



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



REPORT OF THE CONTROLLER AND AUDITOR GENERAL

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL  
STATEMENTS AND COMPLIANCE AUDIT OF TAASISI YA SANAA NA UTAMADUNI  
BAGAMOYO VOTE -TR 77 FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

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March 2022

AR/CG/TaSUBa/2020/21

**Mandate**

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

**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**

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

**We do this by:**

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa) 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

CAG	Controller and Auditor General
IESBA	International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
NAO	National Audit Office
NBAA	National Board of Accountants and Auditors
TaSUBa	Taasisi ya Sanaa na Utamaduni Bagamoyo
URT	United Republic of Tanzania

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Principal and Accounting Officer,  
Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa),  
P.O. Box 32,  
BAGAMOYO.  
COAST REGION

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Opinion

I have audited the financial statements of Taasisi ya Sanaa na Utamaduni Bagamoyo (TaSUBa), which comprise the statement of financial position as at 30 June 2021, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of TaSUBa, as at 30 June 2021, 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

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the below section entitled "Responsibilities of the controller and Auditor General for the audit of Financial Statements". I am independent of TaSUBa 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 statement of chairman of Ministerial Advisory Board, report of the accounting officer and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

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 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.
- 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 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, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### Compliance with the Public Procurement Act, 2011 (as amended in 2016)

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

I performed compliance audit on procurement of goods, works and services in the TaSUBa for the financial year 2020/21 as per Public Procurement Act, 2011 and its regulation of 2013 (as amended in 2016).

#### Conclusion

Based on the audit work performed, I state that, procurement of goods, works and services of TaSUBa is generally in compliance with the requirements of the Public Procurement Act, 2011 and its underlying Regulations of 2013 (as amended in 2016).



Charles E. Kichefe  
Controller and Auditor General  
Dodoma, United Republic of Tanzania.



March 2022

## 2.0 FINANCIAL STATEMENTS

### 2.1 THE CHAIRMAN'S STATEMENT

It is my pleasure, once again, on behalf of the Ministerial Advisory Board Members of TaSUBa to present the Annual Report and Financial Statements of the Institute for the financial year ended 30 June 2021. During the year under review, we continued to promote good governance by observing the principles of transparency, accountability and stakeholders' involvement in the decision-making process.

During this year, TaSUBa has continued to enjoy much support from various stakeholders that assisted the Institute to meet the interests of stakeholders effectively.

The year in particular has given us challenges that further guided us in achieving a dynamic arts and culture training centre of excellence in Africa. Therefore, we are looking forward to a busy year ahead, full of opportunities in conducting trainings, research and consultancies in arts and culture by producing high quality professional artists, art managers and cultural workers.

In particular, I wish to extend my sincere appreciation to the Government of the United Republic of Tanzania, particularly the Ministry of Information, Culture, Arts and Sports as well as Development Partners and all other stakeholders for their close cooperation and continued support.

Eventually, I would like to thank TaSUBa Ministerial Advisory Board members, Management and Staff for their cooperation and hardworking during the year under review.

Dr. Hassan Abbas  
Permanent Secretary-MICAS

Signature:   
Date: 15 November 2021

## 2.2 STATEMENT BY PRINCIPAL

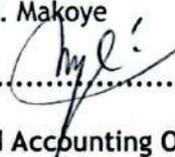
On behalf of the Management, I am delighted to present the operating performance of the Institute for financial year 2020/21. The year was good, despite some challenges we faced, we managed to meet our plans. Taasisi ya Sanaa and Utamaduni Bagamoyo (TaSUBa) was established on 2 November 2007 by Government Notice No. 220 to take over and expand the functions of the then Bagamoyo College of Arts and to operate in a business like direction so as to improve the quality of its products and services according to the Executive Agencies Act No. 30 of 1997.

The aim of this Annual Report is to provide the status of TaSUBa as a whole on the general overview of Financial Statements for the financial year 2020/21. The report summarizes the situational analysis that TaSUBa performed and how it tried to overcome the challenges faced.

In the coming financial year, particular emphasis shall be on Infrastructure development, Improvement of Training, Research and Consultancy Services; and providing a conducive working environment for its staff. The plan has identified a number of objectives, strategies, targets, key performance indicators, activities and projections of revenue and expenditure.

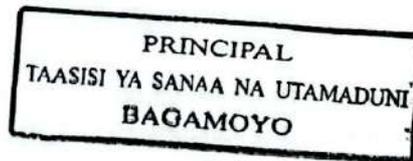
We hope to get support from all our stakeholders in order to achieve our strategic objectives in a forthcoming financial year.

Dr. Herbert F. Makoye

Signature: .....

Principal and Accounting Officer

Date: 15 November 2021



## 2.3 REPORT OF THE ACCOUNTING OFFICER FOR THE YEAR ENDED 30 JUNE 2021

### 2.3.1 INTRODUCTION

The Accounting Officer presents this report together with the financial statements for the financial year ended 2020/21, which disclose the state of financial affairs of TaSUBa. The report is prepared in accordance with the Tanzania Financial Reporting Standard Number 1 (TFRS1) issued by the National Board of Accountants and Auditors of Tanzania (NBAA).

During the year, TaSUBa continued to implement its mandate as provided in the establishment order to ensure that strategic objectives are attained. The objectives include:

- To improve the quality of Graduates
- To improve Public access to Cultural life
- To improve Service delivery and accountability
- To enhance, sustains and effective implementation of National Anti-Corruption strategy.

### ESTABLISHMENT

TaSUBa was established on November 2, 2007 by The Government Notice No. 220 and The Executive Agencies Act No. 30 of 1997 to take over the functions of the then Bagamoyo College of Arts (BCA) as part of Public Service Reform Program (PSRP) in The United Republic of Tanzania. PSRP has initiated policy changes and frameworks with the aim of stimulating socio-economic performance through effective Public service delivery.

### VISION

To be a dynamic Arts and Culture Centre of Excellence in Africa

### MISSION

To Conduct Training, Research and Consultancy services in Arts and Culture by producing high quality Professional Artists, Arts Managers, Cultural Workers as well as producing arts products, services and Multimedia Productions.

### 2.3.2 STATUTE AND PRINCIPAL ACTIVITIES

A summary of functions of TaSUBa are:

- To offer high quality training programs, learning facilities, multi-media, arts and cultural productions.
- To undertake consultancy services and research in Arts and Culture.
- To facilitate an efficient management of the Institute Resources.

### 2.3.3 RESOURCES AND STRENGTHS

Resources and strengths that facilitate TaSUBa endeavor in achieving its strategic objectives include human, financial and technological resources.

In terms of human capital, TaSUBa has well-qualified and committed staff dedicated to a long-term career. Likewise, the management adheres to good governance and promotes good labour relations. From its strategic perspective, the Entity enhances its financial sufficiency by improving management of its resources through prioritization of initiatives, implementing initiatives within the available financial envelope and prudently managing its sources of income. On the technological side, it has made significant efforts by adopting modern technology to improve its day-to-day operations.

### 2.3.4 REVIEW OF TaSUBa's PERFORMANCE AND BROAD GOALS

During the year, TaSUBa's Strategic Plan continued to focus on attaining three broad goals that translate its primary mandates. These are:

- i. Improved quality research development, teaching and Learning
- ii. Public access to cultural life improved.
- iii. Enhanced financial capacity, efficiency and sustainability

Basing on these three broad goals, TaSUBa's performance revealed the following:

- i. Improved quality research development, teaching and Learning
  - (a) Certificate and Diploma Courses offered by 30 June 2021  
Nine (9) courses, namely Performing and Visual Arts, Film and TV Production, Music and Sound Production for NTA Level 4, 5 & 6.
  - (b) Three hundred ninety-eight (398) Students enrolled by 30 June, 2021
- ii. Public access to cultural life improved.
  - (a) Five major productions prepared and performed by 30 June, 2021;
  - (b) The 39th Bagamoyo International Arts & Cultural Festival was not conducted due to Corona Virus Pandemic.
  - (c) 80 Artworks were exhibited and sold by 30 June, 2021;
  - (d) Three major films were produced by 30 June, 2021;
- iii. Strategic Objective: Enhanced financial capacity, efficiency and sustainability
  - a) Target 1: A 100% of revenue from internal sources collected  
Achievement: An eighty eight percent (88%) of revenue generated collected
  - b) Target 2: A Business Plan prepared, implemented and reviewed by June, 2021  
Achievement: Business Plan Document prepared and is in operational

### 2.3.5 CORPORATE GOVERNANCE

TaSUBa is governed by a Ministerial Advisory Board, which is appointed by The Minister responsible for Information, Culture, Arts and Sports it is the highest decision making organ for the Executive Agency according to Executive Agencies Act No, 30 of 1997. It consists of 10 members, including a Chairperson, a Secretary who is also the Principal and other 8 members, three of the remaining 8 are ex-official members who are appointed by the virtue of their positions. They include the Director of Arts from the Parent Ministry, the Chairperson of Trade Union of TaSUBa as well as the President of TaSUBa Students' Organisation. However, MAB's operations came to end on 20 June, 2021 after serving for a period of 3 years as supervisory and highest decision making organ for the TaSUBa.

TaSUBa ascribes to the highest standards of governance, through the Principal and Management upholds and practices the Principles of sound corporate Governance.

To this end, the Executive Agencies Act of 1997 revised 2009 has provided a framework for ensuring application of sound corporate governance principles and best practices by the TaSUBa's Principal and its Committees and Management in the course of managing the day to day affairs/operations of the institute as summarized below:

- (i) In terms of the Establishment Act, the Principal is appointed by the Minister responsible for Culture as stipulated in the Executive Agencies Act of 1997 revised in 2009. He is responsible for day to day operations of the Institute, subject to the directives of the Minister and Ministerial Advisory Board. He is a secretary of the MAB meetings.
- (ii) Five Committees are currently assisting the principal in discharging his duties. These are as follows.

#### (a) The Management of TaSUBa

The management is made up of the principal, 2 Deputy Principals and Heads of Units. It is responsible for decision making process of various issues both financial and non-financial, the members as at 30 June 2021 are:-

No.	Name	Position	Discipline	Nationality
1.	Dr. Herbert F. Makoye	Chairman	African Studies	Tanzanian
2.	Miss Odilia. D. Williamu	Secretary	International Business	Tanzanian
3.	Mr. Gabriel .B. Kiiza	Member	Theatre Design	Tanzanian
4.	Mr. Emmanuel. M. Bwire	Member	Accountancy	Tanzanian
5.	Mr. Issa . J. Kiangoh	Member	Procurement	Tanzanian
6.	Mr. Peter .B. Mayombo	Member	Information Technology	Tanzania
7.	Mr. Thomas . P. Nyindo	Member	Mass Communication	Tanzania

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No.	Name	Position	Discipline	Nationality
8.	Mr. Daniel A. Khaday (Advocate)	Member	Law	Tanzanian
9.	Mrs. Illuminata .H. Masaka	Member	Theatre	Tanzanian
10.	Mr. Michael .J. Nkana	Member	Civil Engineering	Tanzanian
11.	Mr. Yohana. P. Mkankule	Member	Accountancy	Tanzanian

**(b) The Audit Committee**

The Audit Committee is largely composed of senior members of TaSUBa staff nominated by the Principal and one member appointed from the external source. The total membership is four members, one of them is more experienced in accounting and auditing disciplines. The Terms of Reference for the Audit Committee cover four major areas, namely, Internal Control, Financial Reporting,

Internal Audit and External Audit. It has to operate in accordance with Guidelines issued by the Internal Auditor General (IAG).

The Audit Committee's mandate under Internal Control covers evaluation of the control environment and culture; the adequacy of the internal control systems and compliance with International Public Sector Accounting Standards (IPSASs) Accrual in the preparation of Financial Statements; the overall effectiveness of the internal control and risk management framework. The Committee also reviews requests to write off/ write back of items from/ to the books of accounts and reviews the effectiveness of the system for monitoring compliance with laws and regulations.

With regard to External Audit, the Audit Committee reviews and approves the external auditors' proposes audit scope, approach and audit deliverables.

The Committee's mandate on Internal Audit covers review of the activities and resources of the internal audit function; effectiveness, standing and independence of internal audit function within TaSUBa; review of the internal audit plan; and follow up on implementation of internal audit findings and recommendations. The Audit Committee reports to the Principal and on quarterly basis to IAG. The members of the Audit Committee are as follows:

No.	Name	Position	Discipline	Nationality
1.	Mr. Gabriel .B. Kiiza	Chairman	Theatre Design	Tanzanian
2.	Miss Odilia . D. Williamu	Secretary	International Business	Tanzanian
3.	Mrs. Rehema.H. Nzige	Member	Business Administration	Tanzanian
4.	Mr. Filbert Maro	Member	Banking & Finance	Tanzanian

**(c) Festival Committee**

The festival Committee is responsible for coordinating and executing the International Bagamoyo Festivals of Arts and Culture which is conducted annually at TaSUBa. One of

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its main objective is to seek funds from various stakeholders for festival facilitation.  
Its members are:

No.	Name	Position	Discipline	Nationality
1.	Mr. Shaban Jabir Bakari	Chairman	Performing Arts	Tanzanian
2.	Ms. Beatrice B. Taisamo	Secretary	Performing Arts	Tanzanian
3.	Mr. Daniel .A. Khaday (Advocate)	Member	Law	Tanzanian
4.	Mr. Thomas P. Nyindo	Member	Mass Communication	Tanzanian
5.	Mr. Izengo .M. Joseph	Member	Business Administration	Tanzanian

**(d) Recruitment Committee**

This Committee is responsible for confirmation of Employees who are required to be confirmed after meeting the applicable terms and conditions of their Employment. Its members are listed hereunder:

No.	Name	Position	Discipline	Nationality
1.	Mr. Emmanuel. M. Bwire	Chairman	Accountancy	Tanzanian
2.	Miss. Lutiphine .A. Millanzi	Secretary	Human Resource Management	Tanzanian
3.	Ms. Christa. D. Komba	Member	Performing Arts	Tanzanian
4.	Mr. Mugisha. R. Kiliba	Member	Accountancy	Tanzanian
5.	Mr. Samwel .A. Mulungu	Member	Public Administration	Tanzanian
6.	Mr. Gabriel B. Kiiza	Member	Theatre Design	Tanzanian

**(e) Tender Board**

TaSUBa's Tender Board is composed of seven members who are appointed by the Principal. The Chairperson is the Deputy Principal Planning, Finance and Administration while its Secretary is the Head of the Procurement Management Unit. The other six members are the Deputy Principal Academics, Research and Consultancy, head of some Units and Departments. The board has various responsibilities like to approve procurement and disposal by tender procedures and to ensure that best practices in relation to procurement and disposal by tender are strictly adhered to. The respective members are as below:

No.	Name	Position	Discipline	Nationality
1.	Mr. Emmanuel. M. Bwire	Chairman	Accountancy	Tanzanian
2.	Mr. Issa .J. Kiangoh	Secretary	Procurement	Tanzanian
3.	Mrs. Illuminata Massaka	Member	Performing Arts	Tanzanian
4.	Mr. Izengo .M .Joseph	Member	Business Administration	Tanzanian
5.	Miss. Lutiphine. A. Millanzi	Member	Human Resource Management	Tanzanian
6.	Mr. Gabriel. B. Kiiza	Member	Theatre Design	Tanzanian
7.	Mugisha .R. Kiliba	Member	Accountancy	Tanzanian

### 2.3.6 MEETINGS

The Board held two meetings during the year ended 30 June 2021. In addition, there were various meetings of the Institute Committees. All members of the Board/Committee were able to devote their time required for the Board/Committee meetings.

Below is a summary indicating the number of meetings held from 1 July 2020 to 30 June 2021.

S/No.	Name	Number of meetings
1.	TaSUBa Management	04
2.	Audit Committee	01
3.	Festival Committee	04
4.	Tender Board	06
5.	Recruitment Committee	02

The Board meets after every three months with additional meetings convened as and when it is deemed necessary. During the year, the Board met to discuss and decide on various business activities. The following significant issues were made:-

- It recommended that the new developed curriculum
- Approved the Institute's budget to be implemented in the financial year 2020/2021.

### 2.3.7 INDEPENDENCE

All Non-executive Members are considered by the Institute to be independent both in character, judgment and free of relationships or circumstances, which could affect their judgments.

### 2.3.8 RELATIONSHIP WITH STAKEHOLDERS

During the year under review, TaSUBa had a significant relationship with Bagamoyo friendship society who provided to TaSUBa goods in kind for the training. Moreover, the Institute had a continued relationship with the Bagamoyo Friendship Society who usually assists the institute in various issues.

### 2.3.9 FUTURE DEVELOPMENT PLANS

In its Strategic Plan Document, TaSUBa intends;

- a) To enhance Institutional Governance and Human Resource Management
- b) To maintain existing Infrastructure and develop new ones like building modern library, new Studios, Institute's land fenced, build a wall to prevent beach erosion due to sea tides, build Administration block, Art gallery constructed to mention a few.

- c) To address East Africa Partner states' requirements for the preservation, promotion and development of the visual and performing arts.

### 2.3.10 EVENTS AFTER REPORTING PERIOD

There are no material events, adjusting or non-adjusting, which have occurred between the reporting date and the date when financial statements are authorized for issue.

## 2.4 COMMENTARIES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

### 2.4.1 Introduction

This report highlights the performance of the Agency in implementing its core functions. As part of our commitment to good governance the institute has continued to maintain sound management of public and donors' resources as indicated in the financial statements attached to this report.

TaSUBa's Financial Statements are prepared in accordance with International Public Sector Accounting Standards (IPSAS), and being submitted to the Controller and Auditor General for audit purposes on or before 30 September of each financial year.

### 2.4.2 Financing

During the year under review TaSUBa's operations were financed through Government fund, External Aid from development partners and collections from college internal sources of revenue. We have prepared financial statements to provide information on financial performance, financial position and cash flow. They provide a comparative analysis with the actual output of previous year 2018/2019 and actual performance for the Year 2019/2020. Below is the overview of Institute financial performance for financial year ended 30 June, 2020 as reported in the detailed Financial Statements.

### 2.4.3 Approved Budget and Expenditure

#### 2.4.3.1 Expenditure Overview

During the financial year 2020/21 Taasisi ya Sanaa na Utamaduni Bagamoyo planned to collect TZS 2,027,660,146 which include TZS 50,000,000 as OC, TZS 250,000,000 as development fund and Personal Emolument TZS 1,227,660,146 and 500,000,000 from own source. The total expenditure budget was expected to be TZS 2,021,255,146 of which TZS 1,227,660,146 for personal emolument, PE own source TZS 251,459,854, Administration expenses TZS 249,135,000 operating expenses TZS 24,200,000 and Acquisition of Assets TZS 268,800,000.

The total payments for year 2020/21 was TZS 1,693,335,000 where by TZS 1,674,702,000 paid for recurrent and TZS 18,633,000 for development as shown on the Cash flow statement.

An overview of revenue is provided below:

Classification	Budget TZS	Received	
		Amount TZS	% Budget
Other Charges (OC)	50,000,000	50,000,000	100%
Personal Emolument (PE)	1,227,660,146	1,108,581,088	90%
Development Budget	250,000,000	250,000,000	100%
Sub total	1,527,660,146	1,408,581,088	92%
Own Sources	500,000,000	449,038,150	90%
<b>TOTAL</b>	<b>2,027,660,146</b>	<b>1,857,619,238</b>	<b>92%</b>

#### 2.4.3.2 Financial results

In the year under review TaSUBa's operations were mainly financed by Government funds and collections from own source revenue. We have prepared financial statements to provide information on financial performance, financial position as well as Cash Flows. These financial statements provide a comparative analysis with the actual output of previous year 2019/2020 and actual performance of the year 2020/21. Below is the overview of Institute's financial performance for financial year ended 30 June, 2021 as reported in the detailed financial statements.

#### 2.4.4 RISK MANAGEMENT AND INTERNAL CONTROL

The Accounting Officer accepts final responsibility for risk management and internal control systems of the institute. It is the task of management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the institute's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;
- Business sustainability under normal as well as adverse conditions; and
- Responsible behaviors towards all stakeholders.

#### 2.4.5 EMPLOYEES WELFARE

##### (a) Staffing levels, recruitment, and vacancies

Taasisi ya Sanaa na Utamaduni Bagamoyo had an establishment of 82 for the year 2020/21. During the year under review, no employees were employed. However 4 Employees retired by age.

The more details in terms of staffing can be found in the table below:

#### Staffing Levels

	Establishment	Post Filled
Administration	31	22
Academics	51	40
<b>TOTAL</b>	<b>82</b>	<b>62</b>

TaSUBa has a number of Senior and Junior Instructors who have been employed as per National

Council for Technical Education (NACTE) and the Institute standards as the institute, we use two schemes of services which provide standard of people who qualify to be employed).

#### (b) Management and employee's relationship

The relationship between employees and management continued to be good during the financial year ended 30 June, 2021. There were no unresolved complaints received by management from the employees during the year. A healthy relationship continues to exist between management and Trade Union. During the financial year ended 30 June, 2021, management convened four meetings with all staff as part of improving employer/employee relationship.

#### (c) Training facilities

Due to the insufficient funds within the institution our financial contribution to facilitate training to our staff is minimal, but we encourage them to look for Sponsors and Scholarship and if they need recommendations we provide them so that they get the same. During the year 2020/21 the institute spent TZS13.036. million (2019/20 TZS 2.42 million) to provide training facilities to Staff so as to improve skills and hence effectiveness. About six (6) employees are on long course training in Domestic Universities.

#### (d) Medical Assistance

All TaSUBa staff are active members of NHIF, as employer each month we submit their contributions to the Fund and they enjoy the medical benefits provided there in. As employer, we are supposed to cover the medical issues which are not covered by the NHIF but the Institution did not receive any request of such kind in the year under review.

#### (e) Persons with disabilities

Within TaSUBa there is no staff with disability, but the Institute has desk office of disabilities as we have been guided by government rule whereby each office has to appoint an officer who will be dealing with disadvantaged people.

**(f) Voluntary agreement and worker's council**

There is no agreement which the institute enters with the union, which represents majority in a collective bargaining, but we have a workers council, which is active and last meeting was conducted in June 2021.

**(g) Corruption Policy**

The institutional policy focuses on creating awareness on the effects of Corruption among staff members and students by giving them update information on corruption which emphasis on the preventive strategies and education against corruption.

**2.4.6 GENDER PARITY**

TaSUBa is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties. As at 30 June 2021 the Institute had the following distribution of employees by gender

Gender	2020/21	%	2019/20	%
Male	43	67	45	67
Female	19	33	22	33
<b>Total</b>	<b>62</b>			

**2.4.7 RELATED PARTY TRANSACTIONS**

All related party transactions and balances are disclosed in Note 15 to these financial statements. The directors' emoluments and Key Management Personnel have been disclosed in Note 15 of the financial statements.

**2.4.8 ENVIRONMENTAL CONTROL PROGRAM**

TaSUBa monitors the impact of its operations on the environment, which is mainly through the use of power, water and the generation of waste. The institute minimizes the impact through better use of its premises and inbuilt facilities to ensure that there is proper waste management.

**2.4.9 CONTRIBUTIONS AND SUBSCRIPTIONS**

The Institute made various subscriptions and contributions to various organizations which included the TUGHE Coast Region, Government Primary Schools around the

Institute. During the year ended 30 June, 2021 contributions amounting to TZS 350,000 were paid. There were no donations made to any political party during the year.

#### 2.4.10 COMPLIANCE WITH LAWS AND REGULATIONS

In performing the activities of TaSUBa, various laws and regulations having the impact on the Institute's operations were observed.

#### 2.4.11 SERIOUS PREJUDICIAL MATTERS

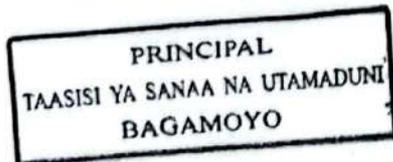
During the year ended 30 June 2021, there were no serious prejudicial matters to report as required by Tanzania Financial Reporting Standard No. 1 (Directors' Report).

#### 2.4.12 STATEMENT OF COMPLIANCE

The Report of the Principal has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No. 1.

#### 2.4.13 AUDITORS

The Controller and Auditor-General (CAG) is the statutory Auditor for TaSUBa pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005). It is further amplified in Sections 30-33 of the Public Audit Act No. 11 of 2008



Sign.....

Date: 15 November 2021

Dr. Herbert F. Makoye

Principal and Accounting Officer

#### 2.5 STATEMENT OF MANAGEMENT RESPONSIBILITIES

The management of TaSUBa is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards issued by the International Public Sector Accounting Standards Board (IPSASB), National Board of Accountants and Auditors' (NBAA's) Pronouncements and the requirements of the Executive Agencies Act of 1997 reviewed in 2009 and for such internal controls as management determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management accepts responsibility for these 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, NBAA's Pronouncements and in the manner required by the Executive Agencies Act of 1997 as reviewed in 2009. The management is of the opinion that financial statements give a true and fair view of the state of the financial affairs

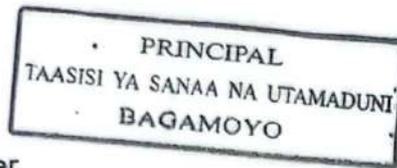
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THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

of TaSUBa and its operating results. The management further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. Nothing has come to the attention of the management to indicate that TaSUBa will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Accounting Officer on 15 November 2021, and signed by:

  
Sign.....  
Dr. Herbert F. Makoye,  
Principal and Accounting Officer



**2.6 DECLARATION OF THE DEPUTY PRINCIPAL-PLANNING, FINANCE & ADMINISTRATION FOR THE YEAR ENDED 30JUNE 2021**

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 and Accounts Section responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the 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 Management as under Management Responsibility statement on earlier page.

I CPA Emmanuel Bwire being a Deputy Principal Planning, Finance and Administration of Taasisi ya Sanaa na Utamaduni (TR 77) hereby acknowledge my responsibility of ensuring that the Financial Statements for the year ended 30 June, 2021 have been prepared in compliance with applicable accounting standards(IPSAS Accrual standards) and statutory requirements.

I thus confirm that the Financial Statements give a true and fair view position of Taasisi ya Sanaa na Utamaduni as on that date and they have been prepared based on properly maintained financial records.

  
.....  
.....

Deputy Principal-Planning, Finance & Administration      Date: 15 November 2021

NBAA Membership No. ACPA 1794

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

7 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	NOTES	2020/21 TZS '000	2019/20 TZS '000
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	13	10,882,848	11,018,059
Intangible Assets	13	1,998	2,664
<b>Total Non-Current Assets</b>		<b>10,884,846</b>	<b>11,020,723</b>
<b>CURRENT ASSETS</b>			
Stocks and consumables	9	3,279	2,518
Receivables	11	130,929	66,019
Cash and Bank balance	12	264,079	25,000
Prepayments	35	1,800	1,800
<b>Total current assets</b>		<b>400,087</b>	<b>95,337</b>
<b>TOTAL ASSETS</b>		<b>11,284,933</b>	<b>11,116,060</b>
<b>LIABILITIES</b>			
Supplier Liabilities	7	92,437	80,782
Employees benefit liabilities	8	75,634	77,859
Tax payables	9	-	2,784
<b>Total liabilities</b>		<b>168,071</b>	<b>161,425</b>
<b>NET ASSETS</b>		<b>11,116,862</b>	<b>10,954,635</b>
<b>NET ASSETS</b>			
Capital and Reserves Fund		1,188,777	1,188,777
Accumulated Surplus		9,928,075	9,765,858
<b>NET ASSETS</b>		<b>11,116,852</b>	<b>10,954,635</b>

Sign.....  
Principal

Deputy Principal-Planning, Finance & Administration  
DATE: 15 November 2021

Sign .....

PRINCIPAL  
TAASISI YA SANAA NA UTAMADUNI  
BAGAMOYO

20

Controller and Auditor General

AR/CG/VT.TR 77/2020/21

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

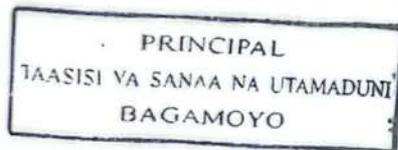
2.8 A STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED  
30 JUNE 2021

	NOTES	2020/2021	2019/2020
		TZS '000	TZS '000
<b>REVENUE:</b>			
Grants, Transfers & Subsidies	2	1,419,001	1,206,989
Revenue from exchange transactions	3A	539,850	432,538
<b>Total Revenue</b>		<b>1,958,851</b>	<b>1,639,527</b>
<b>EXPENSES:</b>			
Personal emoluments expenses	4	1,378,663	1,383,248
Operating expenses	5	24,041	17,025
Administration expenses	6	393,930	342,512
<b>Total Expenses</b>		<b>1,796,634</b>	<b>1,742,785</b>
<b>Surplus for the period</b>		<b>162,217</b>	<b>(103,258)</b>

Sign.....  
Principal  
Administration

Sign .....  
Deputy Principal-Planning, Finance &

15 November 2021



THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021**

		2020/21	2019/20
	Notes	TZS '000	TZS '000
<b>Cash flows from operating activities</b>			
<b>RECEIPTS</b>			
Grants, Transfers & Subsidies	2A	1,408,581	1,187,504
Tuition fee (Arrears)	3B	31,750	4,293
Revenue from exchange transactions	3C	449,038	398,450
Refunds & deposits	3D	43,005	9,451
<b>Total Receipts</b>		<b>1,932,374</b>	<b>1,599,698</b>
<b>PAYMENTS</b>			
Personal Emolument Expenditures	4A	1,361,992	1,376,891
Operating Expenses	5	24,041	17,025
Administration Expenses	6A	221,664	169,054
Supplier debts Paid	7A	4,288	10,759
Employees liabilities Paid	8A	18,897	9,903
Tax paid to TRA	9	-	5,622
Refunds & deposits	36	43,820	9,451
<b>Total Payments</b>		<b>1,674,702</b>	<b>1,598,705</b>
<b>Net cash flows from/(used) in operating activities</b>		<b>257,672</b>	<b>994</b>
<b>Cash flows from investing activities</b>			
Acquisition of property, plant, and equipment	13A	(18,633)	(7,800)
<b>Net cash from investing activities</b>		<b>(18,633)</b>	<b>(7,800)</b>
<b>Cash flows from financing activities</b>			
<b>Net cash flows from financing activities</b>			-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>239,079</b>	<b>(6,806)</b>
Cash and cash equivalents at beginning of period		25,000	31,806
<b>Cash and cash equivalents at end of period</b>		<b>264,079</b>	<b>25,000</b>

Sign   
Principal  
Administration  
15 November 2021

PRINCIPAL  
TAASISI YA SANAA NA UTAMADUNI  
BAGAMOYO Deputy

Sign   
Deputy Principal-Planning, Finance &

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBa)

**2.9 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2021**

	Capital & Reserve	Accumulated Surplus / (Deficit)	Total
	TZS '000	TZS '000	TZS '000
At July 30 2020	1,188,777	9,765,858	10,954,635
Prior year adjustments	-	-	-
Surplus/(deficity) during the year	-	162,217	162,217
Other appropriations	1,188,777	9,928,075	11,116,852
At June 30 2021	1,188,777	9,928,075	11,116,852
At July 01 2019	1,188,777	9,869,117	11,057,894
Prior year adjustments	-	-	-
Surplus/(deficity) during the year	-	(103,259)	(103,259)
Other appropriations	1,188,777	9,765,858	10,954,635
At June 30 2020	1,188,777	9,765,858	10,954,635

Sign.....  
Principal  
Administration



Sign .....  
DeputyPrincipal-Planning,



Finance &

15 November 2021

PRINCIPAL  
TAASISI YA SANAA NA UTAMADUNI  
BAGAMOYO

Controller and Auditor General

AR/GMVT.TR 77/2020/21

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBA)

2.10 STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT FOR THE YEAR ENDED  
30 JUNE, 2021 BY Nature

Category	Original Budget TZS "000	Final Budget {B} TZS "000	Actual on Comparable Basis {C} TZS "000	Difference {C- B} TZS "000
<b>RECEIPTS</b>				
Grants, Transfers & Subsidies	2,093,238	1,527,660	1,408,581.00	(119,079)
Revenue from exchange transactions	500,000	500,000	449,038	(50,962)
<b>TOTAL RECEIPTS</b>	<b>2,593,238</b>	<b>2,027,660</b>	<b>1,857,619</b>	<b>(170,041)</b>
<b>PAYMENTS</b>		<b>1,649,515</b>		
Personal Emolument Expenditure	1,813,454	1,479,120	1,361,992	(117,128)
Operating Expenses	22,810	24,200	24,041	(159)
Administration Costs	203,869	225,775	221,664	(4,111)
Suppliers Debt Paid	16,000	4,500	4,288	(212)
Employees Liabilities Paid	17,500	18,860	18,897	37
Acquisition of PPE	30,000	268,800	18,633	(250,167)
<b>TOTAL PAYMENTS</b>	<b>2,103,633</b>	<b>2,021,255</b>	<b>1,649,515</b>	<b>(371,740)</b>
<b>Net Receipts/Payments</b>	<b>489,605</b>	<b>6,405</b>	<b>208,104</b>	<b>201,699</b>

Sign .....  
Principal  
15 November, 2021

Sign .....  
Deputy Principal-Planning, Finance & Administration

PRINCIPAL  
TAASISI YA SANAA NA UTAMADUNI  
BAGAMOYO

## 2.11 NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE, 2021

### 2.11.1 BASIS OF PREPARATION

The financial statements of TaSUBa have been prepared in accordance with Public Finance Act of 2001 (revised 2004), and comply with the requirements of International Public Sector Accounting Standards (IPSAS), Accrual Basis of Accounting. The financial statements are presented in TZS which is the functional and reporting currency.

### 2.11.2 ACCOUNTING POLICIES

These are specific principles, bases, conventions, rules, and practices adopted by TaSUBa in preparing and presenting the financial statements each year as it has been required by the Executive Agency Act 1997 reviewed 2009. The accounting policies basing on IPSAS,s are applied for the first time this financial year and will be consistently applied to the coming years unless otherwise stated. The principal accounting policies adopted in preparation of these financial statements are set out below:

#### a) Revenue Recognition

Revenue includes only the gross inflows of economic benefits received and receivable by the agency on its own account. Revenue are recognized when services is earned, can be measured reliably and not necessarily when it is paid for. Amounts collected on behalf of third parties such as income taxes, value added taxes are not economic benefits which flow to the entity and do not result in increase in equity. Therefore, they are excluded from revenue. Revenue is measured at the fair value of the consideration received or receivable according to the requirement of International Public Sector Accounting Standard (IPSAS 9)

#### b) Government and Similar Grants

Government grants are recognized as income over the period necessary to match them with the related costs which they are intended to compensate. Government grants shall not be credited directly to equity.

Government grants (subsidies) received for routine activities are revenue grants and therefore transferred to statement of comprehensive income as part of revenue received.

#### c) Expenses

Under accrual basis expenditure is recorded in the accounts when it is incurred and not necessarily when it is paid for.

#### d) Reporting entity

These financial statements are for Taasisi ya Sanaa and Utamaduni Bagamoyo (TaSUBa). They encompass the reporting entity as specified in the relevant legislation. The financial statements include seven Bank Accounts transactions which operate differently in executing the day to day activities. Namely:

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Utawala, Tehama, Maendeleo (Sanaa), Maendeleo (TaSUBa) and Tamasha Account maintained at The National Microfinance Bank Bagamoyo Branch and Taasisi ya Sanaa na Utamaduni Bagamoyo which is maintained at CRDB BANK PLC Bagamoyo Branch as well as in the Bank of Tanzania.

e) **Reporting Currency**

The reporting currency is Tanzania shillings TZS, which is the currency of the United Republic of Tanzania. The items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

*Transactions and balances*

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are in the statement of financial performance.

f) **Reporting Period**

The reporting period for these financial statements is the financial year which runs from 1 July 2020 to 30 June 2021. For the purpose of this report, the period covered is of 12 months.

g) **Cash and Cash Equivalents**

Cash and Bank balances in the statement of financial position comprise of cash at banks and in hand. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above and net of outstanding Bank Overdrafts. Closing cash balance will be used as Opening cash balance of the following financial year.

h) **Going Concern**

The Financial statements are prepared on assumption that an entity is a going concern and will continue in operation for the foreseeable future.

i) **Employee Benefits**

The Scheme of service of TaSUBa is divided into two parts, the part relating to supporting staff and scheme of service for Tutors/ Instructors Carders (NACTE).

- i. Monthly salaries are paid to both employees under permanent and pensionable terms and to those of non-pensionable schemes. Salaries are recognized as expenses when incurred.
- ii. The employer contributes 15% of the employees' monthly salary to the Pension's fund which is Public Services Social Security Fund (PSSSF).

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Additionally, TaSUBa employees are getting health benefits plan from the Government of Tanzania, where contributions are paid to the National Health Insurance Fund (NHIF). Both the employee and employer contribute 3% of gross salary to NHIF. Employer's portion of Social Security contributions and health benefits plan contributions are made directly to the respective funds by the Ministry of Finance and Planning. During retiring period, the employees are paid their terminal benefits by the above mentioned Pension Fund.

- iii. Extra duty/overtime allowance is paid to employees in special duty whose nature of their duty extend the normal working hours that is 8 hours.
- iv. On leave transport allowance is paid once in every two years and is granted in form of cash basis depending upon prevailing fare rates.
- v. Subsistence allowance is paid to employees on first appointment.
- vi. The Institute incurs the burial expenses to employees and their close relatives as described in the standing order.
- vii. Employee's benefits are recognized when incurred. No provision is made for accrued leave or reimbursable duty allowance.

**j) Property, Plant and Equipment**

Property, Plant and Equipment is stated at cost model, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. Subsequent costs are included in the Asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the item will flow to the entity and the cost of item can be measured reliably. Where an asset is acquired at no cost, or at a nominal cost through a non-exchange transaction, its cost is measured at the fair value as at the date of acquisition. An item of property, plant and equipment is derecognized 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 financial performance in the year the Asset is derecognized.

Depreciation is calculated on a straight line basis over the useful life of the assets. The annual rates of depreciation adopted from the Government Accounting Circular no.2 of 2017/18 Under Administrative Assets category have been applied in this financial statement as follows:

The Annual rates applied are:-

S/N	Category	Rates Per Annum %
1.	Buildings and Structures	2
2.	Motor vehicles	20
3.	Furniture and fittings	20
4.	Music media and Technical Equipment	14.29
5.	Computers	20
6	Intangible Assets	20
7	Plant & machinery	6.67
8	Office Equipment	20

**k) Impairment of Assets**

Assets that are subjected to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recordable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separable identifiable cash flows (cash generating units).

During the financial year, there were no circumstances indicated the impairment of assets.

**l) Valuation of stocks and stores**

Inventories held for distribution at no charge are stated at the lower of cost and current replacement cost. Costs incurred in bringing each product to its present location and condition, are accounted for as follows:

- Raw materials - purchase cost on first in first out basis.
- Stationeries and other consumables - cost is determined on first in first out basis.

Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

The stocks of inventories at the end of the year are disclosed in the statement of stores and other assets.

**m) Related Party Transactions**

Parties are considered to be related if one party has the ability to control the other or exercise significant influence over the other party in making financial and operating decisions. They include relationship with Key Management Personnel. Key management personnel include the Principal, Chairman of the Board, Senior Management Group and Key Advisors. The TaSUBa's transactions

and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

- n) **Taxpayer's fund/ Capital**  
This is the monies invested by the TaSUBa to satisfy individual or collective needs or to create future economic benefits. It includes all monies invested on capital expenditure.
- o) **Comparatives**  
To ensure consistency with the current period, comparative figures will in future be reclassified where appropriate.
- p) **Accounts Receivables**  
Accounts receivables are recognized at their fair value less provision for impairment. A provision for impairment of accounts receivable is established when there is objective evidence that the TaSUBa will not be able to collect all amounts due.
- q) **Accounts Payable**  
Accounts payables are recognized at their fair value.
- r) **Financial Risk management**  
TaSUBa is exposed to a variety of financial risks such as receiving Government Subsidies less than the approved Sbudget; dramatic drop of own source revenues; increase in prices and foreign currency fluctuations. Financial and other risks may hinder achievement of objectives.
- s) **Non-Current Assets donated to TaSUBa**  
During the year, TaSUBa received assets in kind amounting to TZS 2,321,200 from Music for better life, Music for better life is a long time stakeholder of TaSUBa who from time to time conduct art works and projects in collaboration with TaSUBa.

The assets in kind were received with no conditions and therefore its cost were measured at deem cost and treated in the financial statements as per IPSAS 17: Property, Plant and Equipments.

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

NOTE 2: GRANTS, TRANSFERS & SUBSIDIES	2020/21	2019/20
	TZS '000	TZS '000
Government OC	50,000.00	21,274.00
Government PE	1,116,680.00	1,166,230.05
Government DEV	250,000.00	-
Amortisation of Capital Grants	0	-
<b>Capital Grants:</b>		
Music for Better Life	2,321.20	-
B'moyo Friendship Society	-	19,485.00
	<b>1,419,001.20</b>	<b>1,206,989.05</b>

From Note 2 above TaSUBa received capital grants (assets in kind) from Music for better life of which its cost amount to TZS 2,321,200 whereby all of assets are training equipments. All these costs of the assets are Non cash as TaSUBa received only Assets and NOT cash.

NOTE 2A: GRANTS, TRANSFERS & SUBSIDIES - Cash Flow	2020/21	2019/20
	TZS '000	TZS '000
Government OC	50,000.00	21,274.00
Government PE	1,108,581.09	1,166,230.05
Government DEV	250,000.00	-
	<b>1,408,581.09</b>	<b>1,187,504.05</b>

NOTE 3A: REVENUE FROM EXCHANGE TRANSACTIONS - Performance	2020/21	2019/20
	TZS '000	TZS '000
Conference facilities	61,605.00	57,774.50
Festival Income	-	30,266.30
Hostel Fee	22,901.00	22,134.00
Short course fee	44,918.00	44,805.00
Tuition Fee	354,727.00	200,796.00
Application fee	3,404.90	3,822.00
Caution money	3,290.00	1,580.00
Consultancy & Performance fee	6,359.25	29,957.00

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THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

Quality Assurance fee	4,010.00	2,085.00
Rent	3,240.00	-
Student ID fee	2,590.00	1,340.00
Other Revenue	4,280.00	3,891.00
Tulia trust & twaweza	28,524.85	
<b>TOTAL</b>	<b>539,850.00</b>	<b>398,450.80</b>

**NOTE 3B: REVENUE FROM EXCHANGE  
TRANSACTIONS**

	2020/2021	2019/2020
	TZS '000	TZS '000
Arrears of revenue	31,750.00	4,293.00

**NOTE 3C: REVENUE FROM EXCHANGE  
TRANSACTIONS - Cash Flow**

	2020/21	2019/20
	TZS '000	TZS '000
Conference facilities	59,205.00	57,774.50
Festival Income	-	30,266.30
Hostel Fee	22,901.00	22,134.00
Short course fee	44,918.00	44,805.00
Tuition Fee	298,080.00	200,796.00
Application fee	3,404.90	3,822.00
Caution money	3,290.00	1,580.00
Consultancy & Performance fee	6,359.25	29,957.00
Quality Assurance fee	4,010.00	2,085.00
Rent	-	-
Student ID fee	2,590.00	1,340.00
Other Revenue	4,280.00	3,891.00
<b>TOTAL</b>	<b>449,038.15</b>	<b>398,450.80</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBa)

	2020/21	2019/20
	TZS '000	TZS '000
<b>NOTE 3D: REFUNDS &amp; DEPOSITS-CASH FLOW</b>		
TCC	15,810.00	7,695.00
Athuman Shomari	-	300.00
Gowele Nicholas	-	350.00
Mama Jumanne	-	175.00
WCF	-	931.00
Twaweza	27,195.00	0
<b>TOTAL</b>	<b>43,005.00</b>	<b>9,451.00</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

**NOTE 4: PERSONAL EMOLUMENT EXPENSES -  
Performance**

	2020/21 TZS '000	2019/20 TZS '000
Air travel Tickets	-	3,407.60
Utility(Mobile & Electricity allowance)	9,300.15	12,988.00
Extra duty allowance	16,661.00	9,309.00
Ground travel	-	4,791.20
Honoraria	91,585.50	95,719.81
Housing allowance	5,400.00	5,400.00
Leave on retirement	11,415.35	201.60
Salaries & wages Casual	-	6,441.50
Salaries- Pensionable	1,116,920.00	1,157,678.43
Salary arrears	-	13,168.52
Sitting allowance	49,760.00	20,910.00
Subsistence allowance	-	2,260.00
Training Expenses	13,036.00	2,420.00
Perdiem Domestic	63,465.00	42,350.00
Annual leave	1,120.00	5,460.10
Home appliance	-	562.52
Pssf Contributions	-	180.00
	<b>1,378,663.00</b>	<b>1,383,248.28</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

**NOTE 4A: PERSONAL EMOLUMENT**

EXPENSES - CashFlow	2020/21	2019/20
	TZS '000	TZS '000
Acting Allowance	1,000.00	0
Air travel tickets	-	3,407.60
Utility(Mobile & electricity allowance)	10,075.15	10,663.00
Extra duty allowance	16,661.00	9,309.00
Ground travel	-	4,791.20
Honoraria	91,585.50	95,719.81
Housing allowance	5,400.00	5,400.00
Leave on retirement	1,308.20	201.60
Salaries & wages Casual	-	6,441.50
Salaries- Pensionable	1,108,581.09	1,157,678.43
Salary arrears	-	13,168.52
Sitting allowance	49,760.00	20,910.00
Subsistence allowance	-	2,260.00
Training Expenses	13,036.00	2,420.00
Perdiem Domestic	63,465.00	42,350.00
Annual leave	1,120.00	1,428.00
Home appliance	-	562.52
PSSF Contributions	-	180.00
	<b>1,361,991.79</b>	<b>1,376,891.18</b>

**NOTE 5: OPERATING EXPENSES**

	2020/21	2019/20
	TZS '000	TZS '000
Bank charges	-	24.78
Artist materials	3,846.00	500.00
Verification fee NACTE	20,195.00	950.00
Quality Assurance Expenses	-	5,550.00
Contribution to TR	-	10,000.00
	<b>24,041.00</b>	<b>17,024.78</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBO)

# 6: ADMINISTRATION EXPENSES - Performance	2020/21	2019/20
	TZS '000	TZS '000
Advertising & Publications	880.00	6,765.00
Printing expenses	2,700.00	400.00
Printing Services	-	11,003.82
Printing expenses	6,712.29	3,306.25
Computer accessories	6,854.90	4,341.50
Conference room decorations	-	2,311.48
Depreciation charge	156,831.92	154,867.00
Electricity Costs	24,520.00	23,760.00
Food & Refreshments	36,042.56	12,636.98
Gas	12,845.61	8,688.51
Legal fee	454.22	740.00
Gifts & Prizes	4,554.69	920.00
Judging & Accomodation	640.00	182.78
Office Consumables	5614.87	7,683.53
Printing & Photocopy Costs	30,231.35	22,577.99
Other expenses	-	970.00
Outsourcing Cleaning	19,631.62	21,416.31
Outsourcing Security	17,152.25	17,556.00
News papers & Magazine	1,643.30	1,888.10
Repair & Maintenance	20,130.32	14,129.19
Tax expense	-	6,773.06
Internet & Email Connections	2,856.73	1,918.00
Telephone charges (Land line)	525.79	568.97
Posts and Telegrams	113.50	177.00
Uniform	-	392.00
Motor Vehicle Maintenance	10,294.15	10,034.08
Water & Sewarage	5,030.09	2,203.00
Court Attire	-	500.00
Assets valuation expenses	-	3,802.44
Air Travel Tickets	15,097.35	-
Salaries & wages Casual	10,198.45	-
Ground travel	6,292.00	-
Contribution to TR	3,750.00	-
Mobile Charges	2,290.00	-
	<b>393,929.66</b>	<b>342,512.99</b>

THE UNITED REPUBLIC OF TANZANIA  
TASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBA)

	2020/21	2019/20
<b>NOTE 6: ADMINISTRATION EXPENSES - Performance</b>	<b>TZS '000</b>	<b>TZS '000</b>
Advertising & Publications	880.00	6,765.00
Burial expenses	2,700.00	400.00
Cartering Services	-	11,003.82
Cleaning expenses	6,712.29	3,306.25
Computer accessories	6,854.90	4,341.50
Conference room decorations	-	2,311.48
Depreciation charge	156,831.92	154,867.00
Electricity Costs	24,520.00	23,760.00
Food & Refreshments	36,042.56	12,636.98
Diesel	12,845.61	8,688.51
Legal fee	454.22	740.00
Gifts & Prizes	4,554.69	920.00
Lodging & Accommodation	640.00	182.78
Office Consumables	5614.87	7,683.53
Printing & Photocopy Costs	30,231.35	22,577.99
Other expenses	-	970.00
Outsourcing Cleaning	19,631.62	21,416.31
Outsourcing Security	17,152.25	17,556.00
News papers & Magazine	1,643.30	1,888.10
Repair & Maintenance	20,130.32	14,129.19
Tax expense	-	6,773.06
Internet & Email Connections	2,856.73	1,918.00
Telephone charges (Land line)	525.79	568.97
Posts and Telegrams	113.50	177.00
Uniform	-	392.00
Motor Vehicle Maintenance	10,294.15	10,034.08
Water & Sewerage	5,030.09	2,203.00
Court Attire	-	500.00
Assets valuation expenses	-	3,802.44
Air Travel Tickets	5138.90	-
Salaries & wages Casual	10,198.45	-
Ground travel	6,292.00	-
Contribution to TR	3,750.00	-
Mobile Charges	2,290.00	-
	<b>393,929.66</b>	<b>342,512.99</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

**NOTE 6A: ADMINISTRATION EXPENSES - CashFlow**

	2020/21	2019/20
	TZS '000	TZS '000
Advertising & Publications	880.00	6,765.00
Burial expenses	2,700.00	400.00
Cratering Services	-	11,003.82
Cleaning expenses	6,712.29	3,306.25
Computer accessories	6,854.90	4,341.50
Conference room decorations	-	2,311.48
Electricity Costs	24,520.00	23,760.00
Food & Refreshments	27,862.17	11,116.74
Diesel	12,845.61	8,688.51
Legal fee	454.22	740.00
Gifts & Prizes	4,554.69	920.00
Lodging & Accommodation	640.00	182.80
Office Consumables	5,614.87	7,683.53
Printing & Photocopy Costs	30,992.35	12,278.43
Other expenses	-	970.00
Outsourcing Cleaning	19,631.62	21,416.31
Outsourcing Security	17,152.25	17,556.00
Newspapers & Magazine	1,643.30	1,888.10
Repair & Maintenance	20,130.32	14,129.19
Internet & Email Connections	2,856.73	1,918.00
Telephone charges (Land line)	525.79	568.97
Posts and Telegrams	113.50	177.00
Uniform	-	392.00
Motor Vehicle Maintenance	2,520.00	10,034.08
Water & Sewerage	5,030.09	2,203.00
Court Attire	-	500.00
Assets valuation expenses	-	3,802.44
Salaries & wages- casual Labour	9,958.45	
Air travel tickets	5138.90	
Ground travel	6,292.00	
Contribution to TR	3,750	
Mobile charges	2,290.15	
	<b>221,664.04</b>	<b>169,053.15</b>

NOTE 13: STATEMENT OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE, 2021

DESCRIPTION	At 01 July	Additions (monetary)	Cost/Revaluation			At 30 June	;l	Accumulated Depreciation and Impairment						Carrying Value at 30 June	
			Additions (non-monetary)	Transfers	Restated			At 01 July Acc Impairment	Charge during the Year- Depreciation	Charge during the Year- Impairment	Adjustments	Acc depreciation 30 June	Acc impairment 30 June		Total Acc depreciation & Impairment at 30 June
	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'	TZS '000'
<b>30-Jun-21</b>															
Land	8,719,960					8,719,960	-								8,719,960
Building	2,415,441					2,415,441	327,877	48,309			376,186		376,186		2,039,255
Classroom furniture	23,191					23,191	4,271	4,638			8,909		8,909		14,282
Music, media & training eqp	358,138		2,321			360,459	262,746	51,178			313,924		313,924		46,535
Motor vehicles (Light Duty)	23,231					23,231	23,230				23,230		23,230		1
Plant and Machinery	13,406	900				14,306	842	894			1,736		1,736		12,570
Office Equipment	29,460	899				30,359	5,875	5,892			11,767		11,767		18,592
Computer Equipments	116,129	3,009				119,138	88,609	23,226			111,835		111,835		7,303
Furniture and Fixtures	110,145	13,825				123,970	77,591	22,029			99,620		99,620		24,350
Intangible Asset	3,330					3,330	666	666			1,332		1,332		1,998
	11,812,431	18,633	2,321	-	-	11,833,385	791,707	156,832	-	-	948,539	-	948,539	-	10,884,846
<b>30-Jun-20</b>															
Land	8,718,210	1,750				8,719,960									8,719,960
Building	2,415,441					2,415,441	279,568	48,309			327,877		327,877		2,087,564
Classroom furniture	20,441	2,750				23,191		4,271			4,271		4,271		18,920
Music, media & training eqp	338,373	280	19,485			358,138	212,964	49,782			262,746		262,746		95,392
Motor vehicles (Light Duty)	23,231					23,231	23,230				23,230		23,230		1
Plant and Machinery	12,556	850				13,406		842			842		842		12,564



THE UNITED REPUBLIC OF TANZANIA  
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During Financial year under reviewed, TaSUBa acquired from Music for better life, the training equipment amounting to TZS 2,323,000 that was Non-monetary in nature.

**NOTE 15 (a): RELATED PARTY TRANSACTIONS**

**DISCLOSURE OF CONTROL**

Taasisi ya Sanaa na Utamaduni Bagamoyo is controlled by the Ministry of Information, Culture, Arts and Sports (MICAS) which is controlled by the Government of the United Republic of Tanzania

**REMUNERATION KEY MANAGEMENT PERSONEL**

**KEY MANAGEMENT PERSONEL**

Key Management Personnel include the Principal and 2 Deputy Principals who have authority & responsibility for planning, directing and controlling the activities of the institute. Their allowances are set out below.

	2020/2021	2019/2020
Details	TZS '000	TZS '000
Employee benefit	13,500	17,465
Allowances	15,475	12,730
<b>TOTAL</b>	<b>28,975</b>	<b>30,195</b>

**NOTE 15 (b):**

During the financial year 2020/2021, TaSUBa transacted with Government entities and received services/ revenue of different categories as shown below.

(i) Expenditure

No	Government Entity	Services	Amount Transacted (TZS)
1.	TEMESA	MOTORVEHICLE MAINTENANCE	2,500,000.00
2.	TANESCO	ELECTRICITY COSTS	24,250,000.00
3.	TRA	TAX EXPENSES	6,144,438.54
4.	TREASURY REGISTRY	CONTRIBUTION TO TR	3,750,000.00
5.	TPC	POSTS & TELEGRAPHS	88,500.00
6	NACTE	NACTE	19,855,000.00
7	TTC	TELEPHONE CHARGE	525,789.56
8	BASATA	GIFTS & PRIZES	1,000,000.00
			<b>58,113,728.10</b>

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TASUBA)

(iii) Revenue

CONFERENCE	AMOUNT
TASAF	900,000.00
NIT	900,000.00
FCC	300,000.00
EGA	3,900,000.00
UDSM	750,000.00
UDSM	300,000.00
NETA	1,650,000.00
WCF	1,500,000.00
TASAC	400,000.00
TANESCO	1,800,000.00
NDC TUKASA	100,000.00
ATCL	900,000.00
UDSM	150,000.00
TCU	900,000.00
TCU	2,750,000.00
LTA	1,050,000.00
TPDC	450,000.00
TPDC	300,000.00
FCC	1,200,000.00
TARI	300,000.00
NIT	1,000,000.00
COSTECH	1,325,000.00
COSTECH	4,150,000.00
DUCE	300,000.00
TASAC	120,000.00
DUCE	450,000.00
DART	600,000.00
BRELLA	2,250,000.00
DUCE	150,000.00
DAWASA	550,000.00
RITA	740,000.00
DUCE	600,000.00
DUCE	600,000.00
TPDC	2,250,000.00
AMANA HOSPITAL	750,000.00
MAKUMBUSHO YA TAIFA	600,000.00

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

CONFERENCE	AMOUNT
DUCE	300,000.00
DUCE	600,000.00
DUCE	450,000.00
DUCE	150,000.00
DUCE	450,000.00
UDSM	450,000.00
DEEP SEA FISHING AUTHORITY	900,000.00
DUCE	300,000.00
DUCE	450,000.00
TFRA	450,000.00
MDH	900,000.00
DUCE	450,000.00
DUCE	300,000.00
NIT	1,300,000.00
ATE	1,500,000.00
DUCE	450,000.00
DEEP SEA FISHING AUTHORITY	600,000.00
MANISPAA YA UBUNGO	400,000.00
MAKUMBUSHO YA TAIFA	100,000.00
PSPTB	600,000.00
TCU	900,000.00
UDSM	600,000.00
VETA	2,400,000.00
<b>TOTAL</b>	<b>51,935,000.00</b>
<b>CONSULTANCY</b>	
MICAS	1,700,000.00
	<b>53,635,000.00</b>

**NOTE 16: AGE ANALYSIS**  
Age Analysis for Employees liabilities

	30 June, 2021						Total
Details	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000
	Up to 1 Month	>1 - 3 Months	>3 - 12 months	>1 - 3 Years	>3 - 5 Years	Over 5 Years	
Annual Leave			895.66	18,299.00	8,415.02		27,609.68
Leave on Retirement			3,803.32	1,350.00	1,880.00		7,033.32
Gratuity			0	0	0	3,439.58	3,439.58
Mobile charges			980.00	16,355.00	5,702.50		23,037.50
Acting Allowance				1,469.43	1,830.57		3,300.00
Moving Expenses					2,355.00		2,355.00
Electricity allowance			520				520.00
PSSSF contribution			240				240.00
Government PE			8,098.91				8,098.91
		-	14,537.89	37,473.43	20,183.09	3,439.58	75,633.99

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

Analysis for Suppliers - 30 June, 2021

Name of Supplier	Nature of Service	FY- Debt Arises	TZ '000	TZ '000	TZ '000	TZ '000	Total
			>1 - 12 months	>1 - 3 Years	>3 - 5 Years	Over 5 Years	
Delicious	Food and Refreshment	2015/2016			554.68		554.68
Restaurant & Take Away	Food and Refreshment	2016/2017	8,180.39		533.96		8,714.35
General Supplies	Computers	2016/2017			6,500.00		6,500
Manano Security	Security Services	2010/2011				22,160.00	22,160
FP Catering Services	Food and Refreshment	2017/2018			2,317.90		2,317.9
Mwalemba	Maintenance Group	2014/2015			1,093.00		1,093
General Supplies	Cleaning services	2010/2011				12,700.00	12,700
S Production	Stationeries	2012/2013			1,347.90		1,347.9
re Plan Investment	Cleaning services	2009/2010				732	732
General Suppliers & Co Ltd	Computers	2009/2010				10,100.00	10,100
Shehey Business Company	Food and Refreshment	2010/2011				14,138.70	14,138.7
in Shine Gen Security Services	Security Services	2009/2010				3,400.00	3,400
hura M.S Secretarial Services	Stationeries	2011/2012			915.32		915.32
emesa	Motorvehicle maintenance	2020/2021	7,774.14				7,774.14
			15,954.53		13,262.76	63,230.70	92,447.99

NOTE 16 (b): AGE ANALYSIS FOR RECEIVABLES

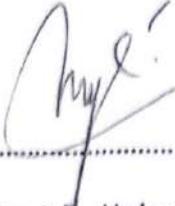
Details	30 June, 2021						Total
	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000	TZ '000
	Up to 1 Month	>1 - 3 Months	>3 - 12 months	>1 - 3 Years	>3 - 5 Years	Over 5 Years	
Students receivables			82,962	15,300	14,134	-	112,396
rent receivable			3,240	1,620	-	-	4,860
hostel receivables			-	575	-	-	575
conference receivables			2,400	2,600	-	-	5,000
ersonal moluments			8,099	-	-	-	8,099
<b>Total</b>			<b>96,701</b>	<b>18,475</b>	<b>14,134</b>	<b>-</b>	<b>129,310</b>

**NOTE 18: STATEMENT OF PERFORMANCE**

Code and Linkages				Annual Physical Target	Cumulative Status on Meeting the Physical Target					Expenditure Status			Remarks
Target Code	M	P	R	Target Description	Actual progress	Estimated % Complete	On track	At Risk	Final Budget	Actual released June, 30, 2020	Cumulative Actual Expenditure June, 30	% of Approved Budget Vs Actual	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sub-Vote Code and Name: 1001 -Administration													
Objective C: Conducive working environment for efficient and effective service delivery and accountability improved													
				Civil servants salaries facilitated by June, 2021	Civil servants salaries paid to all administrative staff				1,527,660,146	1,361,992,000	1,361,992,000	89	
C01S				To provide statutory and administrative benefits services to 80 staff	To provide statutory and administrative Working Environment including provision of appropriate working Equipments/Tools		/		279,715,000	206,664,000	231,169,000	82	
Objective D: Quality of graduates improved													
DO1S0				To train 400 students for the Diploma, Certificate and Short course by June 2021	To enroll 400 students for the Diploma, Certificate and short course				66,000,000	32,000,000	32,000,000	48	
D02S				Undertake research projects and findings disseminate by June, 2021	To undertake research projects and findings disseminate by June, 2021				16,500,000	0	0	0	
D03S				Review and implement Diploma curriculum by June, 2021	To review and implement Diploma curriculum by June, 2021				25,000,000	24,041,000	24,041,000	96	

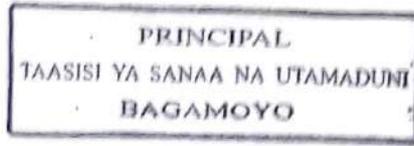
Code and Linkages				Annual Physical Target	Cumulative Status on Meeting the Physical Target					Expenditure Status			Remarks
Target Code	M	P	R	Target Description	Actual progress	Estimated % Complete	On track	At Risk	Final Budget	Actual released June, 30, 2020	Cumulative Actual Expenditure June, 30	% of Approved Budget Vs Actual	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				Rehabilitate and maintain hostels by June, 2021	To rehabilitate and maintain hostels by June, 2021				34,000,000	0	0	0	
<b>Objective E: Culture development and public access to culture life improved</b>													
E01S				39 <sup>th</sup> Bagamoyo Arts Festival conducted by June, 2021.	To conduct Bagamoyo Arts Festival by June, 2021				26,210,000	25,500,000	25,500,000	97	
<b>Objective B: Enhance, sustain and effective implementation of national and corruption strategy</b>													
B01S				Good governance principle to 72 staff enhanced by June, 2021.	To emphasis about good governance to staff and conduct workers council by June, 2021		J		52,575,000	0	0	0	
<b>SUB - VOTE TOTAL</b>									<b>2,027,660,146</b>	<b>1,650,197,000</b>	<b>1,674,702,000</b>		
<b>VOTE TOTAL</b>									<b>2,027,660,146</b>	<b>1,650,197,000</b>	<b>1,674,702,000</b>		

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)



Sign.....

Dr. Herbert F. Makoye  
Principal



Date: 15.11.2021

THE UNITED REPUBLIC OF TANZANIA  
TAASISI YA SANAA NA UTAMADUNI BAGAMOYO (TaSUBa)

**NOTE 34: Statement of Revenue for Non-tax Revenue Collections**

Revenue Item	Budget Amount 2020/2021	Actual Collection 2020/2021	Variance (Budget- Actual)	Actual Collection 2019/2020
	AMOUNTS (TZS)'000	AMOUNTS (TZS)'000	AMOUNTS (TZS)'000	AMOUNTS (TZS)'000
Conference facilities	74,412.00	59,205.00	(15,207.00)	57,775
Festival Income	47,223.00	0.00	(47,223.00)	30,266
Hostel Fee	54,893.16	22,901.00	(31,992.16)	22,134
Short course fee	36,633.60	44,918.00	8,284.40	44,805
Tuition Fee	263,528.30	298,080.00	34,551.70	200,796
Consultancy & Performance fee	3,159.65	6,359.25	3,199.60	29,957
Rent	1,080.00	0	(1,080.00)	-
Miscellaneous Receipts	19,070.29	17,574.90	(1,495.39)	12,718
<b>TOTAL</b>	<b>500,000.00</b>	<b>449,038.15</b>	<b>-50,961.85</b>	<b>398,451</b>

NOTE 35: Prepayments	2020/2021	2019/2020
	TZS '000	TZS '000
House Allowance	1,800.00	1,800.00
	1,800.00	1,800.00

From NOTE 35 above TZS 2,700,000 paid in respect of renting staff house for six months period starting from May 2021 to October 2021. However, the period covers two months (May & June, 2021) for the year ended 30 June 2021 and four months (July to October 2021) for financial year 2021/22. Therefore, TZS 900,000 for May and June is treated as expenditure for this year and TZS 1,800,000 for July to October, 2021 as rental prepayment.

NOTE 36: Refunds & deposits	2020/21	2019/20
	TZS '000	TZS '000
TCC(TULIA TRUST)	15,810.00	9,451.00
Students fees	815,000	
Twaweza	27,195.00	
	<b>43,820,000</b>	<b>9,451.00</b>

From the note 36 above TZS 43,820,000 (TZS 15,810,000 for TCC/Tulia Trust students; TZS 27,195,000 received on behalf of the Twaweza; and TZS 815,000 refunded to students. All of these amount are not part of TaSUBa revenue

**NOTE 37: THE RECONCILIATION OF ACTUAL AMOUNTS IN COMPARABLE BASIS BETWEEN STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AND STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE, 2021**

DESCRIPTIONS	OPERATING (000)	FINANCING (000)	INVESTING (000)	TOTAL (000)
Actual amount on comparable basis as presented in the statement of comparison of budget and actual amount	257,712	-	18,633	276,345
Basis difference	-	-	-	-
Timing difference	-	-	-	-
Entity difference	-	-	-	-
Actual amounts in the statement of Cash flow	257,712	-	18,633	276,345