

THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

NATIONAL BUREAU OF STATISTICS (NBS)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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March 2025

AR/PA/NBS/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

We encourage, create, and innovate valueadding ideas for the improvement of audit services.

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ABBREVIATIONS

BOT Bank Of Tanzania

CAG Controller and Auditor General

IPSAS International Public Sector Accounting Standards

ISSAIs International Standards of Supreme Audit Institutions

MOFP Ministry of Finance and Planning

NBAA National Board of Accountants and Auditors

NBS National Bureau of Statistics

NHIF National Health Insurance Fund

NSS National Statistical System

OCGS Office of Chief Government Statistician

SG Statistician General

TZS Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Board Chairperson,
National Bureau of Statistics,
64 Lusinde Road,
P. O. Box 2683,
Dodoma.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of National Bureau of Statistics (NBS), which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, 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 NBS as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of NBS 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 report by those charged with governance, statement of responsibility of those charged with governance, Declaration of the Head of Finance.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the NBS for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, procurement of goods, works and services of NBS is generally in compliance with the requirements of the Public Procurement laws.

(i) Procurements done out of e-procurement system for 98 tenders

Regulation 342 (1) of Public Procurement Regulations of 2013 requires, the e-procurement system to be implemented by all procuring entities in full or partially in parallel with the conventional manual procedures. Also, PPRA through letter with reference number GA.128/192/01/" F"/38 informed all procuring entities to discontinue the use of the old procurement system (TANePS) by 30 September 2023 and entities were instructed to start using the new online procurement system (NeST).

However, the review of procurements management at NBS for the year 2023/24 noted that, out of 144 planned procurement tenders, 32 were made through the National e-Procurement System of Tanzania (NeST), 14 were not implemented and 98 were done outside NeST.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in NBS for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, Budget formulation and execution of NBS is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Failure to Revise Revenue Budget Despite Significant Over-Collection

The review of the financial statements and annual implementation reports for the financial year ended 30 June 2024 revealed that collections from other revenue exceeded their budgeted amount by TZS 108,234,058, with a budgeted amount of TZS 150,000,000 and actual revenue of TZS 258,234,058. This represents an over collection of 72%. Despite identifying these potential revenue growth areas each quarter, the Bureau failed to revise the revenue budget as required by financial regulations.

Charles E. Kichere

Controller and Auditor General,

Dodoma, United Republic of Tanzania.

March 2025



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

2.1 Introduction

In compliance with the Public Corporations Act, 1992 and the Tanzania Financial Reporting Standard No. 1 on Directors' Report, the Directors submit their report and financial statements of the National Bureau of Statistics for the year ended 30 June 2024.

2.2 Introduction and Brief History of Establishment of Bureau

The National Bureau of Statistics (NBS) is an autonomous public office established by the Statistics Act, 2015 (Act No.9 of 2015). Before that, NBS was an executive agency established under the Executive Agencies Act No. 30, 1997 and the Statistics Act, 2002, governed its functions. The transformation of NBS from an executive agency to an autonomous public office aimed at enhancing effectiveness and efficiency in the overall process of statistical production and coordination of National Statistical System (NSS) in the country.

2.3 Operational Objectives of the Bureau

The principal activities of NBS:

Under the Statistics Act 2015, NBS carries the following functions: -

- a) Conduct population and housing census.
- b) Produce, coordinate, supervise and disseminate official statistics.
- c) Advice the Government and Public at large on all matters related to official statistics.
- d) Provide high quality, reliable, timely official statistics information to the public.
- e) Coordinate and supervise the National Statistical System in the country; and
- f) Organize and maintain central depository official statistics reports.

However, before performing functions, which extend to Zanzibar, the NBS is required to make consultation with the Office of the Chief Government Statistician (OCGS), Zanzibar.

2.4 Vision

"To become a one-stop centre for official statistics in Tanzania."

2.5 Mission

"To produce quality official statistics and services that meet needs of national and international stakeholders for evidence-based planning and decision making".

2.6 Nature of Operation

2.7 NBS Operational Model

The NBS chain of results is made of outcomes, outputs, activities and inputs that relate to specific objectives and targets. The NBS Strategic Plan and Medium-Term Expenditure Framework form the chain of results. The basic assumption is that there is a linkage in the various elements of chain of results. The chain of results is justifying NBS to use government resources in various statistical operations and thus contribute to the country's social-economic development.

2.8 Principal Risk and Uncertainties

The Bureau's activities potentially expose it to a variety of financial risks, including credit risk, liquidity risk and the effects of the changes in foreign currency exchange rates. The Authority's overall risk management programme takes account of the unpredictability of foreign exchange rate trends and seeks to minimise potential adverse effects on its financial performance. The detailed disclosure is given on Note 4 of the financial statements.

2.9 Corporate Governance of the Bureau

2.9.1 The Governing Board

The enactment of the Statistics Act 2015 led to the establishment of the Governing Board. For Financial of 2023/24 The NBS Governing Board conducted four ordinary meetings of which amongst the agenda was the implementation progress report of 2022 Population and Housing Census (2022 PHC). The other ordinary sittings were dealt with operational matters such as approval of annual budget, annual performance and adoption of audited financial statements for the financial year 2023/24. The Board also discussed on how to mobilize resources for NBS operations. All matters tabled to the Board were pre-discussed by respective committees.

The members, who served the board during the financial year ended 30 June 2024 are:

S/N	Name	Title	Date of appointment	Age	Nationalit y	Qualification
	Dr. Amina	Chairperso	September,	40	T	PhD-Statistics
1	Suleiman Msengwa	n 2019 49	49	Tanzanian	MA-Statistics	
	Miscrigwa					BA-Statistics
	Dr. Suleiman	Vice				PhD-Economics
2	Magesa Missango.	Chairperso	April, 2022 5	56	Tanzanian	MA-Economics
	magesa missarigo.	n n				BA-Economics
2	Amb. Amina	68	Tanzanian	MBA Marketing		
3	Salum Ali	Member	August,2021	00	Tanzanian	BA Economics

S/N	Name	Title	Date of appointment	Age	Nationalit y	Qualification
4	Dr. Tumaini Mujuni Katunzi	Member	April, 2022	50	Tanzanian	PhD-Management Science MBA-Finance BSc. Agriculture
5	Mr. Royal John Lyanga	Member	April,2022	54	Tanzanian	MA-Statistics, BA-Statistics
6	Mr. Malago Nicholaus Malagashimba	Member	May, 2021	60	Tanzanian	MA. Economics BA. Economics
7	Ms. Sylvia Novatus Matiku	Member	May,2021	47	Tanzanian	LLM LLB
8	Mr. Salum Kassim Ali	Ex-officio GS-OCGS, Zanzibar	June,2022	50	Tanzanian	MA. Statistics BSc. Maths and Statistics
9	Dr. Albina Chuwa	Secretary SG-NBS	April 2023	64	Tanzanian	PhD-Demography

The attendance of meetings of the Board members for the financial year ended 30 June 2024 were as tabulated below:

S/N	Name	Title	Total Meetings	Atten ded	Absent with Apology
1	Dr. Amina Suleiman Msengwa	Chairperson	5	5	0
2	Dr. Suleiman Magesa Missango.	Vice Chairperson	5	3	2
3	Amb. Amina Salum Ali	Member	5	5	0
4	Dr. Tumaini Mujuni Katunzi	Member	5	5	0
5	Mr. Royal John Lyanga	Member	5	3	2
6	Mr. Malago Nicholaus Malagashimba	Member	5	2	3
7	Ms. Sylvia Novatus Matiku	Member	5	4	1
8	Mr. Salum Kassim Ali	Ex-officio GS-OCGS, Zanzibar	5	4	1
9	Dr. Albina Chuwa	Secretary SG-NBS	5	5	0

2.9.2 Committees of The Board

As of the reporting date, the Board had three committees namely the Audit Committee, the Statistical Operations and Resource Mobilization Committee, and the Administration Committee. The powers, roles, and functions of the committees are stipulated in the NBS Board charter and the respective committees' charters. The members for each committee are shown in the tables below:

1. Members of the Audit Committee

S/n	Name	Position	Nationality
1.	Dr Tumaini M. Katunzi	Chairperson	Tanzanian
2.	Mr. Malago N. Malagashimba	Member	Tanzanian
3.	Mr. Salum K. Ali	Member	Tanzanian

2. Members of the Statistical Operations and Resource Mobilization Committee

S/n	Name	Position	Nationality
1.	Dr. Suleiman M. Missango	Chairperson	Tanzanian
2.	Mr. Royal John Lyanga	Member	Tanzanian

3. Members of the Administration Committee

S/n	Name	Position	Nationality
1	Amb. Amina Salum Ali	Chairperson	Tanzanian
2.	Ms. Sylvia Novatus Matiku	Member	Tanzanian

2.9.3 The Management Team

The management team led by the Statistician General takes overall responsibility for the Bureau, including responsibility for identifying key risk areas, considering significant financial matters, reviewing the performance of Management Business Plans and Budgets, ensuring that a comprehensive system of internal control policies and procedures is operative and for compliance with corporate governance principles.

The members of the Management Team who served the Bureau during the year and up to the date of this report are as follows:

No.	Name	Position	Education	Nationality
1	Dr. Albina Chuwa	SG - Chairperson	Doctorate in social science (Geography)	Tanzanian
2	Ruth Minja	DPCS - Member	MSc. In Information Technology and Management	Tanzanian
3	Daniel Masolwa	DES - Member	Master of Arts in Economics	Tanzanian
4	Emilian Karugendo	DCRO - Member	Masters of Arts in Economics	Tanzanian
5	Daniel Ulindula Andrew	DCS - Member	CPA (T), MBA in Finance and Banking	Tanzanian
6	Oscar Mangula	HLSU - Secretary	LLM, LLB	Tanzanian
7	Stambuli Mapunda	AHRM - Member	MSc. Human Resource Management	Tanzanian
8	Esther Mnyagala	HPMU - Member	Masters in Procurement and supplies	Tanzanian
9	Humphrey Msulwa	CIA - Member	CPA(T), Masters of science in economics and Finance.	Tanzanian

2.10 Operational and Financial Review

2.10.1 Financial Performance

During the year under review the Bureau's recognized total revenue was TZS 120.20 billion (2022/23: TZS 424.18 billion) where by the fall was due to prior year figure included Government grants released for the implementation of the 2022 population census. The total of expenses and transfers during the period is TZS 118.05 billion (2022/23: TZS 419.46 billion). Approved budget for other charges (OC) during the year ended 30 June 2024 was TZS 7.21 billion whereas actual amount received was TZS 3.31 billion (equivalent to 46% of approved budget).

The liquidity ratios of the Bureau as at 30 June 2024 are as follows:

Description of ratio	30 June 2024	30 June 2023
Current ratio Current assets : current liabilities	1.14:1	1.04:1
Cash ratio Cash plus investments: current liabilities	1.01:1	1.00:1
Quick ratio Cash plus investments plus accounts receivable: current liabilities	1.13:1	1.04:1

2.10.2 Operational Performance

During Financial Year 2023/24, NBS achieved noticeable progress in improving the quality of its statistical products and services as well as scaling up the efficiency of its operations in a timely manner. The Bureau also attained distinguishable performance of the 2022 Population and Housing Census, which was mostly financed by the Government. However, NBS experienced challenges and constraints such as inadequate allocation of funds by Government to support production of other core statistics.

2.10.3 Current and Future Development

National Bureau of Statistics is focused on the evidence-based policy making including the need to focus on development efforts on measurable results by various stakeholders. This focus is on the view of the whole National Statistical System (NSS). The future development is comprehensively focusing at strengthening the NSS through institutional reforms, human resource and capacity development, development of statistical infrastructure, data development and dissemination and physical infrastructure and equipment.

2.11 Capital Structure

Taxpayers' Fund

Taxpayer's fund is the fund contributed by the Government in establishing the Bureau; the fund is static since NBS migrated to accrual accounting as per Treasury circular number 2, of 2018/19.

	30.6.2024	30.6.2023
	TZS'000	TZS'000
At 1st July	7,095,917	7,095,917
	7,095,917	7,095,917

2.12 Key Performance Indicators (KPI)

Based on NBS corporate objectives, the performance of the Bureau against its Key performance indicators was as follows:

	KPI	Targets	Actual	Achievements over targets (%)
a)	Number of staff who were sensitized to undergo voluntary HIV and AIDS testing.	200	260	130
b)	Perception of stakeholders on corruption, number of corruption incidences reported, and number of staff sanctioned for involvement on corrupt practices within NBS.	0	0	•
c)	Number of documents archived	33	48	142
d)	National Consumer Price Index (NCPI), Harmonized CPI (HCPI) for SADC and International Comparison Program (ICP) produced on monthly and quarterly basis respectively			
	Monthly NCPI reports produced	12	12	100
	 HCPI for SADC and ICP quarterly indices reports produced 	12	12	100
	Staff matters			
_,	Number of staff to be trained in short courses*	253	270	106
e)	Number of staff to be trained in long course	15	31	200
	Number of staff promoted	90	83	92

2.13 Employees Welfare

2.13.1 Management and employee's relationship

The relationship between the NBS and its employees continued to be good. Employees concerns raised during the year were resolved mainly through the use of consultative

meetings involving the management, trade union and employees through workers' Council. As a result, health relationship continued to exist between management and the trade union.

The relationship between employees and management continued to be good. Complaints are resolved through meetings and discussions. Work morale is good and there were no unresolved complaints from employee. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the Bureau. The Bureau provides a number of facilities aiming at improving the working environment and living standards of its employees.

Such facilities include: transport and house allowance to senior management, medical services, Extra duty allowance, refreshments, employee training and development and leave travel assistance provided to employees in accordance with the Bureau's Staff Regulations in force.

2.13.2 Medical Assistance

All members of staff with a maximum number of four beneficiaries (dependants) were availed insurance cover with the National Health Insurance Fund (NHIF) for their medical services.

2.13.3 Health and Safety

Effective health, safety and risk management is a priority for the Bureau. The Bureau's safety management system delivers a safe working environment by continuous and effective assessment.

2.13.4 Persons with Disabilities

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned.

In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Bureau continues and appropriate training is arranged. It is the policy of the Bureau that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

2.13.5 Employees Benefit Plan

The Bureau has an arrangement whereby the employer and employees make monthly contributions to pension schemes. Such contributions are mandatory and aggregate to twenty percent of the employee's basic salary. These contributions are made to Public Service Social Security Fund (PSSSF). Such contributions are recognized as social security costs.

2.13.6 Training

Various training was conducted during the referred period involving both long course and short course training in order to improve their productivity in different skills. Training was provided according to the need and importance to the bureau and categorised as:

i) Short Course

270 employees attended short course where by among them 53 were NBS staff,8 were Board Members and 205 were other employees from NSS.

ii) Long Course

NBS trained 31 staff in long course where by NBS staff were 28 and NSS staff were 3.

2.14 Resources

Employees with appropriate skills, experience and technical competence in running the business are the key resources available to the Bureau and they assist in pursuing the Bureau's business objectives. Other resources necessary for running the business includes the financial resources, transport facilities, ICT tools and equipment, and various computer software. MUSE system was used in preparing 2023/2024 Financial Statement.

2.15 Gender Parity

The Bureau is an equal opportunity employer. The Bureau strives to build a broad-based organization with balance in gender. The Bureau's workforce at the end of 2023/24 the workforce is 205 (121 males and 84 females) including three employees with physical disability; compared to 204 (120 males and 84 female) in year 2023/2024

Up to the end of the financial year ended 30 June 2024, the composition of males and females in various senior positions was as follows:

		Year ended 30 June 2023			Year ended 30 June 2024		
	Male	Male Female Total			Female	Total	
SG	-	1	11	ĵ.	1	1	
Directors	3	11	4	2		2	
Ag. Directors	0	0	0	1	11	2	
Managers	9	5	14	4	3	13	
Ag. Managers	2	3	5	2	2	4	
Regional Statistical Managers	19	7	26	23	3	26	

In carrying out its activities, the Bureau is required to comply with various statutory requirements including Laws and Regulations. Nothing has come to the attention of the Governing Board and Management Team to indicate noncompliance with statutory requirements.

2.16 Stake holder relationship

NBS as the main producer and coordinator of the official statistics in the country has various stakeholders including: Public Institutions and Statutory Corporations (PISCs); Ministry, Department and Agencies (MDAs), Local Government Authorities (LGAs); Development partners (IMF, WB, USAID, etc.); Non-Governmental Organizations (NGOs); Research and Academic Institutions and Parliament. Most of these stakeholders are the users of NBS products and services and other stakeholders collaborating with the NBS in the production of official statistics. The bureau works with its stakeholders through the whole process of production, issuing, and usage of official statistics.

2.17 Related Party Transactions

Related parties' transactions are disclosed in Note 9 to the Financial Statements.

2.18 Political and Charitable donation

The Bureau at its best level participates in Corporate Social Responsibility (CSR) activities and encourages its employees' initiatives as well to participate in CSR. For the financial year ended 30 June 2024 NBS made a total contribution of TZS 15 million. There was no any political donation during the year.

2.19 Appointment of Auditor

The Controller and Auditor General ("CAG") is the statutory Auditor of NBS by the virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005) and in Section 10 of the Public Audit Cap 418.

Muramba

Dr. Natu E. Mwamba

Permanent Secretary Treasury

Date: 24 MARCH 2025

IAL

Dr. Amina S. Msengwa Statistician General

3 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

The Board is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Bureau as at the end of the financial year. They are also required to ensure that the Bureau keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Bureau. They are also responsible for safeguarding the assets of the Bureau.

The Board Members accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSASs). The Board Members are of the opinion that the financial statements fairly present the state of the financial affairs of the Bureau and of its deficit in accordance with International Public Sector Accounting Standards. The Board Members further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement. To enable the Board Members to meet these responsibilities they set effective manner.

The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Bureau and all employees are required to maintain the highest ethical standards in ensuring the Bureau's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Bureau is on identifying, assessing, managing and monitoring all known risks across the Bureau. While operating risk cannot be fully eliminated, the Bureau endeavours to minimise it by ensuring the appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Board Members are of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. Nothing has come to the attention of the Board Members to indicate that the Bureau will not remain a going concern for at least twelve months from the date of this statement.

Muranba

Dr. Natu E. Mwamba

Permanent Secretary Treasury

Date: 24 MAXXX 2025

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Dr. Amina S. Msengwa Statistician General

4.0 DECLARATION OF THE HEAD OF FINANCE OF NATIONAL BUREAU OF STATISTICS

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 issue by the Head of Finance/ Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Board/ Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and Statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Board as under Directors Responsibility statement on an earlier page.

I CPA. Daniel U. Andrew being the Head of Finance of the National Bureau of Statistics (NBS) hereby acknowledges my responsibility of ensuring that financial statements for the year ended 30 June, 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signature:

Signed by: CPA Daniel U. Andrew

Position: Director of Corporate Services NBAA Membership No.: ACPA 6214

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		30 June 2024	30 June 2023
Accete	Note	TZS	(Restated) TZS
Assets			
Non-current asset			
Property, plant and equipment	77	25,528,752,553	24,925,624,602
Intangible assets	78	369,604,376	371,028,880
Total non-current asset		25,898,356,929	25,296,653,482
Current asset			
Receivables	67	5,284,362,266	2 724 242 242
Inventories	70	160,172,547	2,721,212,248
Prepayments	69	547,430,011	144,295,127
Cash and cash equivalents	62	46,303,923,812	1,579,470,624
Total current asset	02	52,295,888,636	115,192,527,007
Total assets		78,194,245,565	119,637,505,006
		70,174,243,363	144,934,158,488
Liabilities			
Current liabilities			
Deferred income	93	44,526,635,978	111 157 550 221
Payables and accruals	89	1,484,591,714	114,156,558,221
Total current liabilities	0,	46,011,227,692	746,071,757
		70,011,227,092	114,902,629,978
Net assets		32,183,017,873	30,031,528,510
Capital contributed by:			
Taxpayers' capital		7 005 047 000	7 005 045 555
Accumulated surplus		7,095,917,000	7,095,917,000
		25,087,100,873	22,935,611,510
		32,183,017,873	30,031,528,510

The financial statements were authorised for issue by the Board and signed on behalf by;

Muramba	\$ \$\tag{\tag{1}}
Dr. Natu E. Mwamba Permanent Secretary Treasury	Dr. Amina S. Msengwa Statistician General
Date:	Date:

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

		30 June 2024	30 June 2023 (Restated)
	Note	TZS	TZS
Revenue			
Fees, fines, penalties and forfeits	19	21,001,193	22,533,347
Other revenue	31	258,234,058	1,601,867,722
Revenue from exchange transactions	17	110,181,958	88,993,699
Revenue grants	16	109,873,457,335	414,508,982,085
Subvention from other government entities	32	8,737,895,872	7,961,935,900
Foreign exchange gain	95	1,202,163,039	0
Decrease in Expected Credit Loss	96	782,727	0
Total revenue		120,203,716,182	424,184,312,753
Expenses and transfers			
Expenses			
Amortization of intangible assets	39	1,424,505	7,906,000
Depreciation	37	1,687,173,675	1,387,918,102
Loss on disposal of assets	44	0	109,994,266
Maintenance expenses	36	170,531,791	1,112,499,925
Other expenses	52	704,908,810	732,869,413
Use of goods and service	35	80,691,919,438	91,837,411,379
Wages, salaries and employee benefits	34	32,902,284,600	31,353,923,577
Expected credit Loss	96	â	401,784,596
Total expenses		116,158,242,819	126,944,307,258
Transfers			
Grants and transfers	59	1,893,984,000	292,110,431,204
Other transfers	60	0	404,797,105
Total transfer		1,893,984,000	292,515,228,308
Total expenses and transfers		118,052,226,819	419,459,535,567
Surplus		2,151,489,363	4,724,777,186

The financial statements were authorised by the Board and signed on behalf by;

Muramba

Dr. Natu E. Mwamba

Permanent Secretary Treasury

Date: 24 MARCH 2025

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Dr. Amina S. Msengwa Statistician General

STATEMENT OF CHANGES IN NET ASSETS AS AT 30 JUNE 2024

	Tax payers' fund	Accumulated Surplus	Total
	TZS	TZS	TZS
Opening balance as at 01 Jul 2023	7,095,917,000	22,935,611,510	30,031,528,510
Surplus for the year	V E	2,151,489,363	2,151,489,363
Closing balance as at 30 Jun 2024	7,095,917,000	25,087,100,873	32,183,017,873
Opening balance as at 01 Jul 2022	7,095,917,000	18,210,834,324	25,306,751,324
Surplus for the year	4	4,724,777,186	4,724,777,186
Closing balance as at 30 Jun 2023	7,095,917,000	22,935,611,510	30,031,528,510

The financial statements were authorised by the Board and signed on behalf by;

Mwanba

Dr. Natu E. Mwamba

Permanent Secretary Treasury

Date: 24 MARCH 2025

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Dr. Amina S. Msengwa Statistician General

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

		30 June 2024	30 June 2023 (Restated)
	Note	TZS	TZS
Cash flow from operating activities			
Receipts			
Subvention other charges & personnel emoluments	93	9,996,827,645	7,961,935,900
Grants (development local & foreign)	93	38,549,182,813	425,259,030,660
Revenue from exchange transactions	17	110,181,958	88,993,699
Other revenue	31	258,234,058	1,601,867,722
Fees, fines, penalties and forfeits	 19	21,001,193	22,533,347
Total receipts		48,935,427,667	434,934,361,328
Payments			
Wages, salaries and employee benefits	34 A	32,940,140,227	31,251,579,578
Use of goods and service	35 A	82,529,035,295	92,388,617,704
Other expenses	52 A	664,908,810	978,894,173
Maintenance expenses	36	170,531,792	1,112,499,925
Grants and transfers	59	1,893,984,000	292,110,431,204
Total payments		118,198,600,124	417,842,022,584
Net cash flow from operating activities		(69, 263, 172, 457)	17,092,338,744
Cash flow from investing activities			
Advance payment for acquisition of PPE		0	(517,312,879)
Acquisition of PPE	77 A	(828,376,505)	(749,691,722)
Acquisition of intangibles	78	0	(107,761,880)
Net cash flow from investing activities		(828, 376, 505)	(1,374,766,481)
Net increase/(decrease)		(70,091,548,962)	15,717,572,263
Cash and cash equivalents as at 1 July 2023		115,594,311,603	99,876,739,340
Unrealised foreign exchange gain (Note 95)		1,202,163,039	:•0
Cash and cash equivalents as at 30 June 2024		46,704,925,680	115,594,311,603

The financial statements were authorised by the Board and signed on behalf by;

Muramba

Dr. Natu E. Mwamba

Permanent Secretary Treasury

Date: 24 MARCH 2025

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Dr. Amina S. Msengwa Statistician General

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

	Original Budget	Reallocations/ Carryover TZS	Final Budget (B) TZS	Actual Amount on Comparison Basis (A) TZS	Different Final Budget & Actual(A-B)
Receipts Other revenue Revenue from exchange transactions Revenue grants Subvention from other government entities Total receipts	150,000,000 925,908,724 24,472,415,000 12,454,451,850 38,002,775,574	0 0 94,067,506,296 0 94,067,506,296	150,000,000 925,908,724 118,539,921,295 12,454,451,850 132,070,281,869	258,234,058 131,183,151 116,828,306,296 9,996,827,645 127,214,551,150	(108,234,058) A 794,725,573 B 1,711,615,000 C 2,457,624,205 D 4,855,730,720
Payments Grants and transfers Maintenance expenses Other expenses Use of goods and service Wages, salaries and employee benefits Acquisition of intangibles Total payment	592,812,940 227,789,492 463,555,181 26,809,832,867 9,635,804,575 2,877,466 270,103,053	1,467,377,950 563,842,748 1,147,428,819 66,361,840,259 23,851,313,330 7,122,534 668,580,656	2,060,190,890 791,632,240 1,610,984,000 93,171,673,126 33,487,117,904 10,000,000 938,683,709	1,893,984,000 170,531,792 664,908,810 74,196,857,924 32,940,140 0 828,376,505 77,787,599,171	166,206,890 E 621,100,448 F 946,075,190 G 18,974,815,202 H 33,454,177,764 I 10,000,000 J 110,307,204 K 54,282,682 ,698
ואפרו פרפוארז				*************	(1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,

The financial statements were authorised by the Board and signed on behalf by;

Muramba

Permanent Secretary Treasury Dr. Natu E. Mwamba

Date: 24 MARCH 2025

Dr. Amina S. Msengwa

Statistician General

Variance from the budget for the 10% magnitude to actual results are explained below as follows;

- 1. A and B variances are due to more volatile bureau sources of revenue which hinders their forecast
- 2. C and D are the most source of funds to the bureau but receipt declined since the 2022 Population and housing census enumeration was completed only dissemination activities are proceeding.
- 3. For G, H and K expenditure are lower than budget since the bureau received some of the funds late from the government for which most of their activities were conducted at the beginning of 2024/25

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. General Information

Bureau and its Head Office information

The National Bureau of Statistics is an autonomous public office under the Ministry of Finance and Planning, and it was established by the Statistics Act, 2015 (Act No. 9 of 2015). Before that, NBS was an executive agency established under the Executive Agencies Act No. 30, 1997 and the Statistics Act, 2002, governed its functions. Its role is to carry out essential statistical functions on behalf of the Government and the public. NBS has regional offices all over Tanzania Mainland.

The physical and post addresses of the Bureau are:

National Bureau of Statistics, P. O. Box 2683, Jakaya Kikwete Road, Dodoma, Tanzania.

Going Concern

The Bureaus Management has assessed the bureau's ability to continue as a going concern and it is satisfied that the Bureau has the resources to continue in its activities for the foreseeable future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the Bureau's ability to continue as a going concern. Therefore, the financial statements have been prepared on a going concern basis on the basis that the Government of the United Republic of Tanzania will continue to provide subvention to keep the Bureau in operations

2. Summary of Significant Accounting Policies

(a) Basis of preparation

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

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Bureau's accounting policies.

The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.

i) Reporting period

The reporting period for these financial statements is the financial year of the bureau which runs from 1July 2023 to 30 June 2024.

ii) New standards on issue

There are two (2) new standards issued by the International Public Sector Accounting Standards Board (IPSAB during the financial year 2022/2023. The new standards are:

- ❖ IPSAS 41 Financial Instruments, which was effective on 1 January 2023. The standard replaces IPSAS 29 and it set out requirements for recognition and measurement of financial instruments including impairment, de-recognition and general hedge accounting, the bureau has complied with this standard by disclosing Expected credit losses from its cash and cash equivalent items for the first time and comparative figures also; and
- ❖ IPSAS 42 Social Benefits, which was effective on 1 January 2023. The standard will help users of the financial statements to assess the nature of social benefits provided by the bureau, the features of the operations of social benefits and the impact of the social benefits on the bureau's financial performance, financial position and cash flows

iii) Functional and presentation currency

The Bureau has chosen Tanzania Shilling (TZS) as the functional currency reflecting the fact that it is the currency of primary economic environment in which the Bureau operates ("the functional currency") and the fact that substantially all of the capital and transactions are denominated in TZS. Therefore, the Bureau considers Tanzania Shillings to be the Bureau's functional and presentation currency.

iv) Transactions and balances

Foreign currency transactions are translated into the Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities at the statement of financial position date, which are expressed in foreign currencies, are translated in Tanzanian Shillings at the rate ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the accounting period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of performance and other comprehensive income.

(b) Revenue and expenditure recognition

(i) Revenue

Main sources of revenue to the Bureau includes fair value of Government subvention, grants and donations. Also, generates income from own sources in respect of consultancy services, sale of maps and permit fees. Income from own sources is recorded net of Value Added Tax and discounts

Revenues are always recognized when earned.

- Subvention, Grants and Assistances are recognised when received
- Consultancy income is recognised on accrual basis and is extended over the period covered to complete the assignment.
- Income from sale of maps and permit fees is recognised at the time of sale

(ii) Expenditure

Expenditure/expenses are recognized in the financial statements on accrual basis when services are rendered, or goods supplied to the Bureau.

(c) Property and equipment

Property and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. Such costs include the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the Bureau recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement cost if the recognition criteria are satisfied. All other repair and maintenance costs are charged to statement of performance as and when incurred. Depreciation on property and equipment is computed on a straight-line method over the estimated useful lives of the assets.

The rates of depreciation used are as follows:

Office buildings and structures	2%
Motor vehicles, motorbikes and bicycles	14.29%
Hardware servers & equipment	14.29%
Furniture and fittings	20%
Computer and photocopiers	25%
Other equipment's	10%
Generator	6.67%

Derecognition of property and equipment

An item of property and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of performance when the asset is derecognised. The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

(d) Inventories

Inventories are valued at lower of cost and Current replacement cost (IPSAs 12). Cost is determined on a first in first out basis. However, inventories for statistical data in form of publications were not part of the inventories.

(e) Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Trade receivables are recognized and carried at fair value.

A provision for impairment of receivables is established when there is objective evidence that the Bureau will not be able to collect all amounts due according to the original terms of receivables. Evidence of impairment may include indications that the debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the statement of performance. When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

(f) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Cash and cash equivalents are stated in the Statement of Financial Position at face value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held with financial institutions.

(g) Accounts payable

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business). If not, they are presented as non-current liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

(h) Provisions for liabilities

Provisions for liabilities are recognized when the Authority has a present legal or constructive obligation because of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be ma

(i) Taxpayer's fund

Taxpayer's fund is the fund contributed by the Government in establishing the Bureau; the fund is static since NBS migrated to accrual accounting as per Treasury circular number 2, 2018/2019.

(j) Grants

Capital Grants

Grant received by the NBS in form of asset(s) and or money to procure assets are recognized under Deferred Credit Method as revenue and debited to asset account.

Revenue Grants

Grant received in monetary form to meet recurrent expenditure is treated as income and recognise achieved target(s) as expense to the statement of financial performance in the respective financial year.

(k) Employee benefits

Defined Contribution plan

A defined contribution plan is a pension plan under which the Bureau pays fixed contributions into a separate entity. The Bureau has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The Bureau has defined contribution plans to cater for pension obligations for the employees by paying on monthly basis agreed contributions to the Public Service Social Security Fund (PSSSF).

The Bureau's contributions to the defined contribution scheme are charged to the income statement in the year to which they relate.

3. Significant Accounting Judgements, Estimates and Assumptions

The preparation of the Bureau's financial statement requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. Uncertainty about these assumptions and estimates could require a material adjustment to carrying amount of the asset or liability affected in the future periods.

The following are the critical judgements and estimates that the directors have made in the process of applying the group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Property and equipment

The rates issued by the Government (Treasurer Circular No.2 of 2018/19 and Note 2 'c') are adopted in property and equipment estimates, unless otherwise critical estimates may be made by the Management in determining the useful lives of Plant, property and equipment and their residual values.

4. Financial Risk Management

The Bureau's activities potentially expose it to a variety of financial risks, including credit risk, liquidity risk and the effects of the changes in foreign currency exchange rates. The Authority's overall risk management programme takes account of the unpredictability of foreign exchange rate trends and seeks to minimise potential adverse effects on its financial performance.

a) Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the party to incur a financial loss. Credit risk arises from cash and cash equivalents, deposits with financial institutions and outstanding receivables and these bank balances are of commercial bank as BOT balances are risk free credits (IPSAS 41) and these balances were used to determine Expected credit loss.

The amount that represents the Bureau's exposure to credit risk as at 30 June 2024:

	30.6.2024 TZS	30.6.2023 TZS
Bank balances		
вот	28,119,270,109	3,157,970,726
NBC	19,408,770,315	113,562,633,018
CRDB	840,787,001	¥
Subtotal	48,368,827,425	116,720,603,744
Accounts receivable		

Staffs	5,109,117,578	2,585,829,602
Entities	175,244,689	135,382,646
Subtotal	5,284,362,267	2,721,212,248
Total	53,653,189,692	119,441,815,992

No collateral is held for any of the above assets and no receivables have had their terms renegotiated.

b) Liquidity Risk

This refers to the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

All financial liabilities are payable within one year. All the financial liabilities as at 30 June 2024 are due within 12 months and are equal to their carrying balances, as the impact of discounting is not significant

	Financial year ended 30 June 2024	,		0
Period	Amount (TZS)	%	Amount (TZS)	%
Within 12 Months	1,181,215,463	80	13,738,380	2
More than 12 Months	297,709,870	20	732,333,376	98
Total	1,478,925,333	100	746,071,756	100

c) Currency Risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The bureau is exposed to this risk as it maintains a foreign currency cash account at the BOT (TSMP II Receiving account), and the balances to the yearend are as shown below

	6.30.2024	6.30.2023
TSMP II BOT receiving account (USD)	9,892,192.21	626,870.63

5. Social Security Contributions

The National Bureau of Statistics has defined employee benefit plan schemes. The NBS employees are members of the Public Service Social Security Fund (PSSSF) The Bureau and employees both contribute to the schemes on monthly basis. The employer's contribution is charged to the statement of financial performance when is payable.

The following are amount charged to the statement of financial performance as at 30 June 2024:

	2023/24	2022/23
	TZS'000	TZS'000
Public Service Security Pension Fund (PSSSF)	891,129	878,849
Total	891,129	878,849

6. Related Party Transactions

A number of transactions engaged with related parties in the normal course of business. These include Directors' Fee for the Governing Board members, salaries to key management personnel and other services.

Compensation of Key Management Personnel

	2023/24 TZS'000	2022/23 TZS'000
Compensation of Key Management Personnel	192,000	192,000
Short term benefits paid to Directors (Utilities)	28,080	52,320
Total	244,320	244,320
Directors fee	46,000	38,250
	46,000	38,250

The above benefits are part of the staff salaries and wages in NOTE 34

9 Staff Remuneration

Staff remuneration is the amount paid by NBS and Ministry of Finance (MOF) as Staff salaries deductions charged to the statement of Financial Performance amounted to TZS 4,582,046,058 and Staff allowances which amount to TZS 5,429,421,539.66 that was paid during the year under review.

10 Contingent Liabilities

As of 30th June 2024, the National Bureau of Statistics had no known contingent liability. All existing pending liabilities were appropriately disclosed in the financial statements.

11 Ultimate Owner of the Bureau

The Government of United Republic of Tanzania is the ultimate owner of the National Bureau of Statistics.

12. Effects of COVID-19

Compared to the previous year, during the Financial Year 2023/24, the effect of COVID 19 was negligible since all activities were performed as planned without being affected by the pandemic. However, the Bureau continued to take precautions on COVID 19 on day-to-day operations.

13. 2022 Population and Housing Census

NBS received TZS 4,000,000,000 from Ministry of Finance for Population and housing census activities up to 30 June 2024. TZS 79,649,051,658 spent and deferred to the Statement of Performance and other comprehensive income under Non-Exchange Revenue during the reporting period.

14. TSMP II

During the year the Bureau received grant amounting to TZS 24,365,162,193 from Development Partners to support operations of TSMP II by improving statistical harmonization through coordination of all levels in the NSS. The funds are being received via D Fund system through BOT.

15. INTER-ENTITY TRANSACTIONS

A-REVENUES	_	
NAME OF ENTITY RECEIVED GOODS/SERVICES	AMOUNT RECEIVED	RECEIVABLE BALANCE
PLANNING COMMISSION	10,000,000	
MINISTRY OF CULTURE, ARTS AND SPORTS	1,000,000	
PREVENTION AND COMBATING CORRUPTION BUREAU - PCCB	1,000,000	
MINISTRY OF INFORMATION COMMUNICATION AND INFORMATION TECHNOLOGY	1,000,000	
TANROADS	2,400,000	1,600,000.00
MEDICAL STORE DEPARTMENT	2,000,000	
MINISTRY OF HEALTH	1,000,000	2,000,000.00
DODOMA URBAN WATER AND SANITATION AUTHORITY-DUWASA	1,000,000	, ,
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	10,000,000	
PRIME MINISTER'S OFFICE	1,000,000	
NATIONAL IDENTIFICATION AUTHORITY	1,000,000	
ENERGY, WATER AND UTILITY REGULATORY AUTHORITY - EWURA	5,000,000	
MINERAL COMMISSION	Ξ'	400,000.00
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY	5.	7,000,000.00
MINISTRY OF SOCIAL DEVELOPMENT, GENDER, WOMEN AND SPECIAL GROUPS	<u> 2</u>	1,000,000.00
REGISTRAR OF POLITICAL PARTIES	_	
REGISTRAR OF FOLITICAL PARTIES	5	1,000,000.00
NATIONAL HEALTH INSURANCE FUND	*	2,000,000.00
TOTAL	36,400,000	15,000,000.00
B.EXPENDITURE	_	
NAME OF ENTITY PROVIDED GOODS/SERVICES	AMOUNT PAID	PAYABLE BALANCE

ACCOUNTANT GENERAL DEPARTMENT	10,300,000.00	
ARUSHA INTERNATIONAL CONFERENCE CENTRE	60,523,732.00	
BUMBULI DISTRICT COUNCIL	570,000.00	
NATIONAL AUDIT OFFICE	360,979,000.00	
TANZANIA REVENUE AUTHORITY	294,186,412.00	6,160,500.00
DAWASA	1,501,319.00	97,385.00
DODOMA MUNICIPAL COUNCIL	574,320,000.00	
DUWASA	13,766,623.00	
E-GOVERNMENT AGENCY	17,211,484.00	
FIRE AND RESCUE FORCE WELFARE FUND	3,000,000.00	
RAS MANYARA	湯 以	1,800,000.00
GOVERNMENT PROCUREMENT SERVICE AGENT	1,043,864,200.00	
HIGHER EDUCATION STUDENT'S LOAN BOARD	13,312,500.00	
JKT MESSES AND INSTITUTE COMPANY LTD	74,871,902.00	
M & I UMWEMA JKT BWALO	48,820,788.00	
MBEYA CITY COUNCIL	1,600,000.00	
MEDICAL STORE DEPARTMENT	28,630,000.00	
MINISTRY OF LANDS	4,191,150.00	
MKWAWA UNIVERSITY COLLEGE OF EDUCATION	7,581,356.00	
MOROGORO VOCATIONAL TEACHERS' TRAINING COLLEGE	8,200,000.00	
MOROGORO WORKS TRAINING INSTITUTE	1,000,000.00	
NATIONAL COLLEGE OF TOURISM	16,000,000.00	
NATIONAL ELECTORAL COMMISSION	2,000,000.00	
NATIONAL HOUSING CORPORATION	1,472,640.00	
NATIONAL SOCIAL SECURITY FUND	1,180,000.00	
NATIONAL BOARD OF ACCOUNTANTS AND AUDITORS	1,105,000.00	
PRIVATE CAPITAL FLOW PROJECT	25,957,700.00	
PROCUREMENT AND SUPPLIES PROFESSIONAL AND TECHNICIAN BOARD	540,000.00	
PUBLIC PROCUREMENT REGULATORY AUTHORITY	10,000,000.00	
PUBLIC SERVICE SOCIAL SECURITY FUND	92,301,827.00	
RAS TANGA	600,000.00	
REGISTRATION INSOLVENCY AND TRUSTEESHIP AGENCY	57,565,116.00	
SOKOINE UNIVERSITY OF AGRICULTURE	4,484,000.00	
SUMA JKT GUARD LTD	131,424,678.00	1,412,500.00
TANZANIA BROADCASTING CORPORATION	37,990,000.00	
TANZANIA BUILDINGS AGENCY	48,573,646.00	
TANZANIA BUREAU OF STATISTICS	180,000.00	
TANZANIA DATA LAB	2,137,500.00	
TANZANIA ELECTRICITY SUPPLIES COMPANY	90,212,412.00	8,905,887.00

TANZANIA FOREST SERVICES AGENCY (TFS)	3,900,	000.00	
TANZANIA NURSING AND MIDWIFERY COUNCIL	4,750,	000.00	
TANZANIA POSTS CORPORATION	653,603,	250.00	0,000.00
TANZANIA PUBLIC SERVICE COLLEGE	2,700,	,000.00	0,000.00
TANZANIA RECORDS AND ARCHIVES MANAGEMENT PROFESSIONAL ASSOCIATION		,000.00	
TANZANIA TELECOMMUNICATION CORPORATION	36,911,	719.00 6.3	339,622.00
TANZANIA TOURISM SECTOR SURVEY PROJECT	30,490,	-	,
TANZANIA ELECTRICAL, MECHANICAL AND ELECTRONICS SERVICES AGENCY-TEMESA	116,922,	713.00	
TREASURY REGISTRAR	31,000,	,000.00	
WORKERS COMPENSATION FUND	2,188	,395.00	
TOTAL	3,978,671,	061.00	,015,893.00
		23	,013,073.00
16 - Revenue grants			
Government grant development foreign	29,788,985,171		2 0
Government grant development local	79,649,051,658	412,094,638	,150
Revenue grants - non-monetary	435,420,506	2,414,343	,935
	9,873,457,335	414,508,982,	085
47. Barrer Grand and barrer than			
17 - Revenue from exchange transactions Revenue from conference facilities	110,181,958	88,993	699
Revenue from conference facilities	110,181,958	88,993,	
19 -Fees, fines, penalties and forfeits	,	,,	
Permit fees	21,001,193	22,533	,347
	21,001,193	22,533,	
31 -Other revenue			
Miscellaneous revenue	109,487,558	353,587	,087
Revenue from consultancy fees	148,746,500	1,248,280	•
	258,234,058	1,601,867	722
32 - Subvention from other government entities			
Government grants personal emolument	5,429,421,540	5,453,866	
Subvention other charges	3,308,474,332	2,508,069	•
	8,737,895,872	7,961,935	,900
34 - Wages, salaries and employee benefits			
Acting allowance	7,297,500	9,685	•
Civil servants	5,429,883,683	5,469,191	-
Court attire allowance	1,000,000	1,000	-
Electricity	68,500,257	4,636	•
Extra-duty	3,381,598,000	2,866,630	
Food and refreshment	0	18,658	,334
Gratuities	42,000,000	0 4/4 0/4	 E80
Honoraria	17,661,060,000	8,461,061	,584

Housing allowance discretionary expenses Housing allowance expenses Leave travel Local staff salaries Medical and dental refunds Moving expenses Non-civil servant contracts Outfit allowance Public Service Pension Fund (PSPF) expenses Sitting allowance	83,000,000. 127,480,800 22,340,000 2,000,000 10,047,000 5,077,208,604 1,195,653	7,400,000 81,400,000 176,275,000 14,869,000 9,219,142,280 3,900,000 59,348,507 4,301,716,009
Subsistence allowance	23,754,000 42,958,163	2,361,000 653,048,894
Telephone Transport allowance	42,730,103	3,600,000
Transport attowance	32,902,284,600	31,353,923,577
	, , ,	, , ,
35 - Use of goods and service	244,236,152	
Advertising and publication Advertising and publication - communication &	13,897,502	250,000
information	13,077,302	230,000
Air travel tickets training - domestic	45,733,000	¥
Air travel tickets training - foreign	75,645,509	
Air travel tickets travel - in - country	869,009,870	66,455,031
Conference facilities	1,554,023,530	19,803,617,909
Courier services	403,739,000	46,507,234
Diesel	1,457,791,593	2,531,222,209
Electricity - utilities supplies and services	85,599,582	115,327,967
Entertainment - hospitality supplies and services	394,729,160	9,250,000
Exhibition, festivals and celebrations	70,000,000	
Food and refreshments	4,057,732,241	9,496,996,085
Fumigation expenses	4,900,000	
Gifts and prizes	2,400,000	3 437 E07 03E
Ground transport (bus, train, water)	261,916,808	2,426,586,835
Ground travel (bus, railway taxi, etc) travel - in - country	1,204,379,863	2,291,719,258
Ground travel (bus, railway taxi, etc) travel out of country	450,000	353
Internet and email connections	52,911,368	4,500,000
Mobile charges	179,033,340	3,311,633,288
Office consumables (papers, pencils, pens and	732,566,262	734,411,310
stationaries)		
Outsourcing costs (includes cleaning and security	197,515,257	131,197,314
services) Per diem - domestic	57,127,730,965	48,451,667,274
Per diem - foreign	78,305,398	3,487,705
Posts and telegraphs	250,784,250	183,098,400
. 22.2a 42.65. ap	, ,	, ,

Printing and photocopy paper Printing and photocopying costs Publicity Sporting supplies Subscription fees Telephone charges (land lines) Tuition fees training - domestic Tuition fees training - foreign Uniforms -clothing, bedding, footwear and services Water charges Water transport Bilateral projects expenses	1,963,084,812 164,750,000 5,200,000 79,179,500 31,029,838 631,893,886 8,140,355 2,400,000 57,004,645 36,162,000 8,348,043,752 80,691,919,438	71,060,461 43,770,098 1,942,797,312 16,140,000 1,610,000 89,406,017 26,340,000 11,369,672 26,990,000
36 - Maintenance Expenses		
Air conditioners	3,450,000	13,467,400
Computers, printers, scanners, and other computer related equipment	1,250,000	
Direct labour (contracted or casual hire) - buildings	7,400,000	=:
Direct labour (contracted or casual hire) - machinery, equipment and plant	10,933,446	ē;
Electrical and other cabling materials - water and	15,756,474	1,490,000
electricity installations Fire protection equipment	1,475,000	0
Motor vehicles and water craft	56,029,491	202,515,867
Outsource maintenance contract services -	30,027,171	17,649,080
Buildings		,,
Outsource maintenance contract services - machinery, equipment and plant	4,165,000	18,750,266
Outsource maintenance contract services - office equipment and appliances	4,270,644	23,142,404
Outsource maintenance contract services - water	·	230,345,673
and electricity installations Panel and body shop repair materials and services	,, <u>-</u> ,	129,763,468
Photocopiers	1,000,000	=,,
Plumbing supplies and fixtures	8,195,000	34,900,639
Repair and maintenance of furniture	35,834,937	# ?
TV sets and radios	759,000	= ½
Tyres and batteries	20,012,800	440,475,128
•	170,531,791	1,112,499,925
37 - Depreciation of property, plant and		
equipment Computers and photocopiers depreciation	721,807,705	547,653,004
Generators depreciation	23,600,400	23,600,400
Hardware: servers and equipment (incl. desktops,	141,824,652	125,099,256
laptops etc.) depreciation		

Motor vehicles, depreciation	292,745,351	131,537,022
Motorbikes and bicycles depreciation	5,129,503	5,129,503
Office buildings and structures	262,411,482	262,411,482
Office furniture and fittings depreciation	228,212,329	281,045,182
Other office equipment depreciation	11,442,253	11,442,253
	1,687,173,675	1,387,918,102
39 - Amortization of intangible assets		
Computer software amortization	1,424,505	7,906,000
·	1,424,505	7,906,000
44 - Loss on disposal of assets		
Losses on disposal of property, plant and		109,994,266
equipment		
	*	109,994,266
52 - Other Expenses		
Audit fees expenses	400,579,000	90,000,000
Bank charges and commissions	18,629,319	22,135,157
Burial expenses	8,000,000	12,806,000
Consultancy fees	135,050,010	450,443,413
Director's fee	46,000,000	38,250,000
Freight forwarding and clearing charges	6,490,481	70,000
Sundry expenses	90,160,000	119,164,843
	704,908,810	732,869,413

^{*}Audit fee includes fee paid for 2022PHC funds special audit by CAG and IAG conducted during the year, normal audit fee and TSMP II Project audit.

59 - Grants and transfers		
Grants and other transfers	1,893,984,000	292,110,431,204
	1,893,984,000	292,110,431,204
60 - Other transfers		
Transfer to asset	8	404,797,104-
	프	404,797,104
62 - Cash and Cash Equivalents		
BoT own source collection account	922,791,645	1,433,282,726
Development expenditure cash account	40,127,819,284	112,441,669,292
Imprest cash account	830,587,001	Table 1
Own source development expenditure	5,875,813	5,875,813
Own source recurrent expenditure	71,759,734	1,455,000
Recurrent expenditure cash account	1,258,924,657	79,104,244
Unapplied cash account	15,866,381	<u> </u>
Bilateral projects	3,471,301,166	1,632,924,528
	46,704,925,680	115,594,311,603
Expected credit loss	(401,001,869)	(401,784,596)
	46,303,923,812	115,192,527,007

67 - Receivables		
Imprest receivable - staff	5,109,117,578	2,585,829,602
Other receivables	175,244,688	135,382,646
	5,284,362,266	2,721,212,248
69 - Prepayments		
Advance payment	97,350,000	
Prepayment consumables	450,080,011	513,114,104
Prepayments assets - monetary	5.	1,066,356,520
70	547,430,011	1,579,470,624
70 - Inventories		
Building materials	7,876,156	7,876,156
Consumables	152,296,391	136,418,971
	160,172,547	144,295,127

77 - Property, Plant and Equipment

			COST			ACCUI	ACCUMULATED DEPRECIATION AND IMPAIRMENT	ATION AND IMPAIR	WENT	NET BOOK VALUE
	At 01-July-2023	Addition Monetary	Addition non-monetary	Disposal	30-Jun-2024	01-Jul-2023	Charge during	Disposal	30-June-2024	30-June-2024
Acquisition of land	5,501,007,223	574,320,000	(4)	٠	6,075,327,223		t	Ÿ.	161	6,075,327,223
Computers and Photocopiers	3,229,170,209	175,104,885	3(4		3,404,275,094	1,303,705,004	721,807,705	ile*	2,025,512,710	1,378,762,384
Generators	354,006,000	20	i.	0.	354,006,000	118,001,599	23,600,400	341.	141,601,999	212, 404,001
Hardware: servers and equipment	1,148,362,000	78,951,620	13,500,000	***	1,240,813,620	919,402,256	141,824,652	, ,	1,061,226,909	179,586,712
fincl. desktops, laptops etc.) Motor vehicles	9,138,476,084	U.	1,448,425,120	1,558,185,998	9,028,715,206	4,399,434,467	292,745,351	1,558,185,998	3,133,993,820	5,894,721,387
Motorbikes and bicycles	66,849,006		74		66,849,006	49,323,204	5,129,503	74	54,452,707	12,396,299
Office buildings and structures	13,120,574,320	N.	•00	•)	13,120,574,320	1,317,033,482	262,411,482	lan'	1,579,444,963	11,541,129,357
Office Furniture and Fittings	1,758,488,218	*	9	67	1,758,488,218	1,342,220,182	228,212,329	¥ì	1,570,432,511	188,055,707
Other Office equipment	114,423,000	12	14	ė	114,423,000	56,611,263	11,442,253	*	68,053,515	46,369,485
Total	34,431,356,060	828,376,505	1,461,925,120	1,558,185,998	35,163,471,687	9,505,731,458	1,687,173,675	1,558,185,998	9,634,719,134	25,528,752,553

	At 01-July-2022	Addition Monetary	Addition non- monetary	Transfers	Adjustmen t	Disposal	30-Jun-2023	01-Jul-2022	Charge during Depreciation	Adjustmen t	Transfer	Disposal	30-June-2023	Carrying Value
Descriptions			ď	Cost/Revaluation					Accu	mulated Depre	Accumulated Depreciation and Impairment	airment		
Acquisition of land	5,501,007,223	0	0	0	0	0	5,501,007,223	0	0	0	0	0	0	5,501,007,223
Computers and Photocopiers	1,806,497,000	696,530,59	726,142,618	0	0	0	3,229,170,209	756,052,000	547,653,004	0	0	0	1,303,705,004	1,925,465,205
Generators	354,006,000	0	0	0	0	0	354,006,000	94,401,199	23,600,400	0	0	0	118,001,599	236,004,401
Hardware: servers and equipment (incl. desktops, laptops	1,148,362,000	0	0	0	0	0	1,148,362,000	794,303,000	125,099,256	0	0	0	919,402,256	228,959,744
Motor vehicles	7,865,264,863	0	2,895,270,881	415,758,31	608,589,02	1,814,890,368	9,138,476,084	5,485,160,000	131,537,022	608,589,02	10,961,210	1,814,890,368	4,399,434,467	4,739,041,617
Motorbikes and bicycles	66,849,006	0	0	0	0	0	66,849,006	44,193,701	5,129,503	0	0	0	49,323,204	17,525,802
Office buildings and structures	13,001,026,000	53,161,130	66,387,190	0	0	0	13,120,574,32	1,054,622,000	262,411,482	0	0	0	1,317,033,482	11,803,540,839
Office Furniture and Fittings	1,490,917,000	0	267,571,218	0	0	0	1,758,488,218	1,061,175,000	281,045,182	0	0	0	1,342,220,182	416,268,036
Other Office	114,423,000	0	0	0	0	0	114,423,000	45,169,010	11,442,253	0	0	0	56,611,263	57,811,738
TOTAL	31,348,352,092	749,691,7	3,955,371,90	415,758,3	608,589,0 23	1,814,890,36 8	34,431,356,0 60	9,335,075,91	1,387,918,10	608,589,0 23	10,961,21	1,814,890,36 8	9,505,731,458	24,925,624,602

78 - Intangible Assets		
Computer Software Monetary	107,761,880	107,761,880
Computer Software Non-Monetary	215,811,833	215,811,833
Computer Software Accumulated Amortization	(9,989,337)	(8,564,833)
compacer software necessitated name results.	313,584,376	315,008,880
Work-In-Progress Monetary	56,020,000	56,020,000
Tronk in Trogress monocally	369,604,376	371,028,880
		-
89 - Payables and Accruals		
Advance Utility	97,385	₩.
Imprest Payable	840,787,000	
Other Payables	40,000,000	ê
Staff Claims	64,488,372	102,343,999
Supplies of goods and services	509,614,326	643,727,758
Withholding tax	13,728,114	-
Unapplied deposit	15,866,381	2
	1,484,591,714	746,071,757
93 - Deferred Income		
Opening balance	114,156,558,221	100,992,165,711
Additions during the year:	111,153,553,==1	. • • • • • • • • • • • • • • • • • • •
Subvention other charges & personal emoluments	9,996,827,645	7,961,935,900
Grants (development local & foreign)	38,549,182,813	425,259,030,660
	48,546,010,458	433,220,966,560
Total available funds during the year	162,702,568,679	534,213,132,271
Amortized during the year:		
Government grant development foreign (Note 16)	(29,788,985,171)	•
Government grant development local (Note 16)	(79,649,051,658)	(412,094,638,150)
Subvention other charges and personal	(8,737,895,872)	(7,961,935,900)
emolument (Note 32)		. ,
	(118,175,932,701)	(420,056,574,050)
Closing balance	44,526,635,978	114,156,558,221

95 - Foreign exchange

Date	Description	USD amount	USD Payment	USD Balance	Exchange Rate	TZS Amount
01-Jul-23	Opening balance	626,871	15,173	611,698	2,316	1,416,656,534
01-Feb-24	Additions during the year	9,280,494	•	9,280,494	2,504	23,237,985,957
30-Jun-24	Closing balance	9,907,365		9,892,192	2,614	25,856,805,530
Gain from exchange rate movement				1,202,163,039		

	401,001,868	401,784,596
Expected credit Loss from cash and Cash Equivalent	(782,727)	401,784,596
Opening Balance	401,784,596	0
96 - Expected credit Loss		

Controller and Auditor General	AR/PA/NBS/2023/24	39	
		1 -	Ы

34 A - Wages, Salaries and Employee Benefits		
Acting Allowance	7,297,500	9,685,000
Civil Servants	5,429,883,683	5,469,191,109
Court Attire Allowance	1,000,000	1,000,000
Electricity	68,500,257	4,636,823
Extra-Duty	3,381,598,000	2,866,630,032
Food and Refreshment	3,301,370,000	18,658,334
Gratuities	42,000,000	10,050,55
Honoraria	17,661,060,000	8,461,061,589
Housing Allowance discretionary Expenses	83,000,000	7,400,000
Housing Allowance Expenses	83,000,000	81,400,000
Leave Travel	127,480,800	176,275,000
Local Staff Salaries	22,340,000	170,273,000
Medical and Dental Refunds	2,000,000	• 8
	• •	14,869,000
Moving Expenses	10,047,000 5,077,208,604	9,219,142,280
Non-Civil Servant Contracts	, , ,	
Outfit Allowance	1,195,653	3,900,000
Public Service Pension Fund (PSPF) Expenses -	(-	59,348,507
Non-Pension benefits (Imputed)	020 060 040	4 201 714 000
Sitting Allowance	920,960,940	4,301,716,009
Subsistence Allowance	23,754,000	2,361,000
Telephone	42,958,163	653,048,894
Transport Allowance	(5)	3,600,000
Water and Waste Disposal	22 002 284 400	
Add/Loce (Change in Working Capital)	32,902,284,600	31,353,923,577
Add/Less (Change in Working Capital)	27 055 /27	(402.242.000)
Staff Claims	37,855,627	(102,343,999)
Payment	32,940,140,227	31,251,579,578
35 A - Use of goods and service		
Advertising and publication	244,236,152	
Advertising and publication - communication & information	13,897,502	250,000
Air travel tickets training - domestic	45,733,000	2
Air travel tickets training - foreign	75,645,509	:=0
Air travel tickets travel - in - country	869,009,870	66,455,031
Conference facilities	1,554,023,530	19,803,617,909
Courier services	403,739,000	46,507,234
Diesel	1,457,791,593	2,531,222,209
Electricity - utilities supplies and services	85,599,582	115,327,967
Entertainment - hospitality supplies and services	394,729,160	9,250,000
Exhibition, festivals and celebrations	70,000,000	7,230,000
Food and refreshments	4,057,732,241	9,496,996,085
		7,470,770,003
Fumigation expenses	4,900,000	(94) 6-7
Gifts and prizes	2,400,000	7 474 504 075
Ground travel (bus, train, water)	261,916,808	2,426,586,835
Ground travel (bus, railway taxi, etc) travel - in - country	1,204,379,863	2,291,719,258

Ground travel (bus, railway taxi, etc) travel out of	450,000	83
country	/ - / - / -	4 500 000
Internet and email connections	52,911,368	4,500,000
Mobile charges	179,033,340	3,311,633,288
Office consumables (papers, pencils, pens and stationaries)	732,566,262	734,411,310
Outsourcing costs (includes cleaning and security services)	197,515,257	131,197,314
Per diem - domestic	57,127,730,965	48,451,667,274
Per diem - domestic	78,305,398	3,487,705
Posts and telegraphs	250,784,250	183,098,400
Printing and photocopy paper	230,704,230	71,060,461
Printing and photocopy paper Printing and photocopying costs	1,963,084,812	43,770,098
Publicity	164,750,000	1,942,797,312
Sporting supplies	5,200,000	16,140,000
Subscription fees	79,179,500	1,610,000
Telephone charges (land lines)	31,029,838	89,406,017
Tuition fees training - domestic	631,893,886	26,340,000
Tuition fees training - domestic Tuition fees training - foreign	8,140,355	20,540,000
Uniforms -clothing, bedding, footwear and services	2,400,000	
Water charges	57,004,645	11,369,672
Water transport	36,162,000	26,990,000
Bilateral projects expenses	8,348,043,752	20,770,000
bitaterat projects expenses	80,691,919,438	91,837,411,379
Add/Less (Change in Working Capital)		
Advance Payment	97,350,000	
Advance Utility	(97,385)	- 0-4 4-4
Building Materials	15	7,876,156
Consumables	15,877,423	18,552,234
Imprest Payable	(840,787,001)	72 (02 (42
Imprest Receivable - Staff	2,523,287,976	73,683,643
Prepayment Consumables	(63,034,093)	513,114,104
Prepayments Expense Opening		(237,000)
Supplies of goods and services	134,113,432	(86,753,812)
Withholding tax	(13,728,114)	24.074.000
Unapplied deposits (under payable)	(15,866,381)	24,971,000
	1,837,115,857	551,206,325
Payment	82,529,035,295	92,388,617,704
52 A - Other Expenses		
Audit fees Expenses	400,579,000	90,000,000
Bank Charges and Commissions	18,629,319	22,135,157
Burial Expenses	8,000,000	12,806,000
consultancy fees	135,050,010	450,443,413
Director's Fee	46,000,000	38,250,000
Freight Forwarding and Clearing Charges	6,490,481	70,000
Sundry Expenses	90,160,000	119,164,843
	704,908,810	732,869,413
Add/Less (Change in Working Capital)	, -,	•

Other Payables Payment	(40,000,000) 664,908,810	246,024,760 978,894,173
77 A - Acquisition of Property, Plant and Equipment		-
Acquisition of land Monetary Computers and Photocopiers Monetary Hardware: servers and equipment (incl. desktops, laptops etc.) Monetary	(574,320,000) (175,104,885) (78,951,620)	(696,530,591)
Office buildings and structures Monetary Payment	(828,376,505)	(53,161,131) (749,691,722)

98. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES FOR THE PERIOD ENDED 30 JUNE 2024

	30 June 2024	30 June 2023 Restated
	'TZS'	'TZS'
Surplus for the Period Adjustment for non-cash items:	2,151,489,363	4,724,777,186
Revenue grant (non-monetary)	(435,420,506)	(2,414,343,935)
Foreign exchange gain	(1,202,163,039)	
Amortization of Intangible Assets	1,424,505	7,906,000
Depreciation of Property, Plant and Equipment	1,687,173,675	1,387,918,102
Expected Credit Loss	(782,727)	401,784,596
Loss on disposal of assets	(*) * /	109,994,266
Other transfers		404,797,105
	2,201,721,271	4,622,833,320
Adjustment for Changes in Working Capital		
Deferred Income	(69,590,070,337)	13,139,421,513
Inventories	(15,877,423)	(26,428,392)
Payables and accruals	738,519,957	
Prepayments	(34,315,907)	,
Receivables	(2,563,150,018)	(73,683,643)
	(71,464,893,728)	
Net Cash Flow from Operating Activities	(69, 263, 172, 457)	17,092,338,744

99. Restatement of 2023 Financial Statement Figures.

There has been restatement of comparative figures (2023) due to adjustment of 2022PHC Funds that were grouped as transfers (363,745,134,866.65) instead of 292,110,431,204.23 which involves funds sent to TAMISEMI, Zanzibar, and district councils from subtreasury that were already accounted for in respect of the institutions mentioned above. Also, expenditure in general terms has dropped due to

completion of 2022PHC enumeration compared to current years but increased in NBS HQ due to carryover budget which was used for dissemination of 2022PHC results according Central Census Committee directives and TSMP II activities. These two scenarios (2022PHC and TSMP II) reflect increase in expenditure at NBS HQ in relation to last year's expenditure at NBS HQ. The table below shows the affected financial statement line items.

	30 June 2023 (Restated) TZS	2023 ORIGINAL TZS	DIFFERENCE TZS	REASONS
STATEMENT OF FI	NANCIAL PERFORM	ANCE		
Subvention from other	(7,961,935,900)	(7,957,765,244)	(4,170,656)	Amortization of deferred revenue to recognize inventory received in 2023
government entities				
Revenue grants	434,788,633,481	414,508,982,085	(20,279,651,396)	Amortization of deferred revenue from bilateral standalone projects (Project liabilities)
Use of goods and service	100,230,932,815	41,561,504,464	58,669,428,351	Reclassification from transfer to respective expenditure iter to recognize 2022 PHC funds transferred to regional offices which were not accounted for, and recognition of bilateral standalone projects (Project liabilities)
Wages, salaries and employee benefits	41,345,731,835	12,211,124,422	29,134,607,413	Reclassification from transfer to respective expenditure iter to recognize 2022 PHC funds transferred to regional offices which were not accounted for, and recognition of bilateral standalone projects (Project liabilities)
Maintenance expenses	1,376,337,429	195,757,174	1,180,580,255	Reclassification from transfer to respective expenditure iter to recognize 2022 PHC funds transferred to regional offices which were not accounted for, and recognition of bilateral standalone projects (Project liabilities)
Other expenses	2,363,353,611	459,870,900	1,903,482,711	Reclassification from transfer to respective expenditure iter to recognize 2022 PHC funds transferred to regional offices which were not accounted for, and recognition of bilateral standalone projects (Project liabilities)
Expected credit Loss	401,784,596	•	401,784,596	IPSAS 41 requirement
Grants and transfers	292,110,431,204	363,745,134,867	(71,634,703,660)	Reclassification from transfer to respective expenditure iter to recognize 2022 PHC funds transferred to regional offices which were not accounted for
Net effect on Fina	ncial Performance		(628,642,386)	
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STATEMENT OF FI	NANCIAL POSITION			
Cash and cash equivalents	115,192,527,007	112,509,591,933	2,682,935,074	1. Recognition of BOT USD balance from TSMP II receiving account that was not included previously TZS 1,451,795,143. 2. Recognition of ECL adjustment TZS (401,784,596) due to retrospective accounting effect from current year ECL assessment. 3. Recognition of bilateral standalone projects (project liabilities) TZS 1,632,924,528
Inventories	144,295,124	148,465,780	(4,170,656)	Recognition of issued inventory
Prepayments	1,579,470,624	549,043,641	1,030,426,983	Reclassification from grants and transfers of prepayment of asset monetary purchase of two coaster buses amounting to 517,312,879.12 and 513,114,104 for fuel (GPSA).
Deferred income	114,156,558,221	111,076,009,206	(3,080,549,015)	1.Recognition of BOT USD balance from TSMP II receiving account that was not included previously TZS 1,451, 795,14 2.Recognition of amortisation of deferred income to revenudue to purchase and issue of inventory TZS 4,170,656 3.Recognition of bilateral standalone projects (project liabilities TZS 1,632,924,528
	ancial Position		628,642,386	