TANZANIA EDUCATION AUTHORITY (TEA)

ANNUAL REPORT

FOR FINANCIAL YEAR 2021/22



officialteatz

TANZANIA EDUCATION AUTHORITY
(TEA)

ANNUAL REPORT
FOR FINANCIAL YEAR 2021/22

OCTOBER, 2022

TABLE OF CONTENTS

ABBREVIATIONS iii

GENERAL INFORMATION 1

LETTER OF TRANSMITTAL 3

MESSAGE FROM BOARD CHAIRPERSON 4

STATEMENT OF THE DIRECTOR GENERAL 5

CORPORATE GOVERNANCE 6

PERFORMANCE REVIEW 11

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 30TH JUNE, 2022 25

INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL 27

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2022 30

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2022 31

CASH FLOWS STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2022 32

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30TH JUNE, 2022 33

NOTES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020 37

ABBREVIATIONS

ACPA	Associate Certified Public Accountant
CC	City Council
CSR	Corporate Social Responsibility
DC	District Council
ESPJ	Education and Skills for Productive Jobs
FFARS	Facility Financial Accounting and Reporting System
FAEDP	Fund Assisted Education Development Projects
FY	Financial Year
GNS	Gilat Satellite Network
IAS	International Accounting Standards
ICT	Information Communication Technology
IESBA	International Ethics Standards Board for Accountants
I E S B A Code	Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants
IPSASs	International Public Sector Accounting Standards
IPA	Institute of Public Administration
IPSASB	International Public Sector Accounting Standards Board
ISA	International Standards of Auditing
ISSAI	International Standards of Supreme Audit Institutions
MBA	Masters of Business Administration
MC	Municipal Council
MeC	Masters of Economics
MoEST	Ministry of Education, Science and Technology
MP	Member of Parliament
MSc	Masters of Science
NBAA	National Board of Accountants and Auditors
PhD	Doctorate of Philosophy
PO-RALG	President's Office Regional Administration and Local Government
PPA	Public Procurement Act, 2011
PPR	Public Procurement Regulations, 2013
SDF	Skills Development Fund
TC	Town Council
T & L	Teaching and Learning
TEA	Tanzania Education Authority
TZS	Tanzania Shillings
URT	United Republic of Tanzania

1. GENERAL INFORMATION

A. ABOUT 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 monies deposited in 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, - 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 sensitivity and equitable treatment in offering prompt and quality services to its stakeholders with due integrity, courtesy and professionalism.

AUDITORS

Controller and Auditor General
National Audit Office of Tanzania
4 Ukaguzi road /Tambukareli
P.O. Box 950
41104 Tambukareli
Dodoma, Tanzania
Tell: +255(026) 2161200
Fax: +255 (026) 231245
Email: ocag@nao.go.tz

PHYSICAL ADDRESS

Tanzania Education Authority
Bima Road, Plot No.711,
Mikocheni B,
P.O. Box 34578
Dar es salaam, Tanzania.
Tel: +255 22 2781165 | +255 22 2781079 |
+255 22 2781181
Fax: +255 22 2781086
Email: info@tea.or.tz

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

Hon. Prof. Adolf F. Mkenda (MP),
Minister for Education, Science and Technology,
Government City - Mtumba,
P.O. Box 10,
DODOMA.

Pursuant to section 16(3) of the Education Fund Act, No. 8 of 2001, I am honored to submit the Tanzania Education Authority's Annual Report and Audited Financial Statement for the financial year 2021/2022. The report presents the Authority's operational activities and projects implementation 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 Controller and Auditor General, and Audited Financial Statements.

Expectedly, the report is going to make a significant contribution on education issues for the use of the government and all other industry stakeholders.

We look forward to your continued support and guidance in the future as we implement the education sector policies aimed at enhancing equity, quality and access to education in Tanzania.



Prof. Maurice C.Y Mbago
BOARD CHAIRPERSON

3. MESSAGE FROM BOARD CHAIRPERSON



BOARD CHAIRPERSON'S STATEMENT

It is a great privilege to lead the Board of Directors of Tanzania Education Authority (TEA) and to present to you the Authority's overview of the institution's Annual Performance Report and Financial Statements for the year ending 30th June 2022.

During the report period, the Authority continued to implement its activities in line with its vision, mission and objectives as outlined in the organisation Rolling Corporate Strategic Plan 2021/22 to 2025/26. Thus, the Authority successfully implemented annual planned activities in accordance with the performance agreement between the Board of Directors and the Treasury Registrar, with an overall annual performance of 81%.

Accordingly, the Board continue with its oversight role for Authority's improved performance while working to unlock new opportunities. Thus, the Board worked closely with Authority's Management to ensure TEA secured the needed resources and uses them properly in implementation of approved activities while providing financial oversight for proper financial controls.

Specifically, the Authority engaged in supporting infrastructural development in both Tanzania Mainland and Tanzania Zanzibar. The Fund Assisted Education Development Projects (FASEDP) included; teaching, and learning facilities for Special Education, construction of laboratories, dormitories, classrooms, teacher's offices, teacher's houses as well as procurement of teaching and learning facilities for higher education institutions in Zanzibar.

With regard to Resources Mobilization, the Authority continue with sensitization and strengthening collaboration with education stakeholders from both the public and private institutions within and outside the country. Similarly, the Authority continued with awareness creation on District Council's Education Fund for enhancing the revenue scope and efficiency in implementation of projects.

It is my sincere hope that the general public as well as the Government will continue to commit sufficient resources to the Education Fund in order for TEA to implement planned interventions that will bring positive impact to the education sector and significantly improving quality,equity and access to Education sector in Tanzania.



Prof. Maurice C.Y. Mbago
BOARD CHAIRPERSON

4. STATEMENT OF THE DIRECTOR GENERAL



On behalf of the Management of Tanzania Education Authority (TEA) I am honored to report on performance in the fiscal year ended June 30, 2022. The report shows how the Authority successfully implemented its Annual Work Plan to support the government's efforts to improve, quality, access and equity to education and skills development in the country.

In the financial year 2021/2022, the Authority implemented a total of 160 projects worth **TZS**. **8,840,000,000.00** through the Education Fund, while 98 projects were implemented through Skills Development Fund (SDF), of which **TZS. 2,719,074899.99** was disbursed to 54 projects out of 98 SDF phase two, Internship, as well as Innovative and E- learning Training providers.

The projects funded by the Education Fund includes; construction of classrooms, construction of pit-Latrines, construction of government English medium primary school in Dodoma City, procurement of Teaching and Learning (T&L) materials for students with special needs, construction of science laboratories and construction of teachers' Offices. The Education Fund also facilitated provision of Teaching and Learning Materials and development of infrastructure in one Higher Learning Institution in Zanzibar.

The 98 SDF projects implemented included; 81 SDF Phase II projects which focused on six (06) priority sectors namely Agriculture and Agribusiness, Tourism and Hospitality, Energy, Construction, Transportation and Logistics and Information, Communication and Technology. The projects also included ten (10) internship projects and seven (07) Innovative Training and E-learning projects. As of 30th June 2022, the SDF project had benefited a total of 33,725 beneficiaries under skills development trainings.

On resources mobilization for the Education Fund, the Authority successfully carried out joint projects worthy of **TZS 514,000,000.00** with education stakeholders. The joint projects involved construction of six (06) teachers' houses jointly done with Flaviana Matata Foundation, provision of 60 laptops and 60 tablets from BRAC Maendeleo Tanzania in three (3) secondary school in Dar es Salaam, construction of 2 classrooms, fabrication of 150 desks for 08 schools by TANAPA.

I would like to thank the Government of the United Republic of Tanzania for the continued allocation of funds to enable the Authority to carry out its duties. I also thank all education stakeholders for their continued support and contributions to the education sector through the Education Fund. TEA greatly appreciates all contributions and provides an assurance that all donations received are being used as intended. We further pledge that we will continue to play our role diligently and professionally for the development of the Education Sector and the nation as a whole.

Bahati I. Geuzye
DIRECTOR GENERAL

5. CORPORATE GOVERNANCE

Tanzania Education Authority is committed to the principles of effective Corporate Governance and the Board is of the opinion that currently the Authority complies with the 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, renewable once for another period of three years. Other Members of the Board are appointed by the Minister for Education, Science and Technology.

The Board takes overall responsibility of 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 Members served the Board during the financial year ended 30th June, 2022.

TEA BOARD MEMBERS DURING FINANCIAL YEAR 2021/22

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.	 Mrs. Mystica Mapunda Ngongi	Member	MBA in Corporate Management
4.	 Mr. Meshack A. Anyingisye	Member	MSc. Development Economics and Policy.

S/N	Name	Position	Qualification
5.	 Mr. Atupele Mwambene	Member	Master of Economics (MeC)
6.	 Mr. Gerald Mweli	Member	MsSc in Economics and Finance
7.	 Ms. Bahati I. Geuzye	Secretary / Director General	MBA in Corporate Management.

5.2 Board and Committee Meetings

To discharge the obligation stipulated in the First Schedule of the Education Fund Act No. 8 of 2001, in the FY 2020/21 the Board convened its meetings as follows: -

i) Ordinary Board meeting 4
ii) Executive Committee Meeting 4
iii) Revenue Committee meeting 4
iv) Award Committee Meeting 4
v) Audit Committee meeting 4
vi) Extra Ordinary 1

5.3 Board Committees

The Board is required, by virtue of Section 7(5), (6) and (7) of the Education Fund Act, 2001, to establish two permanent committees namely; Revenue Committee and Award Committee for the purpose of fulfilling its oversight responsibilities. To facilitate proper discharge of its obligations, two more committees namely, the Executive Committee and Audit Committee were established by the Board. Members of the Committees of the Board for the period between July 2021 to June 2022 were as follows;

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 to the Committee. The Management members also attended the meetings of the Committee as invitees. During the financial year ended 30th June 2022, the Committee held four (4) meetings in which several issues were discussed regarding to the Authority's sources of fund and efforts made by Management to increase the resources mobilisation. Members of the Revenue Committee during the financial year 2021/2022 were as follows:

S/N	Name	Qualification	Position
1.	Mrs. Mystica Mapunda Ngongi	MBA in Corporate Management	Chairperson
2.	Mr. Atupele Mwambene	Master of Economics (MEc)	Member
3.	Ms. Bahati I. Geuzye	MBA in Corporate Management	Member/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 2021/2022 the Committee held four (4) meetings. During the financial year ended 30th June 2022, the following were the members of the Committee:

S/N	Name	Qualification	Position
1.	Prof. Bernadeta Kilian	PhD in Political Science	Chairperson
2.	Mr. Meshack Anyingisye	MSc. Development Economics and Policy	Member
3.	Mrs. Mystica Mapunda Ngongi	MBA in Corporate Management	Member
4.	Ms. Bahati I. Geuzye	MBA in Corporate Management	Member/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 2021/2022 the following were the members of the Committee.

S/N	Name	Qualification	Position
1.	Prof. Bernadeta Killian	PhD in Political Science	Chairperson
2.	Mr. Meshack Anyingisye	MSc. Development Economics and Policy	Member
3.	Mrs. Mystica Mapunda Ngongi	MBA in Corporate Management	Member
4.	Ms. Bahati I. Geuzye	MBA in Corporate Management	Member/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 2022 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 overseeing the implementation of the directives of the Board relating to various issues raised by both internal and external auditors. During the financial year 2021/2022 the Committee had the following members:

S/N	Name	Qualification	Position

1.	Mr. Meshack Anyingisye	MSc. Development Economics and Policy.	Chairperson
2.	Mr. Gerald Mweli	MSc in Economics and Finance	Member
3.	*Mr. Simon F. Sayore	FCCA and MSc in Finance	Co-opted Member
4.	Christina Meela	Master of Laws	Secretary

*Mr. Simon Sayore (74 years) is Co-opted Member to the Audit Committee. He is Tanzanian.

5.4 TEA MANAGEMENT TEAM

The management Team of TEA is under the Director General who is directly responsible to the Governing Board for the day to day management of the Authority. The following served in the management during the financial year ended 30th June, 2022.

TEA MANAGEMENT TEAM DURING FINANCIAL YEAR 2021- 2022

S/N	NAME	TITLE	QULIFICATION
1.	 **Ms. Bahati I. Geuzye**	Director General	MBA in Corporate Management
2.	 **Dr. Erasmus Kipesha**	Director of Corporate Services	PHD in Financial Management
3.	 **Waziri Rajab Salum**	Director of Resources Mobilization and Education Support	Post Graduate Diploma in Leadership
4.	 **Mr. Richard Mazinge**	Chief Internal Auditor	Masters in Finance and Banking
5.	 **Mr. Masozi Nyirenda**	Education Support Manager	Masters in Education

S/N	NAME	TITLE	QULIFICATION
6	 **Mrs. Wendo O. Chiduo**	Planning, Monitoring and Evaluation Manager	Masters in Business Administration
7	 **Ms. Tija Ukondwa**	Human and Administration Manager	Masters in Human Resources
8.	 **Ms. Mwanahamis Chambega**	Finance and Accounts Manager	Masters of Science in Finance
9.	 **Ms. Christina S. Meela**	Legal Service Manager	Masters of Laws
10.	 **Mr. Tito Mganwa**	Resources Mobilization Manager	Masters of Arts in Development Studies
11.	 **Mr. William Masanja**	Manager Procurement Management Unit	Masters in Business Administration
12.	 **Mr. Emmanuel Shirima**	Head of ICT and Statistics	Masters in Business Administration
13.	 **Ms. Bestina A. Magutu**	Head PR and Communication	Masters of Mass Communication

6. PERFORMANCE REVIEW

6.1 Education Projects' Support through the Education Fund

During the Year under Review, the Authority implemented 160 projects worth TZS 8,840,000,000.00 in 151 schools and one higher learning institutions, which were approved by the Board during its 72nd meeting, held on 20th August 2021. The approved projects for the financial year 2021/2022 were as follows:

i) Construction of 210 classrooms in 65 schools at a total cost of TZS 4,200,000,000.00.

ii) Construction of 1,920 pit-Latrines in 80 schools with acute at a total cost of TZS 3,600,000,000.00.

iii) Infrastructure Improvement and Procurement of Teaching and Learning (T&L) materials for students with special needs in 09 schools at a total cost of TZS 500,000,000.00.

iv) To support infrastructures improvement/construction and procurement of equipment at Institute of Public Administration - Zanzibar at a total cost of TZS 200,000,000.00.

v) Construction of 02 teachers' offices in two schools with acute need at a total cost of TZS 100,000,000.00.

vi) Construction of 04 Science laboratories in 02 secondary schools with acute need at a total cost of TZS 240,000,000.00.

vii) Implementation of previous projects at cost of TZS 900, 000, 000.000

viii) Implementation of partnership projects including construction of 06 teachers houses worth of TZS.150,000,000.00 (whereas TZS.100,000,000.00 for construction of 04 houses funded by Flavian Matata Foundation and TZS.50,000,000.00 for construction of 02 houses were funded by TEA); provision of 60 laptops and 60 tablets worth TZS.132,600,000.00 donated by BRAC Maendeleo Tanzania for supporting 03 secondary schools (each school received 20 laptops and 20 tablets), construction of two classrooms worth TZS.34,482,450.00 and fabrication of 150 desks for 08 nearby schools with acute need worth TZS.18,000,000.00 financed by Mikumi National Park, construction of 3 teachers houses worth TZS.103,968,060.00, construction of 03 classrooms worth TZS.71,481,426.00 from Serengeti National Park and support training of 55 youth worth TZS 76,550,000 to study tourism course at VETA Hotel and Tourism Training Institute financed by Asilia Giving.

6.1.1 Construction of 210 Classrooms in 65 Primary and Secondary Schools



The Authority in collaboration with MoEST and PO-RALG identified 65 schools that benefitted from the classroom's construction project. A total of TZS 4,200,000,000.00 was disbursed to respective schools and the project was implemented using Force Account method. As of 30th June 2022, 63 schools out of 65 had

completed the projects which is equivalent to 96.92%. Schools that received funding for the construction of classrooms in FY 2021/2022 are as follows:

S/N	NAME OF THE SCHOOL	COUNCIL
1.	Kaloleni Primary School	Arusha CC
2.	Sokoni II Secondary School	Arusha DC
3.	Naalarami Primary School	Monduli DC
4.	Uduru Primary School	Hai DC
5.	Mtopwa Primary School	Nanyamba TC
6.	Namindondi Primary School	Tandahimba DC
7.	Mbongo Primary School	Ludewa DC
8.	Mkuzo Primary School	Songea MC;
9.	Kivule Annex Primary School	Ilala MC
10.	Serengeti Primary School	Ilala MC
11.	Masita Primary School	Kondoa DC
12.	Mchinga Mbili Primary School	Lindi DC
13.	Umoja Primary School	Lindi DC
14.	Mwitongo Primary School	Ukerewe DC
15.	Makete Secondary School	Makete DC
16.	Busungo Primary School	Msalala DC
17.	Mtunduru Primary School	Ikungi DC
18.	Itiso Secondary School	Chamwino DC
19.	Haneti Secondary School	Chamwino DC
20.	Mwongozo Primary School	Mafinga TC
21.	Lupembe Secongdary School	Njombe DC
22.	Luhiraseko Primary School	Songea MC
23.	Iganjo Primary School,	Mbeya CC
24.	Iwambi Primary School	Mbeya CC
25.	Banja Primary School	Mafia DC
26	Jojo Primary School	Mafia DC
27.	Azimio Primary School	Rufiji DC
28.	Kankwale Primary School	Sumbawanga MC
29.	Majengo Primary School	Kaliua DC
30.	Mwanyengo Primary School	Iringa DC
31.	Msafiri Primary School	Kibiti DC
32	Nuja Primary School	Kahama TC
33.	Kwaluguru Secondary	Handeni DC
34.	Nyerere Primary School	Mbogwe DC
35.	Kitwe Primary School	Bukoba DC

S/N	NAME OF THE SCHOOL	COUNCIL
36.	Kalovya Primary School	Mlele DC
37.	Musivyi Primary School	Kasulu TC
38.	Butiama ‘A’ Primary School	Butiama DC
39	Butiama ‘B’ Primary School	Butiama DC;
40.	Kenyamonta Primary School	Serengeti DC
41.	Zombo Primary School	Kilosa DC
42.	Mbigiri Primary School	Mvomero DC
43.	Chemchem Primary School,	Mafia DC
44.	Bangayega Primary School	Itigi DC
45.	Chagwe Primary School,	Buhigwe DC
46.	Narungombe Primary School	Ruangwa DC
47.	Songambele Primary School	Simanjiro DC
48.	Suma Secondary School	Rungwe DC
49.	Ipyana Primary School	Rungwe DC
50.	Mgugu Secondary School	Kilosa DC
51.	Itumbili Primary School	Magu DC
52.	Ntuchi Primary School	Nkasi DC
53.	Ilambo Primary School	Busega DC
54.	Jihu Primary School	Busega DC
55.	Ileya Primary School	Maswa DC
56.	Kitangili Secondary School	Nzega MC
57.	Tulieni Primary School	Sikonge DC
58.	Mkalamo Secondary School	Korogwe DC
59	Bushiri Secondary School	Pangani DC
60.	Chamtui Primary School	Kilindi DC
61.	Masheli Primary School	Karagwe DC
62.	Nasaya Primary School	Kilwa DC
63.	Matare Primary School,	Ikungi DC
64.	Hamboyo Primary School	Lushoto DC
65.	Yoghoi Primary School	Lushoto DC.



Three classrooms constructed at Kwaluguru Secondary School, located in the Handeni District of the Tanga Region.

6.1.2. Construction of 1,920 Pit-latrines in 80 Primary and Secondary Schools with Acute Needs

The Authority in collaboration with MoEST and PO-RALG identified 80 schools with acute shortage of pit latrines. A total of TZS. 1,280,000,000 was disbursed to respective schools. The construction work begun in November 2021 through Force Account Method. As of June 30th 2022, a total of 15 schools (19%) had completed the projects; while 30 schools were at 80% to 95% completion rate, and were expected to be completed by 1st quarter of FY 2022/2023. Moreover, 35 schools were at 20% to 65% and were expected to be completed by 2nd quarter of FY 2022/2023. The schools benefited from the funding for construction of pit- latrines are as follows:

S/N.	NAME OF THE SCHOOL	COUNCIL
1.	Stesheni Primary School	Nachingwea DC
2.	Longido Secondary School	Longido DC
3.	Ngaarash Primary School	Monduli DC
4.	Kijiweni Primary School	Lindi DC
5.	Iwambi Primary School	Mbeya CC
6.	Nahimba Primary School	Nachingwea DC
7.	Matogoro Primary School	Songea MC
8.	Ilolo Primary School	Ikungi DC
9.	Msasa Primary School	Handeni TC
10.	Kaloleni Primary School	Arusha CC

S/N.	NAME OF THE SCHOOL	COUNCIL
11.	Mkonga Primary School	Kondoa DC
12.	Buzi Primary School	Bukoba DC
13.	Gidewari Primary School	Babati DC
14.	Mjimwema Primary School	Songea MC
15.	Kisasa Primary School	Mufindi DC
16	Kinyangesi Primary School	Mufindi DC
17.	Nhele Primary School	Nzega DC
18.	Gomvu Primary School	Kigamboni MC
19.	Kinyasi Primary School	Kondoa DC
20.	Iganjo Primary School	Mbeya CC
21.	Losikito Primary School	Monduli DC
22.	Azimio Primary School	Rufiji DC
23.	Kirongwe Primary School	Mafia DC
24.	Dareda Secondary School	Babati DC
25.	Mtunduru Primary School	Ikungi DC
26.	Kivule Annex Primary School	Ilala MC
27.	Kurasini Secondary School	Temeke MC
28.	Mabawe Secondary School	Ngara DC
29.	Gonja Secondary School	Same DC
30.	Nyamtimba Primary School	Kibiti DC
31.	Msafiri Primary School	Kibiti DC
32.	Umwe Primary School	Rufiji DC
33.	Katuru Secondary School	Rorya DC
34.	Nyambono Secondary School	Musoma DC
35.	Majahida Primary School	Bariadi TC
36.	Bwawani Primary School	Ubungo MC
37.	Kitunda Secondary	Ilala MC
38.	Miburani Secondary School	Temeke MC
39.	Zakhia Meghji Secondary School	Chato DC
40.	Kasandalala Primary School	Mbogwe DC
41.	Ibamba Primary School	Bukombe DC
42.	Minziro Secondary School	Misenyi DC
43.	Rusumo Magereza Primary School	Ngara DC
44.	Mpeta Primary School	Uvinza DC
45.	Nemba Primary School	Biharamulo DC
46.	Nkungwi Primary School	Mpanda DC
47.	Kanoge Primary School	Nsimbo DC

S/N.	NAME OF THE SCHOOL	COUNCIL
48.	Narungombe Primary School	Ruangwa DC
49.	Kisemvule Primary School	Mkuranga DC
50.	Vikindu Primary School	Mkuranga DC
51.	Rebu Primary School	Tarime TC
52.	Ipyana Primary School	Rungwe DC
53.	Kidodi Secondary School	Kilosa DC
54.	Dumila Secondary School	Kilosa DC
55.	Mgugu Secondary School	Kilosa DC
56.	Tangazo Primary School	Mtwara DC
57.	Mkunwa Primary School	Mtwara DC
58.	Chemchem Primary School	Mtwara DC
59.	Malocho Secondary School	Newala TC
60.	Mawemabi Primary School	Misungwi DC
61.	Binza Secondary School	Maswa DC
62.	Kilabela Primary School	Sengerema DC
63.	Kidete Primary School	Buchosa DC
64.	Buganda Primary School	Misungwi DC
65.	Itindi Primary School	Nkasi DC
66.	Didia Primary School	Shinyanga DC
67.	Nkoma Secondary School	Itilima DC
68.	Kalemela Secondary School	Busega DC
69.	Salage Secondary School	Maswa DC
70.	Sibwesa Primary School	Mpanda DC
71.	Ihanda Secondary School	Mbozi DC
72.	Chapwa Primary School	Tunduma TC
73.	Kitangili Secondary School	Nzega MC
74.	Kilimamzinga Primary School	Handeni DC
75.	Mkalamo Secondary School	Korogwe DC
76.	Masheli Primary School	Karagwe DC
77.	Makale Primary School	Itigi DC
78.	Matare Primary School	Ikungi DC
79.	Hamboyo Primary School	Lushoto DC
80.	Yoghoi Primary School	Lushoto DC



24 Pit latrines funded by The Education Fund at Gonja Secondary School in Same District, Kilimanjaro region.

6.1.3. Provision of Teaching and Learning Materials and Development of Infrastructure for Students with Special Needs in Five Primaries and Secondary Schools.

The Authority in collaboration with MoEST and PO-RALG identified nine (9) schools that benefited from the project. A total of TZS 500,000,000 was disbursed to respective schools for the implementation of the project through the Force Account Method. As of 30th June 2022, four (04) schools have completed (100%) their projects; four (04) which were at finishing stage (80% to 95%) were expected to be completed in the 1st quarter of FY 2022/2023; while one project was in initial stage of implementation due to delayed permission from the Council Director. The schools that benefited from the funding of the project are:

SN.	NAME OF THE SCHOOL	COUNCIL
1.	Katumba II primary School	Rungwe DC
2.	Iyengamulilo Primary School	Biharamulo DC
3.	Kagenyi Primary School	Kyerwa DC
4.	Nyamanoro Primary School	Ilemela MC
5.	Buhongwa Primary School	Mwanza MC
6.	Mji mpya Primary School	Tandahimba DC
7.	Mlingano Primary School	Muheza DC
8.	Masumbwe Primary School	Mbogwe DC
9.	Kichuthi Primary School	Rorya DC

6.1.4. Provision of Teaching and Learning Materials and Development of Infrastructure in one Higher Learning Institution in Zanzibar

The Authority in collaboration with Ministry of Education and Vocation Training - Zanzibar identified and selected Institute of Public Administration (IPA) of Tanzania Zanzibar for the improvement of infrastructures

and procurement of learning and teaching equipment. A total of TZS 200,000,000.00 was disbursed. The project started in May, 2022 and as of 30th June 2022, the project was at various initial stages (35%) and was expected to be completed in the 1st quarter of FY 2022/2023. The project was implemented through Force Account Method.



Computer Laboratory Constructed and Equipped by Education Support Fund at Institute of Public Administration (IPA) Zanzibar

6.1.5. Construction of Two Teachers' Offices in Two Schools with Acute Need

The Authority in collaboration with MoEST and PO-RALG identified two (02) secondary schools; Lupaso in Masasi DC and Suma in Rungwe DC as beneficiaries of the project. Up to 30th June, 2022 funds amounting TZS 100,000,000 were disbursed. The construction work using Force Account method started in November, 2021 and as of 30th June 2022 the projects were at finishing stage (80%). The projects were expected to be completed by 1st quarter of FY 2022/2023.

6.1.6. Construction of four (4) science Labaratories in Two Secondary Schools with Acute Need

The Authority in collaboration with MoEST and PO-RALG identified Nyanza Secondary School, located in Geita DC and Maganjwa Secondary School, located in Babati DC as beneficiaries of the project. As at 30th June, 2022 Funds amounting 240,000,000.00 were disbursed. The construction work using Force Account method started in November, 2021 and as of 30th June 2022, all two projects were at finishing stage (95%). The projects were expected to be completed in the 1st quarter of FY 2022/2023.



Chemistry and Biology Laboratory constructed under the Education Fund support at Maganjwa Secondary School, located in Babati DC Manyara region.

6.1.7 Rehabilitation of Two (02) Projects

The Authority in collaboration with MoEST and PO-LARG has identified one Schools (Msalato Secondary School, located in Dodoma CC) and one institution (Mwalimu Julius K. Nyerere University, located in Musoma DC) respectively to benefit from the rehabilitation project. The beneficiaries were informed and provided with Grant and Performance Agreements for review, and the same were signed by the parties to enable disbursement of funds. As at 30th June, 2022, funds amounting to TZS 180,000,000.00 were disbursed. and. Rehabilitation work of the two projects using Force Account method started in February, 2022, and as of 30th June 2022, the works at Msalato Secondary School were at 95%; while at Mwalimu Julius K. Nyerere were at 20%. The two projects were expected to be completed in 1st quarter of FY 2022/2023.

6.1.8. Implementation of Previous Projects:

During the period, the Authority also continued with the implementation of the previous projects, which could not be implemented in the FY 2020/2021. The projects included the construction of new Msangalalee English Medium Primary School worth TZS.750, 000, 000at Dodoma City Council.The Authority in collaboration with MoEST and PO-LARG identified the need for construction of the new English Medium Primary School in Dodoma due to influx of public servants and other members of the public following the government's decision to move the Country's capital in Dodoma. The Dodoma City Council selected the site at Msangalalee area for the construction project and implementation of the project was undertaken using Force Account method. As at 30th June 2022, classrooms were at walling stage (35%), pit latrines were at roofing stage (65%) and administration block was at first finishing stage (65%). The project was expected to be completed in the 2nd quarter of FY 2022/2023.



The view of Msangalalee English Medium School constructed with the support of the Education Fund in Dodoma.

The Authority also implemented three other projects that were approved for implementation in the year financial 2019/2020 but their execution was delayed. As of 30th June, 2022, TZS 150,000,000 w disbursed to the three schools namely; Kawela Secondary School of Karagwe DC (construction of girls' dormitory); Nambunga Secondary School of Newala TC (construction of teachers' houses) and Chekeni Mwasonga Primary School of Kigamboni MC (construction of one dormitory for students with special needs).

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

In the year 2021/2022 the Authority continued with implementation of the Second Phase of Skills Development Fund (SDF). A total of 98 SDF projects were implemented. The projects included 81 under SDF Phase Two, 10 under internship program and 7 projects under Innovative Training and E- learning. A total of TZS 2,719,074,899.99 was disbursed to 54 projects out of 98 SDF phase two, Internship and Innovative and E- learning Training providers while a total of TZS 465,892,707.56 was utilized as SDF operations expenses.



Bursary Scheme Beneficiaries undertaking practical training on tailoring in Sengerema during the internship program.

7. RESOUCES MOBILIZATION ACTIVITIES

7.1. Fundraising Initiatives

During the year under review, the Authority continued with initiatives to fulfil its core activity including finding more resources for the Education Fund as stipulated in the Education Fund Act. No. 8 of 2001. during the period, TEA conducted fundraising initiatives by approaching several corporate partners with the aim of collecting the much-needed resources for the Education Fund. From this initiative, a total of TZS. 629,199,486 was collected in cash and material from various donors. The summary of the donation is as stipulated in the table below;

SN.	CONTRIBUTORS	AMOUNT/DONATION
1.	Asilia Lodges and Camps Tanzania	56,500,000.00
2.	Flaviana Matata Foundation	100,000,000.00
3.	TANAPA	143,000,000.00
4.	Asilia Giving	20,050,000.00
5.	Gaming Board of Tanzania	1,600,000.00
6.	TANAPA (Serengeti National Park)	175,449,486.00
7	BRAC Maendeleo	132,600,000
TOTAL		**629,199,486.00**

i) Partnerships with Corporate and Development partners

Basing on the Public-Private Partnership (PPP) strategy, during this year TEA continued to solicit partnerships with public and private corporate and organization. A number of meetings were convened and MoU were

concluded with prospects of obtaining support from these bodies. As a result, the Authority developed and marketed three major grant project proposals to various corporate partners for the implementation of the following education projects;- Electrification of Rural Secondary and Primary Schools in Tanzania Mainland marketed to Rural Energy Agency(REA), Establishment of Satellite connected Smart Primary and Secondary Schools in Tanzania marketed to Gilat Satellite Network(GSN) and Supporting Primary and Secondary Schools Education in Tanzania through Installation of Smart Schools marketed to Vodacom Tanzania.



The Minister of Education, Science and Technology, Hon. Prof. Adolf F. Mkenda (Center) officiating the handover of teachers houses at Msinune Primary School in Chalinze DC of the Coastal Region.

ii) Establishment of District Education Funds.

Regularly the Authority, has been collaborated with the Presidents' Office Regional. Administration and Local Government (PO-RALG). In this year, the Authority, in collaboration with PO-RALG visited 40 Councils in Dar es Salaam, Morogoro, Tanga, Geita, Lindi, Mtwara, Ruvuma, Mwanza and Tabora region to sensitize on establishment of District Education Fund.

8. FINANCIAL RESULTS

8.1. Income for the FY 2021/22

During the Financial Year 2021/2022, a revenue budget of **TZS 25,575,323,584** was approved as total income for the Authority, in which, **TZS 12,000,000,000** was for Government Subvention Development, **TZS 10,030,694,184** was for Skills Development Fund **(**SDF**), TZS 1,284,449,000.00** being Government subvention PE, **TZS 818,630,400** as Principal Loan Collection **TZS 1,000,000,000** as fund allocated for Corporate Social Responsibility Projects and **TZS 55,000,000** as Own Source Collection from donations, **TZS 364,000,000.00** as collection from Interest on loans advanced and penalties, **TZS 6,050,000.00** as collection from other Income and **TZS 16,500,000** interest income. During the year, the Authority received a total sum of **TZS 14,464,382,817** being **TZS 10,020,000,000** from Government Subvention Development, **TZS 1,546,355,879** from Government for Skills Development Fund (SDF), **TZS 1,580,560,741** from Government Subvention PE, **TZS 801,111,844.15** from Principal Loan Collection, **TZS 156,222,416** from Interest and Penalty on Loan advanced, **TZS 327,931,936** from Corporate Social Responsibility Projects (CSR), **TZS 21,650,000.00** from donations and **TZS 10,550,000** from another sources of income.This is as detailed in the following Table 1.

Table 1: Income for the FY 2021/22

PARTICULARS	ORIGINAL BUDGET 2021/22	REVISED FOR 2021/2022	ACTUAL COLLECTION JULY-JUNE 2022
	TZS	TZS	TZS
Income from Government			
Government Subvention PE	1,284,449,000	1,284,449,000.00	1,580,560,741
Government Subvention Dev	12,000,000,000	12,000,000,000	10,020,000,000
Skills Development Fund	-	10,030,694,184	1,546,355,879
Sub Total	13,284,449,000	23,315,143,184	13,146,916,620
Income from Internal Sources			
Principal Loans Collection	818,630,400	818,630,400	801,111,844
Donation -CSR Projects	1,000,000,000	1,000,000,000	327,931,936
Donation	55,000,000	55,000,000	21,650,000
Interest from loans Advanced and loan Penalty	364,000,000	364,000,000	156,222,416
Other Income	6,050,000	6,050,000	10,550,000
Interest Income	16,500,000	16,500,000	-
Sub Total	2,260,180,400	2,260,180,400	1,317,466,196
Total Income	15,544,629,400	25,575,323,584	14,464,382,817

8.2. Expenditure Budget for FY 2021/22

During the period, a total of **TZS. 18,107,815,173** was spent which is **71%** of planned expenditure of **TZS 25,575,323,584**. An excess of **TZS. 3,665,032,357** from total income is due to carryover budget of the financial year 2020/2021 which was spent in 2021/2022 for both Education Fund and Skills Development Fund.

Details are shown in the following table

Table 2: Annual Budget Expenditure Performance for FY 2021/2022 Description	**Annual Budget 2021/2022 (TZS)**	**Actual Collection July- June, 2022 (TZS)**	**Actual Expenditure July – June, 2022 (TZS)**
Government Subvention PE	1,284,449,000	1,580,560,741	1,580,560,741
Government Subvention Dev	12,000,000,000	10,000,000,000	12,983,431,620
Skills Development Fund	10,030,694,184	1,546,355,879	3,423,772,812
Income from Internal Sources	2,260,180,400	1,317,866,198.43	120,050,000
Total Expenditure	**25,575,323,584**	**14,444,782,818.43**	**18,107,815,173**

8.3. Challenges

During the Financial Year ended 30 June 2022 TEA encountered a number of challenges. The use of Force Account with standardized costs in all areas have resulted in difficulty in project completion due to additional costs as a result of locations, prices and resistance of community participation. Similarly, beneficiaries encountered challenges in accessing project funds that are usually channelled through District Councils accounts budgetary systems through Facility Financial Accounting and Reporting System (FFARS) which leads to delays in project completion.

9. STATEMENT OF DIRECTORS RESPONSIBILITY

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 2022.

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



19/01/2023

CHAIRPERSON OF THE BOARD **DATE** **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 the Authority showing a true and fair view of the Authority'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 2.33 of this report.

I, CPA Mwanahamis Omary, being the Head of Finance and Accounting of Tanzania Education Authority hereby acknowledge my responsibility of ensuring that Draft Financial Statements for the year ended 30 June 2022 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.



Mwanahamis Omary
Position: Finance and Accounts Manager

NBAA Membership No.: **ACPA 3399**
Date: .19/01/2023

INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1. REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Education Authority, which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Tanzania Education Authority as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Tanzania Education Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the Directors Report, statement of management responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is 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.

Governing Board is 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 judgement and maintain professional skepticism throughout the audit. I also:

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

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

2. REPORT ON COMPLIANCE WITH LEGISLATIONS

2.1. Compliance with the Public Procurement laws Subject matter: Compliance audit on procurement of works, goods and services

I performed a compliance audit on procurement of works, goods and services in the Tanzania Education Authority for the financial year 2021/22 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of Tanzania Education Authority is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

2.2. Compliance with the Budget Act and other Budget Guidelines Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Tanzania Education Authority for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Tanzania Education Authority is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March, 2023

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

ASSETS		**2021/22**	**2020/21**
Current Asset	**Note**	**TZS**	**TZS**
Cash and Cash Equivalents	11	2,856,906,815	6,548,826,765
Inventories	14	94,408,895	110,658,835
Prepayments	13	14,847,680	483,846,579
Receivables	12	4,537,667,877	5,224,213,832
Total Current Asset		**7,503,831,267**	**12,367,546,011**
Non-Current Asset			
Property, Plant and Equipment	18	4,734,741,907	4,568,554,900
Intangible Asset	18B	100	100
Total Non-Current Asset		**4,734,742,007**	**4,568,555,000**
TOTAL ASSETS		**12,238,573,274**	**16,936,101,011**
LIABILITIES			
Current Liabilities			
Deposits	17	36,157,733	0
Payables and Accruals	15	134,399,388	408,119,995
Total Current Liabilities		**170,557,121**	**408,119,995**
Non-Current Liabilities			
Deferred Income (Capital)	16	1,131,925,558	0
Total Non-Current Liabilities		**1,131,925,558**	**0**
TOTAL LIABILITIES		**1,302,482,679**	**408,119,995**
NET ASSETS		10,936,090,595	16,527,981,016
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers' Fund	2	2,881,574,727	2,881,574,727
Accumulated Surpluses / Deficits		8,054,515,868	13,646,406,289
TOTAL NET ASSETS/EQUITY		10,936,090,595	16,527,981,016

Note 1 to Note 38 Form part of financial statements



19/01/2023

CHAIRPERSON OF THE BOARD **DATE** **DIRECTOR GENERAL**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021/22 TZS	2020/21 TZS
REVENUE			
Other Revenue	5	524,193,766	1,351,716,749
Revenue from Exchange Transactions	4	142,084,497	144,029,915
Revenue Grants	3	11,798,070,631	20,268,220,267
Total Revenue		**12,464,348,894**	**21,763,966,931**
EXPENSES AND TRANSFERS			
Expenses			
Depreciation of Property, Plant and Equipment	18	376,417,074	404,733,678
Maintenance Expenses	8	89,543,363	147,819,772
Other Expenses	10	186,769,503	519,051,453
Use of Goods and Service	7	2,495,837,822	1,096,887,568
Wages, Salaries and Employee Benefits	6	3,405,750,182	2,535,839,748
Total Expenses		**6,554,317,944**	**4,704,332,219**
Transfer			
Grants, Subsidies and other Transfer Payments	9	11,501,921,373	18,002,815,058
TOTAL EXPENSES AND TRANSFERS		**18,056,239,317**	**22,707,147,277**
Deficit		**(5,591,890,423)**	**(943,180,346)**

Note 1 to Note 38 Form part of financial statements

CHAIRPERSON OF THE BOARD 19/01/2023 **DATE** **DIRECTOR GENERAL**

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

CASH FLOW FROM OPERATING ACTIVITIES	NOTES	2021/22	2020/21
RECEIPTS		**TZS**	**TZS**
Revenue Grants	34	12,929,996,189	20,112,036,219
Revenue from Exchange Transactions	4	142,084,497	0
Other Revenue	33	349,581,936	124,011,000
Other Receipts	38	304,837,084	0
Finance Income	5	174,611,830	14,057,644
Total Receipts		**13,901,111,536**	**20,250,104,863**
PAYMENTS			
Wages, Salaries and Employee Benefits	35	3,430,480,172	750,661,795
Use of Goods and Service	37	2,053,769,489	1,597,222,950
Other Payments	38	268,679,489	0
Other Expenses	10	186,769,503	126,665,754
Maintenance Expenses	8	89,543,363	159,446,782
Grants, Subsidies and other Transfer Payments	9	11,501,921,373	17,773,579,258
Total Payments		**17,531,163,389**	**20,407,576,539**
NET CASH FLOW FROM OPERATING ACTIVITIES		**-3,630,051,853**	**-157,471,676**
CASH FLOW FROM INVESTING ACTIVITIES			
Receipts from the Repayment of Advances/ Loans Made to Other Parties		0	1,116,895,605
Acquisition of Property, Plant and Equipment	18	-61,868,097	-2,084,102,699
NET CASH FLOW FROM INVESTING ACTIVITIES		**61,868,097**	**967,207,094**
Net Increase/decrease		-3,691,919,950	-1,124,678,770
Cash and Cash Equivalent at Beginning of Period		**6,548,826,765**	**7,673,505,535**
Cash and Cash Equivalent at End of Period		**2,856,906,815**	**6,548,826,765**

NOTES 1 TO 35 FORM PART OF THE FINANCIAL STATEMENTS



CHAIRPERSON OF THE BOARD

19/01/2023

DATE



DIRECTOR GENERAL

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Note	TAX PAYERS' FUND	ACCUMULATED SURPLUS	TOTAL
PARTICULARS		**TZS**	**TZS**	**TZS**
Balance as at 30 June 2021	2	2,881,574,727	**13,646,406,289**	**16,527,981,016**
Surplus /Deficit for the year ended 30 June 2022		0	-5,591,890,421	**-5,591,890,421**
Balance as at 30 June 2022		**2,881,574,727**	**8,054,515,868**	**10,936,090,595**

Note 1 to Note 38 Form part of financial statements



CHAIRPERSON OF THE BOARD

19/01/2023

DATE



DIRECTOR GENERAL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE, 2022

DETAILS	Budgeted Amounts			Actual Amounts on Comparable Basis (A)	Different Final Budget & Actual (B-A)	COMMENTS
	Original TZS	Reallocations/ Adjustments TZS	Final (B) TZS	Actual Amount TZS	VARIANCE TZS	
RECEIPTS						
Finance Income	0	0	0	174,611,830	-174,611,830	
Funds Received	13,277,449,000	16,504,705,473	29,782,154,473	12,929,996,189	16,852,158,284	Unfavourable variance was due to under realise fund from MoEST for implementation of the Education Fund projects and Skills Development Fund projects.
Other Receipts	0	0	0	304,837,084	304,837,084	Variance was caused by returned of funds by SDF beneficiaries due tp failure to meet signed performance agreement milestone.
Other Revenue	2,243,680,400	0	2,243,680,400	349,581,936	-1,839,098,464	Unfavourable Variance was due to under collection of CSR Revenue
Revenue from Exchange Transactions	0	0	0	142,084,497	142,084,497	Favourable variance of interest income on loan was due to effective loan follow to loaned institution
Taxation	16,500,000	0	16,500,000	0	16,500,000	
Total Receipts	**15,537,629,400**	**16,504,705,473**	**32,042,334,873**	**13,901,111,536**	**18,695,897,505**	
PAYMENTS						
Grants, Subsidies and other Transfer Payments	9,339,999,700	5,467,585,733	14,807,585,433	11,501,921,373	3,305,664,060	Over expenditure was due to implementation of current year and carried over Education Fund projects
Maintenance Expenses	136,013,400	1,800,000	137,813,400	89,543,363	48,270,037	Favourable variance was due to effective control of expenditure

DETAILS	Budgeted Amounts			Actual Amounts on Comparable Basis (A)	Different Final Budget & Actual (B-A)	COMMENTS
	Original TZS	Reallocations/	Final (B) TZS	Actual Amount TZS	VARIANCE TZS	
Other Payment	0	0	0	268,679,489	268,679,489	
Other Expenses	262,950,000	27,312,010	290,262,010	186,769,503	103,492,507	Favourable variance was due to effective control of expenditure
Use of Goods and Service	1,321,324,512	10,265,714,122	11,587,038,634	2,055,469,489	9,531,569,145	Unfavourable variance was due to under release of fund from MoEST for implementation of Education Fund projects and operations
Wage, salaries and Employee Benefits	3,030,248,988	449,022,162	3,479,271,150	3,428,780,172	50,490,978	Expenditure increased due to Increase in number of employees due to transfers and payments of salary arrears.
Acquisition of Property, Plant and Equipment	1,447,092,800	293,271,446	1,740,364,246	61,868,097	1,678,496,149	Unfavourable variance was due to under release of fund from MoEST for implementation of Education Fund projects and operations
Total Payment	**15,537,629,400**	**16,504,705,473**	**32,042,334,873**	**17,593,031,486**	**14,986,662,365**	
Net Receipts/ Payments	**0**	**0**	**0**	**-3,691,919,950**	**3,709,235,140**	

Authority Budget Preparation and Presentations

i. The budget is approved on a modified cash basis by functional classification. The Authority's approved budget covers the fiscal period from 01 July 2021 to 30 June 2022.

ii. 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.

iii. 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.

iv. 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.

v. 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.

vi. 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 Flow for the year ended 30 June 2022 presented in this report.

NOTES TO THE FINANCIAL STATEMENTS

1.0 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: -

- Going Concern Concept
- Accrual Basis of Accounting
- Matching Principle of Accounting

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

- Prudence
- Substance Over Form
- Relevance and Materiality

1.2. Summary of Significant Accounting Policies for the Year ended 30 June 2022

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.

An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the disposal proceeds and the carrying amount of the asset and is recognised in statement of financial performance.

Land is not depreciated as it is deemed to have an infinite life. The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

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

In the financial year under review, MoFP informed the Public Institutions to conduct valuation of Asset the Management has adopted historical cost model on valuation of its fixed assets.

The reason behind was to comply with Government Circular No. 2 of 2018. Further, the Management has reviewed the economic life of its assets based on the condition of the assets such as new, very good, defective, bad and poor to conform to Government Guideline (The Public Assets Management Guideline 2019 issued by the Ministry responsible for Finance and Planning aimed at addressing policy, legal, regulatory, operational and technological challenges arising in the course of managing public assets).

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)

As per IPSAS 31 the Authority acquired computer software licenses and web development costs are capitalized on the basis of the costs incurred to acquire and bring to use the specific assets. Cost of acquiring software that is regarded as an integral part of some identifiable hardware is recognized as part of the cost of the hardware. Costs of acquiring other software are recognized as intangible assets and are amortized over their estimated useful lives.

Costs that are directly associated with the production of identifiable and unique software products controlled by the Authority and will probably generate economic benefits exceeding

costs beyond one year, are recognized as intangible assets. Direct costs include the costs of software development, employees and an appropriate portion of relevant overheads.

Other costs associated with developing or maintaining computer software programs are recognized as an expense as incurred. Computer software costs recognized as assets are amortized over their estimated useful lives.

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

Likewise, intangible assets' useful lives (amortization period) are reviewed only when the conditions warrant the review at the date of the Statement of Financial Position.

1.2.5. Cash and Cash Equivalents

The 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 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 Transactions

The Authority's Exchange revenue includes revenue from interest on loans, disposal of assets, interest income and document fees.

iii. 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.

iv. Revenue from Disposal of Assets

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

	2021/22	2020/21
	TZS	TZS
NOTE 2: OTHER RESERVES		
Capital Reserve/Taxpayers' fund	2,881,574,727	2,881,574,727
	2,881,574,727	**2,881,574,727**
NOTE 3: REVENUE GRANTS		
Government Grant Development Local	10,217,509,890	19,006,712,654
Government Grant Personal Emolument	1,580,560,741	1,257,007,613
Non-Monetary Revenue - Current	0	4,500,000
	11,798,070,631	**20,268,220,267**
NOTE 4: REVENUE FROM EXCHANGE TRANSACTIONS		
Application fee	0	200,000
Penalties	142,084,497	143,829,915
	142,084,497	**144,029,915**
NOTE 5: OTHER REVENUE		
Bank Interest	0	14,057,644
Donation Cash	121,650,000	109,200,000
Loans interest Income	174,611,830	222,104,960
Miscellaneous Receipts	227,931,936	1,000,000,000
Sales of PPE	0	6,354,146
	524,193,766	**1,351,716,749**
NOTE 6: WAGES, SALARIES AND EMPLOYEE BENEFITS		
Acting Allowance	13,949,320	19,252,000
Civil Servants	1,580,560,741	1,329,735,000
Court Attire Allowance	1,000,000	0
Electricity	40,718,796	34,740,000
Extra-Duty	59,200,000	43,535,000
Facilitation Allowance	7,000,000	0
Field (Practical Allowance)	4,100,000	0
Food and Refreshment	17,717,300	0
Furniture	0	16,000,000
Honoraria	19,971,682	52,777,500
Housing allowance	81,400,000	81,600,000
Internship Allowance	11,470,904	13,625,000
Leave Travel	24,068,180	14,139,186
Medical and Dental Refunds	3,610,254	13,834,294
Moving Expenses	228,378,974	157,732,000
Passages Allowances	8,456,000	7,234,200

Risk Allowance	2,500,000	2,400,000
Salary Adjustments	42,598,220	39,049,183
Sitting Allowance	433,347,380	149,307,285
Special Allowance	784,243,540	519,636,100
Telephone	37,324,988	36,540,000
Uniform Allowance	870,000	4,390,000
Water and Waste Disposal	3,263,903	313,000
	3,405,750,182	**2,535,839,748**

NOTE 7: USE OF GOODS AND SERVICE

Advertising and publication	28,943,200	28,551,400
Air Travel Tickets	11,373,580	2,615,310
Computer Supplies and Accessories	0	33,903,825
Conference Facilities	11,850,000	11,158,000
Courier Services	8,401,904	0
Diesel	158,836,990	51,898,038
Donation	0	27,000,000
Electricity	8,610,000	30,600,000
Entertainment	9,845,000	36,987,000
Exhibition, Festivals and Celebrations	10,070,000	16,000,000
Food and Refreshments	114,460,327	0
Furniture and Appliances	14,000,000	0
Gifts and Prizes	1,730,000	0
Ground Transport (Bus, Train, Water)	38,206,000	0
Ground travel (bus, railway taxi, etc.)	32,311,300	21,051,437
Internet and Email connections	12,549,052	14,879,762
Newspapers and Magazines	7,587,000	10,687,000
Office Consumables (papers, pencils, pens and stationaries)	82,951,577	62,203,784
Outsourcing Costs (includes cleaning and security services)	61,407,526	53,131,988
Per Diem - Domestic	651,787,950	467,627,336
Posts and Telegraphs	3,772,996	11,939,850
Printing and Photocopying Costs	5,865,000	4,820,000
Publicity	17,542,800	17,124,020
Rent - Office Accommodation	1,000,000	0
Software License Fees	0	40,265,209
Special Foods (diet food)	3,180,000	0

Sporting Supplies	2,455,000	568,644
Subscription Fees	2,151,250	2,185,000
Technical Service Fees	2,924,062	0
Telephone Charges (Land Lines)	994,542	2,917,276
Training Aids	1,130,780,000	0
Training Allowances	6,580,000	89,940,000
Tuition Fees	37,196,000	45,820,000
Uniforms and Ceremonial Dresses	4,440,000	0
Water Charges	9,264,766	13,012,689
Wire, Wireless, Telephone, Telex Services and Facsimile	2,770,000	0
	2,495,837,822	**1,096,887,568**

NOTE 8: MAINTENANCE EXPENSES

Cement, Bricks and Building Materials	0	4,025,199
Computers, printers, scanners, and other computer related equipment	0	5,500,002
Fax machines and other small office equipment	1,969,000	0
Motor Vehicles and Water Craft	49,219,196	96,788,547
Outsource maintenance contract services	20,988,787	0
Repair and Maintenance of Furniture	0	12,333,116
Small tools and equipment	6,091,400	7,442,908
Small Tools and Implements	11,274,980	0
Telephone Equipment (mobile)	0	21,730,000
	89,543,363	**147,819,772**

NOTE 9: GRANTS, SUBSIDIES AND OTHER TRANSFER PAYMENTS

Contributions (15% on Gross Revenue and other contributions)	0	100,000,000
Disbursement Transfer	9,850,050,000	17,902,815,058
Transfer to extra budgetary	1,651,871,373	0
	11,501,921,373	**18,002,815,058**

Disbursement transfer are funds transferred to education institutions for implementations of education fund projects. Transfer to extra budgetary are funds transferred to training institutions for implementation of Skills development fund projects

NOTE 10: OTHER EXPENSES

audit fees	95,584,000	85,384,000
audit supervision expenses	75,229,352	33,105,257
Bank Charges and Commissions	158,978	12,148,558
Burial Expenses	5,000,000	11,100,000

consultancy fees	6,427,136	0
Corporate Social Responsibilities	0	8,474,000
Directors fee	0	342,633,116
Insurance Expenses	0	3,113,772
legal fees	1,270,000	2,919,000
Security Services	0	3,600,000
Sundry Expenses	3,100,037	12,679,750
Vehicles Insurance	0	3,894,000
	186,769,503	**519,051,453**

NOTE 11: CASH AND CASH EQUIVALENTS

BOT Own source Collection Account	2,058,595,938	6,348,900,278
CRDB CASH ACCOUNT	68,601,364	68,601,364
Development Expenditure Cash Account	654,769,970	(3,284,977)
Own source Collection Account - CRDB	0	132,611,100
Own source Development Expenditure	8,822,282	0
Own source Recurrent Expenditure GF	40,987,760	0
Petty Cash	0	1,999,000
Recurrent Expenditure Cash Account	23,107,796	0
Unapplied Cash Account	2,021,705	0
	2,856,906,815	**6,548,826,765**

Figure of BOT Own Source Collection include the value of Deposit TZS 34,136,028 as reported in Note: 17

NOTE 12: RECEIVABLES

Imprest Receivable	21,782,762	33,122,160
Loan Interest Receivables	708,582,161	662,827,055
Loan Receivable	2,646,727,235	3,379,488,846
Other Receivables	0	9,420,699
Receivable-fees, fines and penalties	988,913,814	942,851,375
Receivables	0	10,550,000
Staff Loan	171,661,905	185,953,697
	4,537,667,877	**5,224,213,832**

NOTE 13: PREPAYMENTS

Prepayment	14,847,680	3,110,596
Prepayment-Asset	0	480,735,983
	14,847,680	**483,846,579**

NOTE 14: INVENTORIES

Books	74,310,621	74,310,621
Consumables	14,537,560	36,348,214
Fuel	5,560,714	0
	94,408,895	**110,658,835**

NOTE 15: PAYABLES AND ACCRUALS

Accrued expenses	128,489,462	408,119,995
Supplies of goods and services	4,366,000	0
Withholding tax	1,543,926	0
	134,399,388	**408,119,995**

NOTE 16: DEFERRED INCOME (CAPITAL)

Development Deferred Income	1,131,925,558	0
	1,131,925,558	**0**

Deferred income represent carry over funds for implementation of Education Fund projects and Skills Development projects. Description of projects reported in Note 36

NOTE 17: DEPOSITS

Deposit General	34,136,028	0
Unapplied Deposit Account	2,021,705	0
	36,157,733	**0**

The figure of deposit general form part of Cash and Cash equivalent in Note 11

NOTE 18: PROPERTY, PLANT AND EQUIPMENT

Acc. Depr. Computers and Photocopiers	(50,672,640)	(35,915,250)
Acc.Deprec. Hardware: servers and Equipment (Incl. desktops, Laptops, UPS etc)	(339,869,590)	(271,326,850)
Accumulated Depreciation - Office Building	(237,591,292)	(180,941,543)
Accumulated Depreciation Motor Vehicles (Administrative)	(736,995,544)	(560,460,401)
Accumulated Depreciation Office Furniture and Fittings	(114,738,109)	(109,678,801)
Accumulated Depreciation Plant and Machinery	(182,696,491)	(157,823,747)
Acquisition of land	1,025,432,000	1,025,432,000
Computers and Photocopiers	110,842,807	110,842,807
Hardware: servers and equipment (incl. desktops, laptops etc.)	466,402,019	451,416,019

Motor vehicles,	1,412,299,370	931,563,386
Office buildings and structures	2,917,462,015	2,886,103,918
Office furniture and fittings	235,271,468	235,271,468
Plant and Machinery	259,595,894	244,071,894
	4,734,741,907	**4,568,554,900**

NOTE 18 A: DEPRECIATION OF PROPERTY, PLANT AND EQUIPMENT

Computers and Photocopiers	14,757,391	11,161,661
Depreciation - Furniture & Fittings	35,059,308	30,691,771
Depreciation Hardware servers and equipment (incl. desktops, Laptops, UPS, etc)	68,542,739	99,927,388
Depreciation Motor Vehicles (Administrative)	176,535,143	166,312,477
Depreciation Office buildings and structures	56,649,749	57,722,078
Plant and Machinery	24,872,744	38,918,302
	376,417,074	**404,733,678**

NOTE 18: PROPERTY, PLANT AND EQUIPMENT

DETAL	Land	Building	Motor Vehicles	Plant & Equipments	Furniture & Fittings	IT Hardware	Office Machines	TOTAL
COST	**TZS**	**TZS**	**TZS**	**TZS**	**TZS**	**TZS**	**TZS**	**TZS**
As at 1 July 2021	1,025,432,000	2,886,103,919	931,563,387	244,071,894	235,271,468	451,416,020	110,842,807	**5,884,701,495**
Additions 2021/22	0	**31,358,096.00**	480,735,983	15,524,000.00	0	14,985,999	0	**542,604,078**
	1,025,432,000	**2,917,462,015**	**1,412,299,370**	**259,595,894**	**235,271,468**	**466,402,019**	**110,842,807**	**6,427,305,573**
DEPRECIATION								
Acc. DAs at 1 July 2021	0	180,941,543	560,460,401	157,823,747	109,678,801	271,326,851	35,915,249	**1,316,146,592**
Charge for the year 2021/22	0	56,649,749	176,535,143	24,872,744	35,059,308	68,542,739	14,757,391	**376,417,074**
Acc. Deprec. 30 June 2022	-	237,591,292	736,995,544	182,696,491	144,738,109	339,869,590	50,672,640	1,692,563,666
NBV as at 30 June 2022	**1,025,432,000**	**2,679,870,723**	**675,303,826**	**76,899,403**	**90,533,359**	**126,532,429**	**60,170,167**	**4,734,741,907**
NBV as at 30 June 2021	**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**

The Authority has reviewed the economic life of its assets based on the condition of the assets such as new, very good, defective, bad and poor to conform to Public Assets Management Guideline, 2019 and compliance with Accounting Circular No. 2 of 2017/18 Testing for impairments and charging depreciation as per standards issued by Treasury on 13 September 2017. Funds for procurement of motor vehicles paid in advance in the FY 2020/21. Refer NOTE 13

NOTE 18: B INTANGIBLE ASSETS

		2021/22	2020/21
		TZS	TZS
Application software systems and licenses		100	100

Application software systems has been full depreciated as per TEA financial regulation full-depreciated asset if not disposed of are reported at TZS 100. Further, the system is not in operation as the Authority has migrated into MUSE.

NOTE 19: LOAN RECEIVABLE AS AT 30 JUNE 2022

S/NO.	INSTITUTION	BALANCE AS AT 01.07.2021	DISBURSED DURING THE YEAR	ADJUSTMENT	PRINCIPAL REPAYMENTS 2021/22	BALANCE AS AT 30.06.2022
1	Wazo Hill Secondary School	66,381,759			-	66,381,758.54
2	St Moses Primary School	20,000,000				20,000,000
3	St Augustine University-Mwanza	204,677,782			-204,677,782	0.33
4	The Winning Spirit Sec School	42,789,535		-11,175,441		31,614,093.68
5	Sebastian Kolowa University	59,537,535				59,537,535.07
6	St Augustine University -Tabora	796,065,053				796,065,053
7	Mzumbe University	600,000,000			-200,000,000	400,000,000
8	Ardhi University	240,692,904		-	-120,346,452	120,346,452
9	Theofilo Kisanji University	500,000,000				500,000,000
10	Sokoine University of Agriculture	117,761,244				117,761,243.54
11	Mzinga Sec School	100,053,055				100,053,055
12	Charles Totera Sec School	95,261,819				95,261,819
13	TEJ Secondary School	43,038,325				43,038,325
14	Agape Secondary School	18,498,068		-13,759,205	-4,738,900	-37
15	Dar-Es-Salaam University College of Education	200,000,000			-100,000,000	100,000,000
16	College of Business Education	162,901,170		0		162,901,169.78
17	Open University	111,830,598		0	-78,063,831	33,766,767.01
	TOTAL	**3,379,488,846**	**-**	**-24,934,646**	**-707,826,965**	**2,646,727,235**

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 for Winning Spirit Secondary School loan balance as repayment was not captured in the books of account since 2014. In addition, the loan for Agape Secondary school was wrongly capture into our books of accounts. Adjustment has been done to rectify the error of the outstand loan balance of the two institutions.

NOTE 20: RISK MANAGEMENT

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

NOTE 21: 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 2021/22 amounted to TZS 1,141,164,000. These were disbursements in favour of key Management personnel in terms of remuneration and allowances.

The analysis is as follows:

Details	**2021/22**	**2020/21**
	TZS	**TZS**
Board Allowances	60,060,000	51,060,000
Key Management Remuneration	804,480,000	781,080,000
Key Management Allowances	276,624,000	186,668,000
Total	**1,141,164,000**	**1,018,808,000**

Related part expenditure increased by 12% compared to 2020/21 due to recruitment of one Management officer, rise in of fuel price and change in Board fee rate.

NOTE 22: COMPARATIVE FIGURES

The presentation of the Authority Financial Statement for the FY 2021/22 has change after migration into MUSE. The Authority used to prepare it Financial Statement on activities bases after migrated into MUSE Financial Statements are generated through the system (MUSE).

As the result the, the audited financial statements for FY 2020/21 previous year's figures have been reclassified for easy comparability. The disclosure note for changing the presentation of the audited financial statements for FY 2020/21 narrated in table I and II as follow.

Table I: Disclosure Note Regarding Reclassification of Item of Financial Position

DETAILS	AUDITED FINANCIAL STATEMENT FY 2020/21	AS RECLASIFIED AND REPORTED IN FY 2020/21	COMMENTS
ASSETS			
Current Asset	**TZS**	**TZS**	
Cash and Cash Equivalents	6,548,826,765	6,548,826,765	Previously reported as note 2, transferred to note 11 as per MUSE set up. Reported figure is the same as audited Financial Statement for FY 2020/21.
Inventories	110,658,835	110,658,835	Previously reported as note 14B, transferred to note 14 as per MUSE set up. Reported figure is the same as audited Financial Statement for FY 2020/21.
Prepayments	2,328,571,565	483,846,579	Previously reported as note 3 transferred to note 13. The figure has been modify by eliminating impest receivable, interest and penalty on loan and other receivable as reported in audited financial statement FY 2020/21
Receivables	3,379,488,846	5,224,213,832	Previously reported as note 4 transfer to note 12. Reported figure has been modify and incorporating impest receivable, interest and penalty on loan and other receivable which were not part of that transaction in the audited financial statement FY 2020/21.
Total Current Asset	**12,367,546,011**	**12,367,546,011**	
Non-Current Asset			
Intangible Assets	100	100	Previously reported note 6 transfer to note 18B
Land and Building	1,025,432,000		Previously reported as note 5, transferred to note 18 as per MUSE set up. Reported figure is the same as audited Financial Statement for FY 2020/21.
Property, Plant and Equipment	3,543,122,900	4,568,554,900	Previously reported as note 5, transferred to note 18. The figure has been modify by incorporates the value of land and other assets as per MUSE set up.
Total Non-Current Asset	**4,568,555,000**	4,568,555,000	
TOTAL ASSETS	**16,936,101,011**	**16,936,101,011**	
LIABILITIES			



Current Liabilities			
Payables and Accruals	408,119,995	408,119,995	Previously reported as note 9, transferred to note 17 as per MUSE set up. Reported figure is the same as audited Financial Statement for FY 2020/21.
Total Current Liabilities	**408,119,995**	**408,119,995**	
TOTAL LIABILITIES	**408,119,995**	404,976,917	
Net Assets	**16,527,981,018**	**16,527,981,018**	
NET ASSETS/ EQUITY			
Capital Contributed by:			
Other Reserves	2,881,574,727	2,881,574,727	Previously reported as note 7, transferred to note 2as per MUSE set up. Reported figure is the same as audited Financial Statement for FY 2020/21.
Accumulated Surpluses / Deficits	13,646,406,289	13,646,406,289	Previously reported as note 8, in this report it has been generated direct from the statement of net assets Reported figure is the same as audited Financial Statement for FY 2020/21.
TOTAL NET ASSETS/EQUITY	**16,527,981,017**	**16,527,981,017**	

Table II: Disclosure Note Regarding Reclassification of Item of Statement of Financial Performance

AS PER AUDITED FINANCIAL STATEMENT FY 2020/21		AS RECLASSIFIED AND REPORTED INTO MUSE FY 2020/21		COMMENTS
PARTICULARS	**2020/21**	*Classification of Expenses by Nature*	**2020/21**	**COMMENTS**
REVENUE	**TZS**	**REVENUE**	**TZS**	
Revenue from Non-Exchange transaction		**Revenue**		
Government Subvention PE	1,257,007,613			Previously reported as note 10, the figure has been reclassified and transferred to note 3 which reports the revenue from government as per MUSE set up Reported figure in noted 3 is same as audited Financial Statement for FY 2020/21
Government Subvention Development	12,000,000,000	Revenue Grants	20,268,220,267	Previously reported as note 11A, the figure has been reclassified and transferred to note 3 which reports the revenue from government as per MUSE set up. Reported figure in noted 3 is same as audited Financial Statement for FY 2020/21
SDF Income	7,006,712,654			Previously reported as note 11B, the figure has been reclassified and transferred to note 3 which reports the revenue from government as per MUSE set up. Reported figure in noted 3 is same as audited Financial Statement for FY 2020/21
Other Income	1,006,554,146	Other Revenue	1,351,716,749	Previously reported as note 13A, the figure has been reclassified and transferred to note 5 which reports the revenue from other sources. Reported figures in noted 5 is same as audited Financial Statement for FY 2020/21
Donations	113,700,000		109,200,000	Previously reported note and included cash and non-cash donation. Reported under note 5 cash donation and note 3 non cash donation

AS PER AUDITED FINANCIAL STATEMENT FY 2020/21		AS RECLASSIFIED AND REPORTED INTO MUSE FY 2020/21		COMMENTS
PARTICULARS	**2020/21**	*Classification of Expenses by Nature*	**2020/21**	**COMMENTS**
REVENUE	**TZS**	**REVENUE**	**TZS**	
Revenue from Exchange Transactions				
Interest from Loans Advanced	222,104,960	Revenue from Exchange Transactions	144,029,915	Previously reported as note 12A, the figure has been reclassified and transferred to note 17 which reports the revenue from other sources. Reported figures in noted 4 is same as audited Financial Statement for FY 2020/21
Loan Penalty Income	143,829,915			Previously reported as note 12A in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 4
Interest Income	14,057,644			**Previously reported as note 12B in the Audited financial statements FY 2020/21. Reclassified and transferred to note 5**
TOTAL REVENUE	**21,763,966,932**	**TOTAL REVENUE**	**21,763,966,932**	
LESS EXPENSES		**LESS EXPENSES**		
Educational Projects	17,902,815,058	Grants, Subsidies and other Transfer Payments	18,002,815,058	Previously reported as note 15 in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 9
Staff Cost	1,902,345,842	Wages, Salaries and Employee Benefits	2,535,839,748	Previously reported as note 16A in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 6
Office Expenses	193,841,342	Maintenance Expenses	147,819,772	Previously reported as note 16B in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 7 and 10

AS PER AUDITED FINANCIAL STATEMENT FY 2020/21		AS RECLASSIFIED AND REPORTED INTO MUSE FY 2020/21		COMMENTS
PARTICULARS	**2020/21**	*Classification of Expenses by Nature*	**2020/21**	**COMMENTS**
REVENUE	**TZS**	**REVENUE**	**TZS**	
Board Expenses	342,633,116	Other Expenses	519,051,453	Previously reported as note 16C in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 10
Audit Fee and Expenses	172,901,195			Previously reported as note 16D in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 10
Administration Expenses	1,775,728,487	Use of Goods and Service	1,096,887,568	Previously reported as note 16E in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 7 and 10
Depreciation and Amortization Expenses	404,733,678	Depreciation of Property, Plant and Equipment	404,733,678	Previously reported as note 16F in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 18A
Finance Cost	12,148,559	Finance Cost	0	Previously reported as note 16G in the Audited Financial Statements in the FY 2020/21. Reclassified and transferred to note 10
	22,707,147,277	**Total Expenses**	**22,707,147,277**	
Surplus/(Deficit) for the Year	**(943,180,346)**	**Surplus /(Deficit)**	**(943,180,346)**	

Working schedule for each reclassified transaction are submitted with this report as appendix.

NOTE 23: PRESENTATION CURRENCY

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

NOTE 24: 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, previously figures have been reclassified or regrouped to facilitate comparability with current year's figures.

NOTE 25: RESTRICTIONS

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

NOTE 26: 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 Labour 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 27: ACTUAL LOAN COLLECTION

For the period from 1 July 2021 to 30 June 2022 the Authority collected TZS 957,359,528 from institutions loans. This figure comprises of loan principal, interest and penalty.

DATE	RECEIPT NO/ CONTROL NO	NAME	AMOUNT (TZS)
16 July 2021	994200000902	St Augustine University-Mwanza	100,000,000
21 October 21	994200000998	Open University of Tanzania	55,915,299
27 December 21	994200001023	Ardhi University	134,788,026
30 December 21	994200001025	Mzumbe University	236,000,000
31 December 21	994200001022	Open University of Tanzania	55,915,299
04 January 22	994200001029	Teofilokisanji University	5,000,000
11 January 22	994200001028	St Augustine University-Tabora	10,000,000
02 February 2022	994200001044	Agape Secondary School	7,200,000
15 February 2022	994200001024	Winning Spirit Secondary School	7,000,000
15 March 2022	994200001084	St Augustine University-Mwanza	30,000,000
17 March 2022	994200001065	Wazo Hill Secondary School	5,000,000
25 March 2022	994200001089	St Augustine University-Tabora	5,000,000
06 April 2022	994200001113	Teofilokisanji University	5,000,000
07 April 2022	994200001111	Mzinga Secondary School	2,000,000
20 April 2022	994200001085	St Augustine University-Mwanza	50,000,000
28-Apr-22	994200001130	Agape Secondary School	4,738,900
29-Jun-22	994200001330	Dar Es Salaam University College	112,000,000
30-Jun-22	994200001291	St Augustine University-Mwanza	131,802,004
		TOTAL	**957,359,528**

NOTE 28: EFFECT OF COVID-19

During the financial year ended 30 June 2022 the World continued to face challenge of pandemic disease named Covid-19 and which led to difficulties in implementation of Education Fund projects and Skills Development Fund projects. The Education Institutions were closed from May 2021 to October 2021.

NOTE 29: COMMITMENT ON TEA's PROJECT

Project Approved for Allocation but not yet Disbursed

i. Allocation for Construction of 21 Classrooms in 7 Schools Approved Amount TZS 420,000,000

S/N	REGION	NAME OF SCHOOL	PROPOSED AMOUNT IN TZS.
1	Lindi	Likunja Primary School	60,000,000
2	Morogoro	Msamvu B Primary School	60,000,000
3	Morogoro	Muhungamkola Primary School	60,000,000
4	Morogoro	Fulwe Primary School	60,000,000
5	Pwani	Kibiki Primary School	60,000,000
6	Pwani	Mpafu Primary School	60,000,000
7	Pwani	Nianjema Primary School	60,000,000
		TOTAL	**420,000,000**

ii. Allocation for construction of 24 teachers' houses in six (6) Schools.

S/N	REGION	NAME OF SCHOOL	PROPOSED AMOUNT IN TZS.
1	Lindi	Mandarawe Secondary School	100,000,000
2	Morogoro	Mvuha Primary School	100,000,000
3	Morogoro	Kibungo Chini Primary School	100,000,000
4	Pwani	Yombo Primary School	100,000,000
5	Pwani	Kalole Primary School	100,000,000
6	Pwani	Pagae Primary School	100,000,000
		TOTAL	**600,000,000**

iii. Allocation for Construction of 192 Pit latrines in 8 Schools

S/N	REGION	NAME OF SCHOOL	AMOUNT IN TZS.
1	Dar es Salaam	Nzasa Primary School	40,000,000
2	Lindi	Likunja Primary School	40,000,000
3	Morogoro	Muhungamkola Primary School	40,000,000
4	Morogoro	Msamvu B Primary School	40,000,000
5	Morogoro	Fulwe Primary School	40,000,000
6	Pwani	Kiharaka Primary School	40,000,000
7	Pwani	Tambani Primary School	40,000,000
8	Pwani	Yombo Primary School	40,000,000
TOTAL			**320,000,000**

SCHEDULENOTE 30: RECONCILIATION OF NET PROFIT FROM OPERATION ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022

DETAILS	TZS	REFERENCE
Surplus From Ordinary activities	(5,591,890,423)	
Non-Cash Movement		
RECEIPTS:		
Fund received	1,131,925,558	NOTE 16
Other Receipts	304,837,084	
TOTAL RECEIPTS	**1,436,762,642**	
PAYMENTS		
Wages,Salaries and Employee Benefits	(24,729,990)	**NOTE 6; 15**
Use of Goods and Service	442,068,333	
Other Payments	(268,679,488)	
Depreciation of Property, Plant and Equipment	376,417,074	NOTE 18A
TOTAL PAYMENTS	**194,569,374**	
NET CASH FLOW FROM OPERATING ACTIVITIES	**(3,630,051,853**	

NOTE 31: RECONCILIATION OF BUDGET AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE, 2022.

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 Cash flow figure.

DETAILS	ACTUAL AMOUNTS ON COMPARABLE TZS	CASHFLOW TZS	DIFFERENCE TZS
RECEIPTS			
Finance Income	174,611,830	174,611,830	-
Funds Received	12,929,996,189	12,929,996,189	-
Other Receipts	304,837,084	304,837,084	-
Other Revenue	349,581,936	349,581,936	-
Revenue from Exchange Transactions	142,084,497	142,084,497	-
Total Receipts	**13,901,111,536**	**13,901,111,536**	-
PAYMENTS			-
Grants, Subsidies and other Transfer Payments	11,501,921,373	11,501,921,373	-
Maintenance Expenses	89,543,363	89,543,363	-
Other Payment	268,679,489	268,679,489	-
Other Expenses	186,769,503	186,769,503	-
Use of Goods and Service	2,055,469,489	2,053,769,489	1,700,000
Wage, salaries and Employee Benefits	3,428,780,172	3,430,480,172	- 1,700,000

Acquisition of Property, Plant and Equipment	61,868,097	61,868,097	-
Total Payment	**17,593,031,486**	**17,593,031,486**	**-**
Net Receipts/Payments	**-3,691,919,950**	**-3,691,919,950**	**-**
NO BASIC DIFFERENCE IN OPERATION CASH FLOW			-
(+/-)			-
Net decrease in Cash and Cash Equivalent	**-3,691,919,950**		
Opening Balance Cash	6,548,826,765		
Closing Balance of Cash and Cash Equivalent	**2,856,906,815**		

NOTE 32: RECONCILIATION OF BUDGET AND FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE, 2022.

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 performance figure

RECONCILATION OF BUDGET AND FINANCIAL PERFORMANCE

DETAILS	ACTUAL AMOUNTS ON COMPARABLE TZS	CASHFLOW TZS	DIFFERENCE TZS
RECEIPTS			
Finance Income	174,611,830	0	174,611,830
Funds Received	12,929,996,189	11,798,070,631	1,131,925,558
Other Receipts	304,837,084	0	304,837,084
Other Revenue	349,581,936	524,193,766	-174,611,830
Revenue from Exchange Transactions	142,084,497	142,084,497	-
Total Receipts	**13,901,111,536**	**12,464,348,894**	**1,436,762,642**
PAYMENTS			-
Grants, Subsidies and other Transfer Payments	11,501,921,373	11,501,921,373	-
Maintenance Expenses	89,543,363	89,543,363	-
Other Payment	268,679,489	-	268,679,489
Other Expenses	186,769,503	186,769,503	-
Use of Goods and Service	2,055,469,489	2,495,837,822	-440,368,333
Wage, salaries and Employee Benefits	3,428,780,172	3,405,750,182	23,029,990
Acquisition of Property,Plant and Equipment	61,868,097	-	61,868,097
Depreciation		376,417,074	
Total Payment	**17,593,031,486**	**17,725,732,627**	**-132,701,141**
Net Receipts/Payments	**-3,691,919,950**	**-5,591,890,423**	**1,569,463,783**

RECONCILIATION OF BUDGET AND FINANCIAL PERFOMANCE

DETAILS	AMOUNT TZS
Net profit Budget	-3,691,919,949
less: Depreciation	376,417,047
Funds Received	-1,131,925,558
Other Receipts	-304,837,084
Use of Goods and Service	-442,068,333
Wages, Salaries and Employee Benefits	24,729,990
Acquisition of Property, Plant and Equipment	61,868,097
Other Payment	268,679,488
Net Surplus for the year	**-5,591,890,423**

NOTE 33: OTHER REVENUE IN CASH FLOW

Details	30.06.2022	30.06.2021	REFERENCE NOTE
	TZS	TZS	
Donation Cash	121,650,000	109,200,000	NOTE 5
Miscellaneous Receipts	227,931,936	14,811,000	NOTE 5 & NOTE4
Total	**349,581,936**	**124,011,000**	

NOTE 34: FUND RECEIVED IN CASH FLOW

Details	30.06.2022	30.06.2021	REFERENCE NOTE
	TZS	TZS	
Government Grant Development Local	11,798,070,631	20,112,036,219	NOTE 3 & NOTE 5
Development Deferred Income	1,131,925,558	-	NOTE 16
Total	**12,929,996,189**	**20,112,036,219**	

NOTE 35: WAGES, SALARIES AND EMPLOYEE BENEFITS

Details	30.06.2022	30.06.2021	
	TZS	TZS	
Wage Salary and Eployee Benefits	3,405,750,182	**750,000,000**	NOTE 6
Salary Deduction Payable	24,729,990	**-**	NOTE 12
Total	**3,430,480,172**	**750,000,000**	

TZS 750,661,795 in previously Audited FS presented in NOTE: 32

TZS 24,729,990 is the payment of salary deduction for the month of May and June 2021. It is not part of Staff loan and Receivable. Is the netting effect from accrued expenses

NOTE: 36: ANALYSIS OF DEFFERED INCOME

	BREAK DOWN OF DEFFERED INCOME	
S/NO.	**DETAILS**	**AMOUNT IN TZS**
	Deferred Income AS at 30 June 2022	1,131,925,558
A	**Skills Development Fund Projects**	
1	Innovative training project (MOROGORO	116,999,999.99
2	Bursary scheme project DLI 11	68,006,682
3	Coordination and operation of the project	70,000,000
	SUBTOTAL	**255,006,682**
B	**Education Fund Projects**	
1	To facilitate construction of three class rooms at Kegonga primary school by June, 2022	71,481,426
2	To facilitate construction of 3 teachers houses at Byatangana primary school by June, 2022	103,968,060
3	To facilitate rehabilitation of two classrooms at Kikoboga primary school by June, 2022	34,482,450
4	To facilitate fabrication and distribution of desks to primary and secondary schools at Kilosa District Council by June, 2022	18,000,000
5	Project for construction of TEA office in Dodoma City Stractural drawing	300,000,000
6	Re-tooling TEA office Buiding dsm	348986940
	SUBTOTAL	**876,918,876**
	GRAND TOTAL	**1,131,925,558**

NOTE: 37 USE OF GOODS AND SERVISES

DETAILS	**30.06.2022**	**Reference Note**
	TZS	
Use of Goods and Service	2,495,837,822	NOTE 7
Accrued expenses	279,630,533	NOTE 15
Consumables	(21,589,153)	NOTE 14
Fuel	5,560,714	NOTE 14
Imprest Receivable	(14,439,400)	NOTE 12
Loan Interest Receivables	45,755,106	NOTE 12
Loan Receivable	(732,761,611)	NOTE 12

DETAILS	30.06.2022	Reference Note
	TZS	
Other Receivables	(9,420,699)	NOTE 12
Prepayment	(11,737,084)	NOTE 13
Receivable-fees, fines and penalties	47,685,079	NOTE 12
Receivables	(10,550,000)	NOTE 12
Staff Loan	(14,291,891)	NOTE 12
Supplies of goods and services	(4,366,000)	NOTE 15
Withholding tax	(1,543,926)	NOTE 15
TOTAL	**2,053,769,489**	

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT) FOR THE YEAR ENDED 30 JUNE 2022

	2021/22	2020/21
	TZS	TZS
Surplus/ Deficit for the Period	(5,591,890,423)	(943,180,346)
Add/ (Less) Non Cash Item		
Depreciation of Property, Plant and Equipment	376,417,074	404,733,678
Non-Monetary Revenue	0	353,273,932
Add/ (Less) Change in Working Capital		
Deferred Income (Capital)	1,131,925,558	0
Inventories	16,249,977	(9,559,423)
Other Payments	(268,679,489)	0
Other Receipts	304,837,084	0
Payables and Accruals	(273,720,606)	289,378,094
Prepayments	(11,737,084)	0
Receivables	686,546,056	(252,117,611)
Net Cash Flow from Operating Activities	**(3,630,051,853)**	**(157,471,676)**

NOTE 38: OTHER RECEIPTS AND OTHER PAYMENTS FOR CASH FLOW STATEMENT

DATE	LEGAL NUMBER	JOURNAL CODE	OTHER PAYMENT DEBIT AMOUNT TZS	OTHER RECEIPT CREDIT AMOUNT TZS
2022-03-21	T1140000AJ2300142	AJ	40,000,000	0
2021-11-24	T1140000DR2200007	DR	0	450,000
2022-03-11	T1140000DR2200037	DR	0	40,000,000
2021-11-02	T1140000TR20157788	FTI	0	1,457,609

DATE	LEGAL NUMBER	JOURNAL CODE	OTHER PAYMENT DEBIT AMOUNT TZS	OTHER RECEIPT CREDIT AMOUNT TZS
2021-11-24	T1140000DR2200007	GJ	450,000	0
2021-11-04	T1140000V2200487	PV	1,457,609	0
2022-04-11	T1140000AJ2300123	AJ	3,000,000	0
2022-04-11	T1140000AJ2300127	AJ	1,369,000	0
2022-04-08	T1140000AJ2300128	AJ	1,700,000	0
2022-04-08	T1140000AJ2300129	AJ	1,700,000	0
2022-04-11	T1140000AJ2300130	AJ	1,955,000	0
2022-06-16	261E00001743822	DR	0	600,000
2022-06-16	261E00001743824	DR	0	300,000
2022-06-28	261E00001845040	DR	0	800,000
2021-08-31	T1140000V2200105	DR	0	4,502,000
2021-08-31	T1140000V2200110	DR	0	1,457,609
2021-09-03	T1140000V2200113	DR	0	1,457,609
2021-09-13	T1140000V2200144	DR	0	279,267
2021-09-28	T1140000V2200241	DR	0	800,000
2021-10-01	T1140000V2200271	DR	0	5,200,000
2021-10-06	T1140000V2200312	DR	0	75,000
2021-10-15	T1140000V2200319	DR	0	1,144,895
2021-10-29	T1140000V2200427	DR	0	542,300
2021-11-24	T1140000V2200486	DR	0	450,000
2021-11-16	T1140000V2200533	DR	0	649,000
2021-11-24	T1140000V2200597	DR	0	267,438
2021-12-27	T1140000V2200819	DR	0	2,478,000
2022-03-29	T1140000V2201204	DR	0	60,000,000
2022-03-29	T1140000V2201205	DR	0	50,000,000
2022-04-06	T1140000V2201264	DR	0	1,369,000
2022-04-06	T1140000V2201265	DR	0	1,700,000
2022-04-06	T1140000V2201266	DR	0	1,955,000
2022-04-06	T1140000V2201268	DR	0	3,000,000
2022-04-06	T1140000V2201269	DR	0	1,700,000
2022-04-21	T1140000V2201314	DR	0	1,298,000
2022-06-09	T1140000V2201581	DR	0	1,457,609

DATE	LEGAL NUMBER	JOURNAL CODE	OTHER PAYMENT DEBIT AMOUNT TZS	OTHER RECEIPT CREDIT AMOUNT TZS
2022-06-28	T1140000V2201729	DR	0	600,000
2021-11-02	T1140000TR20157788	FTI	1,457,609	0
2021-08-31	T1140000V2200113	PV	1,457,609	0
2021-08-31	T1140000V2200114	PV	4,502,000	0
2021-10-04	T1140000V2200311	PV	800,000	0
2021-10-13	T1140000V2200355	PV	5,200,000	0
2021-10-18	T1140000V2200361	PV	1,144,895	0
2021-11-04	T1140000V2200495	PV	542,300	0
2021-11-24	T1140000V2200608	PV	649,000	0
2021-11-25	T1140000V2200612	PV	450,000	0
2022-03-10	T1140000V2201145	PV	2,478,000	0
2022-04-20	T1140000V2201320	PV	60,000,000	0
2022-04-20	T1140000V2201322	PV	50,000,000	0
2022-05-13	T1140000V2201424	PV	1,298,000	0
2022-06-14	T1140000V2201600	PV	1,457,609	0
2022-06-25	T1140000V2201728	PV	300,000	0
2022-06-25	T1140000V2201729	PV	600,000	0
2022-04-22	T114PR01DR2200019	DR	0	1,440,000
2022-05-10	T114PR01V2200307	PV	1,440,000	0
2022-06-30	T114PR01AJ2300097	AJ	1,440,000	0
2022-06-30	T114PR01AJ2300098	AJ	0	1,440,000
2022-04-13	T114PR01AJ2300105	AJ	1,440,000	0
2022-04-11	4272E00001562796	DR	0	1,000,000
2022-04-11	4272E00001562799	DR	0	1,000,000
2022-04-29	4272E00001628459	DR	0	400,000
2022-04-29	4272E00001628469	DR	0	200,000
2022-05-27	4272E00001726778	DR	0	500,000
2022-06-12	4272E00001767059	DR	0	1,300,000
2022-06-10	4272E00001775302	DR	0	385,000
2021-10-18	T114PR01E1016128	DR	0	150,000
2022-02-01	T114PR01V1170927	DR	0	1,000,000
2021-09-17	T114PR01V2200039	DR	0	1,950,000

DATE	LEGAL NUMBER	JOURNAL CODE	OTHER PAYMENT DEBIT AMOUNT TZS	OTHER RECEIPT CREDIT AMOUNT TZS
2021-12-20	T114PR01V2200141	DR	0	644,500
2021-12-23	T114PR01V2200150	DR	0	35,930,610
2021-12-29	T114PR01V2200166	DR	0	35,930,610
2022-04-22	T114PR01V2200264	DR	0	1,440,000
2021-09-20	T114PR01V2200044	PV	1,950,000	0
2021-10-21	T114PR01V2200083	PV	150,000	0
2021-12-27	T114PR01V2200166	PV	35,930,610	0
2021-12-27	T114PR01V2200167	PV	644,500	0
2021-12-31	T114PR01V2200173	PV	35,930,610	0
2022-02-10	T114PR01V2200203	PV	1,000,000	0
2022-04-13	T114PR01V2200261	PV	1,000,000	0
2022-04-13	T114PR01V2200262	PV	1,000,000	0
2022-04-29	T114PR01V2200299	PV	400,000	0
2022-04-29	T114PR01V2200300	PV	200,000	0
2022-06-02	T114PR01V2200348	PV	500,000	0
2022-06-13	T114PR01V2200389	PV	1,300,000	0
2022-06-13	T114PR01V2200390	PV	385,000	0
2022-01-19	T114PR01AJ2300035	AJ	0	8,644,729
2022-06-20	T114PR01DR2200021	DR	0	25,491,300
	TOTAL		268,679,351	304,837,084
	NET EFFECT			**36,157,733**

Movement of Other Receipts and Other Payments reported in the Cash Flow represent the movement of Deposit General and unapplied deposit Accounts refer Note 17 Deposits.

Note 38 Summary of Other Receipt and Payment

	TZS	TZS
Deposit General	34,136,028	0
Unapplied Deposit Account	2,021,705	0
	36,157,733	**0**

Tanzania Education Authority (TEA)
P.O.Box 2516
Dodoma, Tanzania.

info@tea.or.tz www.tea.or.tz officialteatz

Changia Mfuko wa Elimu;
Boresha Miundombinu ya Elimu