



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



ARUSHA TECHNICAL COLLEGE (ATC)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

Controller and Auditor General
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February 2026

AR/PA/ATC/2024/25

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.

NAOT Vision, Mission & Motto



Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.



Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.



Motto

Modernizing External Audit for Stronger Public Confidence



Core Values



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



Professional competence: We deliver high quality audit services based on appropriate professional knowledge, skills, and best practices.



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



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



Results-Oriented: We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Team Work Spirit: We value and work together with internal and external stakeholders.

© This audit report is intended to be used by Arusha Technical College (ATC) and may form part of the annual general report which once tabled to National Assembly, becomes a public document hence, its distribution may not be limited.



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ABBREVIATIONS

AIDS	Acquired Immunity Deficiency Syndrome
ATC	Arusha Technical College
AUWSA	Arusha Urban Water Supply and Sanitation Authority
BoT	Bank of Tanzania
CAG	Controller and Auditor General
CPA	Certified Public Accountant
EASTRIP	East Africa for Transformation and Regional Integration Project
GB	Governing Board
HIV	Human Immunodeficiency Virus
ICT	Information and Communication Technology
IESBA	International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants
IPSAS	International Public-Sector Accounting Standards
IPT	Industrial Practical Training
ISSAI	International Standard of Supreme Audit Institutions
JICA	Japan International Cooperation Agency
NACTE	National Council for Technical Education
NAO	National Audit Office
NHIF	National Health Insurance Fund
NM-AIST	Nelson Mandela African Institution of Science and Technology
PCB	Production Consultancy Bureau
PhD	Doctor of Philosophy
PMU	Procurement Management Unit
PSSSF	Public Service Social Security Fund
RAAWU	Researchers, Academicians and Allied Workers Union
THTU	Tanzania Higher Training Institutions Workers Union
VETA	Vocational Education and Training Authority

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson,
Board of Directors,
Arusha Technical College,
P.O. Box 296,
Arusha, Tanzania

1.1 REPORT ON THE AUDIT OF CONSOLIDATED FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the consolidated financial statements of Arusha Technical College (ATC), which comprise the consolidated statement of financial position as at 30 June 2025, the consolidated statement of financial performance, consolidated statement of changes in net assets, consolidated cash flow statement and the consolidated 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 consolidated financial statements present fairly, in all material respects, the financial position of the Arusha Technical College as at 30 June 2025, 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, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 Arusha Technical College in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of financial statements as a whole and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Other Information

Management is responsible for the other information. The other information comprises the Director's 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.

The other information also comprises the Strategic Plan Summary which is expected to be part of the entity's annual report but was not made available to me as at the date of this audit report which will be made available to me after the date of this 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 a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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

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

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

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

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

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

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

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

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

consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

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 conducted a compliance audit of the procurement of works, goods and services at Arusha Technical College (ATC) for the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Arusha Technical College generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

i. Delays in settling the suppliers claims for the period between 42 days and 317 days

Providers of security services and catering services raised invoices amounted to TZS 525,468,589.52 but the payments were delayed for period ranging from 42 to 317 days from the invoice due dates with no any justifiable reasons. This is contrary to the Regulation 329(2) of the Public Procurement Regulations, 2024. The payment delays were attributed to insufficient funds which may expose the Government to interest claims from service providers, leading to unnecessary financial losses.

ii. Contracts awarded beyond the tender validity period for Procurement with estimated budget of TZS 846.52 million

Audit of procurement process conducted through NeST revealed that, ATC initiated, opened, and evaluated various tenders with estimated budget of TZS 846,524,158 but without any justifiable reasons these tenders were not awarded to the lowest evaluated bidders on time with delays ranging between 11 and 120 days. Some of these tenders overlapped the financial years 2024/25 while the tender validity periods were only 45 days with no any extension. This is against Regulation 200 (6) of the Public Procurement Regulations, 2024. The delays were attributed to lack of funds to facilitate timely procurement and might lead to delays in implementing the project activities as per the annual procurement and work plan.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

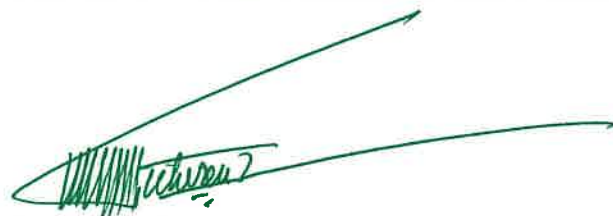
I conducted a compliance audit of budget formulation and execution at Arusha Technical College (ATC) for the year ended 30 June 2025 as per the Public Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that, except for the matters described below, Arusha Technical College (ATC) generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

Delay and inadequate submission of carryover request to Paymaster General TZS 186.38 million

During the year, ATC delayed for 13 days in submission of a Carryover request. The request was submitted on 28 June 2024 via letter with Reference Number CBA/305/01/A/38 with the amount of TZS 186,385,830. Furthermore, the submitted request was inadequate, as it shows neither the commitment on how the rolled over funds would be spent nor the assessment of spending capacity after the new budget allocation. This is contrary to Regulation 21(1) of Budget Regulations, 2015.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
February 2026



3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

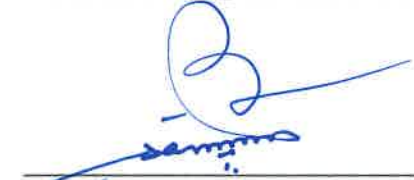
Arusha Technical College (ATC) Establishment Order No. 78 under the National Council for Technical Education (NACTE) Act No. 9 of 1997; requires the Governing Board to ensure that the College keeps proper books of accounts which disclose with reasonable accuracy at any time the financial position of the College.

The Governing Board accepts responsibility of the annual financial statements, which have been prepared in accordance with International Public-Sector Accounting Standards using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with Generally Accepted Accounting Principles.

The Governing Board is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the College and of its operating results. The Governing Board further accepts responsibility for maintaining accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial controls. The Governing Board is also responsible for safeguarding the assets of the College and hence for taking reasonable steps for the prevention and detection of fraud, errors and other irregularities.

The Governing Board has assessed ATC's ability to continue as a going concern and have no reason to believe the College will not be a going concern in the year ahead.

BY ORDER OF THE GOVERNING BOARD



Dr. Noel Mbonde
Chairperson

Prof. Musa N. Chacha
Rector

Date: 27/01/2026

4.0 DECLARATION OF THE HEAD OF FINANCE

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 Accounting/finance responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Board to discharge the responsibility of preparing financial statements showing true and fair view position and performance in accordance with International Public-Sector Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Board as stated in the Governing Board's Responsibility statement on an earlier page.

I, CPA Adisai S Msongole being the Head of Accounting and finance of Arusha Technical College (ATC) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance International Public-Sector Accounting Standards and the applicable statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Arusha Technical College (ATC) as at 30 June 2025 and that they have been prepared based on properly maintained financial records.



Signed by:

CPA Adisai S Msongole

NBAA Membership No. ACPA 4436

Date:

27/1/2026

5.0 FINANCIAL STATEMENTS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	CONSOLIDATED		COLLEGE	
		2025	2024	2025	2024
		TZS ('000)	TZS ('000)	TZS ('000)	TZS ('000)
ASSETS					
Current Asset					
Cash and Cash Equivalents	6	9,011,421	6,061,510	8,691,027	6,061,510
Receivables	7	658,261	449,507	393,285	449,507
Prepayments	8	2,727,212	3,112,951	2,727,212	3,112,951
Inventories	9	1,628,895	2,387,332	1,628,895	2,387,332
Total Current Asset		14,025,789	12,011,300	13,440,419	12,011,300
Non-Current Asset					
Property, Plant and Equipment	10	72,452,240	72,387,885	72,452,240	72,387,885
Intangible Assets	11	56,787	46,971	56,787	46,971
Work In Progress	12	27,431,524	20,928,444	27,431,524	20,928,444
Total Non-Current Asset		99,940,551	93,363,300	99,940,551	93,363,300
TOTAL ASSETS		113,966,340	105,374,600	113,380,970	105,374,600
LIABILITIES					
Current Liabilities					
Payables and Accruals	13	4,799,105	3,410,854	4,300,391	3,394,704
Deferred Income	14	7,419,011	4,558,035	7,419,011	4,558,035
Deposits	15	9,279	279,393	9,279	279,393
Total Current Liabilities		12,227,395	8,248,282	11,728,681	8,232,132
TOTAL LIABILITIES		12,227,395	8,248,282	11,728,681	8,232,132
Net Assets		101,738,945	97,126,318	101,652,289	97,142,468
NET ASSETS/EQUITY					
Capital Contributed by:					
Taxpayers/Share Capital	50	479,996	479,996	460,526	460,526
Accumulated Surplus		101,258,949	96,646,322	101,191,763	96,681,942
TOTAL NET ASSETS/EQUITY		101,738,945	97,126,318	101,652,289	97,142,468

The members charged with governance approved these financial statements on 27/01/2026 and signed on its behalf by:

Chairperson

Rector

Date

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note	CONSOLIDATED		COLLEGE	
		2025	2024	2025	2024
		TZS ('000)	TZS ('000)	TZS ('000)	TZS ('000)
REVENUE					
Revenue Grants	17	8,009,137	7,091,680	8,009,137	7,091,680
Revenue from Exchange Transactions	18	2,732,164	1,829,625	2,002,508	1,829,625
Fair value Gains on Assets and Liabilities	19	91,313	1,648,375	91,313	1,648,375
External Assistance	20	6,474,994	13,722,826	6,474,994	13,722,826
Other Revenue	21	8,566,442	5,367,242	8,566,442	5,367,242
TOTAL REVENUE		25,874,050	29,659,748	25,144,394	29,659,748
EXPENSES AND TRANSFERS					
Expenses					
Wages, Salaries and Employee Benefits	22	8,426,442	7,867,554	8,362,614	7,867,554
Use of Goods and Service	23	9,443,173	8,207,892	8,923,782	8,203,092
Maintenance Expenses	24	301,361	405,276	301,361	405,276
Loss on Disposal of Assets	25	1,266	-	1,266	-
Loss on Foreign Currency Translation	26	430,840	-	430,840	-
Other Expenses	27	289,402	271,522	289,402	271,522
Expected Credit Loss	28	36,626	25,693	36,626	25,693
Social Benefits	29	12,000	7,000	12,000	7,000
Depreciation of Property, Plant and Equipment	10	2,156,877	1,972,576	2,156,877	1,972,576
Amortization of Intangible Assets	11	8,404	4,551	8,404	4,551
Total Expenses		21,106,391	18,762,062	20,523,172	18,757,262
Transfer					
Other Transfers	30	111,401	262,000	111,401	262,000
Total Transfer		111,401	262,000	111,401	262,000
TOTAL EXPENSES AND TRANSFERS		21,217,792	19,024,062	20,634,573	19,019,262
Surplus for the period		4,656,258	10,635,685	4,509,820	10,640,485
Corporate Tax	31	43,631	-	-	-
Surplus / Earning after Tax for the period		4,612,627	10,635,685	4,509,820	10,640,485

The members charged with governance approved these financial statements on 27/01/2026 and signed on its behalf by:

Chairperson

27/01/2026

Date

Rectob

Controller and Auditor General

AR/PA/ATC/2024/25

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Capital contributed TZS ('000)	Accum. Surplus/(Deficit) TZS ('000)	Total TZS ('000)
COLLEGE			
Opening Balance as at 01 Jul 2024	460,526	96,681,942	97,142,468
Surplus/ Deficit for the Year		4,509,820	4,509,820
Closing Balance as at 30 Jun 2025	460,526	101,191,762	101,652,288
Opening Balance as at 01 Jul 2023	460,526	86,865,350	87,325,876
Other Appropriations	0	(823,904)	(823,904)
Surplus/ Deficit for the Year	0	10,640,496	10,640,496
Closing Balance as at 30 Jun 2024	460,526	96,681,942	97,142,468
	Capital contributed TZS ('000)	Accum. Surplus/(Deficit) TZS ('000)	Total TZS ('000)
CONSOLIDATED			
Opening Balance as at 01 Jul 2024	479,996	96,646,322	97,126,318
Surplus/ Deficit for the Year	-	4,612,627	4,612,627
Closing Balance as at 30 Jun 2025	479,996	101,258,949	101,738,945
Opening Balance as at 01 Jul 2023	479,996	86,834,530	87,314,526
Other Appropriations	-	(823,904)	(823,904)
Surplus/ Deficit for the Year	-	10,635,696	10,635,696
Closing Balance as at 30 Jun 2024	479,996	96,646,322	97,126,318

Note:

* Surplus - ATC PCB PLC

**Capital contributed

*** Computation figure of other appropriations ECL due changing of policy as per IPSA 41

The members charged with governance approved these financial statements on 27/01/2026 and signed on its behalf by:

Chairperson

Rector

Date

Controller and Auditor General

AR/PA/ATC/2024/25

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	CONSOLIDATED		COLLEGE	
	2025	2024	2025	2024
	TZS ('000)	TZS ('000)	TZS ('000)	TZS ('000)
CASH FLOW FROM OPERATING ACTIVITIES				
RECEIPTS				
Subvention from other Government entities	-	(7,123,541)	-	(7,123,541)
Revenue Grants	10,870,112	11,649,716	10,870,112	11,649,716
Revenue from Exchange Transactions	2,508,788	1,829,625	2,002,508	1,829,625
Other Revenue	8,566,442	5,367,242	8,566,442	5,367,242
Increase in Deposit	-	196,488	-	196,488
External Assistance	6,474,995	13,722,826	6,474,995	13,722,826
Total Receipts	28,420,337	25,642,356	27,914,057	25,642,356
PAYMENTS				
Wages, Salaries and Employee Benefits	8,424,442	7,867,553	8,360,614	7,867,553
Use of Goods and Service	8,065,223	6,922,702	7,943,165	6,922,702
Social Benefits	12,000	7,000	12,000	7,000
Other Transfers	111,401	262,000	111,401	262,000
Other Expenses	1,055,526	314,335	1,055,526	314,335
Maintenance Expenses	301,357	405,275	301,357	405,275
Decrease in Deposit	270,113	6,189	270,113	6,189
Total Payments	18,240,062	15,785,054	18,054,176	15,785,054
NET CASH FLOW FROM OPERATING ACTIVITIES	10,180,275	9,857,302	9,859,881	9,857,302
CASH FLOW FROM INVESTING ACTIVITIES				
Investing Activities				
Payment for Work in Progress	(6,305,455)	(12,769,025)	(6,305,455)	(12,769,025)
Advance Payment for Acquisition of Property Plant and Equipment	375,739	463,236	375,739	463,236
Acquisition of Property, Plant and Equipment	(852,162)	(536,273)	(852,162)	(536,273)
Acquisition of Intangibles	(18,220)	(12,630)	(18,220)	(12,630)
Total Investing Activities	(6,800,098)	(12,854,692)	(6,800,098)	(12,854,692)
NET CASH FLOW FROM INVESTING ACTIVITIES	(6,800,098)	(12,854,692)	(6,800,098)	(12,854,692)
Net Changes	3,380,177	(2,997,390)	3,059,783	(2,997,390)
Effect of Foreign Currency Changes	(430,840)	-	(430,840)	-
Cash and cash equivalent at beginning of period	6,067,672	9,065,063	6,067,672	9,065,063
Cash and cash equivalent at end of period	9,017,009	6,067,672	8,696,615	6,067,672

The members charged with governance approved these financial statements on 27/01/2026 and signed on its behalf by:

Chairperson

Rector

Date

Controller and Auditor General

AR/PA/ATC/2024/25

COLLEGE STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

DESCRIPTION	Original Budget TZS '000'	Reallocations/ Adjustments TZS '000'	Final Budget (B) TZS '000'	Actual Amount on Comparison Basis (A) TZS '000'	Different Final Budget & Actual (B-A) TZS '000'	%	Notes
RECEIPTS							
Subvention from other Government entities	10,725,154	-	10,725,154	10,870,112	(144,958)	(1)	52.1
Revenue from Exchange Transactions	1,512,218	-	1,512,218	2,002,508	(490,290)	(32)	52.2
Other Revenue	9,224,209	-	9,224,209	8,566,442	657,767	7	52.3
External Assistance	9,786,908	-	9,786,908	6,474,995	3,311,913	34	52.4
Total Receipts	31,248,489	-	31,248,489	27,914,057	3,334,432	11	
PAYMENTS							
Wages, Salaries and Employee Benefits	8,730,251	106,500	8,836,751	8,360,614	263,137	3	52.5
Use of Goods and Service	7,636,339	103,829	7,740,168	7,943,165	(202,997)	(3)	52.6
Social Benefits	16,000	-	16,000	12,000	4,000	25	
Other Transfers	111,401	-	111,401	111,401	-	-	
Other Expenses	247,830	5,473	253,303	1,055,526	(802,223)	(317)	52.7
Maintenance Expenses	491,970	17,818	509,788	301,357	208,431	41	52.8
Grants and Transfers	32,500	(30,000)	2,500	-	2,500	100	
Decrease in Deposit	-	-	-	270,113	(270,113)	-	52.9
Payment for Work in Progress	-	-	-	6,305,455	(6,305,455)	-	52.10
Advance Payment for Acquisition of Property	-	-	-	(375,739)	375,739	-	
Plant and Equipment	14,788,873	9,380	14,798,253	852,162	13,946,091	94	52.11
Acquisition of Property, Plant and Equipment	2,410	-	2,410	18,220	(15,810)	(656)	52.12
Acquisition of Intangibles	-	-	-	24,854,274	7,203,300	22	
Total Payment	32,057,574	-	32,057,574	3,059,783	(3,246,169)	22	
Net Receipts/Payments	(186,386)	-	(186,386)	3,059,783	(3,246,169)	22	

The members charged with governance approved these financial statements on 27/01/2026 and signed on its behalf by:

Chairperson

Rector

Date

*Reconciliation between actual amount on comparable basis and surplus for the year is provided in note

** Explanations for significant differences between final budget and actual amount on comparable basis are provided in note 48

Controller and Auditor General

AR/PA/ATC/2024/25

COSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

DESCRIPTION	Original Budget TZS "000"	Reallocations/ Adjustments TZS "000"	Final Budget (B) TZS "000"	Actual Amount on Comparison Basis (A) TZS "000"	Different Final Budget & Actual (B-A) TZS "000"	%	Notes
RECEIPTS							
Subvention from other Government entities	10,725,154	-	10,725,154	110,870,112	(144,958)	(1)	52.1
Revenue from Exchange Transactions	1,512,218	-	1,512,218	2,508,788	(996,570)	(66)	52.2
Other Revenue	9,224,209	-	9,224,209	8,566,442	657,767	7	52.3
External Assistance	9,786,908	-	9,786,908	6,474,995	3,311,913	34	52.4
Total Receipts	31,248,489	-	31,248,489	28,420,337	2,828,152	9	
PAYMENTS							
Wages, Salaries and Employee Benefits	8,730,251	106,500	8,623,751	8,424,442	199,309	2	52.5
Use of Goods and Service	7,636,339	103,829	7,740,168	8,065,223	(325,055)	(4)	52.6
Social Benefits	16,000	-	16,000	12,000	4,000	25	
Other Transfers	111,401	-	111,401	111,401	-	-	
Other Expenses	247,830	5,473	253,303	1,055,526	(802,223)	(317)	52.7
Maintenance Expenses	491,970	17,818	509,788	301,357	208,431	41	52.8
Grants and Transfers	32,500	(30,000)	2,500	-	2,500	100	
Decrease in Deposit	-	-	-	270,113	(270,113)	-	52.9
Payment for Work in Progress	-	-	-	6,305,455	(6,305,455)	-	
Advance Payment for Acquisition of Property Plant and Equipment	-	-	-	(375,739)	375,739	-	52.10
Acquisition of Property, Plant and Equipment	14,788,873	9,380	14,798,253	852,162	13,946,091	94	52.11
Acquisition of Intangibles	2,410	-	2,410	18,220	(15,810)	(656)	52.12
Total Payment	32,057,574	-	32,057,574	25,040,160	7,017,414	22	
Net Receipts/Payments	(186,386)	-	(186,386)	3,380,177	(3,566,563)		

Chairperson

Rector

25/01/2026

Date

Controller and Auditor General

AR/PA/ATC/2024/25