



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**TANZANIA ELECTRICAL, MECHANICAL AND ELECTRONICS
SERVICES AGENCY (TEMESA)**

**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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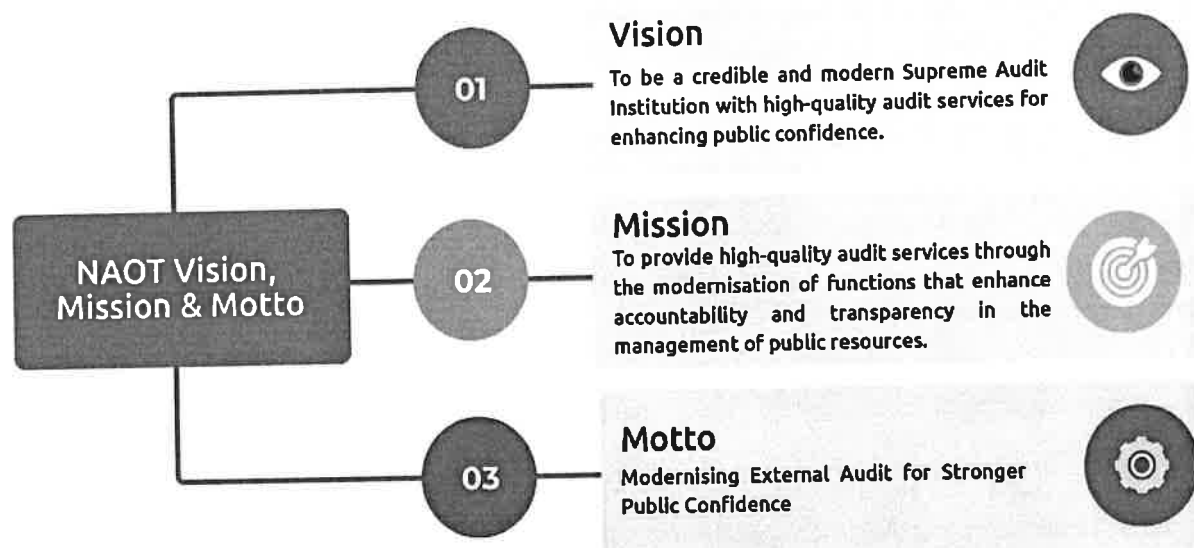
March 2025

AR/CG/TEMESA/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 value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA) 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.

TABLE OF CONTENTS

Abbreviations	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 FINANCIAL STATEMENTS	8

ABBREVIATIONS

BoT	Bank of Tanzania
CWIP	Capital Work in Progress
DBSS	Director of Business Support Services
DFOC	Director of Ferries Operation and Construction
DMTS	Director of Maintenance and Technical Services
EAD	Exposure at Default
ECL	Expected Credit Loss
FAM	Finance and Accounts Manager
GePG	Government electronic Payment Gateway
GTA	Government Transport Agency
GPSA	Government Procurement Services Agency
HRAM	Human Resources and Administration Manager
IAS	International Accounting Standards
IFMS	Integrated Financial Management System
IFRS	International Financial Reporting Standards
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
KRA	Key Results Areas
LGD	Loss Given Default
MAB	Ministerial Advisory Board
MoW	Ministry of Works
MUSE	Mfumo wa Uhasibu Serikalini
NBC	National Bank of Commerce
NMB	National Microfinance Bank
NSSF	National Social Security Fund
NBAA	National Board of Accountants and Auditors
PD	Probability of Default
PFA	Public Finance Act
PMU	Procurement Management Unit
PO-PSM	Presidents' Office - Public Service Management
PPP	Public Private Partnership
PSP	Public Sector Participation
PSSSF	Public Service Social Security Fund
PWD	Public Works Department
TBA	Tanzania Buildings Agency
TEMESA	Tanzania Electrical, Mechanical and Electronics Services Agency
TCWG	Those Charged with Governance
TFRS	Tanzania Financial Reporting Standard
TASAC	Tanzania Shipping Agencies Corporation

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chief Executive,
TEMESA,
P.O. Box 1075,
DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), which comprise of 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 TEMESA as at 30 June 2024, and its financial performance and 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 TEMESA 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 management responsibility, Declaration by the Head of Finance and Commentary to the Financial Statements but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report

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

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

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

Responsibilities of Management and those charged with Governance for the Financial Statements

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

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

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

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

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional 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 TEMESA 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 matters described below, procurement of works, goods and services of TEMESA is generally in compliance with the requirements of the Public Procurement laws.

1. Delayed Advance Payment to the Contractor for the Supply of Two Sea Taxi ferries at Magogoni - Kigamboni TZS 828,180,220

Regulation 75(1) of GN No. 446 of 2013 mandates that funds must be allocated before procurement proceedings begin, and Clause 43.1 of Contract No. AE/006/2022/2023/HQ/G/26 requires an advance payment of 20% of the contract price upon submission of a bank guarantee. TEMESA signed a contract with M/s Songoro Maritime Transport Ltd on 26 October 2023 for the supply of two Sea Tax ferries at a contract sum of TZS 4,140,901,100.01, but the advance payment of TZS 828,180,220 was delayed by eight months despite the supplier submitting an advance payment guarantee in November 2023. The delay in payment has resulted in the project being stuck in the design stage as at July 2024.

2. Failure to Supply Spare Parts Under Framework Agreements (FWA) at Kigongo Busisi TZS 54,284,202.58

On 21 August 2023, TEMESA HQ signed Framework Agreement No. AE/006/2022-2023/HQ/G/CN-54 with M/s Songoro Marine Transport Ltd for the supply of spare parts. The contract had a duration of three months, from 3 January 2024 to 12 March 2024.

Contrary to the agreement, I noted the management of ferry operations at Kigongo-Busisi issued seven call-off orders worth TZS 54,284,203 to M/s Songoro Marine Transport Ltd for spare parts, but the supplier did not supply the requested spare parts. Despite several reminders, including a letter dated 1 July 2024, management is yet to take relevant measures against the supplier for breaching the contract terms. As a result, maintenance schedules of the engines and generators of the vessel are not followed.

3. Post Inspections Not Carried Out for Vehicles Repaired at Private Garages

Regulation 137(2)(d) and 137(3) of the Public Procurement Regulations of 2013, requires TEMESA to procure repair and maintenance services through closed framework agreements via call-off orders when unable to carry out such work due to resource constraints. Additionally, TEMESA is mandated to conduct both pre- and post-service inspections and issue a Certificate of Approval.

During my audit, I noted that between 1 July 2023 and 30 June 2024, TEMESA outsourced 98 motor vehicle repair and maintenance jobs in the Coast Region at a total cost of TZS 409,934,918 under framework agreements. While TZS 13,629,000 was collected as pre-inspection fees, TEMESA failed to conduct post-repair inspections or issue Certificates of Approval.

4. Delayed Construction of New Nyamisati Ferry

Regulation 68(1) of the Public Procurement Regulations of 2013 requires the Procuring Entity to plan adequately for Project implementation by preparing a project work plan and identifying the resources necessary to carry out the various project activities.

Contrary, I noted that TEMESA and Dar es Salaam Merchant Group (DMG) signed a contract in May 2022 to supply a ferry for the Mafia - Nyamisati route, with an original completion deadline of 30 August 2023. Delays arose due to late design approval by TASAC, leading to extensions in the completion deadline—first to 30 April 2024 and then to 30 October 2024. Despite these extensions, as of the December 2024 audit, construction progress was below 36%, and the contractor projected completion by September 30, 2025. The prolonged delays have escalated project costs and raised concerns about timely delivery.

5. Unequal Distribution of Call-Off Orders in Ferry Spare Parts Procurement TZS 17,634,849,319

TEMESA signed five contracts under Tender No. AE/006/2022-2023/HQ/G/HQ/01/CATEGORY-07 for the supply of ferry spare parts through a Framework Agreement (FWA) valued at TZS 17,634,849,318.47. While the agreement required suppliers to provide services upon request, the agency issued call-off orders to only three suppliers—M/S Bankarino Enterprises, M/S Songoro Marine Transport C.O Ltd, and M/S Stellar Investments Co. Ltd—while excluding two others without justification. This selective issuance indicates improper management of the framework agreement, compromising transparency and fairness. Such practices may lead to favoritism, reduced supplier participation, and inefficiencies in service delivery

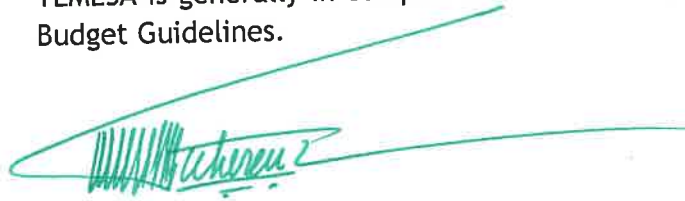
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in TEMESA 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, budget formulation and execution of TEMESA is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



Charles E. Kichere,
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2025



THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE
AGENCY (TEMESA)
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE
2024

STATEMENT OF THE CHIEF EXECUTIVE STATEMENT OF RESPONSIBILITY BY THOSE
CHARGED WITH GOVERNANCE FOR THE YEAR ~~END~~ 30 June 2024

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB), National Board of Accountants and Auditors' (NBAA), Pronouncements and the requirements of the Tanzania Electrical, Mechanical and Electronics Services Agency and for such internal controls as Directors determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

TEMESA Management accepts responsibility for these financial statements, prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with International Public Sector Accounting Standards (IPSAS). The Management is of the opinion that financial statements give a true and fair view of the state of the financial affairs of the Agency and its operating results. TEMESA Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in preparing financial statements, as well as adequate systems of internal financial control. Nothing has come to the Management's attention to indicate that the Agency will not remain a going concern for at least the next twelve months from the date of this statement.

Approved and signed on behalf of TEMESA Management by;



Mr. Lazaro N. Kilahala
CHIEF EXECUTIVE

THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE
AGENCY (TEMESA)
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE
2024

DECLARATION OF THE HEAD OF ACCOUNTS

According to the power conferred under the Auditors and Accountants (Registration) Act, No. 33 of 1972, as amended by Act No. 2 of 1995, the National Board of Accountants and Auditors (NBAA) requires financial statements to be accompanied by a declaration issued by the Head of Finance/Accounting responsible for preparing the financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Management in discharging the responsibility of preparing an entity's financial statements showing a true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for preparing financial statements rests with the Management as stated under the Statement of Responsibility by Those Charged with Governance on the above page.

I, **CPA MATHIAS GERVASE RUTAGUZA** being, Finance and Accounts Manager of Tanzania Electrical, Mechanical and Electronics Services Agency, hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2024 have been prepared in compliance with applicable accounting standards and, as per IPSAS Accrual basis.

Thus, I confirm that the Financial Statements have been prepared based on properly maintained financial records; hence, they give a true and fair view of the Tanzania Electrical, Mechanical, and Electronics Services Agency as of that date.

Signed _____

Position: Finance and Accounts Manager NBAA Membership No.: ACPA 4956 Date: 24/02/2025

THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE
AGENCY (TEMESA)
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE
2024

STATEMENT OF FINANCIAL POSITION AS OF 30 JUNE 2024

		2023/24	RESTATED 2022/23 TZS
	Note TZS		
ASSETS			
Current Asset			
Cash and Cash Equivalents	23	10,706,714,593	9,443,469,851
Inventories	25	6,747,475,700	7,185,815,042
Receivables and Prepayments	24 (A)	51,377,552,887	49,426,987,904
Total Current Asset		68,831,743,180	66,056,272,797
Non-Current Asset			
Intangible Assets	29	1,017,618,301	802,411,289
Property, Plant and Equipment	28	104,350,386,178	114,230,616,766
Work in Progress	30	32,400,172,494	15,354,013,356
Total non current Assets		137,768,176,973	130,387,041,411
Total Assets		206,599,920,153	196,443,314,208
LIABILITIES			
Current Liabilities			
Payables and Accruals	26	68,091,266,341	55,617,999,687
Total Current Liabilities		68,091,266,341	55,617,999,687
TOTAL LIABILITIES		68,091,266,341	55,617,999,687
Net Assets		138,508,653,815	140,825,314,523
NET ASSETS			
Capital Contributed by:			
Taxpayers Fund		60,536,381,721	60,536,381,721
Accumulated Surplus		77,972,272,094	80,288,932,800
TOTAL NET ASSETS		138,508,653,815	140,825,314,523



Chief Executive



Date

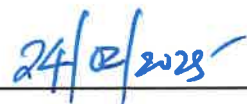
THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE
AGENCY (TEMESA)
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE
2024

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
Revenue			
Amortization of Revenue Grants with Exchequer	13	14,723,181,991	32,657,915,593
Fees, fines, penalties and Forfeits	12	113,323,193	57,049,580
Other Revenue	15	246,888,804	911,172,751
Revenue from Exchange Transactions	14	67,013,298,709	65,647,398,841
Total Revenue		82,096,692,697	99,273,536,766
EXPENSES AND TRANSFERS:			
Expenses			
Amortization of Intangible Assets	29	137,271,849	149,952,763
Depreciation of Property, Plant, and Equipment	28	11,506,902,461	6,476,915,312
Expected Credit Loss	24C	1,737,087,480	17,486,157,915.49
Maintenance Expenses	19	36,496,867,687	40,170,100,264
Other Expenses	21	36,666,000	37,774,000
Social Benefits	17	799,238,909	552,338,157
Supplies and Consumables Used	18	16,685,642,808	20,329,468,607
Wages, Salaries and Employee Benefits	16	15,843,047,560	13,747,725,714
Total Expenses		83,242,724,754	98,950,432,732
Transfer:			
Grants, Subsidies, and other Transfer Payments	20	1,170,628,649	1,342,700,651
Total Transfer		1,170,628,649	1,342,700,651
TOTAL EXPENSES AND TRANSFERS		84,413,353,403	100,293,133,382
Deficit		(2,316,660,706)	(1,019,596,616)



Chief Executive



Date

THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE
AGENCY (TEMESA)
REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE
2024

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOW FROM OPERATING ACTIVITIES RECEIPTS	NOTE	2023/24 TZS	2022/23 TZS
Revenue from Exchange Transactions	22 (A)	63,291,397,843	50,818,054,491
Other Revenue	15	246,888,804	911,172,751
Funds Received (Grants from Government)	13	14,723,181,991	32,657,915,593
Fees, fines, penalties and Forfeits	12	113,323,193	57,049,580
Total Receipts		78,374,791,830	84,444,192,416
PAYMENTS			
Wages, Salaries and Employee Benefits	22 (C)	15,152,892,107	13,865,410,021
Supplies and Consumables Used	22(D)	16,460,657,056	20,326,450,638
Other Expenses	21	36,666,000	37,774,000
Social Benefits	17	799,238,912	552,338,159
Maintenance Expenses	22 (B)	24,500,402,895	34,954,066,038
Grants, Subsidies, and other Transfer Payments		1,170,628,649	1,342,700,651
Total Payments		58,120,485,619	71,078,739,507
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES	10	20,254,306,212	13,365,452,909
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	28	(1,367,903,992)	(7,963,639,527)
Acquisition of Intangible Assets	29	(237,889,062)	-
Acquisition/Addition of working in progress	22 (D)	(17,419,516,818)	(6,944,259,877)
Total Investing Activities		(19,025,309,872)	(14,907,899,404)
NET CASH FLOW USED IN INVESTING ACTIVITIES		(19,025,309,872)	(14,907,899,404)
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities			
Total Financing Activities		-	-
NET CASH FLOW FROM FINANCING ACTIVITIES			
Net Increase /(Decrease) In Cash		1,228,996,340	(1,542,446,495)
Cash and cash equivalent at the beginning of the period		9,477,761,649	11,020,208,144
Cash and cash equivalent at the end of the period		10,706,757,989	9,477,761,649

Chief Executive

Date

THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE AGENCY (TEMESA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Taxpayer's Fund TZS	Accum. Surplus/Deficit)	
Opening Balance as of 01 July 2023	60,536,381,721	80,288,932,800	140,825,314,522
Surplus/ Deficit for the Year	0	(2,316,660,706)	(2,316,660,706)
Closing Balance as of 30 June 2024	<u>60,536,381,721</u>	<u>77,972,272,094</u>	<u>138,508,653,815</u>
Opening Balance as of 01 July 2022	60,536,381,721	81,308,529,416	141,844,911,138
Surplus/ Deficit for the Year	0	(1,019,596,616)	(1,019,596,616)
Closing Balance as of 30 June 2023	<u>60,536,381,721</u>	<u>80,288,932,800</u>	<u>140,825,314,523</u>



Chief Executive



Date

THE UNITED REPUBLIC OF TANZANIA
TANZANIA ELECTRICAL, MECHANICAL, AND ELECTRONICS MECHANICAL SERVICE AGENCY (TEMESA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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

	Original Budget		Budgeted Amount Reallocations/ Adjustments		Final Budget (B)		Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B- A)	
	TZS		TZS		TZS		TZS		TZS	
RECEIPTS										
Fees, fines, penalties and Forfeits	123,568,240		0		123,568,240		113,323,193		10,245,047	
Other Revenue	511,440,965		0		511,440,965		246,888,804		264,552,161	
Revenue from Exchange Transactions	88,968,555,975		0		88,968,555,975		63,291,397,843		27,340,739,236	
Revenue Grants	32,738,818,788		0		32,738,818,788		14,723,181,991		16,352,055,693	
Total Receipts	122,342,383,968		0		122,342,383,968		78,374,791,830		43,967,592,138	
PAYMENTS										
Grants, Subsidies and other Transfer Payments	4,087,666,938		0		4,087,666,938		1,170,628,649		2,917,038,289	
Maintenance Expenses	55,386,328,587		0		55,386,328,587		24,500,402,895		30,885,925,692	
Other Expenses	55,650,875		0		55,650,875		36,666,000		18,984,875	
Social Benefits	799,500,000		0		799,500,000		799,238,912		261,088	
Supplies and Consumables Used	21,277,064,084		0		21,277,064,084		16,460,657,056		4,816,407,028	
Wages, Salaries and Employee Benefits	18,238,542,800		0		18,238,542,800		15,152,892,107		3,085,650,693	
Acquisition of Property, Plant and Equipment	22,497,630,684		0		22,497,630,684		19,025,309,872		3,472,320,812	
Total Payment	122,342,383,968		0		122,342,383,968		77,145,795,491		45,196,588,477	
Net Receipts	0		0		0		1,228,996,339		(1,228,996,339)	



Chief Executive


Date