (3) of the Act, the Education Fund shall be used for the purposes of improving quality, access and equity of education at all education levels in the Mainland Tanzania and higher education in Tanzania Zanzibar.

B. Our Vision

TEA aspires to be a reliable Education Fund responsive to national educational needs through diversified interventions for Tanzania's sustainable education development.

C. Our Mission

To secure financial and material resources for the Education Fund and effectively deploy those resources to support educational and skills development programs for improved quality, access, and equity to education and skills development.

D. Functions

Section 6 of Education Fund Act of 2001 as amended thereof, provides the principal functions of the Tanzania Education Authority include:

- a) To provide funds to supplement the provision of education at all levels;
- b) To advise the Government on new sources of revenue for the purpose of ensuring an adequate and stable flow of money into the Fund;
- c) To raise the quality of Education and increase access and equity;
- d) To promote education and training according to needs within the framework of overall national socio-economic development plans and policies;
- e) To apply the money deposited into the Fund for the purpose of improvement and promotion of education
- f) To develop and make a periodic review of the formula for allocation and disbursement of the financial resources of the Authority to different educational levels except that, at least fifty per cent of the financial resources shall be provided to finance basic and secondary education.
- g) To develop and make a periodic review of the resources allocated for facilitation of education to students with disabilities
- h) To monitor the use of the funds disbursed and ensure adherence to objectives of the Fund other than the funds allocated to other institutions specified under this section.
- i) To apply the monies deposited into the Fund for the purpose of giving effect to the mandate of the Authority, the Higher Education Students' Loans Board, the Tanzania Commission for Universities and the National Council for Technical Education pursuant to the formula specified in the Third Schedule, except that, the funds so applied shall relate to the sources specified under section 13(a) to (c). Provided that the Authority shall consult with the Institutions referred to in this section in the application of the money deposited into the Fund.
- j) To receive gifts, donations, grants or other money on behalf of the Fund
- k) To sponsor and provide facilities for higher learning and to establish a relationship or association with institutions both nationally and internationally



E. Our Core Values

TEA is committed to exercising team spirit, transparency, objectivity, gender equality and equitable treatment in offering prompt and quality services to its stakeholders with due integrity, courtesy and professionalism.

F. Auditors

Controller and Auditor General
National Audit Office Tanzania
4 Ukaguzi road/Tambakareli
P.O. Box 9080
41104 DODOMA
Tel: +255(026) 216200
Fax: +255(026) 231245
Email: ocag@nao.go.tz

G. Physical Address

Tanzania Education Authority
Bima Road, Plot No 711,
P.O. Box 34578
Dar es Salaam, Tanzania.
Tel: +255 22 2781165/
+255 22 2781079

H. Bankers

Bank of Tanzania
2 Mirambo Street 1184
P.O. Box 2939
Dar es Salaam, Tanzania

CRDB Bank Limited,
Azikiwe Branch,
Azikiwe Street,
P.O. Box 72344
Dar es Salaam, Tanzania.
Tel: +255 22 22 214556/2124558
Fax: + 255 22 22 211660



2. LETTER OF TRANSMITTAL

Prof. Joyce Lazaro Ndalichako
Minister of Education, Science and Technology,
Government City - Mtumba,
P.O. Box 10,
DODOMA.

In pursuance of the provisions of Section 16(3) of the Education Fund Act No. 8 of 2001, I have the honour to submit the Annual Report of the Tanzania Education Authority for the year ended on 30th June 2021.

The report presents the Authority's operational activities and projects implementations, as well as the financial performance for the period under review. In the report, you will find a Statement of the Chairperson of the Board; Statement of the Director General; an Annual Performance Review; the Independent review of the Auditor and Controller General, and Financial Statements.

It is my expectation that you will find in the report, accurate, practical and useful information to the Government and to our valued stakeholders on the performance of the Tanzania Education Authority for the whole span of the year under review.

We look forward to your continued support and guidance in the future as we implement the Education sector's policies aimed at equitable access to quality education in Tanzania.



Prof. Maurice C.Y. Mbago
CHAIRPERSON

3. MESSAGE FROM THE CHAIRPERSON



Prof. Maurice C.Y. Mbago
Chairperson

I am pleased to present the Authority's Annual Report for the Financial Year 2020/2021 which summarizes our undertakings in the whole period under review; from 1st July 2020 to 30th June 2021.

Our performance for the year shows how we have remained true to our role of promoting education development by financing projects that advance quality, equity and access to Education in Tanzania. While the Authority's budget still depend on government subventions, we have increased efforts to engage other partners to support government's efforts in promotion of equitable access to quality education in Tanzania. We are glad to be closely linked to Government Ministries, Public and Private Corporations, Partners and communities across the country with regard to supporting education projects. This coordination has helped us to ensure quality and attain value for money in all of our supported project.

In this report, you will also notice a number of programs funded for skills development, with a focus on advancing youths' employability and gender empowerment. This is part of TEA's efforts to support the National Skills Development Strategy (2016/17 – 2025/2026), and the program for Education and Skills for Productive Jobs (ESPJ) in the nation's endeavors to lower the rate of low-level skills population from 84% to 54% workforce to effectively drive the economy to the anticipated levels of success by 2025. The projects under this allotment were financed by both the Government and the World Bank.

I take this opportunity to convey gratitude for the support and guidance provided by the Ministry of Education, Science and Technology in our operations. I also extend my appreciation for the cooperation and assistance received from the Treasury Registrar, Ministry of Finance and Planning, President's office Regional Administration and Local Government, as well as Educational Regulatory Authorities.

Having fulfilled our duties in line with the country's regulations and priorities, on behalf of the Board, Management and Staff of Tanzania Education Authority, I would like to thank all our stakeholders, who helped us conform to standards and deliver our service to our beneficiaries across Tanzania.



.....
Prof. Maurice C. Y. Mbago
CHAIRPERSON
TEA BOARD



4. STATEMENT OF THE DIRECTOR GENERAL



Bahati I. Geuzye
DIRECTOR GENERAL

On behalf of the Management of Tanzania Education Authority (TEA), I am honoured to report our operational and financial performance for the Financial Year 2020/2021. The report presents efforts and progress that have been made in the year under review towards provision of equitable access to quality education, and our engagement in facilitating skills development to youths, with a special focus on disadvantaged groups across Tanzania.

Therefore during the period under review, the Authority supported 123 education projects under the Education Fund, and 97 projects under the Skills Development Fund (SDF). For projects financed through the Education Fund, the focus was directed towards; Rehabilitation and Renovation of National Secondary Schools; Construction of classrooms, Teachers' Houses, Pit latrines, Dining halls for secondary schools, and construction of Dormitories. Also, TEA facilitated projects for Teaching and Learning Facilities for students with special needs in eight schools.

Following the Authority's role to support education projects in line with the priorities and policies of the country, we took heed to the need to expand and rehabilitate education infrastructures in four primary schools as well as financed construction of a new Government English Medium Primary School in the Capital City of Dodoma. The projects have helped to cater for massive enrolment in primary schools, following the Government's decision to move its capital city from Dar es Salaam to Dodoma that has caused rapid influx of citizens in the city.

With regard to Skills Development, the Authority facilitated implementation of 97 SDF projects, including 15 projects under Phase One (which focused on supporting skills development in the agriculture sector) and 82 projects under Phase Two, focusing on skills training in all six key economic sectors namely; (Agriculture and Agribusiness; Tourism and Hospitality; Energy; Construction; Transportation and Logistics; and Information, Communication, and Technology (ICT). A total of 26,099 beneficiaries were trained. The Authority has also implemented the SDF Bursary Scheme for Vulnerable Groups in which 1,627 beneficiaries were trained.

I would like once again to express my gratitude to the Government of the United Republic of Tanzania for its continued commitment in supporting the Education Fund as well and the Skills Development Fund. I also sincerely thank contributors of the Education Fund including corporate bodies, agencies, public and private organizations and individuals for financial and material contributions into the Education Fund. It is these contributions that have helped us to support education projects countrywide. Together we work towards improvement of quality, access and equity of education opportunity in Tanzania. As I thank you all for your valued and varied support, I also look forward with hope to our better performance in the next financial year 2021/2022.

Thank you!

Bahati I. Geuzye
DIRECTOR GENERAL



5. CORPORATE GOVERNANCE





Tanzania Education Authority is committed to the principles of good Corporate Governance and the Board is of the opinion that the Authority complies with those principles.

5.1. Composition of the Governing Board

Tanzania Education Authority is governed by the Governing Board comprising of six non-executive members and the Director General who serves as the Secretary. The Chairperson of the Tanzania Education Authority Board is appointed by the President of the United Republic of Tanzania to serve for a term of three years. The Minister for Education, Science and Technology appointed five other Members to the TEA Board. The Board takes overall responsibility of governing the Authority, including considering financial matters, reviewing management performance against budgets and plans, investment decisions and identifying key risk areas. The Board is also responsible to ensure that a comprehensive system of internal control with policies and procedures is in place and operative. The Board is required to meet at least four times a year, while the day to day activities are under the Director General.





The following table shows Board Members who served during the Financial Year ended 30th June, 2021

TEA BOARD MEMBERS DURING FINANCIAL YEAR 2020/21

S/N	Name	Position	Qualification
1.	 Prof. Maurice C.Y. Mbago	Chairperson	PhD in Statistics
2.	 Prof. Bernadeta Killian	Vice Chairperson	PhD in Political Science
3	 Mr Abdul Maulid Mnonya	Member Up to July - August 2020.	MA Education
4.	 Mr. Gerald Mweli	Member	MSc in Economics and Finance



TEA BOARD MEMBERS DURING FINANCIAL YEAR 2020/21

S/N	Name	Position	Qualification
5	 Mrs. Mystica Mapunda Ngongi	Member	MBA in Corporate Management
6.	 Mr. Meshack A. Anyingisye	Member August 2020 – June 2021	MSc. Development Economics and Policy.
7.	 Mr. Atupele Mwambene	Member August 2020 – June 2021	Master of Economics (MEc)
8.	 Ms. Bahati I. Geuzye	Secretary / Director General	MBA in Corporate Management.

5.2. Board and Committee Meetings

To discharge the obligation contained in the first schedule of the Education Fund Act No. 8 of 2001, in the FY 2020/2021 the Board held the meetings as follows:-

- Ordinary Board meeting 4
- Executive Committee Meeting 4
- Revenue Committee meeting 4
- Award Committee Meeting 4
- Audit Committee meeting 4

5.3. Board Committees

The Board is required, by virtue of section 7(5), (6) and (7) of the Education Fund Act, Cap 412, to establish two permanent committees; Revenue Committee and Award Committee for the purpose of fulfilling its oversight responsibilities. Two more committees were established by the Board namely, the Executive Committee and Audit Committee.

5.3.1. Revenue Committee

The Revenue Committee is comprised of three (3) members from the TEA Board including the Director General who serves as the Secretary of the Committee. The Management members also attended the meetings of the Committee as invitees. During the financial year 2020/2021, the Committee held four (4) meetings in which several issues were discussed regarding the Authority's sources of funds and efforts made by management to increase the resources mobilisation. During the financial year 2020/2021 the Committee had the following members.

Table I: Revenue Committee Members

S/N	Name	Qualification	Position
1.	Mrs. Mystica Mapunda Ngongi	MBA in Corporate Management	Chair
2.	Mr. Atupele Mwambene	Master of Economics (MEc)	Member
3.	Ms. Bahati I. Geuzye	MBA in Corporate Management.	Secretary

5.3.2. Award Committee

The Award Committee is comprised of four (4) members from the TEA Board including the Director General who serves as the Secretary of the Committee. The Management members also attended the meetings of the Committee as invitees. The Award Committee discussed several matters regarding the allocation of funds to various education projects and the status of implementation of the ongoing projects. During the financial year 2020/2021 the Committee held four (4) meetings. The following were the members of the Committee for the financial year ended 30th June 2021.

Table II: Award Committee Members

S/N	Name	Qualification	Position
1.	Prof. Bernadeta Killian	PhD in Political Science	Chairperson
2.	Mr. Gerald Mweli	MSc in Economics and Finance	Member
3.	Mr. Atupele Mwambene	Master of Economics (MEc)	Member
4.	Ms. Bahati I. Geuzye	MBA in Corporate Management.	Secretary

5.3.3 Executive Committee

The Executive Committee is comprised of four (4) members from the TEA Board including the Director General who serves as the Secretary of the Committee. The Management members also attended the meetings of the Committee as invitees. During the financial year, the Committee held four (4) meetings, which discussed several matters regarding the budgets of the Authority, staff matters and overall administration and governance of the Authority. During the financial year 2020/2021 the following were the members of the Committee:



Table III: Executive Committee Members

S/N	Name	Qualification	Position
1.	Prof. Bernadeta Kilian	PhD in Political Science	Chair
2.	Mrs. Mystica Mapunda Ngongi	MBA in Corporate Management	Member
3.	Mr. Meshack A. Anyingisye	MSc. Development Economics and Policy	Member
4.	Ms. Bahati I. Geuzye	MBA in Corporate Management.	Secretary

5.3.4. Audit Committee

The Audit Committee is comprised of three (3) members, two members from the TEA Board, one co-opted member from outside the Authority and a Secretary. The Management members also attended the meetings of the committee as invitees. During the financial year, ended 30th June 2020 the Committee held four (4) meetings, which discussed several issues regarding to audit findings from both internal and external auditor's reports. The Committee is foreseeing the implementation of the directives of the Board relating to the different issues raised by both internal and external auditors. During the financial year 2020/2021 the Committee had the following members:

Table IV: Audit Committee Members

S/N	Name	Qualification	Position
1.	Mr. Meshack Anyingisye	MSc. Development Economics and Policy.	Chairperson
2.	Mr. Gerald Mveli	MSc in Economics and Finance	Member
3.	**Mr. Simon F. Sayore	FCCA and MSc in Finance	Co-opted Member
4.	Ms. Christina S. Meela	Masters of Laws	Secretary

*** Mr. Simon Sayore is Co-opted Member to the Audit Committee. He is a Tanzanian.*



6. PERFORMANCE REVIEW

6.1. Education Projects' Support through the Education Fund

During the financial year 2020/2021 TEA recorded a positive results towards the efforts to support Educational projects countrywide. A total of 123 projects worth TZS 9,409,000,000 were approved for implementation in FY 2020/2021. The TEA funded education projects aimed at the improvement of quality, equity and access to education at all levels. Projects funded include; provision of teaching and learning facilities for students with disabilities, provision of laboratory equipment, provision of text books and construction of classrooms, dormitories, teachers' houses, pit latrines, for both primary and secondary schools. The Fund also financed the rehabilitation projects for higher learning institutions in Tanzania Zanzibar. Similarly, the Authority continued to implement the Skills Development Fund (SDF) which is part of the national programme for ensure development of a skilled workforce in key economic sectors in the Country.

Consequently the approved projects for FY 2020/2021 were as follows:

- i) Construction of 180 Classrooms in 60 Schools at a total cost of TZS 3,600,000,000.
- ii) Construction of 13 Girls' Dormitories in 13 Schools at a total cost of TZS 1,125,000,000.
- iii) Construction of 100 Teachers' Houses in 25 Schools in hard to reach areas at a total cost of TZS 2,500,000.
- iv) Construction of 360 Pit- latrines in 15 Schools with acute shortage at a total cost of TZS 630,000,000.
- v) Construction of Government English Medium Primary School in Dodoma City at a total cost of TZS 750,000,000.
- vi) Infrastructure Improvement and Procurement of Teaching and Learning (T&L) materials for students with special needs in 08 schools at a total cost of TZS 500,000,000.
- vii) Infrastructure improvement and procurement of equipment at Karume Institute of Science and Technology in Zanzibar at a total cost of TZS 300,000,000.

6.1.1. Construction of 180 classrooms in 60 schools with acute shortage

The Authority in collaboration with MoEST and PO-LARG identified 60 Schools that benefitted from the project. A total of 3,600,000,000 were disbursed to respective schools. The Construction work which was carried out through Force Account Method started between November 2020 and February 2021.





Photo no 1. Three classrooms at Bwawani Primary School in Kiteto DC - Manyara Region funded by the Education Fund

Table V. List of Schools Funded for Classrooms Construction

S/N	NAME OF SCHOOL	COUNCIL
1.	Ilkiding'a Primary School	Arusha DC
2.	Sagara Secondary School	Kongwa DC
3.	Ichwankima Secondary School	Chato DC
4.	Mnimbila Primary School	Lindi MC
5.	Singland Secondary School	Mbulu TC
6.	Mkamba Primary School	Mkuranga DC
7.	Bulungwa Secondary School	Ushetu DC
8.	Osunyai Primary School	Arusha CC
9.	Tungi Primary School	Kigamboni MC
10.	Kondo Secondary School	Kinondoni MC
11.	Msamalo Secondary School	Chamwino DC
12.	Sejeli Secondary School	Kongwa DC
13.	Bupamba Primary School	Nyang'wale DC
14.	Karalo Primary School	Karagwe DC
15.	Nessae Primary School	Rombo DC;
16.	Madaraka Primary School	Butiama DC
17.	Nyankumbu Primary School	Geita DC
18.	Nyarututu Primary School	Chato DC

S/N	NAME OF SCHOOL	COUNCIL
19.	Nyesato Primary School	Kakonko DC
20.	Mwau Secondary School	Ikungi DC
21.	Haloli Primary School	Mbozi DC
22.	Njiapanda Primary School	Moshi DC
23.	Ngwenya Primary School	Lindi MC
24.	Mkata Primary School	Ruangwa DC
25.	Didia Primary School	Shinyanga DC
26.	Shelui Primary School	Iramba DC
27.	Mrijochini Primary School	Chemba DC
28.	Ndurugumi Secondary School	Kongwa DC
29.	Matanga Primary School	Sumbawanga DC
30.	Kizigo Primary School	Tabora MC
31.	Kamgwe Primary School	Handeni DC
32.	Enguik Primary School	Monduli DC
33.	Ilorienito Primary School	Longido DC
34.	Chibwegere Primary School	Mpwawa DC
35.	Mkapa Primary School	Geita DC
36.	Kachonge Primary School	Kasulu TC
37.	Nyakabondo Primary School	Kasulu TC
38.	Benjamin Mkapa Primary School	Moshi DC
39.	Kipara Secondary School	Nachingwea DC
40.	Nambungu Secondary School	Newala TC
41.	Mtambani Primary School	Bagamoyo
42.	Mawenzusi Primary School	Sumbawanga TC
43.	Ipilili Primary School	Itilima DC
44.	Nkama Primary School	Kilindi DC
45.	Ilolangulu Primary School	Mbogwe DC
46.	Kiegei Secondary School	Nachingwea DC
47.	Kizagila Secondary School	Morogoro DC
48.	Mibungo Primary School	Ukerewe DC
49.	Bukongo Primary School	Ukerewe DC
50.	Kidegembye Primary School	Njombe
51.	Bwilingu B Primary School	Chalinze DC
52.	Mandepwende Primary School	Namtumbo DC
53.	Nambecha Primary School	Namtumbu DC
54.	Mwenga Primary School	Korogwe DC
55.	Mwera Primary School	Pangani DC
56.	Pangani Primary School	Pangani DC



S/N	NAME OF SCHOOL	COUNCIL
57	Makoga Secondary School	Wanging'ombe DC
58.	Mhunze Primary School	Itilima DC
59.	Tumaini Secondary School	Iramba DC
60.	Nyamkoma B Primary School	Butiama DC

6.1.2. Construction of 13 Girls' Dormitories in 13 Schools with acute shortage and located in hard to reach areas.

The Authority in collaboration with MoEST and PO-LARG identified 13 schools that benefited from the project. A total amount of TZS 900,000,000 was disbursed to respective schools between April and June 2021. The project was implemented using the Force Account Method. The selected and funded schools benefited funding from the Education Fund are as follows:

Table VI: List of Schools funded for Girls' Dormitories Construction

S/N	NAME OF SCHOOL	COUNCIL
1.	Matombo Secondary School Morogoro	Morogoro DC
2.	Gwata Secondary School	Kisarawe DC
3.	Kichema Secondary School	Muheza DC
4.	Misozwe Primary School	Lindi MC
5.	Narung'ombe Secondary School	Ruangwa DC
6.	Mugango Secondary School	Musoma DC
7.	Kisiju Secondary School	Mkuranga DC
8.	Kipeta Secondary School	Sumbawanga CC
9.	Mwalimu Nyerere Secondary School	Msalala DC
10.	Bulungwa Secondary School	Ushetu DC
11.	Tumaini Secondary School	Iramba DC
12.	Kamwela Secondary School	Karagwe DC
13	Buguza Secondary School	Ukerewe DC

6.1.3. Construction of hundred (100) Teachers' Houses in twenty-five (25) Secondary Schools with acute needs and hard to reach Schools

The Authority in collaboration with MoEST and PO-LARG identified 25 Schools that benefitted from the project. A total of TZS. 2,400,000,000 was disbursed to respective schools between January and May 2021 while the construction work started in June 2021 using Force Account method.



Photo no. 2. Six in one Teachers' house for Amang'uta Secondary School in Bunda - Mara Region funded by the Education Fund.

Table VII: List of Schools funded for Construction of Teachers' Houses

S/N	NAME OF SCHOOL	COUNCIL
1.	Sale Secondary School	Ngorongoro DC
2.	Kagomba Secondary School	Buchosa DC
3.	Motamburu Secondary School	Rombo DC
4.	Ighombwe Secondary School	Ikungi DC
5.	Msala Primary School	Kibiti DC
6.	Mangoto Secondary School	Moshi DC
7.	Kasimu Majaliwa Secondary School	Ruangwa DC
8.	Kiegei Secondary School	Nachingwea DC
9.	Luchelegwa Secondary School;	Kongwa DC
10.	Unyiha Secondary School	Sumbawanga DC
11.	Igwamanoni Secondary School	Ushetu DC
12.	Mwatuju Secondary School	Kishapu DC
13.	N'wang'wita 'A' Primary School	Itilima DC
14.	Nwongera Secondary School	Chato DC
15.	Namichiga Secondary School	Ruangwa DC
16.	Kigazila Secondary School	Morogoro DC
17.	Misozwe Secondary School	Muheza DC
18.	Chivu Secondary School	Ngara DC

S/N	NAME OF SCHOOL	COUNCIL
19	Narunga Secondary School	Nanyamba DC;
20.	Kuchele Secondary School	Tandahimba DC
21.	King'mgo Prirmary School	Rufiji DC
22.	Muzi Primary School	Kalambo DC
23.	Kilambo Primary School	Nkasi DC
24.	Bumbuta Secondary School	Kondoa DC
25	Nyumbigwa Secondary School	Kasulu TC

1.1.4. Construction of 360 Pit-Latrines in 15 Schools with acute need.

The Authority in collaboration with MoEST and PO-LARG identified 15 beneficiaries' schools. Total amount of **TZS. 630,000,000** to respective schools. The beneficiaries' schools include:

Table IX: List of Schools funded for Construction of Pit Latrines

S/N	NAME OF SCHOOL	COUNCIL
1.	Mkombozi Secondary School	Same DC
2.	Utengule Primary School	Sumbawanga DC
3.	Kifula Primary School	Mwanga DC
4.	Mkata Secondary School	Ruangwa DC
5.	Rangi Tatu Primary School	Temeke DC
6.	Mikese Secondary School	Morogoro DC
7.	Dasina 'A' Primary School	Itilima DC
8.	Kwamgwe Primary School	Handeni DC
9.	Ndurugumi Secondary School	Kongwa DC
10.	Sejeli Secondary School	Kongwa DC
11.	Kiegei Secondary School	Nachingwea DC
12.	Kiteto Primary School	Kiteto DC
13	King'ongo Primary School	Rufiji DC
14.	Pangani Primary School	Pangani DC
15.	Nyamigogo Primary School	Geita DC





Photo no 3 : Pit - Latrines for Nguwini Primary School in Handeni - Tanga funded by the Education Fund

6.1.5. Construction of Government English Medium Primary School in Dodoma City

The Authority in collaboration with MoEST and PO-LARG identified the need for construction of an English Medium Primary School due to influx of public servants and other citizens flowing to Dodoma as part of Government strategy to enhance Dodoma City being the Capital of Tanzania. Therefore, TEA and Dodoma City Council signed Grant and Performance Agreement for undertaking this new project. Funds amounting to **TZS. 750,000,000** were allocated for the project expected to be complete on 2021/2022 Financial Year.

6.1.6. Infrastructure Improvement and Procurement of Teaching and Learning (T&L) materials for students with special needs in 08 schools.

The Authority in collaboration with MoEST and PO-LARG identified 8 Schools that benefited from the project. A total amount of **TZS 425,000,000** was disbursed to respective Schools. The project was implemented using the Force Account Method.

Table X: List of Schools funded for Teaching and Learning Materials for Students with special needs

S/N	NAME OF SCHOOL	COUNCIL
1.	Ndanda Primary School	Masasi DC
2.	Maweni Primary School	Kigamboni MC
3.	Ipogoro Primary School	Iringa MC
4.	Kigongo Primary School	Misungwi DC
5.	Chalinze Primary School	Chalinze DC
6.	Langangabili Primary School	Itilima DC
7.	Miembeni Primary School (Special Needs Unit)	Chato DC
8.	Chekeni mwasonga Primary School	Kigamboni MC

6.2. Infrastructures improvement/construction and procurement of equipment at Karume Institute of Science and Technology - Zanzibar.

The Authority identified and selected Karume Institute of Science and Technology (KIST) to benefit from the project. The Grant Performance Agreement was signed and funds amounting to **TZS 300,000,000** was disbursed.



Photo no 4: Part of the KIST Administration Block renovated and expanded by the Education Fund

6.2.1. Implementation of previous projects:

During the period, the Authority also continued with the implementation of 88 projects carried over from previous years, and as at 30th June 2021, out of 88 projects, 35 (39.8%) were completed, 42 (47.7%) were at finishing stage and 11 (12.5%) were at different stages of implementation. Most of these projects were expected to be completed in the first quarter of FY 2021/2022.

6.3. Support for Skills Development through the Skills Development Fund (SDF)

On the Skills Development Fund (SDF), the Authority commenced with implementation of the Second Phase of SDF, while at the same time continue to support Phase One Training providers. Thus, in the FY 2021/2022, TEA implemented a total of 97 SDF projects, including 15 projects under Phase One and 82 projects under Phase Two. Moreover, the Authority was implementing the Bursary Scheme for Vulnerable Groups (DLI 11), in which 60 Training providers were financed to implement projects.

Therefore, the FY 2020/2021, TEA received a total of TZS 7,002,338,654 in which TZS 4,951,073,654 were for SDF Phase Two projects; while TZS 2,051,265,000 were for Bursary Scheme for Vulnerable Groups (DLI 11) projects.

During the same period, the Authority disbursed TZS 1,014,496,300 to 60 Training providers to implement DLI 11 projects; and utilised a total of TZS 619,044,875 as SDF operational expenses.

Implementation of SDF projects has yielded positive results by providing skills development opportunities for youth enhancing their chance to secure employment after completing training. As of 30th June 2021, a total of 27,726 beneficiaries have benefitted from SDF training programs, in which 26,099 were trained under DLI 9; 1,627 beneficiaries were trained under DLI 11.



Photo no 5: TEA Board Chair, Prof. Maurice Mbago examining processed food products produced by SDF beneficiaries at SIDO- Iringa

7.0. RESOURCES MOBILIZATION ACTIVITIES

In the FY 2020/2021 the Authority continued to coordinate for both long term and short term clear, systematic, predictable synergies with potential donors for expanding the resource base of the Education Fund. In the period under review, efforts were geared towards establishing sustainable and long term mechanisms for resource mobilization from the general public.

In undertaking long term measures for mobilization of sustainable resources for the Education Fund, TEA collaborated with President's Office Regional Administration and Local Government (PO-RALG) to finalize development of a guideline for establishment of District Education Funds for all councils in Tanzania Mainland. Similarly, the Authority held the first Education Funds Stakeholders Annual Forum and developed a proposal for electrification of 628 rural secondary schools.

The Guideline for Establishment of District Education Funds will widen the resources' base in mobilizing resources country wide for educational projects in respective areas, while the Education Funds' Stakeholders Forum will enhance awareness for major donors and Development Partners in contributing to education development through the Education Fund.

7.1. Guideline for establishment of Councils Education Funds

In its efforts to broaden education resources' base, Tanzania Education Authority (TEA) has worked closely with PO-RALG to ratify prototype-bylaws for establishment of Council's Education Funds, whereby the aforementioned bylaws were reviewed and ratified in November 2020. The plan underlines the relevance of enhanced partnerships with Local Government Authorities by affiliating their respective District Education Funds, and their role in targeting contributions from individuals, organizations, companies, local businesses, associations and contributions from within councils' internal sources of revenue.

7.2. Education Funds' Stakeholders Forum

The Authority held an Education Funds' Stakeholders' Forum on 24th June, 2021. This is one of the initiatives to strengthen the Education Fund's grip on education donors. The Forum which was held for the time in the second quarter of FY 2020/21, promote greater coherence among education financing programs from different donors; and strengthen the operational link of the Education Fund in financing education projects in Tanzania. The event is planned to be held annually and consecutively hence forth.





Photo no. 6: Deputy Minister of Education, Science and Technology, Hon. Omary Kipanga (1st R) Hand over a Certificate of Recognitions to Education Fund Stakeholder During the 2021 Stakeholders Forum.

8.0. FINANCIAL RESULTS

8.1. Income

The Medium Term Expenditure Framework (MTEF) for the Financial Year 2020/21 had an approved sum of TZS 30,745,056,000 as total income for the Authority of which; TZS 12,000,000,000 being Government Subvention Development, TZS 15,000,000,000 for Skills Development Fund, TZS 1,196,172,000 as Government subvention PE, TZS 1,000,000,000 as fund allocated for Corporate Social Responsibility (CSR) Projects, TZS 1,114,384,000 as Principal Loan Collection, TZS 364,000,000 as Interest and Penalty from Loans Advances, TZS 50,000,000 being donation, TZS 15,000,000 Interest Revenue and TZS 5,500,000 being other income. During the FY 2020/21 the Authority's actual collection was TZS 21,763,966,931 being; TZS 12,000,000,000 from Government Subvention Development, TZS 7,006,712,654 from Skills Development Fund, TZS 1,257,007,613 from Government Subvention in respect of Personal Emoluments (PE), TZS 113,700,000 Donation received from Education Stakeholders, TZS 222,104,960 being interest on loan, TZS 143,829,915 penalty on loan advance, TZS 1,006,554,146 other income and TZS 14,057,644 interest income.

8.2. Expenditure

The Authority's actual expenditure for the FY 2020/21 was TZS 22,707,147,277 being; TZS 17,902,815,058 for implementation of Education Funds projects and skills development projects, TZS 1,902,345,842 staff costs, TZS 193,841,342 Office expenses, TZS 342,633,116 Board expenses, TZS 172,901,195 Audit fee and supervision expenses, TZS 1,775,728,487 Administration expenses, TZS 12,148,559, Finance cost, TZS 12,148,559 and TZS 404,733,678 for Depreciation expenses.

8.3. Challenge

During the Financial Year ended 30 June 2021, the World faced challenge of Covid-19 pandemic which also impacted the Authority negatively on funds flow for implementation of partnership projects. Further, implementation of training programs funded by SDF was also affected for as the training institutions operations were closed for six months including March to June 2021 within Financial Year 2020/21.

9. STATEMENT OF DIRECTORS' RESPONSIBILITIES

These financial statements have been prepared by the Board of Directors of Tanzania Education Authority in accordance with the provisions of section 25 (4) of the Public Finance Act, No. 6 of 2001 (Revised 2004). The financial statements as required by the said Act are presented in a manner consistent with the International Public Sector Accounting Standards (IPSAS) - Accrual basis of accounting.

The Board of Tanzania Education Authority is responsible for establishing and maintaining a system of effective Internal Control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all public financial resources by Tanzania Education Authority.

To the best of our knowledge, the system of Internal Control has operated adequately throughout the reporting period and the financial statements and underlying records provide a reasonable basis for the preparation of the financial statements for the financial year ended 30 June 2021.

We accept responsibility for the integrity of the financial statements, the information they contain and their compliance with the Public Finance Act, No. 6 of 2001 (revised 2004) and instructions issued by the Ministry of Finance and Planning in respect of the year under review.

Approval of the financial statements

The Financial Statements of the Authority, as indicated above, were approved by the Board on 04/03/2022 and signed on its behalf by:



.....
CHAIRPERSON

04/03/2022

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DATE



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DIRECTOR GENERAL

10. DECLARATION OF THE HEAD OF FINANCE OF TANZANIA EDUCATION AUTHORITY

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 Authority to discharge the responsibility of preparing Financial Statements of an entity showing a true and fair view of the entity's financial position and performance in accordance with applicable International Public Sector Accounting Standards (IPSASs) and statutory financial reporting requirements.

Full legal responsibility for the preparation of Financial Statements rests with the Authority's Board as stated in the Statement of Directors' Responsibilities under section 18.0 of this report.

I, CPA Mwanahamis Omary, being the Head of Finance/Accounting of Tanzania Education Authority hereby acknowledge my responsibility of ensuring that Draft Financial Statements for the year ended 30 June 2021 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus, confirm that the Financial Statements comply with applicable accounting standards and statutory requirements as at that date and that they have been prepared based on properly maintained financial records.



CPA Mwanahamis Omary

Position: **Finance and Account Manager**

NBAA Membership No.: **ACPA 3399**

Date: 04/03/2022

INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman of the Board,
Tanzania Education Authority,
P.O Box 34578,
Dar es Salaam.

REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Tanzania Education Authority (TEA), which comprise the statement of financial position as at 30 June 2021, and the statement of financial performance, statement of changes in net assets/equity 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 Education Authority as at 30 June 2021, 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.

Basis for Opinion

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

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 benefits of such communication.

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

Further, Section 48(3) of the Public Procurement Act, 2011 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.

REPORT ON COMPLIANCE WITH LEGISLATIONS

Compliance with the Public Procurement laws.

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

I performed a compliance audit on procurement of works, goods and services at Tanzania Education Authority (TEA) for the financial year 2020/21 as per the Public Procurement laws in Tanzania.

Conclusion

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

Planned procurements not implemented TZS 275 million

Regulation 69 (7) of the Public Procurement Regulation, 2013 requires a procuring entity to draw up procurement plan for those requirements for which sufficient funds have been included in the approved budget in the current financial year or if payment will be due in subsequent financial year, such payment have been budgeted for. However, my review of procurement noted planned procurements of TZS 275 million were not implemented during the year as planned.

Limited competition for procurement worth TZS 33.41 million

Regulation 164 (1) of the Public Procurement Regulation, 2013 states that under competitive



quotations (shopping) procurement method quotations shall be obtained from at least three suppliers and may include qualified agents of foreign suppliers in Tanzania. Also the sixth schedule of the PPRA, 2013 added that an entity with annual procurement volume exceeding 10 billion per annum and maximum procurement per single contract is TZS 75,000,000 and opt to use shopping/Competitive quotations Method shall obtain quotations from at least three suppliers.

I reviewed six sampled out of 10 contracts and noted that one contract for provision of security services for TZS 33,408,000 did not specify either if the competitive quotation (Shopping) method or restricted competitive tendering method were used in obtaining the right bidder to supply the required security service and therefore limit the competition by selecting one service provider.



Charles E. Kichere

Controller and Auditor General,

Dodoma, United Republic of Tanzania.

February, 2022.

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

PARTICULARS		30.06.2021	30.06.2020
CURRENT ASSETS	NOTE	TZS	TZS
Cash and Cash Equivalents	2	6,548,826,765	7,673,505,535
Loans Receivables Due	3	3,379,488,846	4,091,693,289
Advance Payment & Other Receivables	4	2,328,571,565	1,868,484,733
Inventory	14B	110,658,835	101,099,411
Total Current Assets		12,367,546,011	13,734,782,968
NON CURRENT ASSETS			
Land	5	1,025,432,000	857,792,000
Plants and Equipment	5	3,543,122,900	2,993,981,812
Intangible Assets	6	100	100
Total Non-Current Assets		4,568,555,000	3,851,773,912
TOTAL ASSETS		16,936,101,011	17,586,556,880
EQUITY AND LIABILITIES			
Capital Fund	7	2,881,574,727	2,881,574,727
Accumulated Surplus	8	13,646,406,289	14,586,240,253
TOTAL EQUITY		16,527,981,016	17,467,814,981
LIABILITIES			
Accrued Expenses	9	408,119,995	118,741,900
TOTAL LIABILITIES		408,119,995	118,741,900
TOTAL EQUITY AND LIABILITIES		16,936,101,011	17,586,556,880



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**CHAIRPERSON OF THE
 BOARD**

04/03/2022

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DATE



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DIRECTOR GENERAL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

PARTICULARS	NOTE	30.06.2021	30.06.2020
REVENUE		TZS	TZS
Revenue from Non-Exchange transaction			
Government Subvention PE	10	1,257,007,613	1,113,337,104
Government Subvention Development	11A	12,000,000,000	13,000,000,000
SDF Income	11B	7,006,712,654	4,951,073,654
Other Income	13A	1,006,554,146	886,075,000
Donations	14A	113,700,000	213,770,195
Revenue from Exchange Transactions			
Interest from Loans Advanced	12A	222,104,960	285,193,160
Loan Penalty Income	12A	143,829,915	173,119,632
Interest Income	12B	14,057,644	8,750,497
		<u>21,763,966,932</u>	<u>20,631,319,242</u>
LESS EXPENSES			
Educational Projects	15	17,902,815,058	15,228,738,852
Staff Cost	16A	1,902,345,842	1,732,551,084
Office Expenses	16B	193,841,342	93,277,520
Board Expenses	16C	342,633,116	353,103,300
Audit Fee and Expenses	16D	172,901,195	190,168,143
Administration Expenses	16E	1,775,728,487	1,454,576,861
Depreciation and Amortization Expenses	16F	404,733,678	359,435,375
Finance Cost	16G	12,148,559	8,866,827
TOTAL EXPENSES		<u>22,707,147,277</u>	<u>19,420,717,962</u>
Surplus/(Deficit) for the Year		(943,180,346)	1,210,601,280
Surplus/(Deficit) Brought Forward		14,586,240,253	13,375,638,973
Prior Year Adjustment		3,346,382	
ACCUMULATED SURPLUS CARRIED FORWARD		<u>13,646,406,289</u>	<u>14,586,240,253</u>



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CHAIRPERSON OF THE BOARD

04/03/2022

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DATE



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DIRECTOR GENERAL



CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

PARTICULARS	NOTE	30.06.2021	30.06. 2020
		TZS	TZS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Government Subvention PE	25	105,323,565	131,428,054
Government Subvention Development	11	12,000,000,000	13,000,000,000
SDF Income	11B	7,006,712,654	4,951,073,654
Donations	26A	109,200,000	39,600,000
Interest Income	12B	14,057,644	8,750,497
Other Income	26B	1,014,811,000	886,075,000
Total Receipts		20,250,104,863	9,016,927,205
Payments			
Fund Assisted Educational Projects	30	(17,773,579,258)	(15,228,738,852)
Staff Cost	32	(750,661,795)	(644,432,684)
Office Expenses	27	(185,390,586)	(108,066,311)
Board & Expenses	16C	(342,633,116)	(353,103,300)
Audit Expenses	28	(87,517,195)	(199,501,370)
Administration Expenses	29	(1,736,382,013)	(1,472,199,103)
Finance Cost	16G	(12,148,559)	(8,866,827)
Total payments		(20,888,312,522)	(8,014,908,447)
Net Cash flow from Operating Activities		(638,207,659)	1,002,018,758
CASH FLOWS FROM INVESTING ACTIVITIES			
Loans Repayments Received	31	1,075,032,848	889,774,774
Purchase of Assets	33	(1,119,520,137)	(116,689,612)
Advance Payment		(483,846,579)	-
Movement of Staff Loan		41,862,757	30,319,028
Net Cash Flows From Investing Activities		(486,471,111)	803,404,190
CASH FLOW FROM FINANCING ACTIVITIES			
Net Increase In Cash And Cash Equivalents		(1,124,678,770)	1,805,422,948
Cash and cash equivalent at beginning of the year		7,673,505,535	5,868,082,587
Cash and Cash Equivalents at the end of the year		6,548,826,765	7,673,505,535



CHAIRPERSON OF THE BOARD

04/03/2022

DATE



DIRECTOR GENERAL



**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE
2021**

PARTICULARS	Note	CAPITAL FUND	ACCUMULATED SURPLUS	TOTAL
		TZS	TZS	TZS
Balance as at 30 June 2020		2,881,574,727	14,586,240,253	17,467,814,980
Add: Prior Year Adjustments	38		3,346,382	3,346,382
Restated Balance		2,881,574,727	14,589,586,635	17,471,161,362
Surplus for the year ended 30 June 2021		-	(943,180,346)	(943,180,346)
Balance as at 30 June 2021		2,881,574,727	13,646,406,289	16,527,981,016



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**CHAIRPERSON OF THE
BOARD**

04/03/2022

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DATE



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DIRECTOR GENERAL



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE FY2020/2021

Detail	Original Budget in TZS	Revised Budget in TZS.	Actual in TZS.	Variance in TZS.	% Variance in Percentage	Remarks
	2020/2021	2020/2021	2020/2021	2020/2021		
Government Subvention PE	1,196,172,000	1,196,172,000	1,257,007,613	60,835,613	5%	
Government Subvention Development	12,000,000,000	12,000,000,000	12,000,000,000	-	0%	
SDF Revenue	15,000,000,000	15,000,000,000	7,006,712,654	(7,993,287,346)	-53%	Unfavorable variance was due to under released funds from MoEST for implementation of SDF projects.
Allocation of Principal Loan	1,114,384,000	1,114,384,000	708,858,062	(405,525,938)	-36%	Unfavorable variance was due to non-compliance with loan agreement by loaned institution.
CSR Project	1,000,000,000	1,000,000,000	75,000,000	(925,000,000)	-93%	Unfavorable variance was due to COVID 19 pandemic which affected revenue flow to tourism sector including TANAPA
Donations	50,000,000	50,000,000	34,200,000	(15,800,000)	-32%	
Interest and Penalty from Loans Advance	364,000,000	364,000,000	366,174,786	2,174,786	0%	Decline of Funds received from Education Fund Stakeholders
Interest Revenue	15,000,000	15,000,000	14,057,644	(942,356)	-6%	Unfavorable variance was due to compliance with the Government directive of maintaining funds with the Central Bank instead of Commercial Banks.
Other Income	5,500,000	5,500,000	6,554,146	1,054,146	19%	Collection from Disposal of Fixed Asset.
Fund for Construction of UDSM Hostel	-	-	1,000,000,000	1,000,000,000	N/A	
Total Income	30,745,056,000	30,745,056,000	22,468,564,905	(8,276,491,095)	-27%	As per above explanation in each item.



Detail	Original Budget in TZS	Revised Budget in TZS.	Actual in TZS.	Variance in TZS.	% Variance in Percentage	Remarks
	2020/2021	2020/2021	2020/2021	2020/2021		
Expenditure						
Staff Costs	1,866,847,000	1,749,021,931	1,902,345,842	(153,323,911)	-9%	Recruitment of new staff through transfer.
Office Expenses	127,000,000	211,500,000	185,390,586	26,109,414	12%	Favorable variance was due to effective control over expenditure.
Board Meeting Expenses	268,300,000	352,060,000	342,633,116	9,426,884	3%	
Audit Expenses	242,540,000	179,040,000	172,901,195	6,138,805	3%	Favorable variance was due to reschedule of Internal Audit Plan and control over reimbursable expenditure.
Administration Expenses	1,997,969,000	1,974,598,969	1,736,382,013	238,216,956	12%	Favorable variance was due to effective control over expenditure.
Finance Cost	12,400,000	12,200,000	12,148,559	51,441	0.1%	
Procurement of Computer, Photocopier, servers and equipment Printer, Scanners, office Furniture	300,000,000	336,635,100	336,381,175	253,925	0.1%	Favorable variance was due to Authority finalizing the establishment of sub office in Dodoma. At the end of financial year procurements of Asset for sub office were in progress
Fund Assisted Educational Projects and SDF projects.	25,930,000,000	25,930,000,000	18,257,425,837	7,672,574,163	30%	SDF funds are disbursed in phases. As at 30 June 2020 only 7.006 billion out of 14 billion was received from MoEST
Total Expenditure	30,745,056,000	30,745,056,000	22,945,608,323	7,799,447,677	25%	As per above explanation in each item.

Authority Budget Preparation and Presentations

- i. The Authority's presents its approved budget on a modified cash basis and the financial statements on accrual basis;
- ii. The budget is approved on a modified cash basis by functional classification. The Authority's approved budget covers the fiscal period from 1 July 2020 to 30 June 2021;
- iii. The Authority's budget and Financial Statement were prepared on different basis. The Financial Statements are prepared on accrual basis using a classification based on the nature of expenses in the Statement of Financial Performance whereas the budget is prepared on a modified cash basis;
- iv. The amounts in the financial statements were recast from the accrual basis to cash basis and reclassified by presentation to be on the same basis as the approved budget. Further, adjustments to amounts in the financial statements for timing differences associated with the continuing operations were made to express the actual amounts on a comparable basis to the final approved budget. The amount of the adjustments is identified to the note;
- v. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, presented in the Statement of Comparison of Budget and Actual Amounts. The excess of actual amount over the final budget of above 10% are explained;
- vi. For expenditure a positive variance represents under expenditure while negative variance represents over expenditure. For income positive variance represents over collection while negative variance represents under collection of income;
- vii. 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 30 June 2021 presented in this report;



NOTES OF THE FINANCIAL STATEMENTS

NOTE 1: ACCOUNTING POLICIES

1.1 Basis for Preparation of the Financial Statements

Financial Statements have been prepared under the historical cost convention in Tanzania Shillings with modifications where considered necessary to incorporate revaluation adjustments on property, plant and equipment. The Financial Statements have been prepared in accordance with International Public Sector Accounting Standards.

The accounting policies have been consistently applied in these financial statements.

1.1.1 The Tanzania Education Authority adopted the following Fundamental Accounting Concepts:-

- i. Going Concern Concept
- ii. Accrual Basis of Accounting
- iii. Matching Principle of Accounting

1.1.2 The Accounting Policies as detailed in the financial statements were developed taking into account the following criteria:-

- i. Prudence
- ii. Substance Over Form
- iii. Relevance and Materiality

1.2 Summary of Significant Accounting Policies for the Year ended 30 June 2021

1.2.1 Property, Plant and Equipment

Property, Plant and Equipment are initially recorded at cost and later modified whenever revaluation is undertaken in order to incorporate the revaluation adjustments in the accounts.

Cost comprises of expenditure that is directly attributable to the acquisition (purchase or construction) of the item. Subsequent costs are included in the asset's carrying amount, only when it is probable that the future economic benefits associated with the use of the asset will be realized.

1.2.2 Depreciation of Assets

Depreciation is charged on assets from the date when they are ready for use and stop on the date when the asset is derecognized by the Authority. Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount and the resulting difference credited/charged to Statement of Comprehensive Income.

Depreciation expense on Property, Plant and Equipment and amortization of intangible assets are charged on a straight-line method using approved depreciation rates as shown hereunder.

S/N	Name of Asset	Rate (%)
1	Motor Vehicles	20
2	Plant and Equipment	20
3	Furniture and Fittings	20
4	IT Hardware	25
5	Office Machines	20
6	Building	2



1.2.3 Amortization of Intangible Assets (IT-Software)

Intangible Assets which comprise of IT Software are amortized over a period of 4 years at a rate of 25% per annum.

1.2.4 Non-Current Assets (Intangible Assets)

Acquired Computer Software and web development costs are capitalized on the basis of the costs incurred to acquire and bring to use the specific assets.

Amortization expense for intangible assets has been computed at a rate of 25% for IT Software.

1.2.5 Cash and Cash Equivalent

Authority's cash comprises of cash in hand and demand deposits with banks. Cash Equivalents comprises of investments in money market instruments (fixed deposits) with maturity periods of not greater than twelve months.

1.2.6 Loans Receivables Due

Loans Receivable Due are disclosed in the Statement of Financial Position under Note 3 and recognised as current asset.

1.2.7 Inventories

The Authority inventories are recorded before being utilized or kept into the storage facility at cost. In case of donated inventories, values shall be determined based on current market price. Further, the Authority's inventories are reported as an expense when deployed for utilization or consumption in the ordinary course of operations.

1.2.8 Revenue Recognition

i. Non-Exchange Revenue

The Authority's non-exchange revenue includes income received direct from the government in form of a fee, taxation and received from prominent donor in a form of gift or donations. The Authority recognized the inflow of resources from a non-exchange transaction as an asset/revenue except to the extent that a liability is also recognized in respect of the same inflow.

ii. Revenue from Exchange Transaction

The Authority's Exchange revenue includes revenue from interest on loan, disposal of asset, interest income and document fee.

(a) Interest Income

The Authority recognizes revenue from interest on a time proportion basis that considers the effect of simple interest rate schedule on the asset. Interest income is accrued using simple interest rate schedule.

(b) Revenue from Disposal of Asset

The Authority recognize revenue from the disposal of goods when the significant risks and rewards of ownership have been transferred to the buyer.



NOTE 2 CASH AND CASH EQUIVALENTS: -

Current Account Balances	Bank Account Number	Currency	30.06.2021	30.06.2020
Particulars			TZ	TZS
Bank of Tanzania	9925261171	TZS	2,435,213,149	3,062,977,584
SDF Bank of Tanzania	9925263271	TZS	3,913,687,129	2,220,481,475
CRDB Bank PLC - Azikiwe	01J1027639900	TZS	76,891,779	2,435,595,730
CRDB Bank PLC - Kijitonyama	01J1013379500	TZS	(8,290,415)	(40,481,110)
SDF CRDB Bank-Kijitonyama	150013379500	TZS	(3,284,977)	(7,248,044)
Cash in Hand	NIL	TZS	1,999,000	1,999,500
GePG Mfuko wa Elimu	150027639900	TZS	132,611,100	180,400
Total Cash & Cash Equivalents			6,548,826,765	7,673,505,535





NOTE 3: LOAN RECEIVABLE 30 JUNE 2021

S/NO.	NAME OF INSTITUTION	BALANCE AS AT 01.07.2020		ADJUSTMENT		PRINCIPAL REPAYMENTS 2020/21		BALANCE AS AT 30.06.2021	
		TZS		TZS		TZS		TZS	
1	Wazo Hill Secondary School	66,381,759		-		-		66,381,759	
2	St Moses Primary School	20,000,000		-		-		20,000,000	
3	St Augustine University-Mwanza	204,677,782		-		-		204,677,782	
4	The Winning Spirit Sec School	46,135,917		(3,346,382)		-		42,789,535	
5	Sebastian Kolowa University	59,537,535		-		-		59,537,535	
6	St Augustine University -Tabora	796,065,053		-		-		796,065,053	
7	The Institute of Adult Education	50,000,000		-		(50,000,000)		-	
8	Mzambe University	800,000,000		-		(200,000,000)		600,000,000	
9	Ardhi University	495,095,412		-		(254,402,508)		240,692,904	
10	Ailanga Junior Seminary	9,072,903		-		(9,072,903)		-	
11	Theofilo Kisanji University	500,000,000		-		-		500,000,000	
12	Sokoine University of Agriculture	117,761,244		-		-		117,761,244	
13	Lieberman Pre -Primary	20,212,739		-		(20,212,739)		-	
15	Mzinga Sec School	100,053,055		-		-		100,053,055	
16	Charles Totera Sec School	95,261,819		-		-		95,261,819	
17	TEJ Secondary School	43,038,325		-		-		43,038,325	
18	Premier Secondary School	47,061,821		-		(47,061,821)		-	
19	Agape Secondary School	39,177,559		-		(20,679,492)		18,498,067	
20	Dar es Salaam University College of Education	300,000,000		-		(100,000,000)		200,000,000	
21	College of Business Education	162,901,170		-		-		162,901,170	
22	Tumaini University Iringa	7,428,598		-		(7,428,598)		-	
23	Open University of Tanzania	111,830,598		-		-		111,830,598	
	TOTAL	4,091,693,289		(3,346,382)		(708,858,062)		3,379,488,846	

Prior year Adjustment of Institutional loan as indicated above was due to reconciliation of outstanding loan balances with the loan Institution. It was observed that there is computation error of Winning Spirit Secondary School amounting to TZS 3,346,382.

NOTE 4: OTHER RECEIVABLES, PREPAYMENTS & ADVANCES

Details	30.06.2021	30.06.2020
	TZS	TZS
Loans to Staff	185,953,697	231,591,557
Imprest to Staff	33,122,160	22,861,000
Loans Interest Receivable	662,827,055	760,485,489
Loans Penalty Receivable	942,851,375	852,107,687
PE Subvention Receivable	9,420,699	-
Other Advances/Prepayments	483,846,579	1,439,000
Receivable	10,550,000	-
TOTAL	2,328,571,565	1,868,484,733



NOTE 5: MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT

Details	Land		Building		Motor Vehicles		Plant & Equipment		Furniture & Fittings		IT Hardware		Office Machines		TOTAL	
	TZS		TZS		TZS		TZS		TZS		TZS		TZS		TZS	
01.07.2020	857,792,000		2,075,494,175		1,047,613,386		234,036,394		187,556,991		499,057,694		58,654,807		4,960,205,447	
Additions 2020/21	167,640,000		810,609,743		-		18,741,000		58,496,977		35,434,198		56,069,000		1,146,990,918	
Disposals 2020/21					(116,050,000.00)		(1,956,000.00)		(10,770,000.00)		(76,536,833.00)		(3,300,000.00)		(208,612,833.00)	
Adjustment -Reclassification							(6,749,500.00)		(12,500.00)		(6,539,040.00)		(581,000.00)		(13,882,040.00)	
30.06.2021	1,025,432,000		2,886,103,918		931,563,386		244,071,894		235,271,468		451,416,019		110,842,807		5,884,701,492	
DEPRECIATION																
01.07.2020			123,219,465		510,197,724		122,595,135		89,760,630		235,481,067		27,177,613		1,108,431,634	
Charge for the year 2020/21			57,722,078		166,312,477		43,913,912		30,691,771		99,927,388		11,161,662		409,729,288	
Disposals 2020/21			-		(116,049,800)		(1,955,400)		(10,761,200)		(58,977,079)		(2,062,500)		(189,805,979)	
Adjustment -Reclassification							(6,729,900)		(12,400)		(5,104,526)		(361,525)		(12,208,351)	
30.06.2021		0	180,941,543		560,460,401		157,823,747		109,678,801		271,326,850		35,915,250		1,316,146,592	
NBV 30.6.21	1,025,432,000		2,705,162,375		371,102,985		86,248,147		125,592,667		180,089,169		74,927,557		4,568,554,900	
NBV 30.6.20	857,792,000		1,952,274,710		537,415,662		111,441,259		97,796,361		263,576,627		31,477,194		3,851,773,812	



NOTE 6: INTANGIBLE ASSETS

Details	30.06.2021	30.06.2020
COST	TZS	TZS
As at 30 June 2020	570,307,659	570,307,659
As at 30 June 2021	570,307,659	570,307,659
AMORTIZATION		
As at 30 June 2020	(570,307,559.00)	(570,307,559.00)
Amortization Charge for The Year	-	-
As at 30 June 2021	(570,307,559.00)	(570,307,559.00)
Net Book Value as at 30 June 2021	100.00	100.00

NOTE 7: CAPITAL FUND

Details	30.06.2021	30.06.2020
	TZS	TZS
Balance as at 30 June 2020	2,881,574,727	2,881,574,727
Balance as at 30 June 2021	2,881,574,727	2,881,574,727

NOTE 8: ACCUMULATED SURPLUS

Details	30.06.2021	30.06.2020
	TZS	TZS
Balance as at 30 June 2020	14,586,240,253	13,995,700,722
Surplus/(Deficit) for the Year	(943,180,346)	1,210,601,280
Prior Year Adjustments	3,346,382	(620,061,749)
Balance as at 30 June 2021	13,646,406,289	14,586,240,253

The Accumulated Surplus balance of TZS 13,646,406,289 up to 30 June 2021 has been arrived after considering deficit for the year amounting to TZS 943,180,346.00

NOTE 9: ACCRUED EXPENSES PAYABLE

Details	30.06.2021	30.06.2020
	TZS	TZS
Accrued Expenses	125,155,907	80,308,751
TTCL	795,413	-
CAR TRACK	8,223,420	-
TPC	3,498,300	-
CS LIMITED COMPANY	81,785,800	-
MUST	47,450,000	-
Audit Costs	85,384,000	-
PAYE	28,496,180	17,780,147
NSSF	6,838,539	6,838,539
PPF	2,672,447	2,672,447
TEA SACCOS	5,704,261	5,704,261
NHIF	1,708,860	-
PSSSF	7,598,300	-
Sundry Payable	2,808,568	5,437,755
Total	408,119,995	118,741,900



NOTE 10: GOVERNMENT SUBVENTION RECEIVED (PE) FOR THE YEAR ENDED 2020/2021

DATE	2020/2021	2019/2020
	TZS	TZS
July	94,198,132	83,511,000
August	101,910,502	82,321,000
September	98,944,000	114,987,900
October	98,765,000	89,171,000
November	98,770,000	87,589,000
December	99,417,800	83,493,000
January	103,710,300	90,119,700
February	102,184,437	91,445,000
March	114,518,405	95,739,504
April	118,862,975	95,670,000
May	107,521,999	98,785,000
June	118,204,063	100,505,000
Total	1,257,007,613	1,113,337,104

NOTE 11A: GOVERNMENT SUBVENTION - DEV FOR THE YEAR 2020/2021

During the year, the Authority received TZS 12,000,000,000 from the Government.

MONTH	BUDGET	ACTUAL RECEIVED	ACTUAL RECEIVED
	2020/2021	2020/2021	2019/2020
	TZS	TZS	
Jul-20	1,000,000,000	-	-
Aug-20	1,000,000,000	-	1,000,000,000
Sep-20	1,000,000,000	1,000,000,000	1,000,000,000
Oct-20	1,000,000,000	2,000,000,000	
Nov-20	1,000,000,000	-	
Dec-20	1,000,000,000	1,000,000,000	3,000,000,000
Jan-21	1,000,000,000	-	1,000,000,000
Feb-21	1,000,000,000	2,000,000,000	1,000,000,000
Mar-21	1,000,000,000	1,000,000,000	1,000,000,000
Apr-21	1,000,000,000	1,000,000,000	1,000,000,000
May-21	1,000,000,000	1,000,000,000	853,280,650
Jun-21	1,000,000,000	3,000,000,000	3,146,719,350
Total	12,000,000,000	12,000,000,000	13,000,000,000



NOTE 11B: SDF INCOME - FOR THE YEAR 2020/2021

BUDGET IN TZS (2020/21)	ACTUAL IN TZS (2020/21)	ACTUAL IN TZS (2019/20)
15,000,000,000	7,006,712,654	4,951,073,654
15,000,000,000	7,006,712,654	4,951,073,654

NOTE 12A: INTEREST AND PENALTY INCOME

S/N	INSTITUTION	Interest Income		Penalty Income	
		30-Jun-21	30-Jun-20	30-Jun-21	30-Jun-20
		TZS	TZS	TZS	
1	Wazo Hill Secondary School	4,900,783	4,976,780	3,257,416	3,328,911
2	St Moses Primary School	1,822,615	1,733,401	1,822,615	1,733,401
3	St Augustine University-Mwanza	8,269,313	9,700,530	10,817,392	14,528,967
4	The Winning Spirit Sec School	2,053,646	2,068,706	1,435,572	2,190,051
5	Sebastian Kolowa University	2,833,795	2,730,320	4,210,849	4,055,528
6	St Augustine University Tabora	61,094,568	66,692,340	64,074,095	66,692,341
7	The Institute of Adult Education	2,000,000	3,000,000	-	-
8	Mzumbe University	42,000,000	54,000,000	-	-
9	Ardhi University	18,051,968	30,450,815	-	3,577,175
10	Ailanga Juniour Seminary	178,720	416,159	106,105	236,768
11	Theofilo Kisanji University	25,286,529	26,600,367	37,929,794	39,900,551
12	Sokoine University of Agriculture	7,419,245	15,630,876	828,022	9,927,297
13	Libermann Pre-Primary	126,344	1,096,354	28,286	465,690
14	Mbogamo Sec. School		225,684		150,660
15	Mzinga Secondary School	4,042,694	4,107,995	5,026,459	5,340,924
16	Charles Totera Sec School	4,892,787	4,712,363	4,892,787	4,712,363
17	TEJ Primary School	2,203,888	2,125,728	2,203,888	2,125,728
18	Premier Secondary School	1,010,968	2,093,400	738,977	1,805,912
19	Agape Secondary School	1,194,370	1,695,780	1,293,857	2,420,068
20	Dar es Salaam University College of Education	18,000,000	24,000,000	-	
21	College of Business Education	5,163,801	15,630,876	5,163,801	9,927,297



S/N	INSTITUTION	Interest Income		Penalty Income	
		30-Jun-21	30-Jun-20	30-Jun-21	30-Jun-20
		TZS	TZS	TZS	
22	Tumaini University Iringa	204,601	2,577,738		
23	Open University of Tanzania	8,221,342	7,769,198		
24	STAFF INTEREST LOAN	1,132,982	1,157,750		
Total		222,104,960	285,193,160	143,829,915	173,119,632

NOTE 12B: INTEREST INCOME

Details	30.06.2021	30.06.2020
	TZS	TZS
Interest Income	14,057,644	8,750,497

These was interest credited in bank account by banks due to available funds balances in the accounts after certain period

NOTE 13: OTHER INCOME

Details	30.06.2021	30.06.2020
	TZS	TZS
School Incentive (EP4R)	-	886,000,000
Application fees	200,000	75,000
Proceed from sale of Asset	6,354,146	-
Fund for Construction of University of Dar es Salaam Hostel	1,000,000,000	-
Total	1,006,554,146	886,075,000

NOTE 14A: DONATION RECEIVED

Details	30.06.2021	30.06.2020
	TZS	TZS
Asilia Camps and lodging	16,600,000	39,600,000
Yalin Global Ltd	-	12,000,000
ICT Equipment & Office Furniture from TCU	-	162,170,195
Universal Communications Service Access Fund	1,600,000	-
SAMAKIBA Foundation	5,000,000	-
My Rights	500,000	-
NACTE	2,000,000	-
Dr. Reginald Mengi Foundation	500,000	-
UTT AMIS	3,000,000	-
CRDB	5,000,000	-
CSR FUND FROM TANAPA	75,000,000	-
SATF FOUNDATION	4,500,000	-
Total	113,700,000	213,770,195



NOTE 14B INVENTORY

Details	30.06.2021	30.06.2020
	TZS	TZS
Oxford University Press	74,310,621	74,310,620
Stationery Stock	36,348,214	14,788,791
Yalin Global Ltd	-	12,000,000
Total	110,658,835	101,099,411

NOTE 15: EDUCATIONAL PROJECTS - GRANTS

Details	30.06.2021	30.06.2020
	TZS	TZS
Learning Facilities	300,000,000	218,900,100
Allocations TEA office Building	300,000	28,978,994
Allocations School Incentive Scheme	-	914,762,300
Allocations Rehabilitation of National Schools	100,000,000	1,953,568,356
Allocations Dormitories Construction	975,000,000	1,350,000,000
Allocation Teachers Houses	2,517,547,300	1,637,941,280
Allocations Construction Classrooms & Pit Latrines	4,200,000,000	2,635,000,000
Allocations Special Needs	425,000,000	359,000,000
Allocation Dinning Hall	-	150,000,000
Construction for UDSM Hostel	2,000,000,000	-
Rehabilitation of 5 Primary School Dodoma	1,997,555,590	
SDF Project	5,387,412,169	5,980,587,822
Total	17,902,815,058	15,228,738,852

NOTE 16: OPERATIONAL COSTS**16A: Staff Costs**

Details	30.06.2021	30.06.2020
	TZS	TZS
Salaries and Wages	1,368,784,184	1,215,344,000
Consolidated Allowances	476,714,785	453,327,500
Travel on Leave	14,139,185	11,180,700
Staff Welfare	28,873,394	44,366,384
Medical Expenses	13,834,294	8,332,500
Sub Total	1,902,345,842	1,732,551,084

16B. Office Expenses

Details	30.06.2021	30.06.2020
	TZS	TZS
Telephone	2,917,275	3,160,257
Postage and Telegraphs	11,939,850	7,000,000
Printing and Publications	4,820,000	1,141,900
Stationery and Office Supplies	94,052,982	33,171,291
Newspapers & Periodicals	10,687,000	8,318,000
Electricity	30,600,000	10,000,000
Water	13,325,689	6,092,732
Office Cleaning	25,498,546	24,393,340
Sub Total	193,841,342	93,277,520



16C: Board Expenses

Details	30.06.2021	30.06.2020
	TZS	TZS
Board Meeting Expenses	342,633,116	353,103,300
Sub Total	342,633,116	353,103,300

16D: Audit Expenses

Details	30.06.2021	30.06.2020
	TZS	TZS
External Audit Fees & Expenses	85,384,000	80,000,000
Audit Expense	33,105,257	66,422,083
Internal Audit & Investigation expenses	54,411,938	43,746,060
Sub Total	172,901,195	190,168,143

16E: Administrative Expenses

Details	30.06.2021	30.06.2020
	TZS	TZS
Staff Recruitment and Repatriation	14,504,200	41,861,380
Travel Local	321,354,445	66,452,471
Foreign Travelling	-	12,390,745
Administrative Expenses	52,832,500	-
Staff Training Expenses	113,439,000	57,872,200
Seminars	22,321,000	75,704,700
Consultancy	-	14,761,000
Public Relations	8,474,000	2,440,000
Advertisement Expenses	44,296,420	12,937,300
Professional Membership	2,185,000	2,216,500
Insurance	7,007,772	300,000
Motor Vehicles Running Costs	48,448,040	20,900,700
System Development and Maintenance	43,493,388	65,122,860
Tender Board Meetings	18,143,500	50,380,000
Fund Raising	37,730,000	8,600,000
Legal Expenses	2,919,000	4,536,000
Security Expenses	27,633,442	28,390,508
Repair and Maintenance- Motor Vehicles	96,788,547	49,530,346
Repair and Maintenance of Equipment	7,442,908	5,271,900
Repair and Maintenance Building	4,025,199	4,503,814
Repair and Maintenance- Furniture & Fittings	12,333,116	-
Repair and Maintenance- Computer Hardware	5,500,001	-
Project Monitoring and Evaluation	115,337,700	273,200,753
Planning and Investment	92,710,000	71,464,000
Stock Taking & Final Account Preparation	62,090,000	86,016,000
District Education Fund Affiliation	-	33,931,100
Exhibitions	16,000,000	27,547,866
Strategic Plan Review	56,476,000	-
Review of FAEDP Policies	77,090,000	92,547,000
Project Proposal Financing	24,580,000	38,800,000
Special Allowance	149,771,100	123,655,000
HIV/AIDS	19,189,000	11,300,000
Annual Report	-	16,100,000
Software License	40,265,209	54,738,802
Stakeholder Meetings	66,940,000	9,425,000
Disciplinary Committee Meeting	9,650,000	4,870,000
Management Committee Meetings	16,600,000	30,107,000
Donation	27,000,000	56,701,916
Conference Facility	11,158,000	-
Contribution to the Government	100,000,000	-
Sub Total	1,775,728,487	1,454,576,861



NOTE 16F: Depreciation and Amortization Expenses

	30.06.2021	30.06.2020
	TZS	TZS
Depreciation of Fixed Assets	404,733,678	359,435,375
Sub Total	404,733,678	359,435,375

NOTE 16G: Finance Cost

	30.06.2021	30.06.2020
	TZS	TZS
Bank charges	12,148,559	8,866,827
Sub Total	12,148,559	8,866,827
GRAND TOTAL(A+B+C+D+E+F+G)	4,804,332,219	4,191,979,109

NOTE 17: RISK MANAGEMENT

The Authority has introduced an Entity Wide Risk Management Framework (EWRMF) which guide inter alia; risk management, Management of TEA risk business operations in conformance to the requirements of sound Corporate Governance principles and best practice.

NOTE 18: RELATED PARTY TRANSACTIONS

IPSAS 20 requires certain disclosures to be made on the remuneration of key Management personnel and close members of the families of key Management personnel during the reporting period.

Transactions with related parties during the year 2019/2021 amounted to TZS 1,109,694,500. These were disbursements in favour of key Management personnel in terms of remuneration and allowances.

The analysis is as follows:

Details	30.06.2021	20.06.2020
	TZS	TZS
Board Allowances	51,060,000	98,000,000
Key Management Remuneration	781,080,000	709,714,000
Key Management Allowances	186,668,000	301,980,500
Total	1,018,808,000	1,109,694,500

NOTE 19: COMPARATIVE FIGURES

Previous year's figures in the Financial Statements have been reclassified or re-arranged wherever considered necessary to make them comparable to the current year's figures in order to facilitate better presentation and comparability.

NOTE 20: PRESENTATION CURRENCY

Financial reports are presented in Tanzania Shillings at full amount. Figures have been rounded to the nearest shilling.

NOTE 21: PRESENTATIONS AND CLASSIFICATION OF ITEMS

Presentation and classification of items of accounts comprising various assertions in the financial statements for the current year, where considered necessary, have been reclassified or regrouped to facilitate comparability with previous year's figures.



NOTE 22: RESTRICTIONS

There were no amounts of restrictions on title, property, plant and equipment pledged as security for liabilities.

NOTE 23: CONTINGENT LIABILITIES

There is one pending labour matter at the high court of united republic of Tanzania Labour Division at Dar es Salaam revision application Number 269 of 2021(Originated from Labor Dispute Na CMA/DSM/LA/R.701/207 where the applicant Mr Fredy Mbeyella (TEA retired staff) applied for revision of award given in favour of the Authority regarding the claims for his salary arrears and other entitlements for the period he was serving as Head of Procurement Management Unit, amounting to **TZS 236,488,660.73**.

NOTE 24: COMMITMENT ON TEA'S PROJECT**PROJECT APPROVED FOR ALLOCATION BUT NOT YET DISBURSED****24(A). CONSTRUCTION OF 4 TEACHERS HOUSES-SECONDARY SCHOOLS**

SN	REGION	COUNCIL	NUMBER OF PROJECTS	APPROVED AMOUNT	NAME OF INSTITUTION
				TZS	
1	KIGOMA	KASULU TC	1	100,000,000	Nyumbigwa Sec. Teachers' Houses
Total			1	100,000,000	

24(B). CONSTRUCTION OF ENGLISH MEDIUM SCHOOL

SN	REGION	COUNCIL	No PROJECTS	APPROVED AMOUNT	NAME OF INSTITUTION
				TZS	
1	DODOMA	DODOMA CC	1	750,000,000	English Mdeium Primary School
Total			1	750,000,000	

24(C) CONSTRUCTION OF DORMOTORIES

SN	REGION	COUNCIL	NUMBER OF PROJECTS	APPROVED AMOUNT TZS	NAME OF INSTITUTION
1	BUKOBA	KARAGWE DC	1	75,000,000	Kawela Sec. School
2	DAR ES SALAAM	KIGAMBONI MC	1	75,000,000	Chekeni Mwasonga Pr. School
Total			1	150,000,000	



NOTE 25: GOVERNMENT SUBVENTION PE RECEIVED FOR THE YEAR 2020/2021

PERIOD	2020/2021	PERIOD	2019/2020
	TZS		TZS
20-Jul	10,282,868	19-Jul	9,907,071
20-Aug	9,437,366	19-Aug	10,416,327
20-Sep	9,258,366	19-Sep	14,570,823
20-Oct	9,258,366	19-Oct	9,749,235
20-Nov	9,253,366	19-Nov	9,448,992
20-Dec	9,282,566	19-Dec	8,779,018
21-Jan	9,384,266	20-Jan	9,348,833
21-Feb	9,112,095	20-Feb	8,941,572
21-Mar	11,460,775	20-Mar	9,312,612
21-Apr	9,231,898	20-Apr	9,754,099
21-May	9,361,633	20-May	10,113,299
21-Jun	0	20-Jun	10,223,129
Subtotal	105,323,565		120,565,010
		20-Mar	10,863,044
Grand Total			131,428,054

The above figure present amount of deduction received from the Ministry of Science and Technology. Other amount was paid direct to employee bank accounts and respective institutions. The movement of cash into our bank accounts was caused by figure of deduction received and paid.

RECONCILIATION SUMMARY OF GOVERNMENT SUBVENTION EMOLUMENTS

Details	30.06.2021	30.06.2020	Reference
	TZS	TZS	
Total PE Received	1,257,007,613	1,113,337,104	NOTE 10
Direct Paid to Employee and Institution	(1,151,684,048)	(992,772,099)	
Actual deduction received by TEA	105,323,565	120,565,005	NOTE25
Add: Salary Deduction Receivable	9,420,698	10,863,044	NOTE4
Total PE Received	114,744,264	131,428,049	

NOTE 26 A: DONATIONS

Details	30.06.2021	30.06.2020
	TZS	TZS
Asilia Camps and lodging	16,600,000	39,600,000
Universal Communication Service Fund	1,600,000	
SAMAKIBA Foundation	5,000,000	-
My Rights	500,000	-
NACTE	2,000,000	-
Dr. Reginald Mengi Foundation	500,000	-
UTT AMIS	3,000,000	-
CRDB Bank Plc	5,000,000	
CSR FUND FROM TANAPA	75,000,000	
Total	109,200,000	39,600,000



NOTE 26 B: OTHER INCOME

Details	30.06.2021	30.06.2020
	TZS	TZS
School Incentive (EP4R)	-	886,000,000
Application fees	200,000	75,000
sale of Asset	14,611,000	-
Fund for Construction of University of Dar es Salaam Hostel	1,000,000,000	-
Total	1,014,811,000	886,075,000

NOTE 27: OFFICE EXPENSES

Details	30.06.2021	30.06.2020	Reference
	TZS	TZS	
Telephone	2,784,819	3,160,257	
Postage and Telegraphs	8,441,550	7,000,000	
Printing and Publications	-	1,141,900	
Stationery and Office Supplies	94,052,982	33,171,291	
Newspapers & Periodicals	10,687,000	8,318,000	
Electricity	30,600,000	10,000,000	
Water	13,325,689	6,092,732	
Office Cleaning	25,498,546	24,393,340	
Stationery Stock	-	14,788,791	NOTE 14B
Sub Total	185,390,586	108,066,311	

Stationery of books are donation in kind from Oxford that TEA donated them to Tanzania Library.

NOTE 28: AUDIT EXPENSES

Details	30.06.2021	30.06.2020
	TZS	TZS
External Audit Fees & Expenses	33,105,257	155,755,310
Internal Audit & Investigation expenses	<u>54,411,938</u>	<u>43,746,060</u>
Sub Total	<u>87,517,195</u>	<u>199,501,370</u>

NOTE 29: ADMINISTRATIVE EXPENSES

Details	30.06.2021	30.06.2020	REFERENCE
	TZS	TZS	
Staff Recruitment and Repatriation	14,504,200	41,861,380	
Travel Local	321,354,445	66,452,471	
Foreign Travelling	-	12,390,745	
Staff Training Expenses	113,439,000	57,872,200	
Seminars	22,321,000	75,704,700	
Consultancy	-	14,761,000	
Public Relations	8,474,000	2,440,000	
Advertisement Expenses	43,647,420	12,937,300	
Professional Membership	2,185,000	2,216,500	
Insurance	7,007,772	300,000	
Motor Vehicles Running Costs	48,448,040	20,900,700	
System Development and Maintenance	42,830,430	65,122,860	



Details	30.06.2021	30.06.2020	REFERENCE
	TZS	TZS	
Tender Board Meetings	18,143,500	50,380,000	
Fund Raising	37,730,000	8,600,000	
Legal Expenses	2,919,000	4,536,000	
Security Expenses	27,633,442	28,390,508	
Repair and Maintenance- Motor Vehicles	88,565,127	49,530,346	
Repair and Maintenance of Equipment	7,442,908	5,271,900	
Repair and Maintenance Building	4,025,199	4,503,814	
Project Monitoring and Evaluation	99,163,467	273,200,753	
Planning and Investment	92,710,000	71,464,000	
Stock Taking & Final Account Preparation	60,990,000	86,016,000	
District Education Fund Affiliation	-	33,931,100	
Exhibitions	16,000,000	27,547,866	
Award Ceremony	-	-	
Review of FAEDP Policies	77,090,000	92,547,000	
Administration Expenses	50,322,500	-	
Project Proposal Financing	24,580,000	38,800,000	
Special Allowance	149,771,100	123,655,000	
HIV/AIDS	19,189,000	11,300,000	
Annual Report	-	16,100,000	
Software Licence	32,188,345	54,738,801	
Stakeholder Meetings	66,940,000	9,425,000	
Disciplinary Committee Meeting	9,650,000	4,870,000	
Management Meetings	16,600,000	30,107,000	
Donation	27,000,000	56,701,916	
Contribution to the Government	100,000,000	-	
Conference Facility	10,458,000	-	
Repair and Maintenance- Furniture & Fittings	11,083,116	-	
Repair and Maintenance- Computer Hardware	5,500,002	-	
Strategic Plan Review	56,476,000	-	
Other Advances/ Prepayment	-	1,439,000	NOTE4
Movement of Accrual expenses	-	16,183,242	NOTE9
Total Operational Costs	1,736,382,013	1,472,199,103	

NOTE 30: EDUCATIONAL PROJECTS – GRANTS

Project Name	30.06.2021	30.06.2020
	TZS	TZS
Allocation School Incentive Scheme	-	914,762,300
Construction of Dinning Hall	-	150,000,000
Allocation Rehabilitation of National Schools	100,000,000	1,953,568,356
Allocations Teachers' Houses construction	2,517,547,300	1,637,941,280
Allocation TEA Office Building	300,000	28,978,994
Learning Facilities	300,000,000	218,900,100
Allocation Dormitories Constructions	975,000,000	1,350,000,000
Allocation construction classrooms & pit Latrines	4,200,000,000	2,635,000,000



Project Name	30.06.2021	30.06.2020
	TZS	TZS
Allocation to schools with special needs Students	425,000,000	359,000,000
SDF Projects	5,305,626,368	5,980,587,822
Construction of Dinning Hall	2,000,000,000	-
Rehabilitation of 5 Primary School Dodoma	1,950,105,590	-
TOTAL	17,773,579,258	15,228,738,852

NOTE 31: LOANS REPAYMENT RECEIVED

INSTITUTION NAME	30.06.2021	30.06.2020
	AMOUNT (TZS)	AMOUNT (TZS)
Mzinga Secondary School	8,000,000	5,000,000
Premier Girls Sec School	49,883,978	15,000,000
Liberman Primary School	20,822,465	14,000,000
Institute of Adult Education	52,000,000	54,320,000
Mzumbe University	248,000,000	260,000,000
Mbogamo Secondary School	-	16,651,774
Ardhi University	292,832,490	-
Dar es Salaam University College of Education	118,000,000	124,000,000
Sokoine University of Agriculture	-	356,503,000
Agape Secondary School	32,200,000	5,000,000
St. Moses Primary School	-	300,000
University of Iringa	7,657,622	39,000,000
St Augustine University Mwanza	80,000,000	-
St Augustine University Tabora	90,000,000	-
Wazo Hill Sec School	15,000,000	-
Teofilo Kisanj University	48,875,247	-
Ailanga Junior Seminary	11,661,046	-
TEJ Primary School	200,000	-
TOTAL	1,075,032,848	889,774,774

The actual loan collection from July 2020 to June 2021 was TZS 1,075,032,848. This figure comprises of loan principal, interest and penalty. That figure is different from the one in statement of financial position because Note 3 indicated the prior year adjustment for institution loans. Details of loan collection are shown in table No.1



TABLE 1: INSTITUTIONS LOAN COLLECTION FROM JUL 2020-JUNE 2021

DATE	RECEIPT NO/ CONTROL NO	NAME	AMOUNT		PRINCIPAL PAID		INTEREST PAID		PENALTY PAID	
			TZS		TZS		TZS		TZS	
3-Jul-20	994200000402	PREMIER GIRLS SEC SCHOOL	10,000,000		8,899,052		600,626		500,322	
20-Jan-21	994200000682	PREMIER GIRLS SEC SCHOOL	20,000,000		18,491,146		846,839		662,015	
8-Mar-21		PREMIER GIRLS SEC SCHOOL	5,000,000		4,843,796		101,416		54,789	
19-Mar-21	994200000744	PREMIER GIRLS SEC SCHOOL	5,000,000		4,975,230		17,875		6,896	
15-Apr-21	994200000805	PREMIER GIRLS SEC SCHOOL	9,883,978		9,852,598		29,174		2,206	
20-Jul-20	994200000404	MZINGA SECONDARY SCHOOL	5,000,000		-		2,700,355		2,299,645	
13-Oct-20	994200000503	MZINGA SECONDARY SCHOOL	3,000,000		-		933,126		2,066,874	
3-Jul-20	994200000384	ST AUGUSTINE UNIVERSITY- MWANZA	40,000,000		-		40,000,000		-	
6-Aug-20	994200000423	ST AUGUSTINE UNIVERSITY- MWANZA	20,000,000		-		3,631,176		16,368,824	
10-Nov-20	994200000543	ST AUGUSTINE UNIVERSITY- MWANZA	20,000,000		-		2,181,397		17,818,603	
1-Jul-20	994200000385	ST AUGUSTINE UNIVERSITY- TABORA	50,000,000		-		50,000,000		-	
5-Aug-20	994200000422	ST AUGUSTINE UNIVERSITY- TABORA	20,000,000		-		20,000,000		-	
5-Feb-21	:994200000703	ST AUGUSTINE UNIVERSITY- TABORA	20,000,000		-		20,000,000		-	
6-Jul-20	994200000403	ARDHI UNIVERSITY	149,229,600		134,056,056		15,173,544		-	
30-Sep-20	994200000467	ARDHI UNIVERSITY	1,594,077		-		980,724		613,354	
20-Jan-21	994200000642	ARDHI UNIVERSITY	142,008,813		120,346,452		21,662,361		-	
25-Aug-20		LIBERMAN	20,822,465		20,212,739		500,979		108,747	
26-Sep-20	994200000466	AGAPE MBAGALA SECONDARY SCHOOL	11,000,000		416,094		2,667,347		7,916,559	
1-Nov-20		AGAPE MBAGALA SECONDARY SCHOOL	21,100,000		20,263,397		348,555		488,048	
15-Sep-20	994200000503	WAZO HILL SEC SCHOOL	5,000,000		-		5,000,000		-	
30-Mar-21		WAZO HILL SEC SCHOOL	5,000,000		-		5,000,000		-	



DATE	RECEIPT NO/ CONTROL NO	NAME	AMOUNT		PRINCIPAL PAID		INTEREST PAID		PENALTY PAID	
			TZS		TZS		TZS		TZS	
29-Apr-21		WAZO HILL SEC SCHOOL	5,000,000				5,000,000			
6-Nov-20	994200000542	TEOFILO KISANJI UNIVERSITY	12,000,000		-		12,000,000			-
18-Dec-20	994200000582	TEOFILO KISANJI UNIVERSITY	36,875,246				36,875,246			
14-Dec-20	994200000582	TUMAIN UNIVERSITY	7,657,622		7,428,599		229,024			-
15-Jan-21	994200000662	AILANGA JUNIOR SEMINARY	11,661,046		9,072,903		1,722,117			866,026
27-Jan-21		INSTITUTE OF AUDULT EDUCATION	52,000,000		50,000,000		2,000,000			
1-Mar-21	994200000722	MZUMBE UNIVERSITY	248,000,000		200,000,000		48,000,000			-
30-Jun-21	994200000842	DAR ES SALAAM UNIVERISTY COLLEGE OF EDUCATION	118,000,000		100,000,000		18,000,000			-
14-Apr-21	994200000782	TEJ PRIMARY SCHOOL	200,000		-		200,000			-
		TOTAL	1,075,032,848		708,858,062		316,401,879			49,772,908



NOTE: 32 STAFF COST

Details	30.06.2021	30.06.2020	
	TZS	TZS	
Salaries and Wages	217,100,136	120,565,010	
Consolidated Allowances	476,714,785	453,327,500	
Employers Pension Contribution	-	-	
Travel on Leave	14,139,186	11,180,700	
Staff Welfare	28,873,394	44,366,384	
Medical Expenses	13,834,293	8,332,500	
PE Subvention Receivable	-	10,863,044	NOTE 4
Unremitted deduction	-	(4,202,454)	
Sub Total	750,661,795	644,432,684	

NOTE: 33 PURCHASE OF ASSET

Details	30.06.2021	30.06.2020
	TZS	TZS
Addition of assets	1,146,990,918	803,424,080
Advance Purchase of Asset	-	(524,564,273)
Asset Donation received	-	(162,170,195)
Accrued Expense	(27,470,781.32)	
Sub Total	1,119,520,137	116,689,612

NOTE: 34 EFFECT OF COVID-19 TO THE AUTHORITY

During the financial year ended 30 June 2021 the World faced challenge of pandemic disease named Covid-19 which led to difficulties in implementation of Education Fund Projects and Skills Development Fund Projects as sum of the funded Institutions were closed up to 30 June 2021.

NOTE35: RECONCILIATION OF NET PROFIT FROM OPERATION ACTIVITIES THE YEAR ENDED 2020- 2021 PARTICULARAS

Detail	TZS	REFERENCE
	2020-2021	
Surplus From Ordinary activities	(950,696,826)	
Non-Cash Movement		
Receipts:		
Government Subvention PE	(1,151,684,048)	note 10; 25
Donations	(4,500,000)	note 14A;26
Interest from Loans Advanced	(222,104,960)	note 12
Loan penalty income	(143,829,915)	note 12
Total Receipts	(1,522,118,923)	
Payments		
Fund Assisted Educational Projects	129,235,800.00	
Staff Cost	1,159,940,902	note 16A; 32
Office Expenses	8,450,755	note 16B; 27
Depreciation and Amortization	404,733,678	note 16F
Audit Expenses	85,384,000	note 16D;28
Administration Expenses	39,346,475	note 16e; 29
Total payments	1,827,091,610	
Net Cash flow from Operating Activities	(638,207,659)	



NOTE: 36 RECONCILIATION OF BUDGET AND FINANCIAL STATEMENT

IPSAS 24 paragraph 47 to 53 requires reconciliation of budget and financial statement if they are prepared in different basis as accounting. Thus the table below provides reconciliation of budget figure and financial statement figure.

NOTE 36B: STATEMENT OF RECONCILIATION OF ACTUAL ON COMPARABLE

DETAILS	ACTUAL AMOUNT ON COMPARABLE TZS	CASH FLOW TZS	DIFFERENCE TZS
RECEIPTS			
Government Subvention PE	1,257,007,613	105,323,565	1,151,684,048
Government Subvention Development	12,000,000,000	12,000,000,000	-
SDF Income	7,006,712,654	7,006,712,654	-
Donations	109,200,000	109,200,000	-
Interest and Penalty from Loans Advanced	366,174,786	366,174,786	-
Interest Income	14,057,644	14,057,644	-
Other Income	1,006,554,146	1,006,554,146	-
Loan Principal	708,858,062	708,858,062	-
Movement of staff loan	-	-	-
	22,468,564,905	21,316,880,857	1,151,684,048
PAYMENT			
Fund Assisted Educational Projects	(18,257,425,837)	(18,257,425,837)	-
Staff Cost	(1,902,345,842)	(750,661,795)	(1,151,684,048)
Office Expenses	(185,390,586)	(185,390,586)	-
Board & Expenses	(342,633,116)	(342,633,116)	-
Audit Expenses	(172,901,195)	(87,517,195)	(85,384,000)
Administration Expenses	(1,736,382,013)	(1,736,382,013)	-
Finance Cost	12,148,559	12,148,559	-
Acquisition of Assets	(336,381,175)	(336,381,175)	-
	(22,921,311,206)	(21,684,243,158)	(1,237,068,048)
	(452,746,301)	(367,362,301)	(85,384,000)
BASIC DIFFERENCE IN OPERATING CASH FLOW (+/-)			
Government Subvention PE	1,151,684,048		
Donations	-		
Movement of Staff Loan	-		
Staff Cost	(1,151,684,048)		
Office Expenses	-		
Audit Expenses	(85,384,000)		
Administration Expenses	-		
	(85,384,000)	(638,207,659)	
Net Increase in Cash and cash equivalent	(1,184,678,770)		
opening balance Cash	7,673,505,535		
Closing Balance of Cash and Cash equivalent	6,548,826,765		



NOTE 37: RECONCILIATION OF BUDGET AND FINANCIAL PERFORMANCE

DETAILS	AMOUNT TZS
Net profit Budget	(477,043,419)
less: Depreciation	(404,733,678)
Acquisition of Asset	
Donation	(4,500,000)
Audit Fee Expenses	-
Office Expenses	(8,450,755)
Administration Expenses	(39,346,475)
Accrued Interest and Penalty From Loan Penalty	(239,912)
Principal Loan	(708,858,062)
Purchase of Asset	345,381,175
Education Fund Project	354,610,779
Net Surplus for the year	(943,180,346)

NOTE: 38 PRIOR YEAR ADJUSTMENT

TOTAL EQUITY	2020/2021	ADJUSTMENT	RESTATED BALANCE
	TZS	TZS	TZS
Capita Fund	2,881,574,727		2,881,574,727
Accumulated Surplus	13,643,059,907		13,643,059,907
PRIOR YEAR ADJUSTMENT			
Winning Spirit		3,346,382	3,346,382
Balance as at 30 June 2021	16,524,634,635	3,346,382	16,527,981,017

Prior year Adjustment of Institutional loan as indicated above was due to reconciliation of outstanding loan balances with the loan Institution. It was observed that there is computation error of Winning Spirit Secondary School amounting to TZS 3,346,382.









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