



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



TANZANIA EDUCATION AUTHORITY

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

Controller and Auditor General,
National Audit Office,
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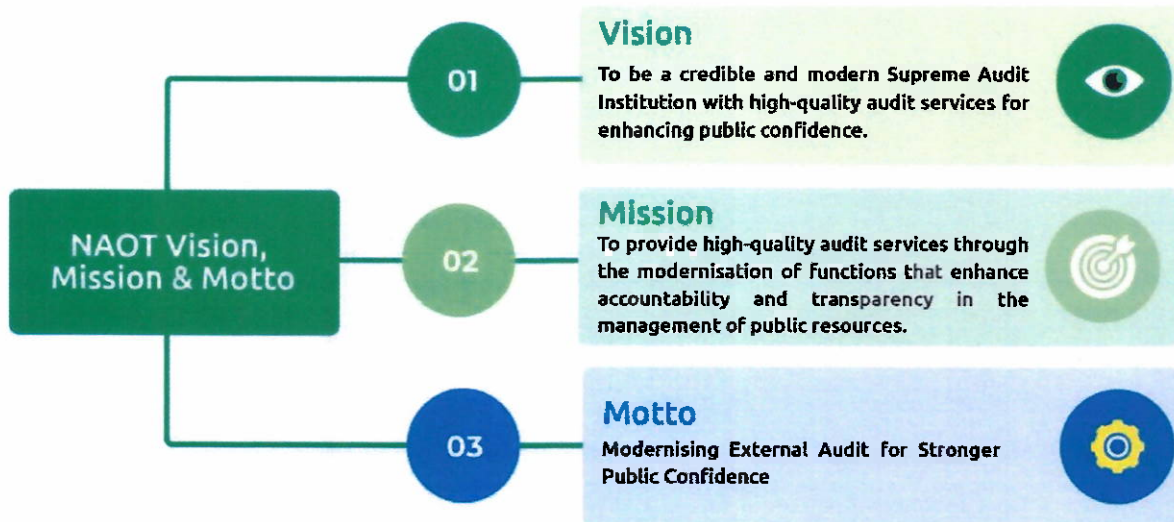
March 2025

AR/PA/TEA/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 Education Authority (TEA) 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

ABS	Absent in the Meetings
AIDS	Acquired Immunodeficiency Syndrome
ALAT	Association of Local Authorities in Tanzania
BOT	Bank of Tanzania
CAG	Controller and Auditor General
CPA	Certified Public Accountant
CSR	Corporate Social Responsibility
EOBM	Extra Ordinary Board Meeting
EWRMF	Entity Wide Risk Management Framework
FCCA	Fellow Member of Association of Chartered Certified Accountants
FFARS	Facility Financial Accounting System
FY	Financial year
GPSA	Government Procurement Service Agency
HCMIS	Human Capital Management Information System
HIV	Human Immunodeficiency Virus
ICT	Information Communication Technology
IESBA	International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
MBA	Master of Business Administration
MEC	Masters of Economics
MoEST	Ministry of Education, Science and Technology
MSc	Master of Science
MTEF	Medium Term Expenditure Framework
MUSE	Mfumo wa Ulipaji Serikali
NBAA	National Board of Accountants and Auditors
NHIF	National Health Insurance Fund
PST	Present in the Meetings
SDF	Skills Development Fund
TEA	Tanzania Education Authority
TZS	Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Board,
Board of Directors,
Tanzania Education Authority (TEA),
P.O. Box 2516,
Dodoma, Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Education Authority, which comprise the statement of financial position as at 30 June 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 Tanzania Education Authority 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 Tanzania Education Authority in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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



Other Information

Management is responsible for the other information. The other information comprises the background information of the Project, statement of management responsibility, Declaration by the Head of Finance and 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 our independence, and where applicable, related safeguards.

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



In addition, Section 10 (2) of the Public Audit Act, Cap. 418 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 procurement of works, goods and services in Tanzania Education Authority 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 goods, works and services of Tanzania Education Authority is generally in compliance with the requirements of the Public Procurement laws.

Liquidated damages not charged for delayed supply TZS 32,146,500

Regulation 242(2) of the PPR and Clause 12(i) of the SCC, require authority to obtain reports on actual or anticipated delivery delays and impose liquidated damages of 0.15% per day, up to a maximum of 10% of the contract price, as stipulated in the contract. On 21 January 2023, the Authority awarded Contract No. AE/026/2022/2023/G/04 to Masumin Printways and Stationers Ltd for the supply of furniture and fittings worth TZS 321,465,000, with a delivery period of 90 days. However, the supplier delivered the goods on 18 October 2023, exceeding the extended deadline of 08 August 2023 by 71 days. As a result, liquidated damages of TZS 32,146,500 the maximum allowed under the contract—should have been deducted. Despite this, the Authority paid the full contract sum without enforcing the penalty. The failure to deduct liquidated damages was due to inadequate internal controls over project management. As the supplier has already received full payment, there is a risk that the Authority may not be able to recover the liquidated damages, leading to financial loss.

Compliance with the Budget Act and other Budget Guidelines

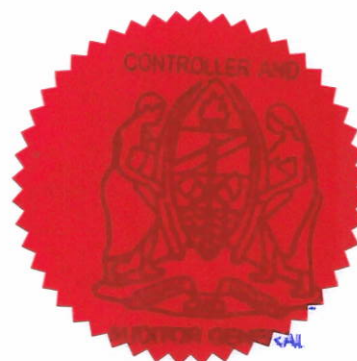
Subject matter: Budget formulation and execution

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


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



2.20. STATEMENT OF COMPLIANCE

The report has been prepared in compliance with the Tanzania Financial Reporting Standard No.1 on The Report by Those Charged with Governance and in accordance with the provisions of the Public Audit Act No. 11 of 2008 (CAP 418 R.E 2020), Public Finance Act No. 6 of 2001 (revised 2004), The Authority Financial Regulations, 2022, and Education Fund Act No. 8 of 2001 (CAP 412).

2.21. FUTURE OUTLOOK

- i. TEA will continue to increase its efforts in the mobilization of financial and material resources from various sources including Corporate Social Responsibility (CSR), Philanthropists, Development Partners, Alumni Associations, District Education Funds and other stakeholders to support education programmes/projects;
- ii. The Authority will continue to make strategic interventions to the education projects/programmes that will enhance impact to the education sector; and
- iii. The Authority will devise and deploy strategies to ensure sustainable financing of Skills Development Fund in order to support skills development projects.

2.22. APPOINTMENT OF AUDITORS

Article 143 of the Constitution of the United Republic of Tanzania of 1977 and section 10 of the Public Audit Act, Cap 418 (R.E. 2021) mandates the Controller and Auditor General as the statutory auditor of all public sector entities including Tanzania Education Authority (TEA). Below are the details of therefore the details the Authority's Auditor

Name of the Auditor: Controller and Auditor General,
Physical Address: Mahakama Road
41101 Tambukareli,
Box 950,
Dodoma, Tanzania.

RESPONSIBILITY OF THE AUDITOR

The auditors' responsibility is to consider whether there is a material inconsistency between the other information and the financial statements; and whether there is a material inconsistency between the other information and the auditor's knowledge obtained in the audit.

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Those charged with Governance accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements. Those charged with Governance understand that the Authority's system of internal control is effective to provide reasonable, but not absolute, assurance that the transactions recorded in the books of account, which were used to prepare these financial statements, are free from material misstatement. Those Charged with Governance further accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with

the International Public Sector Accounting Standards (IPSAS), The Public Finance Act, No. 6 of 2001 (Revised 2004), Public Corporations Act, 1992, NBAA's Pronouncements and in the manner required by the Education Fund Act, Cap 412. In addition, Those Charged with Governance are of the opinion that the financial statements give a true and fair view of the Authority's state of the financial affairs and of its operating results for the year ended 30 June, 2024.

2.23. POLITICAL AND CHARITABLE DONATIONS

The Authority did not make any political donations during the year ended 30 June 2023. Donations were made as part of corporate social responsibility to institutions and charitable organizations to acknowledge the Authority's engagement with community social needs.

During the financial year ended 30 June 2024 the Authority spent TZS 17.5 million (30 June 2023: TZS 17.10 million) to support several social and economic development initiatives implemented throughout the country. The list of beneficiaries on corporate social responsibilities funds for the financial year 2023/24 is provided below:

Table 17: Beneficiaries of Corporate Social Responsibilities for 2023/24

S/N	Beneficiary Name	Amount TZS	Purpose
1	PUBLIC SECTOR CEO's ASSOCIATION	3,000,000	Contribution to support Public Sector CEO's forum.
2	TAMAVITA	500,000	Donation to enable Deaf Week in Mbeya.
3	DED PANGANI MISCELLANEOUS DEPOSIT	3,000,000	Contribution of 150 T-shirt for NIACHE NISOME Campaign at Pangani District.
4	TANZANIA ASSOCIATION OF WOMEN CERTIFIED ACCOUNTANTS	1,000,000	Donations to support the 6 th Annual Conference of Tanzania Association of Accountants (TAWCA) held in Mwanza
5	CPS MISCELLANEOUS DEPOSIT EXPENDITURE	5,000,000	Donations to support the Head of Human Resource and Administration Department Meetings.
6	ASSOCIATION OF LOCAL AUTHORITIES OF TANZANIA	5,000,000	Contributions to support ALAT Annual General Meeting 2024.
Total		17,500,000	

2.24. DISABLED PERSONS

The Authority is an equal opportunity employer and as a matter of policy, recruitment processes are transparent and competitive. In case of applications for employment by persons with disabilities will be considered. In the event of members of staff becoming disabled, every effort shall be made to ensure that their employment with the Authority continues and appropriate training is arranged. The Authorities ensures that the employees with disability are facilitated to come to work and perform their duties. The Authority incentive scheme has a provision of transport assistance of **TZS 300,000** monthly to support person with disabilities.

4.0 DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2024

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

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

Full legal responsibility for the preparation of Financial Statements rests with the Authority's Board as stated in the Statement of Directors' Responsibilities under section 22.0 of this report.

I, **CPA Mwanahamis Omary**, being the Head of Finance/Accounting of Tanzania Education Authority hereby acknowledge my responsibility of ensuring that Draft Financial Statements for the year ended 30 June, 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

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


.....
CPA Mwanahamis Omary
Position: Finance and Accounts Manager
NBAA Membership No.: ACPA 3399
Date: 20.03.2025

TANZANIA EDUCATION AUTHORITY (TEA)

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	16	2,569,654,743	3,091,599,775
Inventories	19	13,338,755	62,660,200
Prepayments	18	100,316,300	26,117,026
Receivables	17	239,079,650	266,057,295
Total Current Asset		2,922,389,448	3,446,434,296
Non-Current Asset			
Property, Plant and Equipment	31	5,379,204,692	4,660,639,476
Total Non-Current Asset		5,379,204,792	4,660,639,476
TOTAL ASSETS		8,301,594,140	8,107,073,772
LIABILITIES			
Current Liabilities			
Deferred Income	22	1,516,899,427	2,596,701,952
Deposits	23	71,162,976	69,738,043
Payables and Accruals	21	163,629,550	204,902,362
Total Current Liabilities		1,751,691,953	2,871,342,357
TOTAL LIABILITIES		1,751,691,953	2,871,342,357
Net Assets		6,549,902,187	5,235,731,415
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers Fund		2,881,574,727	2,881,574,727
Accumulated Surpluses / Deficits		3,668,327,460	2,354,156,688
TOTAL NET ASSETS/EQUITY		6,549,902,187	5,235,731,415

Notes form part of financial statements

Name: LEONARD AKWILANO
Board Chairman

Date: 20-03-2025

Name: ERASMUS KUPESHA
Director General

Date: 20/03/2025

TANZANIA EDUCATION AUTHORITY (TEA)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
REVENUE			
Revenue from Non-Exchange Transactions	6	15,394,773,383	15,134,005,753
Revenue from Exchange Transactions	7	290,805,203	308,891,528
Fair Value Gains (ECL Reversal)	8	40,062,111	-
TOTAL REVENUE		15,725,640,697	15,442,897,281
EXPENSES AND TRANSFERS			
Expenses			
Depreciation of Property, Plant and Equipment	31	197,288,583	394,967,942
Expected Credit Loss	12		4,077,778,324
Obsolete Inventories Expenses	12	46,814,800	-
Impairment of Property, Plant and Equipment	13	-	57,630,566
Maintenance Expenses	11	100,888,828	140,602,805
Other Expenses	14	142,419,459	247,972,741
Use of Goods and Service	10	1,290,527,182	1,895,073,486
Wages, Salaries and Employee Benefits	9	3,648,003,561	3,558,462,499
Total Expenses		5,425,942,413	10,372,488,363
Transfer			
Grants Subsidies and Transfers	15	9,078,027,179	10,845,003,286
TOTAL EXPENSES AND TRANSFERS		14,503,969,592	21,217,491,649
Surplus / (Deficit)		1,221,671,705	(5,774,594,368)

Notes form part of financial statements

Name: LEONARD AKWILABO
Board Chairman

Date: 20-03-2024

Name: ERASMUS KIPESHA
Director General

Date: 20/03/2025

TANZANIA EDUCATION AUTHORITY (TEA)

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

PARTICULARS	TAX PAYERS' FUND TZS	ACCUMULATED SURPLUS TZS	TOTAL TZS
Opening Balance as at 01 Jul 2023	2,881,574,727	2,354,156,688	5,235,731,415
Opening balance Adjustment	-		
Overstatement in opening inventory		46,814,800 (100)	46,814,800 (100)
Balance on fully Amortized and not used Intangible assets		45,684,967	45,684,967
Overstatement in opening payables			
Adjusted Opening Balance at 01 July 2023	2,881,574,727	2,446,656,355	5,328,231,082
Surplus/ Deficit for the Year	-	1,221,671,105	1,221,671,105
Closing Balance as at 30 Jun 2024	2,881,574,727	3,668,327,460	6,549,902,187
Opening Balance as at 01 Jul 2022	2,881,574,727	8,128,751,056	11,010,325,783
Surplus/ Deficit for the Year	-	(5,774,594,368)	(5,774,594,368)
Closing Balance as at 30 Jun 2023	2,881,574,727	2,354,156,688	5,235,731,415

During the year, the Authority recorded a surplus of TZS 1,221,671,105 (2022/23: TZS (5,774,594,368). The Net Assets of the Authority as of 30 June 2024 stood at TZS 6,549,902,287 (2022/23: TZS 5,235,731,415)

Notes form part of financial statements



Name: LEONARD AKWILANO
Board Chairman
Date: 20-03-2025

Name: ERASMUS KUPESHA
Director General
Date: 20/03/2025

TANZANIA EDUCATION AUTHORITY (TEA)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	NOTES	2023/24 TZS	2022/23 TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from other Government entities and Revenue Grants	24	14,266,470,857	16,565,402,664
Increase in Deposits	26	1,424,933	33,580,309
Financing Income	27	197,993,199	98,853,377
Fees, Fines, Penalties and Forfeits	28	29,522,135	4,113,383
loan repayments	25	302,750,211	478,566,756
Total Receipts		14,798,161,335	17,180,516,489
PAYMENTS			
Wages, Salaries and Employee Benefits	29	3,648,741,161	3,557,224,900
Use of Goods and Service	30	1,434,777,611	1,849,603,296
Grants and Transfers	15	9,078,027,179	10,845,003,285
Other Expenses	14	142,419,459	247,972,741
Maintenance Expenses	11	100,888,828	140,602,805
Total Payments		14,404,854,238	16,640,407,027
NET CASH FROM OPERATING ACTIVITIES		393,307,097	540,109,462
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	31	(915,853,898)	(304,260,788)
Total Investing Activities		(915,853,898)	(304,260,788)
NET CASH FLOW FROM INVESTING ACTIVITIES		(915,853,898)	(304,260,788)
Net Decrease		(522,546,801)	235,848,674
Cash and cash equivalent at beginning of period		3,092,755,489	2,856,906,815
Cash and cash equivalent at end of period		2,570,208,688	3,092,755,489

Notes form part of financial statements


 Name: LEONARD AKWILIARO
 Board Chairman
 Date: 20-03-2024


 Name: ERASMUS KURETA
 Director General
 Date: 20/03/2025

TANZANIA EDUCATION AUTHORITY (TEA)

THE STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL IN COMPARABLE BASIS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET	REALLOCATIO N/ADJUSTMEN T	FINAL BUDGET (B)	ACTUAL AMOUNT ON COMPARISON BASIS (A)	DIFFERENT FINAL BUDGET & ACTUAL (B-A)	COMMENTS
RECEIPTS	TZS	TZS	TZS	TZS	TZS	
Fees, Fines, Penalties and Forfeits	100,800,000	-	100,800,000	29,522,135	71,277,865	Underperformance was due to noncompliance by loaned institutions to repayment schedules
Financing Income	243,000,000		243,000,000	197,993,199	45,006,801	Underperformance was due to noncompliance by loaned institutions to repayment schedules
Other Revenue	5,989,500	-	5,989,500	-	5,989,500	This was budgeted for disposal of assets which did not take place in 2023/24
Advances and Loans Payment made to other parties	738,000,000		738,000,000	302,750,211	435,249,789	Underperformance was due to noncompliance by loaned institutions to repayment schedules
Subvention from other Government entities and Revenue Grants	16,024,628,000	-	16,024,628,000	14,266,470,857	1,758,157,143	Unfavorable Variance was due under collection of CSR Revenue for Partnership project implementation as a result of delayed in finalization of negotiations with UNICEF Tanzania that had pledged to contribute 2.5 billion.
Increase in Deposits	-	-	-	1,424,933	1,424,933	Deposits were not budgeted for.

Controller and Auditor General

AR/PA/TEA/2023/24

TANZANIA EDUCATION AUTHORITY (TEA)

THE STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL IN COMPARABLE BASIS FOR THE YEAR ENDED 30 JUNE 2024

	ORIGINAL BUDGET	REALLOCATIO N/ADJUSTMEN T	FINAL BUDGET (B)	ACTUAL AMOUNT ON COMPARISON BASIS (A)	DIFFERENT FINAL BUDGET & ACTUAL (B-A)	COMMENTS
	TZS	TZS	TZS	TZS	TZS	
Total Receipts	17,112,417,500	-	17,112,417,500	14,798,161,335	2,317,106,031	
PAYMENTS						
Maintenance Expenses	136,000,000	33,370,000	169,780,000	100,888,828	68,891,172	Favorable variance was due to effective control of expenditure
Other Expenses	274,091,600	(48,466,592)	225,625,008	142,419,459	83,205,549	
Other Transfers	13,695,117,585	(189,225,000)	13,505,892,585	9,078,027,179	4,427,865,406	Favorable variance was due delayed completion of construction projects
Use of Goods and Service	1,534,942,193	(71,389,331)	1,463,552,862	1,434,777,611	28,775,251	Favorable variance was due to effective control of expenditure
Wages, Salaries and Employee Benefits	3,638,256,611	285,456,923	3,923,713,534	3,648,741,161	274,972,373	
Acquisition of Property, Plant and Equipment	926,765,000	10,156,000)	916,609,000	915,853,898	755,102	Favorable variance was due less resources to implement the activity
Total Payment	20,205,172,989	(410,000)	20,205,172,989	15,320,708,137	4,884,464,853	

Notes form part of financial statements

Name: **ERASMUS KUPESHA**

Director General

Date: **20/03/2025**

Name: **LEONARD AKWILANO**

Board Chairman

Date: **20-03-2025**