



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE

VOCATIONAL EDUCATION AND TRAINING AUTHORITY

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL  
STATEMENTS AND COMPLIANCE AUDITS FOR THE YEAR ENDED 30 JUNE 2022

The Controller and Auditor General,  
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March 2023

AR/PAD/VETA/2021/22



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## 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 URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

### 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 modernisation of functions that enhance accountability and transparency in the management of public resources.

**Motto:** "Modernising 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 in 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 Vocational Education and Training Authority and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

**TABLE OF CONTENTS**

AUTHORITY INFORMATION .....	iii
ABBREVIATIONS .....	iv
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL.....	1
2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022 .....	6
3.0 .....STATEMENT OF VET BOARD RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2022 .....	18
4.0 DECLARATION OF THE HEAD OF FINANCE OF VOCATIONAL EDUCATION AND TRAINING AUTHORITY .....	19
5.0 COMMENTARY IN THE FINANCIAL STATEMENT .....	20
6.0 FINANCIAL PERFORMANCE.....	21
7.0 FINANCIAL STATEMENTS.....	24



**AUTHORITY INFORMATION**

**PRINCIPAL PLACE OF BUSINESS:**

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**PARENT MINISTRY:**

Ministry of Education, Science and Technology  
  
Mtaa wa Afya - Mtumba,  
P.O. Box 10,  
Dodoma, Tanzania.

**AUDITORS:**

Controller and Auditor General,  
  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
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41104 Tambukareli,  
Dodoma, Tanzania.

**ABBREVIATIONS**

<b>CAPEX</b>	Capital and Development Expenditure
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>IGA</b>	Income Generating Activities
<b>PMU</b>	Procurement Management Unit
<b>PPA</b>	Public Procurement Act
<b>PPE</b>	Property, Plant and Equipment
<b>RAAWU</b>	Researchers, Academicians and Allied Workers
<b>REGULATION</b>	Regulations of the Public Finance Act
<b>RVTSCs</b>	Regional Vocational Training and Service Centers
<b>SDL</b>	Skills Development Levy
<b>SPP</b>	Service and Production Programmes
<b>TFRS</b>	Tanzania Financial Reporting Standards
<b>URT</b>	United Republic of Tanzania
<b>VET</b>	Vocational Education and Training
<b>VETA</b>	Vocational Education and Training Authority
<b>VTCs</b>	Vocational Training Centers

## **1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

**To:** Chairman of VETA Board,  
Vocational Education and Training Authority,  
PO Box 802,  
DODOMA.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Unqualified Opinion**

I have audited the financial statements of Vocational Education and Training Authority, which comprise the statement of financial position as at 30 June 2022, 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 Vocational Education and Training Authority as at 30 June 2022, 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 Vocational Education and Training 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 Report by Those Charged with Governance and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, 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**

### **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 the Vocational Education and Training Authority for the financial year 2021/22 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 Vocational Education and Training Authority is generally in compliance with the requirements of the Public Procurement laws.

#### **Inefficiencies Noted in the Preparation of Annual Procurement Budget and Plan**

Regulation 69(3) of the Public Procurement Regulations, 2013 (amended 2016) requires a procuring entity to forecast its requirements for goods, services and works as accurately as is practicable with particular reference to services or activities already programmed in the annual work plan and included in the annual estimates. Sub regulation (6) requires the estimates to base on prevailing market prices as provided by the Authority and updated from time to time, Further, Sub regulation (7) requires a procuring entity to draw up procurement plans for those requirements for which sufficient funds have been included in the approved budget in the current financial year or if payment will be due in the subsequent financial year, such payment have been budgeted for.

Management prepared an annual procurement plan with estimated amounts that differ significantly from the actual prevailing market prices between -559% and 53%.

#### **Inadequate application of TAnEPS in Procurements**

The Public Procurement Regulatory Authority (PPRA) introduced the Tanzania National e-Procurement System abbreviated as TAnEPS, on 27 March 2018.

The Permanent Secretary Ministry of Finance and Planning issued a circular on 23 October 2019 requiring all Procuring entities to utilize TAnEPS and conduct all procurements through the system from 1 January 2020.

However, during the year under review the Authority processed tenders worth TZS 1,523,066,732 outside TAnEPS.



### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

#### Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Vocational Education and Training Authority for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

#### Conclusion

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

#### Underrelease of funds


Section 44 (1 and 2) of the Budget Act, Cap 439 (R. E 2020) requires the Minister to issue the annual cash flow plan of Government based on work plans, procurement plans and recruitment plans as approved by the National Assembly. The annual cash flow plan shall be the basis for release of funds by the Accountant General to an accounting officer.

VETA has Skills and Development Levy (SDL) budget of TZS 54,000,000,000 with monthly cash flow plan of TZS 4,500,000,000. However, disbursement of funds from the Treasury via the Ministry of Education was TZS 38,465,927,673 (71%) which is less by TZS 15,534,072,327 (29%) of the total budget.

#### Prior year debts not included in the current budget

Para 159 of Plan and Budget Guideline, 2021/22 requires Accounting Officer to restrict accumulation of debt and to make sure that all debts are verified by Internal Auditor General (IAG) and set aside funds to pay verified debts.

However, VETA had prior year debt of TZS 3,036,967,000 which was neither verified by the Internal Auditor General nor included in the current year budget 2021/22.

  
Charles E. Kichere  
Controller and Auditor General  
Dodoma, United Republic of Tanzania  
March 2023



**2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022**

**2.1 INTRODUCTION**

The Vocational Education and Training Board (VET Board) is pleased to present their financial statements for the year ended 30 June 2022, which disclose the state of affairs of VETA. The financial statements presented have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) and Tanzania Financial Reporting Standards (TFRS 1), on the report from the Governing Board as per Vocational Education and Training Act CAP 82 R.E 2006.

**2.2 VETA PROFILE**

**Establishment**

VETA is an autonomous Government Agency established under Vocational Education and Training Act, CAP 82 R.E 2006. Following its establishment, the Authority took over the functions of the National Vocational Training Division of the Government, which previously operated under the repealed Vocational Training Act of 1974.

**2.3 MAIN ACTIVITIES**

Principal activities of the Authority are to oversee the Vocational Training functions in Tanzania through: Regulation, Coordination, Provision, Promotion; and Financing.

**1.3.1 Authority's financing**

The Authority maintains VET Fund financed through the following sources: -

- a) All Assets owned by VETA;
- b) Skills Development Levy (SDL) collections;
- c) Government Funding, Grants and donations from sources within and outside Tanzania;
- d) Other income includes Income generated from Services; and
- e) Income generated from training on live projects (IGA).

VETA is a public institution, which is not for profit and for that reason; there is no declaration of dividends. According to its Corporate Plan the surplus generated, if any, shall be used for financing its future activities.

**2.4 AUTHORITY'S VISION**

Tanzania with sufficient and competent artisans.

**2.5 AUTHORITY'S MISSION**

To ensure quality Vocational skills to Tanzanians through providing, regulating and promoting Vocational Education and Training for social economic development.

**2.6 CORPORATE GOVERNANCE**

The Board of Directors consists of 12 members. Apart from the Director General, no other Directors hold executive positions in the Authority. The Board determines and regularly reviews the philosophy, policies and objectives of the Authority. The Board is required to

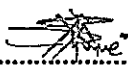
meet at least four times a year. In particular, the Board sets the strategic objectives agrees performance criteria and delegates to management the detailed planning and implementation of agreed policies. The Board monitors compliance with policies, and achievements against objectives by holding management accountable for its actions through the measurement and control of operations.

The Board delegates the day-to-day management of the Authority's operation to Director General assisted by a management team of nine members, of which eight are at the head office and the Principal of Morogoro Vocational Teachers Training Collage (MVTTC). There are nine Regional Directors managing nine zonal offices. The Director General is responsible to the VET Board, which has the overall mandate of managing the Authority.

The Authority operates from its Head Office located at Plot No. 18 Central Business Park (CBP) VETA Road, Dodoma. Currently, there are nine Zonal Offices, 14 Regional Vocational Training and Service Centers (RVTSCs), 10 Vocational Training Centers (VTCs), 1 Morogoro Vocational Teachers Training Collage (MVTTC), 2 special centers (Kipawa and VHTTI) and 19 District Vocational Training Centre.

The Authority is committed to the principles of effective corporate governance. The Directors, also recognize the importance of integrity, transparency and accountability. The Board of Directors has four Board's committees to ensure a high standard of corporate governance throughout the organization, namely, Human Resources and Administration committee, Quality Assurance committee, Audit committee, Planning and Finance committee.

Name CPA ANTHONY N. KAGORE Acting Director General

Signature 

Date 9 January, 2023



## 2.7 COMPOSITION OF THE VET BOARD

Members of the VET Board at the date of this report who served during the period unless otherwise stated are:

S/N	NAME	POSITION	AGE	NATIONALITY	INSTITUTIONAL AFFILIATION	QUALIFICATIONS
1	Mr. Peter Maduki	VET Board Chairman from 17 December 2016 to date	64	Tanzanian	Presidential appointee	- Masters of Arts in Education;
2	Dr. Ethel Kasembe	Member from February 2020 to date	50	Tanzanian	Ministry of Education, Science and Technology	- PhD Engineering.
3	Dr. Michael Daniel Mawondo	Member from February 2020 to date	59	Tanzanian	Employees Association - RAAWU	- Doctor of Business Administration, Marketing;
4	Ms. Leah L. Ulaya	Member from February 2017 to date	52	Tanzanian	Employees Association - CWT	- Bachelor of Education;
5	Rev. Fr. Dr. Francis Xavier Ng'atigwa	Member from February 2020 to date	56	Tanzanian	VET Provider	- PhD in Media Studies
6	Ms. Anna Costantini Kimaro	Member from February 2020 to date	37	Tanzanian	Employers Association - CTI	- Master Degree of Economics; - Master of Business Administration in Corporate Management;
7	Mr. Nuhu Jabir Mruma	Member from February 2020 to date	45	Tanzanian	VET Provider BAKWATA	- Bachelor Degree in Social Work;
8	Mr. Ally A. Msaki	Member from February 2017 to date	49	Tanzanian	Prime Minister's Office, Youth, Labour and people with Disabilities	- MBA - Corporate Management; - MA in Statistics;
9	Mrs. Clotilda Timothy Ndezi	Member from February, 2020 to date	58	Tanzanian	VET Provider - CCT	- MA in Community Development;
10	Mr. Paul Faraj Koyi	Member from February, 2020 to date	61	Tanzanian	Employers Association - TCCIA	- Bachelor of Science in Electronics - Dar es salaam;
11	Dr. Pancras M.S. Bujulu	Board Secretary From 1 October 2018 to 15 March 2022	60	Tanzanian	Outgoing Director General - VETA	- PhD in Engineering;
12	CPA. Anthony M. Kasore	Board Secretary From 16 March 2022 to date	39	Tanzanian	Acting Director General - VETA	- Masters of Science in Finance and Investment

## 2.8 COMMITTEES OF THE VETA'S BOARD

The VET Board functions through four committees, namely:

- a) Planning and Finance Committee (PFC);
- b) Quality Assurance Committee (QAC);
- c) Human Resource and Administration Committee (HRAC); and
- d) Board Audit Committee (BAC) are:

S/N	Committee Name and Members	Objectives
1	<b>Planning and Finance Committee (PFC):</b> <ol style="list-style-type: none"> <li>a) Dr. Michael Daniel Mawondo - Member from February, 2020 to date</li> <li>b) Mr. Ally A. Msaki - Member from February 2017 to date</li> <li>c) Mrs. Leah Ulaya - Member from February 2017 to date</li> <li>d) Mrs. Anna Costantini Kimaro - Member from February 2020 to date</li> <li>e) Mr. Paul Faraj Koyi - Member from February 2020 to date</li> <li>f) Dr. Pancras M.S. Bujulu - Secretary from 1 October 2018 to 15 March 2022</li> <li>g) CPA. Anthony M. Kasore Secretary From 16 March 2022 to date</li> </ol>	<p>The objectives of the PFC Committee are to:</p> <ol style="list-style-type: none"> <li>a) Review roles of the authority as stipulated in the VET policy and the VET Act and recommend the Act's amendments to match national needs;</li> <li>b) Guide the Management in the development of Strategic Action Plans for the Authority to implement its roles;</li> <li>c) Review various means to source funds to implement the Strategic Plan;</li> <li>d) Review annual budgets and supplementary budget of the Authority;</li> <li>e) Review Plans for the various Directorates to implement the Strategic Plan;</li> <li>f) Review Quarterly Progress Reports of the implementation of the planned activities;</li> <li>g) Review various investments for the Authority;</li> <li>h) Review Audit reports of the Authority, annually;</li> <li>i) Make recommendations to the VET Board on all tasks listed above, for the Board to deliberate on;</li> <li>j) Review financial policies and procedures;</li> <li>k) Undertake any other task that the Board may assign to the Committee.</li> </ol>
2	<b>Quality Assurance Committee (QAC)</b> <ol style="list-style-type: none"> <li>a) Dr. Ethel Kasembe Member from February 2020 to date</li> <li>b) Rev. Fr. Dr. Francis Xavier Ng'atigwa - Member from February 2020 to date</li> <li>c) Mrs. Clotilda Timothy Ndezi - Member from February 2020 to date</li> <li>d) Mr. Nuhu Jabir Mruma - Member from February 2020 to date</li> <li>e) Mrs. Anna Costantini Kimaro - Member from February 2020 to date</li> <li>f) Dr. Pancras M.S. Bujulu - Secretary from 1 October 2018 to 15 March 2022</li> <li>g) CPA. Anthony M. Kasore Secretary From 16 March 2022 to date</li> </ol>	<p>The objectives of the QAC Committee are to:</p> <ol style="list-style-type: none"> <li>a) Review proposals for categorization, registration and accreditation of VET providers and make recommendations to the Board and supervise implementation;</li> <li>b) Review proposals on new curricula and implementation;</li> <li>c) Review proposals on quality assurance policies and guidelines;</li> <li>d) Review proposals and performance regarding following issues: <ol style="list-style-type: none"> <li>i. Trainee admission criteria and administration of the system;</li> <li>ii. Conducting the administration of continuous internal assessment;</li> <li>iii. Setting and moderating examinations and assessment schemes;</li> <li>iv. Appointing setters, moderators, supervisors, invigilators, assessors, verifiers and markers;</li> <li>v. Assessing examinations facilities and make them amenable to safe custody and transmission of examinations and assessment items to designated centers;</li> <li>vi. Publishing examinations and assessment results;</li> <li>vii. Evaluating implementation of examinations and assessment programmes;</li> </ol> </li> </ol>

S/N	Committee Name and Members	Objectives																												
		<p>viii. Certification.</p> <p>e) Review proposals on total quality management plans for VET system, make recommendations to the Board and supervise implementation;</p> <p>f) Review proposals on performance indicators for VTCs;</p> <p>g) Review consolidated labour market need identification reports in relation to national and sectoral skills development priorities;</p> <p>h) Review annual and quarterly training plans;</p> <p>i) Undertake any other task that the Board may assign to the Committee.</p>																												
3	<p><b>Human Resource and Administration Committee (HRAC)</b></p> <p>a) Mrs. Clotilda Timothy Ndezi - Member from February 2020 to date</p> <p>b) Mrs. Leah Ulaya - Member from February 2017 to date</p> <p>c) Dr. Ethel Kasembe Member from February 2020 to date</p> <p>d) Dr. Michael Daniel Mawondo - Member from February 2020 to date</p> <p>e) Mr. Nuhu Jabir Mruma - Member from February 2020 to date</p> <p>f) Dr. Pancras M.S. Bujulu - Secretary from 1 October 2018 to 15 March 2022</p> <p>g) CPA. Anthony M. Kasore Secretary From 16 March 2022 to date</p>	<p>The objectives of the HRAC Committee are to:</p> <p>a) Review human resources management policies and procedures;</p> <p>b) Review collective bargaining agreement;</p> <p>c) Review Supplies Manual;</p> <p>d) Consider disciplinary and appeal matters;</p> <p>e) Conduct or outsource interviews for Directors and Centre Managers;</p> <p>f) Consider productivity improvement plans and staff incentives;</p> <p>g) Undertake any other task that the Board may assign.</p>																												
4	<p><b>Board Audit Committee (BAC):</b></p> <p>The overall objective of the Audit Committee is to ensure that VETA is creating and maintaining effective control systems within the Authority and that Management demonstrates and stimulates the necessary respect of the internal control structure amongst all parties. The committee is also to ensure that the Board Audit Committee members, as well as the internal and external auditors work closely and have unlimited access to whatever information they require in performing their duties. The Audit Committee is also responsible for ensuring that both the internal and external auditors are independent</p>																													
	<table><tr><th>S/N</th><th>NAME</th><th>POSITION</th><th>QUALIFICATIONS</th></tr><tr><td>1</td><td>Mr. Ally A. Msaki</td><td>Chairperson from February 2017 to date</td><td><ul style="list-style-type: none"><li>- MBA - Corporate Management;</li><li>- MA in Statistics;</li><li>- BA in Statistics.</li></ul></td></tr><tr><td>2</td><td>Dr. Rujama R. Chisumo</td><td>Secretary from October 2021 to date</td><td><ul style="list-style-type: none"><li>- Masters of Laws (LLM);</li><li>- Bachelor of Laws (LL.B)</li></ul></td></tr><tr><td>3</td><td>Rev. Fr. Dr. Francis Xavier Ng'atigwa</td><td>Member from February 2020 to date</td><td><ul style="list-style-type: none"><li>- PhD in Media Studies</li><li>- Master of Arts in Media Studies</li><li>- Advanced Diploma in Journalism.</li></ul></td></tr><tr><td>4</td><td>CPA. Alphonse Hussein Muro</td><td>Member from February 2017 to date</td><td><ul style="list-style-type: none"><li>- Certified Internal Auditor (CIA);</li><li>- CPA(T);</li><li>- MBA (Banking and Finance).</li></ul></td></tr><tr><td>5</td><td>Mr. Paul Faraj Koyi</td><td>Member from February 2020 to date</td><td><ul style="list-style-type: none"><li>- Bachelor of Science in Electronics - Dar es salaam;</li><li>- Advanced Diploma in Software Engineering;</li><li>- IT and Data Networks Security.</li></ul></td></tr><tr><td>6</td><td>CPA. Rest Nyambuche</td><td>Member from February 2020 to date</td><td><ul style="list-style-type: none"><li>- CPA(T);</li><li>- Masters of business Administration (MBA)</li></ul></td></tr></table>	S/N	NAME	POSITION	QUALIFICATIONS	1	Mr. Ally A. Msaki	Chairperson from February 2017 to date	<ul style="list-style-type: none"><li>- MBA - Corporate Management;</li><li>- MA in Statistics;</li><li>- BA in Statistics.</li></ul>	2	Dr. Rujama R. Chisumo	Secretary from October 2021 to date	<ul style="list-style-type: none"><li>- Masters of Laws (LLM);</li><li>- Bachelor of Laws (LL.B)</li></ul>	3	Rev. Fr. Dr. Francis Xavier Ng'atigwa	Member from February 2020 to date	<ul style="list-style-type: none"><li>- PhD in Media Studies</li><li>- Master of Arts in Media Studies</li><li>- Advanced Diploma in Journalism.</li></ul>	4	CPA. Alphonse Hussein Muro	Member from February 2017 to date	<ul style="list-style-type: none"><li>- Certified Internal Auditor (CIA);</li><li>- CPA(T);</li><li>- MBA (Banking and Finance).</li></ul>	5	Mr. Paul Faraj Koyi	Member from February 2020 to date	<ul style="list-style-type: none"><li>- Bachelor of Science in Electronics - Dar es salaam;</li><li>- Advanced Diploma in Software Engineering;</li><li>- IT and Data Networks Security.</li></ul>	6	CPA. Rest Nyambuche	Member from February 2020 to date	<ul style="list-style-type: none"><li>- CPA(T);</li><li>- Masters of business Administration (MBA)</li></ul>	
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**2.9 MEETINGS OF THE VET BOARD AND ITS COMMITTEES**

The VET Board held four ordinary meetings and one Special meeting during 2021/22. In addition there were various meetings of the VET Board committees. All members of the VET Board showed themselves to be willing and they devoted their time required for the VETA Board meetings. Below is a summary indicating the number of meetings attended by Members of the VET Board/Committee from 1 July 2021 to 30 June 2022.

No	Members	Board	Committee Meetings			
			PFC	QAC	HRAC	AC
1	Peter Maduki	5				
2	Ms. Leah L. Ulaya	4	3		3	
3	Mr. Ally A. Msaki	4	3			3
4	Dr. Ethel Kasembe	5		4	4	
5	Dr. Michael Daniel Mawondo	5	4		4	
6	Rev. Fr. Dr. Francis Xavier Ng'atigwa	5		4		5
7	Ms. Anna Costantini Kimaro	5	4	4		
8	Mr. Nuhu Jabir Mruma	5		4	4	
9	Mrs. Clotilda Timothy Ndezi	4		4	4	
10	Mr. Paul Faraj Koyi	5	4			5
11	Dr. Pancras M.S. Bujulu	5	3	3	3	4
12	CPA. Alphonse Hussein Muro					5
13	CPA. Rest Nyambuche					5
14	CPA Anthony M. Kasore	1	1	1	1	1

**KEY:**

- PFC - Planning and Finance Committee  
 QAC - Quality Assurance Committee  
 HRAC - Human Resource and Administration Committee  
 AC - Audit Committee

**2.10 MANAGEMENT**

The Authority is divided into five Directorates headed by functional Directors and One operational Directorate headed by the Principal of Morogoro VETA Teachers Training Collage. The functional Directorates, which cover all aspects of the Authority's activities, are:

- Directorate of Vocational Education and Training;
- Directorate of Assessment and Certification;
- Directorate of Human Resources and Administration;
- Directorate of Labour Market Planning and Development; and
- Directorate of Finance.

There are five units functioning under the Director Generals' Office as follows:

- a) Internal Audit Unit;
- b) Legal Unit;
- c) Public Relations Unit;
- d) Procurement Management Unit; and
- e) Information, Communication, and Technology Unit

## 2.11 ASSESSMENT AND CERTIFICATION

As at 30 June 2022, VETA had produced a total of 30,023 successful candidates at the NABE All Stage, CBA Graded & Ungraded, VT Certificate and VT Diploma of VETA Assessment. The following is a breakdown of the above number of successful candidates into the qualification categories.

Description	2021/22		2020/21	
	Attempted	Certified	Attempted	Certified
NABE all Stage	1,401	441	1,366	358
Competence Based Assessment (Graded)	42,116	26,708	23,774	18,444
Integrated Mining Technical Training (IMTT)	78	46		
Dual Apprenticeship Training System	133	70		
Recognition of Prior Learning (RPL)	2,644	2,537	10,178	9,736
Vocational Teachers (VT) Certificate	66	64	0	0
Diploma (Vocational Teachers and Textile and Fashion Design)	15	0	6	6
Certificate NTA Level IV (VHTTI)	104	103	135	0
Certificate NTA Level V (VHTTI)	0	0	56	0
Diploma NTA Level VI (VHTTI)	54	54	39	0
<b>Total</b>	<b>46,611</b>	<b>30,023</b>	<b>35,554</b>	<b>28,544</b>

## 2.12 VET STUDENTS ENROLLMENT

VET Institutions' Capacities and Actual Enrollments by gender were as shown in the table below: -

### 2.13 VET student enrolments for the year 2021/22

VET Institutions Ownership	Capacity	Actual Enrolments		Total	Capacity Utilization %
		Male	Female		
Central Government	42,000	20,000	8,798	28,798	69%
Civil Society Organizations	32,000	22,000	7,000	29,000	91%
Faith Based Organizations (FBO)	92,450	30,000	28,000	58,000	63%
Local Government	6,500	3,000	1,560	4,560	70%
Private Company	132,000	25,000	7,000	32,000	24%
VETA	160,000	125,621	39,769	165,390	103%
<b>Total</b>	<b>464,950</b>	<b>225,621</b>	<b>92,127</b>	<b>317,748</b>	<b>68%</b>

**2.14 KEY CHALLENGES/SHORTFALLS AND THE WAY FORWARD**

The Authority encountered various challenges in the course of discharging its functions during the year under review. Key challenges encountered included the following;

SN	CHALLENGES	FUTURE STRATEGIES
1.	Shortage of motor vehicles for operation and Driving course. The Authority has a shortage of fifty-two (52) vehicles for operation of which twenty-nine (29) for New Centres, eight (8) for Head Office, and three (3) for Regional Offices, twelve (12) for Old Centres; Also, the Authority has a shortage of one hundred (100) motor vehicles for driving school.	The Authority will continue with the Follow up for the purchase of fifteen (15) Vehicles which were permitted to be bought during the Financial year 2021/22. For the Financial year 2022/2023 the Authority has set aside budget of Tsh 1.77 Billion for the purchase of ten (10) vehicles of which procurement permit has been requested from the Prime Ministers' Office. The Management will continue with the follow up of the procurement permit for the Vehicles to be bought together with negotiate with the external stake holders to grant cars for driving purpose.
2.	Shortage of 434 staff (274 Vocational Teachers and 160 other cadres)	During the Financial year 2021/22 the Authority received recruitment permit of 514 staff from the Permanent Secretary, Public Service Management and Good Governance for recruitment permits. A total of 159 staff have already been recruited while recruitment process of 355 staff is ongoing through Public Service Recruitment Secretariat. The Management will make close follow up for the recruitment process of 363 staff to be accomplished. For the Financial year 2022/23 the Authority has set aside budget for recruitment of 1351 staff for both operating and newly constructed Vocational Training Centers. The Authority will liaise with the Permanent Secretary, Public Service Management and Good Governance for recruitment permits to be obtained.
3.	Inadequate staff houses in most VETA Centres	Finalized payment for staff houses at Manyara RVTSC has been affected and for the Financial year 2022/23 the Authority has budgeted a total of TZS 362,160,000 for rehabilitation of Tabata Staff houses.
4.	Insufficient training infrastructures (class rooms, Workshops, Dormitories, dining halls, Library etc.) in most of VETA owned Centres.	To continue planning and making condition survey for expansion of the centers by constructing the required infrastructures.
5.	Outdated training facilities (tools and equipment).	Continue with re-equipping the centres with necessary tools and equipment.
6.	High cost of training due to increased costs of training materials and boarding facilities for trainees.	Review unit costs for training materials and boarding facilities.
7.	Pandemic disease (COVID 19) impacts on supply chain management.	Strengthen the use of online procurement system.
8.	Obsolete reference books/materials in most VETA Centres to support current curricula requirements.	Analyze the required books to be acquired in the next plan and budget and Plan to use e-library systems.



**2.15 SOLVENCY**

The VET Board confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The VET Board has reasonable expectation that VETA has adequate resources to continue in operational existence for the foreseeable future.

**2.16 CAPITAL**

The capital of VETA includes capital grant, development fund, reserves and retained surplus. VETA complied with all requirements relating to maintenance of capital. Capital is maintained through national budget allocation to VETA through the Ministry of Education and Vocational Training. As at 30 June 2022 the capital balance stood at:

DESCRIPTION	2021/22	2020/21
	TZS'	TZS'
Accumulated Funds	71,964,798,220	54,581,866,499
Taxpayer's Fund	129,162,112,785	129,162,112,785
Total	201,126,911,005	183,743,979,284

**2.17 FINANCIAL PERFORMANCE FOR THE YEAR 2021/22**

During the year ended 30 June 2022, VETA recorded a surplus of TZS 17,382,932,895 as compared to previous year's surplus of TZS 31,151,828,416. The surplus recognized in the current year is made up with the construction of 25 District Vocational training centres and Recognition of Prior Learning and Apprenticeship Program, also Skills Development Fund (SDF) program supported by the Government.

**2.18 RISK MANAGEMENT AND INTERNAL CONTROLS**

VET Board accepts final responsibility for the risk management and internal control systems of VETA. 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 VETA 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.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, VETA's system is designed to provide VETA with reasonable assurance that the procedures in place are operating effectively. VETA assessed the internal control systems throughout the financial year ended 30 June 2022 and is of the opinion that they met accepted criteria.

VETA carries risk and internal control assessment through the Audit Committee. The key elements of the system of internal control are as follows:

**a) Delegation**

Overall objectives of VETA are agreed by the VET Board, which delegates the day-to-day operations to Management for execution. There is a clear organization structure, detailing lines of authority.

**b) Budgets**

Detailed annual budgets are prepared by the Management for review by the Planning and Finance Committee of the VET Board and approved by the VET Board. The annual budgets are derived from the VETA Corporate Plan.

**c) Competence**

Staff skills are maintained both by a formal recruitment process and a performance appraisal system, which identifies training needs. Also, necessary training both in house and externally, helps to consolidate existing staff skills and competences.

**d) Internal audit**

An internal audit unit assesses risk and reviews controls. The unit ensures that recommendations to improve controls are followed up by the Management. The Chief internal auditor reports functionally to the Audit Committee and administratively to the Director General.

**e) Appropriation of reserves/surplus**

VETA is a public institution that is not for profit and for that reason; there is no declaration of dividends. According to its Corporate Plan the surplus generated, if any, shall be used for financing future activities of VETA.

**2.19 GENDER PARITY**

VETA is 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, tribe, religion and disability which does not impair ability to discharge duties. As at 30 June 2022 and 2021 VETA had 1,413 and 1,399 staff respectively under the following distribution of employees by gender.

Gender	2021/22	2020/21
Female	439	413
Male	973	986
Total	1,413	1,399

**2.20 RELATED PARTY TRANSACTIONS**

All related party transactions and balances, including directors emoluments are disclosed in Note 56 to these financial statements.

**2.21 DONATIONS**

During the financial year 2021/22, charitable donations amounted to TZS 820,000.00

**2.22 ACCOUNTING POLICIES**

A summary of key accounting policies is in Note 3 to the financial statements.

## 2.23 EMPLOYEES WELFARE

### a) Relationship between Management and Employees

The relationship between employees and management continued to be good. The Workers/Management Negotiation Council worked smoothly during the accounting period. Workers through Master Workers Council were fully involved in the planning and evaluation of the Authority's targets.

### b) Employees Benefit

Authority currently provides retirement benefits for its employees based on Government circulars, rules and regulations as defined in the contributions plans. This follows suspension of the voluntary agreement (Collective Bargaining Agreement).

### c) Staff Development

A total of 339 staffs (241 Male and 98 Female) were trained during the period under review. Whereby, 286 staffs attended short courses (79 female and 207 male), and 53 staffs (34 male and 19 female) attended long course programs. In addition, several in-house training sessions were conducted on information technology and public relations issues

### d) Medical assistance

All the Members of Staff together with a maximum number of four beneficiaries (dependents) for each employee were availed with medical insurance where the employer contributes 3% of the employee's basic salary, currently, these services are provided by the NHIF. Other medical assistance not covered by the insurance are provided as per VETA Medical Policy, 2015.

### e) Trade Union

A healthy relationship continues to exist between management, personnel and the Researchers, Academicians and Allied Workers Union (RAAWU).

### f) HIV in Place of Work

The Authority is sensitive on addressing HIV issues. At every department meeting HIV is one of the agenda. Also seminars are carried out at Head Office and Regions to address the HIV issues. HIV training is also in the students' training curriculum.

### g) Financial assistance to staff

This is available to all confirmed employees depending on the assessment by Management of the need and circumstance and ability to make payment in accordance with the existing VETA Staff and Financial Regulations. Management has influenced establishment of Savings and Credit Co-operative Society (SACCOS) to assist in promoting the welfare of its employees.

### h) Persons with disabilities:

It is the policy of VETA not to discriminate persons with disability in recruitment and infrastructure. During the whole process of recruitment, persons with disabilities are fairly treated being given consideration of employment opportunities.

## 2.24 LEGAL AND REGULATORY REQUIREMENTS

VETA is an Autonomous government Agency established by the Vocational Education and Training Act, Cap. 82 R.E 2019. The Act mandates VETA to provide, coordinate, finance and support Vocational Education and Training in Tanzania. As an entity, VETA reports to the Ministry of Education, Science and Technology, through this end, it complies with different government laws and directives. During the year under review, VETA has complied with all relevant laws.

## 2.25 PREJUDICIAL ISSUES

VETA faces a number of challenges including Acting in higher levels (leadership position) for a very long period, Static budget ceiling, large number of vacant positions for both permanent & pensionable and short-term workers due to increase in number of District Vocational Centre's-DVTCs and trades, Worn out/outdated training equipment specifically in old Vocational Centres-RVTCs and VTCs and tough Restrictions and Conditions posed by guarantor.

## 2.26 REGISTERED OFFICE

During the year to 30 June 2022 the Authority operated from its main registered office that is situated in Plot No. 18 Central Business Park (CBP) VETA Road, Dodoma.

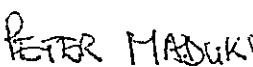
## 2.27 BANKERS

The Authority's Bankers are Bank of Tanzania (BOT), M/s CRDB Bank Ltd, NBC (T), TCB and NMB.

## 2.28 INDEPENDENT AUDITORS

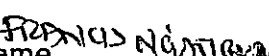
The Controller and Auditor General is the Statutory Auditor of the Vocational Education and Training Authority (VETA) by virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

By order of the VET Board

  
Name....., Chairman

Signature.....

Date.....9 January, 2023

  
Name....., Member

Signature.....

Date.....9 January, 2023

**3.0 STATEMENT OF VET BOARD RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2022**

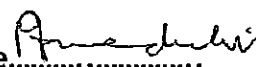
The Board is required under Section 24 of the VET Act CAP 82 R.E 2006 to prepare and submit to the Minister a report on the activities and operations of the Authority together with the audited accounts for each financial period that give a true and fair view of the state of affairs of the Authority at the end of the financial period and of its income and expenditure for that period.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Authority and which enable them to ensure that the financial statements comply with the VET Act CAP 82 R.E 2006. They are also responsible for safeguarding the assets of the Authority and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of receipts and payments during the reporting period. Although these estimates are based on the Directors' best knowledge of current events and conditions, actual results may differ from those estimates.


The Directors confirm that suitable accounting policies have been used and applied consistently and reasonable and prudent judgment and estimates have been made in the preparation of the Financial Statements for the year ended 30 June 2022. The Directors also confirm that International Public Sector Accounting Standards (IPSAS) have been followed and that financial statements have been prepared on a going concern basis.

Name PETER MADUKI Chairman

Signature 

Date 9 January 2023

Name FRANCIS NDAYINDI Member

Signature 

Date 9 January 2023

#### 4.0 DECLARATION OF THE HEAD OF FINANCE OF VOCATIONAL EDUCATION AND TRAINING AUTHORITY

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 Board of Directors/Governing Body/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 Board of Directors/Governing Body as under Directors Responsibility statement on an earlier page.

I CPA George Petro being the Head of Finance/Accounting of Vocational Education and Training Authority hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2022 have been prepared in compliance with applicable accounting standards and statutory requirements.


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

Signed by:

Position:

NBAA Membership No.:

Date:

  
Ag. Director of Finance

3569

9 January, 2023



## 5.0 COMMENTARY IN THE FINANCIAL STATEMENT

### 5.1 INTRODUCTION

The Financial Statements for the year 2021/22 provide a record of the Vocational Education and Training Authority, Financial Performance, Financial Position, Cash flow, Statement of Changes in Net Asset, Statement of Comparison of Budget and Actual and Notes to the Financial Statement.

### 5.2 FINANCIAL POSITION

Financial Position comprises; Current Assets, Non-current Assets, Current Liabilities, Non-current Liabilities and Equity.

#### 5.2.1 Current Assets

##### 5.2.1.1 Cash and Cash Equivalent

Cash and Cash equivalents for the year 2021/22 amounted to TZS 18,690,112,054 being balance at the year-end for recurrent and development expenditure while TZS 14,604,957,843 was the balance for the financial year 2020/21. The remain balance was committed fund for the ongoing development activities.

##### 5.2.1.2 Receivables and Prepayments

Receivables as at 30 June 2022 was TZS 3,280,436,177 and for the previous year June 2021 was TZS 3,352,819,548. Prepayments as at 30 June 2022 was TZS 3,799,956,512 and for the previous year June 2021 was TZS 437,941,547. Balance as at 30 June 2022 includes prepayment made for procurement of motor vehicle of the Authority, the ongoing advance payment for DVTC construction materials, long outstanding imprest and staff loan which are in the process of being incurred/expensed (written off).

##### 5.2.1.3 Inventories

Inventories as at 30 June 2022 was TZS 497,672,811 as consumable remained during the period under review while TZS 704,744,836 was for previous as 30 June 2021. The balance includes training materials for trainees who continue with Short course and Long courses.

#### 5.3.2 Non-current assets:

##### 5.3.2.1 Property, Plant and Equipment (PPE)

During the period under review of the year 2021/22, PPE had a balance of TZS 118,863,049,811 which was less than the amount of TZS 121,077,062,789 for the previous year of 2020/21. In the year 2021/22 there were additional PPE made in respect of ongoing construction project of District Vocational Centres; Procurement of Motor vehicles, Machinery, Equipment and Tools.

During the period under review of year 2021/22 Work in Progressive balance was TZS 72,496,989,395 and previous year was TZS 52,399,296,230

During the period under review Biological Assets of balance of TZS 503,365,220 was recorded which is equivalent to previous year of which was TZS 503,365,220

##### 5.3.2.2 Intangible Assets

During the period under review of the year 2021/22, Intangible had a balance was TZS 49,462,269 and the amount was TZS 241,905 for the previous year of 2020/21.

### **5.3.3 Current Liabilities**

#### **5.3.3.1 Payables & Accruals**

As at 30 June 2022 there was payables & accruals amounting to TZS 1,464,691,318 while balance for the previous year was TZS 3,036,966,551. The balance was due to unpaid Creditors mainly in construction projects whereby payments are made after verification of works and acceptance of goods or service supplied.

#### **5.3.3.2 Deferred Income**

During the period under review there was a remaining amount of TZS 4,795,222,001 from donor fund deferred to the next financial year to carry out the intended purposes while TZS 1,568,170,047 was for the previous years of 2020/21.

#### **5.3.3.3 Non-current liabilities:**

#### **5.3.3.4 Capital grants**

During the period under review there was a remaining amount of TZS 7,508,929,779 for construction projects while TZS 4,924,116,220 was for the previous years of 2020/21.

### **5.3.5 Fund Balance/Equity**

#### **4.3.5.1 Taxpayers/Share Capital**

During the period under review, the Authority had a Tax payers fund of TZS 129,162,112,785 for the year 2021/22 compared to TZS 129,162,112,785 for the previous year.

## **6.0 FINANCIAL PERFORMANCE**

### **6.1 REVENUE**

#### **6.1.1 Revenue from Non-Exchange Transactions**

Revenue from non-exchange transaction during the year was TZS 109,344,526,436 while during the previous year was TZS 100,387,599,414, Revenue for the year includes SDL, Grants (Development projects and training programs) and fees.

#### **6.1.2 Revenue from Exchange Transactions**

Revenue from exchange transaction during the year was TZS 9,174,251,433 while for the previous year was TZS 8,114,472,099, Revenue for the year includes short courses, IGA income and other income. The gradual increase of revenue is attributed by increase in number of trainees in short courses during the year due to the decrease of COVID 19 pandemic.

### **6.2 EXPENSES**

#### **6.2.1 Personal Emoluments and Other Charges**

Total expenses and transfers for the year ended 30 June 2022 was TZS 101,135,844,974 compared to TZS 77,350,243,098 for the previous year. Expenses for the year includes Personal Emoluments and other charges. The increase in expenses was due to increase in number of staff (recruited) and also increase in number of VETA owned centres which operates in different Districts.

### **6.2.2 Surplus/Deficit for the year**

Surplus of the year 2021/22 was TZS 17,382,932,895 after charging depreciation and paid all expenses during the period under review while TZS 31,151,828,416 was for the previous year of 2020/21. The surplus obtained during the year is mainly made up with revenue received for construction of 25 District Vocational training centres.

### **6.3 CASH FLOW STATEMENT**

During the period under review, amount which were received and used were as follows;

#### **6.3.1 Cash flow from Operating Activities**

Net Cash flow from operating activities was TZS 27,125,179,531 after considering receipt and payments from operating activities.

#### **6.3.2 Cash flow from Investing Activities**

During the period under review, Net Cash flow from Investing Activities was TZS 23,040,025,172 of which were attributed by acquisition of property ,plant and equipment.

#### **6.3.3 Cash flow from Financing Activities**

There were no Financing activities during the period under review.

### **6.4 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL**

The Vocational Education and Training Authority final budget for the year under review was TZS 198,701,012,901 while the Actual Receipts for the year under review was 189,664,923,127 and Actual payment for the year under review was TZS 185,579,768,768

#### **REVENUE**

##### **6.4.1 Revenue from Exchange Transactions**

During the perion under review, collected were TZS 9,174,251,433 out of TZS 9,963,825,025 which were planned to be collected, the variation was due to less turn up of customers during the period.

##### **6.4.2 Other revenue including SDL and Grants**

During the perion under review, collected were TZS 180,490,671,694 out of TZS 188,737,187,876 which were planned to be collected, the variation was depend on availability of fund from the Government and Donors.

#### **EXPENDITURE**

##### **6.4.3 Personal Emoluments (PE)**

Final budget for Employees compensation for the financial year 2021/22 was TZS 31,918,494,721 while the actual expenditure as at 30 June 2022 was TZS 31,079,231,999. Variation was due less number of staff recruited as per permit granted by the Government compared with budgeted number of staff expected to be recruited during the year.

**6.4.4 Other Charges (OC)**

Budgeted amount of OC was TZS 120,409,826,545 compared to the actual amount TZS 111,390,058,523 where expenditure were incurred as per receipts of Funds from Government and other sources of finance.

**6.4.5 Grants, Subsidies and Transfers**

Budgeted amount was TZS 46,372,691,635 compared to the actual amount TZS 43,110,478,246 where expenditure were incurred as per receipts of funds from the Government and Donors.

## 7.0 FINANCIAL STATEMENTS

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		2021/22	2020/21
<b>ASSETS</b>			
<b>Current Asset</b>	<b>NOTE</b>	<b>TZS</b>	<b>TZS</b>
Cash and Cash Equivalents	32	18,690,112,054	14,604,957,843
Inventories	34	497,672,811	704,744,836
Prepayments	33P	3,799,956,512	437,941,547
Receivables	33	3,280,436,177	3,352,819,548
<b>Total Current Asset</b>		<b>26,268,177,554</b>	<b>19,100,463,774</b>
<b>Non Current Asset</b>			
Intangible Assets	52	49,462,269	241,905
Property, Plant and Equipment	51	118,863,049,811	121,077,062,789
Work in Progress(WIP)	51	72,496,989,395	52,399,296,230
Biological Asset	51	503,365,220	503,365,220
<b>Total Non Current Asset</b>		<b>191,912,866,695</b>	<b>173,979,966,124</b>
<b>TOTAL ASSETS</b>		<b>218,181,044,249</b>	<b>193,080,429,898</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deferred Income (Revenue)	46	4,795,222,001	1,568,170,047
Deposits	47	3,285,290,345	(192,891,645)
Payables and Accruals	39	1,464,691,318	3,036,966,551
<b>Total Current Liabilities</b>		<b>9,545,203,664</b>	<b>4,412,334,211</b>
<b>Non Current Liabilities</b>			
Deferred Income (Capital)	46B	7,508,929,779	4,924,116,220
<b>Total Non Current Liabilities</b>		<b>7,508,929,779</b>	<b>4,924,116,220</b>
<b>TOTAL LIABILITIES</b>		<b>17,054,133,443</b>	<b>9,336,450,431</b>
<b>Net Assets</b>		<b>201,126,910,786</b>	<b>183,743,979,467</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by:</b>			
Taxpayers/Share Capital		129,162,112,785	129,162,112,785
Accumulated Surpluses / Deficits		71,964,798,220	54,581,866,499
<b>TOTAL NET ASSETS/EQUITY</b>		<b>201,126,911,005</b>	<b>183,743,979,284</b>

Name: PETER MADUKU Title: Board Chairperson Signature: [Signature]

Name: PRINCE NGATIYI Title: BOARD MEMBER Signature: [Signature]

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2022

		2021/22	2020/21
		TZS	TZS
<b>REVENUE</b>	<b>NOTE</b>		
Revenue			
Fees, fines, penalties and Forfeits	15	145,353,900	45,850,000
Other Revenue	21	12,505,998,015	7,403,603,060
Revenue from Exchange Transactions	17	9,174,251,433	8,114,472,099
Revenue Grants	16	96,693,174,521	92,938,146,356
Taxes		0	0
<b>Total Revenue</b>		<b>118,518,777,869</b>	<b>108,502,071,515</b>
<b>TOTAL REVENUE</b>		<b>118,518,777,869</b>	<b>108,502,071,515</b>
<b>EXPENSES AND TRANSFERS</b>			
Expenses			
Amortization of Intangible Assets	52A	14,772,156	216,333
Depreciation of Property, Plant and Equipment	51A	4,868,328,050	5,023,936,444
Impairment of Property, Plant and Equipment	51B	0	105,003
Maintenance Expenses	25	5,014,223,799	1,661,545,049
Other Expenses	28	3,326,515,516	569,484,406
Social Benefits	23	3,248,800	144,999,772
Use of Goods and Service	24	36,720,679,075	39,930,117,263
Wages, Salaries and Employee Benefits	22	31,090,954,041	30,019,838,829
<b>Total Expenses</b>		<b>81,038,721,437</b>	<b>77,350,243,099</b>
Transfer			
Grants, Subsidies and other Transfer Payments	26	20,097,123,537	0
<b>Total Transfer</b>		<b>20,097,123,537</b>	<b>0</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>101,135,844,974</b>	<b>77,350,243,099</b>
<b>Surplus/Deficit</b>		<b>17,382,932,895</b>	<b>31,151,828,416</b>

Name: PETER MADUKI Title: Board Chairperson Signature: [Signature]

Name: FRANCIS NGATHIAWA Title: BOARD MEMBER Signature: [Signature]

## CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2022

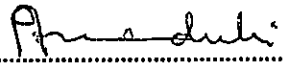
		2021/22	2020/21
		TZS	TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTE</b>		
<b>RECEIPTS</b>			
Taxation		0	1,200,000,000
Revenue Grants		0	13,654,869,737
Revenue from Exchange Transactions		9,174,251,433	7,409,622,595
Other Revenue		12,559,462,515	6,858,559,481
Other Receipts		65,300,590,987	1,263,744,367
Funds Received		102,485,264,292	84,765,413,492
Fees, fines, penalties and Forfeits		145,353,900	2,661,487,010
<b>Total Receipts</b>		<b>189,664,923,127</b>	<b>117,813,696,682</b>
<b>PAYMENTS</b>			
Wages,Salaries and Employee Benefits	22	31,079,231,999	31,167,589,591
Use of Goods and Service	24	41,190,521,974	31,660,632,799
Social Benefits	23	3,248,800	-13,624,327
Other Payments		61,855,548,434	1,166,980,125
Other Expenses	28	3,326,515,516	20,628,297,238
Maintenance Expenses	25	5,014,223,799	1,290,917,305
Grants, Subsidies and other Transfer Payments	26	20,070,453,074	0
<b>Total Payments</b>		<b>162,539,743,596</b>	<b>85,900,792,731</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>27,125,179,531</b>	<b>31,912,903,951</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Advances and Loans made to other Parties		0	0
Acquisition of Property, Plant and Equipment	51	23,040,025,172	32,891,611,614
Acquisition of Intangibles			
<b>Total Investing Activities</b>		<b>23,040,025,172</b>	<b>32,891,611,614</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>23,040,025,172</b>	<b>32,891,611,614</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Financing Activities</b>			
Grants refunded/ transferred		0	0
Cash Payments for other Financial Liabilities		0	0
<b>Total Financing Activities</b>		<b>0</b>	<b>0</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>0</b>	<b>0</b>
Net Increase		4,085,154,360	-978,707,663
Cash to be Surrendered to Holding Account		0	0
Cash to be Surrendered to PMG		0	0
Cash and cash equivalent at beginning of period		14,604,957,549	15,583,665,212
Cash and cash equivalent at end of period		18,690,112,054	14,604,957,843

Name: PETER MADUKU Title: Board Chairperson Signature: P. Maduku

Name: FRANCIS NGATIANGA Title: BOARD MEMBER Signature: Francis Ngatianga

## STATEMENT OF CHANGES IN NET ASSET FOR THE PERIOD ENDED 30 JUNE 2022

	Tax Payer's Fund TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 Jul 2021	129,162,112,785	54,581,866,499	183,743,979,284
Capital Fund	0	0	0
Adjustment	0	(1174)	(1174)
Surplus/ Deficit for the Year	0	17,382,932,895	17,382,932,895
Closing Balance as at 30 Jun 2022	129,162,112,785	71,964,798,220	201,126,911,005
Opening Balance as at 01 Jul 2020	129,162,112,785	13,399,853,786	142,562,065,225
Capital Fund	0	0	0
Adjustment	0	10,030,084,297	10,030,084,297
Surplus/ Deficit for the Year	0	31,151,828,416	31,151,828,416
Closing Balance as at 30 Jun 2021	129,162,112,785	54,581,865,283	183,743,979,284

Name: PETER MABUKITitle: Board ChairpersonSignature: Name: FRANCIS NGATIQUWATitle: BOARD MEMBERSignature: 



## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE 2022

S/N	Description	Budget Amount	Actual Amount	Variance	
				Amount	%
REVENUE					
1	Revenue from Exchange Transactions	9,963,825,025	9,174,251,433	789,573,592	7.92%
2	Other Revenue	13,714,703,884	12,559,462,515	1,155,241,369	8.42%
3	Other Receipts	65,415,715,439	65,300,590,987	115,124,452	0.18%
4	Funds Received	109,448,916,935	102,485,264,292	6,963,652,643	6.36%
5	Fees, fines, penalties and Forfeits	157,851,618	145,353,900	12,497,718	7.92%
TOTAL REVENUE		198,701,012,901	189,664,923,127	9,036,089,774	4.55%
EXPENDITURE					
1	Personnel Emolument (PE)	31,918,494,721	31,079,231,999	839,262,722	2.63%
2	Use of Goods and Service	45,549,040,582	41,190,521,974	4,358,518,608	9.57%
3	Social Benefits	3,555,606	3,248,800	306,806	8.63%
4	Other Payments	65,860,691,252	61,855,548,434	4,005,142,818	6.08%
5	Other Expenses	3,500,000,000	3,326,515,516	173,484,484	4.96%
6	Maintenance Expenses	5,496,539,105	5,014,223,799	482,315,306	8.77%
7	Grants, Subsidies and other Transfer Payments	46,372,691,635	43,110,478,246	3,262,213,389	7.03%
TOTAL EXPENDITURE		198,701,012,901	185,579,768,768	13,121,244,133	6.60%
NET REVENUE/(EXPENDITURE)			4,085,154,359		

## **8.0 NOTES TO FINANCIAL STATEMENTS FOR THE YEAR 2022**

### **8.1 GENERAL INFORMATION**

The Vocational Education and Training Board (VET Board) is pleased to present their financial statements for the year ended 30 June 2022, which disclose the state of affairs of VETA. The financial statements presented have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) and Tanzania Financial Reporting Standards (TFRS 1), on the report from the Governing Board as per Vocational Education and Training Act CAP 82 R.E 2006.

### **9. STATEMENT OF COMPLIANCE**

The adoption of IPSAS has resulted in changes to the Authority's accounting policies.

**TFRS 1 The Report by those charged with governance has no equivalent to IPSAS**

The Authority has applied TFRS 1, except for the parts referring to as related party transactions, which it has deemed to be superseded by IPSAS No. 20 Related Party Disclosures.

#### **Adoption of International Public Sector Accounting Standards (IPSAS)**

- (i) Standards, amendments and interpretations effective in the current period**  
VETA Accounting Policy have been amended to comply with IPSAS requirements as per issued Treasury Circular No.12 of 2014/15, which required all public entity other than business entity to migrate from IFRS to IPSAS Accrual basis reporting.
- (ii) Early adoption of standards**  
The Authority did not adopt any new or revised standards in 2021/22 prior to their effective date.

## **10. NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

### **10.1 Basis of Preparation**

These financial statements have been prepared in accordance with and comply with International Public Accounting Standards (IPSAS), continuing Tanzania Financial Reporting Standards (TFRSs) 1 on Directors Report and the Vocational Education and Training Act 1994 R.E 2006 CAP 82. The Financial Statements are presented in Tanzania Shillings. The accounting policies have been consistently applied to all the years presented. The financial statements are prepared under the historical cost convention, unless otherwise indicated in this summary of significant accounting policies. The Cash Flow Statement is prepared using direct method.

**11. SIGNIFICANT ACCOUNTING POLICIES**

**11.1 VETA Controlled Centers**

The controlled Centers are all those Centers over which the Authority has the power to govern the financial and operating policies. The controlled Centers are those Centre's, which were transferred to VETA from NVTD or currently establishment. Inter-company transactions, balances and unrealized gains and losses on transactions between members of the Centers are eliminated in full unless otherwise. The accounting policies of the controlled Centers are consistent with the policies adopted by the Authority.

**11.2 Revenue Recognition**

Principal income comprises Skills Development Levy, School Fees, Self-Reliance Activities and Rental Income. Recognition basis are as follows:

**a) Revenue from Non-Exchange Transactions**

The Authority recognizes revenues from Skills Development Levy (SDL), Government Counterpart Funds, revenue grants, rental from facilities and long course fees when the event occurs and the asset recognition criteria are met. To the extent that, any unutilized funds during the reporting period would give rise to a liability to be released and matched with next period expenses, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

**11.3 Revenue Recognition (continued)**

**b) Revenue from Exchange Transactions**

- i) Fees** - Revenue from short courses is recognized at the commencement of the course whereas revenue from long courses is recognized systematically in proportion to the period of instruction.
- ii) Other Services** - Sales of other services are recognized in the accounting period in which the services are rendered by reference to the stage of completion of the specific transaction, assessed on the basis of the actual service provided as a proportion of the total service to be provided.

**iii) Other Incomes**- Recognized on accrual basis when earned.

**11.4 Property, Plant and Equipment**

3.3.1 All items of property, plant and equipment are initially recorded at cost, which comprises expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Subsequently, items of property, plant and equipment are stated at replacement cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line basis and is calculated separately for each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item. Applicable depreciation rates are as follows:

<u>Particulars</u>	<u>% Per annum</u>
Land	0.0%
Office buildings and structures	2.0%
Plant and machinery	10.0%
Office Furniture and Fittings	25.0%
Motor Vehicles	20.0%
Scientific Instruments and Tools	33.3%
Hardware: servers and equipment (incl. desktops, laptops etc.)	33.3%
Utility equipment	12.5%
Computer Software	33.3%

Major renovations are depreciated over the remaining useful life of the related asset or to the date of the next major renovation, whichever is sooner. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. No depreciation is charged if the residual value of an item is equal to or greater than its carrying value.

However, the revision of useful life on the fully depreciated assets is still in the process whereby Management has made a request to Permanent Secretary Ministry of Finance and Planning for reviewing and assessing useful life of all Authority's assets.

#### **11.5 Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any

accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. An intangible asset with a finite life is amortized over its useful life.

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired.

The amortization period and the amortization method, for an intangible asset with a finite useful life, are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in surplus or deficit as the expense category that is consistent with the nature of the intangible asset.

Gains or losses arising from de-recognition of an intangible asset are measured. The difference between the net disposal proceeds and the carrying amount of the asset are recognized in the surplus or deficit when the asset is derecognized.

#### **11.6 Impairment of non-cash-generating assets**

The Authority assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use. Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

#### **11.7 Inventories**

Inventory is measured at cost upon initial recognition. After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed

for utilization or consumption in the ordinary course of operations of the Authority. Cost is determined using first-in-first-out (FIFO) method.

**11.8 Provisions**

Provisions are recognized when the Authority has a present legal or constructive obligation as a result of past event, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. When the Authority expects a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain.

**11.9 Contingent liabilities**

Authority does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**11.10 Employee benefits Retirement benefit plans**

Following suspension of the Collective Bargaining Agreement (CBA), the Authority currently provides retirement benefits for its employees based on Government circulars, rules and regulations as defined in the contributions plans which are post-employment benefit plans under which an entity pays fixed contribution into separate funds (NSSF and PSSSF) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefit relating to employee services in the current and prior periods.

The contribution to fund obligation for the payment of retirement benefits are charged against income in the year in which they become payable.

**11.11 Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**11.12 Related parties**

The Authority regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Authority, or

vice versa. Members of key management are regarded as related parties and comprise the Board Members, Director General, VET Board committee members, PS MoEST, VETA Directors and Centre Principals and other senior managers, and close relatives of key management staff.

#### **11.13 Budget information**

The annual budget is prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Authority. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or under spending on line items.

The annual budget figures included in the financial statements are for the Authority. These budget figures are those approved by the VET Board at the beginning of the financial year.

#### **11.14 Significant judgments and sources of estimation uncertainty**

The preparation of the Authority's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affects the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period.

However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

#### **11.15 Financial Risk Management**

##### **i) Credit Risk**

The Authority's principal financial assets are cash and bank balances, and trade and other receivables. The Authority's credit risk is primarily attributable to its trade receivables. The amounts presented in the statement of financial position are net of allowances for doubtful receivables estimated by the management based on the long outstanding balances and the assessment of the current economic environment.

**ii) Foreign Currency Risk**

As a result of bank balances (favorable and unfavorable) denominated in foreign currency, the Authority's financial position and results can be affected by movement in exchange rates. However the Authority does not consider that there is a downside risk on holding foreign currencies balances arising from exchange rate movements, no specific financial risk management measures have been initiated.

**11.16 Comparative Figures**

Previous year's figures have been restated with some reclassified to match with the current year's presentation as per IPSAS' requirements and Government directive on preparation of Public entities financial statements.



## NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE 2022

**15 - Fees, fines, penalties and Forfeits**

Fines	275,000	0
Receipt from Annual Fees	144,548,900	45,610,000
Receipt from Inspection Fees	530,000	240,000
	<b>145,353,900</b>	<b>45,850,000</b>

**16 - Revenue Grants**

Government Grant Development Foreign	300,000	29,838,116,885
Government Grant Development Local	26,763,353,236	4,941,361,324
Government Grant Other Charges	43,681,284,890	58,158,668,147
Government Grant Personal Emolument	22,602,742,265	0
Recurrent Grants	1,581,176,555	0
Revenue Transfer	2,064,317,575	0
	<b>96,693,174,521</b>	<b>92,938,146,356</b>

**17 - Revenue from Exchange Transactions**

Application fee	164,041,198	148,921,500
Receipts from Government Quarters	102,747,303	469,539,267
Receipts from Tuition Fees	7,226,009,740	0
Short course	1,681,453,192	7,496,011,332
	<b>9,174,251,433</b>	<b>8,114,472,099</b>

**21 - Other Revenue**

Miscellaneous Receipts	6,829,440,718	126,747,935
Products made at vocational schools	2,996,351,958	5,308,859,838
Receipt from Miscellaneous Fees	0	113,797,192
Receipts from Examination Fees	2,489,814,373	1,767,653,613
Receipts from Full Registration	165,769,866	86,039,480
Recovery of Public Money	1,126,500	0
Salary in Lieu of Notice	0	505,000
Tender Documents	23,494,600	0
	<b>12,505,998,015</b>	<b>7,403,603,058</b>

**22 - Wages, Salaries and Employee Benefits**

Acting Allowance	12,643,797	24,603,000
Ambassador's Entertainment Allowance	7,200,000	0
Casual Labour	19,637,299	32,120,180
Casual Labourers	13,241,434	205,140,362
Civil Servants	22,544,376,383	21,760,636,217
Civil Servants Contracts	86,842,108	0
Court Attire Allowance	2,000,000	0
Diesel Allowance for Judges	9,945,333	0
Diesel Allowances	10,090,000	0
Donations and Contributions	820,000	0

**VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)**

Electricity	59,986,790	0
Electricity Allowance	163,539,793	0
Extra Duty	0	6,051,420
Extra-Duty	2,573,336,097	3,375,841,659
Facilitation Allowance	414,611,398	0
Field (Practical Allowance)	56,273,232	43,084,750
Food and Refreshment	669,001,548	0
Furniture	93,000,000	0
Heavy Teaching Load Allowance	4,048,000	0
Honoraria	41,176,180	113,957,018
Household Appliances	37,190,694	0
Housing Allowance	363,624,017	478,026,599
Internship Allowance	23,540,000	23,648,000
Invigilators Allowances	30,171,326	361,751,468
Leave Travel	404,161,682	81,424,850
Local Based Staff Salary	163,792,251	0
Local Staff Salaries	340,586,792	0
Medical and Dental Refunds	51,705,187	22,572,431
Moving Expenses	481,913,099	819,110,539
National Health Insurance Fund (NHIF)	1,502,400	0
National Health Insurance Schemes(NHIF)	210,000	0
National Social Security Fund (NSSF)	10,043,691	0
Operational Service Staff	235,766,249	0
Outfit Allowance	0	1,800,000
Professional Allowances	99,203,936	400,000
PSSSF	2,534,078	0
Public Servants Social Security Fund (PSSSF)	44,399,807	0
Responsibility Allowance	657,233,559	392,439,561
Risk Allowance	3,763,000	0
Sitting Allowance	1,026,276,338	1,223,382,200
Special Allowance	100,468,000	323,420,178
Spouse Allowance	12,615,645	0
Subsistence Allowance	57,105,169	730,428,397
Telephone	13,039,598	0
Top up Allowance	21,780,000	0
Transport	21,165,000	0
Transport Allowance	51,476,367	0
Uniform Allowance	12,603,500	0
Water Allowance	40,744,589	0

Water and Waste Disposal	568,675	0
	<b>31,090,954,041</b>	<b>30,019,838,829</b>

**Note No 22C CASHFLOW WORKINGS****Wages,Salaries and Employee Benefit**

Gross Expenditure	31,090,954,041.00
Less: Closing Payables (Staff Claim)	11,722,042.00
<b>Actual Expenditure</b>	<b>31,079,231,999.00</b>

**23 - Social Benefits**

Convalescent Leave	3,248,800	0
Terminal Benefit Expenses	0	144,999,772
	<b>3,248,800</b>	<b>144,999,772</b>

**24 - Use of Goods and Service**

Accommodation	43,850,317	54,279,940
Advertising and Publication	145,196,070	169,027,221
Agricultural Implements	611,420	7,266,650
Air Travel Tickets	153,993,998	110,019,196
Animal Feeds	25,449,540	0
Artistic Materials	0	12,244,800
Bed and Mattresses	0	27,640,448
Books, Reference and Periodicals	12,814,396	2,259,400
Bottled Gas	0	50,000
Capitation Costs	400,000	0
Catering Services	734,475,268	35,126,400
Charcoal	16,963,244	21,106,000
Classroom Teaching Supplies	6,493,020	0
Cleaning Supplies	186,927,233	253,675,407
Clothing and Attachment	0	1,828,365
Communication Network Services	16,689,740	0
Computer Supplies and Accessories	51,371,711	791,296,400
Conference Facilities	173,008,815	156,045,800
Contract based training services	3,013,924,556	11,268,058,588
Courier Services	44,009,948	61,845,350
Diesel	1,659,257,936	948,870,422
Donation	0	17,660,000
e Training Materials	646,478,043	0
Educational Radio and TV broadcasting programming	139,194,991	0

Electricity	991,511,723	991,981,672
Entertainment	32,603,600	36,327,556
Examination Expenses	3,003,493,646	1,640,350,466
Exhibition, Festivals and Celebrations	202,883,210	302,228,550
Fertilizers	9,700,000	0
Field Equipment (Mechanical)	1,175,000	0
Firewood	1,987,700	23,415,150
Food and Refreshments	460,615,107	1,326,087,940
Fumigation	164,901,722	154,023,810
Furniture and Appliances	347,183,785	0
Gifts and Prizes	27,479,367	21,652,000
Ground Transport (Bus, Train, Water)	139,562,548	178,271,620
Ground travel (bus, railway taxi, etc)	797,544,877	1,069,306,899
Health Insurance	1,000,000	3,421,950
Hiring of Training Facilities	36,748,539	50,000
Illuminating kerosene (Paraffin)	5,566,375	330,000
Internet and Email connections	340,509,623	294,946,308
Laboratory small non-durable equipment	21,618,600	0
Land Rent Expenses	81,543,670	131,483,797
Land Scaping	300,000	0
Laundry and Cleaning	4,921,009	0
Library Books	0	274,000
Lubricants	22,974,904	6,169,500
Lunch Allowance	2,166,488,625	2,596,624,823
Marine Fuel	152,500	0
MISSING	1,200,000	0
Mobile Charges	447,651,528	418,913,795
Motor Oil	2,559,500	5,516,390
Natural Gas	32,590,993	11,888,000
News Services Fees	4,800,000	0
Newspapers and Magazines	5,852,621	13,365,000
Office Consumables (papers, pencils, pens and stationaries)	956,908,837	678,358,967
Operation and Training Fuels	14,059,750	0
Other Gas	1,067,400	3,842,744
Outsourcing Costs (includes cleaning and security services)	903,622,529	1,510,414,816
Passport Printing Materials	500,000	0
Per Diem - Domestic	6,670,244,223	7,428,474,305
Per Diem - Foreign	11,339,000	43,415,704
Petrol	10,308,758	28,154,267

Posts and Telegraphs	529,000	0
Printing accessories	1,160,000	0
Printing and Photocopy paper	524,488,976	155,098,247
Printing and Photocopying Costs	55,310,254	250,908,635
Printing Material	3,897,350	2,003,040
Production and Printing of Training Materials	266,226,903	750,000
Programs Transmission Fees	800,000	0
Protective Clothing, footwear and gears	13,779,262	16,608,933
Publicity	10,951,891	44,756,500
Remuneration of Instructors	13,400,000	760,000
Rent - Housing	31,761,300	266,702,061
Rent - Office Accommodation	24,844,960	22,551,720
Research and Dissertation	20,860,000	22,233,000
Seeds	0	7,537,100
Sewage Charges	9,791,930	46,880,229
Small engineering tools and equipment	8,925,650	0
Software License Fees	15,300,000	6,400,000
Special Foods (diet food)	906,700	0
Special Uniforms and Clothing	103,134,291	0
Sporting Supplies	10,771,045	5,362,600
Staff Training and Development Expenses	80,000	0
Student meals	767,891,811	0
Subscription Fees	34,411,052	49,844,686
Technical Materials	5,704,856,735	3,572,661,560
Technical Service Fees	321,817,479	31,919,900
Telephone charge	2,788,370	0
Telephone Charges (Land Lines)	76,326,819	83,513,989
Testing Facilities	12,427,184	0
Towels and Other Related supplies	11,986,000	0
Training Aids	9,571,000	185,019,125
Training Allowances	438,506,297	109,056,800
Training Materials	2,225,313,419	1,420,313,127
Tuition Fees	254,239,375	158,350,550
Uniforms	48,800,010	38,896,044
Uniforms and Ceremonial Dresses	39,983,108	58,877,671
Upkeep Allowances	0	6,514,757
Upkeep of Grounds and Amenities	74,351,223	0
Visa Application Fees	0	701,700

Water and Waste Disposal (Garbage)	11,046,672	0
Water Charges	512,457,696	483,147,795
Water Transport	8,473,200	2,378,800
Wire, Wireless, Telephone, Telex Services and Facsimile	52,230,598	22,778,278
	<b>36,720,679,075</b>	<b>39,930,117,263</b>

**Note No.24C CASHFLOW WORKINGS**

**Use of Goods and Service**

Gross Expenditure	36,720,679,075.00	
Add: Closing Inventory	497,672,811.00	
Opening payables	3,343,418,616.00	
Closing receivable	3,280,436,177.00	
Closing Prepayment	3,799,956,512.00	
<b>Sub Total - A</b>	<b>47,642,163,191.00</b>	
Less: Opening Inventory	703,968,156.00	
Closing Payables	1,466,214,027.00	
Opening Receivables	3,639,303,716.00	
Opening Prepayment	642,155,318.00	
<b>Sub Total - B</b>	<b>6,451,641,217.00</b>	
 Actual Expenditure A - B	 41,190,521,974.00	

**25 - Maintenance Expenses**

Air conditioners	50,197,270	20,108,001
Cement, Bricks and Building Materials	725,868,650	44,841,118
Cement, bricks and construction materials	2,055,204,404	30,798,920
Cold Room Units	9,378,000	0
Computers, printers, scanners, and other computer related equipment	56,748,641	52,500,250
Direct Labour (contracted or casual hire)	530,911,069	115,722,150
Electrical and Other Cabling Materials	6,346,501	32,614,830
Excavations and Dredging	0	27,000
Fax machines and other small office equipment	25,497,897	0
Fire Protection Equipment	95,641,941	85,111,580
Mechanical, electrical, and electronic spare parts	73,016,479	244,924,709

**VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)**

Metal Fence and Posts	1,000,000	25,948,624
Motor Vehicles and Water Craft	392,153,214	457,857,371
Oil and Grease	45,889,977	11,987,598
Oil, grease, and other chemical materials	190,000	0
Outsource maintenance contract services	127,893,241	219,461,019
Paint and Weather Protection Coatings	14,465,929	5,350,500
Panel and body shop repair materials and services	12,030,982	16,467,923
Photocopiers	43,747,333	0
Pipes and Fittings	1,891,400	0
Plumbing Supplies and Fixtures	18,237,981	16,867,370
Repair and Maintenance of Furniture	61,536,035	0
Repair and Maintenance of Sewerage System	3,644,490	0
Roofing Materials	13,377,529	19,606,440
Servers	3,782,951	480,000
Small Car Mechanics Tools	7,799,023	0
Small tools and equipment	188,179,469	16,281,500
Small Tools and Implements	22,552,524	34,623,875
Spare Parts	217,502,732	0
Telephone Equipment (ground line)	1,600,000	877,200
Telephone Equipment (mobile)	930,600	87,114,994
Telephones and Office PABX systems	1,640,000	0
TV sets and Radios	2,800,000	443,000
Tyres and Batteries	195,688,537	103,723,191
Water Pumps	5,180,000	0
Wood and Timber Supplies	1,699,000	17,805,887
	<b>5,014,223,799</b>	<b>1,661,545,050</b>

**26 - Grants, Subsidies and other Transfer Payments**

Dar es Salaam Water Supply Authority (DAWASA)	8,400,000	0
Defence	62,929,356	0
Internal Drainage Basin Water Board (IDBWB)	1,558,249	0
National Insurance Corporation (NIC)	67,775,328	0
Occupational Safety Health Authority (OSHA)	7,875,616	0
Revenue Transfer	19,861,280,841	0
Tanzania Electric Supply Company Limited (TANESCO)	77,580,706	0
Tanzania Electrical, Mechanical & Electronics Services Agency (TEMESA)	400,000	0
Water Basin Boards	9,323,441	0
	<b>20,097,123,537</b>	<b>0</b>

**28 - Other Expenses**

Agency fees	6,500,000	0
Audit fees	200,000,000	210,235,000
Audit supervision expenses	89,523,539	0
Bank charges and commissions	81,509,311	120,804,070
Burial expenses	57,247,787	90,249,384
Consultancy fees	710,183,153	1,600,000
Contingencies item	20,000	0
Corporate Social Responsibilities	72,395,236	0
Directors fee	39,175,000	0
Dividend	500,000,000	0
Education supervision expenses	535,570,970	0
Freight Forwarding and Clearing Charges	0	2,129,064
Honorariums (expert opinion)	2,700,000	0
Insurance Expenses	40,998,563	118,084,532
legal fees	148,197,459	300,000
Loss on disposal of Assets	0	7,433,079
National Expenses	0	3,525,600
Port charges	1,425,988	0
Property Insurance Premiums	118,000	0
Property tax Expenses	5,819,000	0
Registration Fees	8,730,000	6,850,750
Resource lease on Land	23,711,601	0
Royalty Expenses	0	47,000
Security Services	734,552,345	0
Specialized Equipment and Supplies	0	492,000
Sundry Expenses	13,695,814	0
Taxes Levied by another Level of Government	33,449,750	7,733,926
Transportation Cost by Ground	12,311,000	0
Vehicles Insurance	8,681,000	0
	<b>3,326,515,516</b>	<b>569,484,406</b>

**32 - Cash and Cash Equivalents**

BoT Ownsource Collection Account	9,382,149,668	7,892,291,666
CRDB Cash Account	91,545	91,545
Deposit General Cash Account	3,747,639,272	(750,376,522)
Development Expenditure Cash Account	1,204,559,795	47,558,792
Ownsource Collection Account - CRDB	146,088,985	266,012,943



**VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)**

Ownsource Collection Account - NBC	0	94,704,356
Ownsource Collection Account - NMB	0	0
Ownsource Collection Account - TPB	0	0
Ownsource Development Expenditure	0	0
Ownsource Recurrent Expenditure GF	822,446,817	4,330,515,523
Petty Cash	191,200	568,446
Recurrent Expenditure Cash Account	3,143,839,946	2,722,467,914
Unapplied Cash Account	195,753,836	0
USD Recurrent Expenditure	47,350,989	1,123,180
	<b>18,690,112,054</b>	<b>14,604,957,843</b>

**33 - Receivables**

Imprest Receivable	1,780,659,650	1,307,708,300
Inter Company Control Account	(201,843,540)	
Levy Receivable	39,120,100	194,806,481
Pension Properties Limited	334,945,765	
Provision for Bad and Doubtful debts	(727,709,938)	(727,709,936)
Provision for doubtful Debts	1	
Receivable	373,660,188	318,114,215
Staff Loan	406,566,200	755,792,822
Staff loans	522,814,504	
Student Debtors	446,051,961	520,256,224
Trade Receivables	306,171,286	984,471,442
	<b>3,280,436,177</b>	<b>3,352,819,548</b>

**33P - Prepayments**

Advance for Work in Progress	2,520,983,774	0
Advance Supplies of goods and services	22,644,165	0
Equipment and Machinery	204,214,287	
Prepayment	1,051,858,286	437,941,547
Prepayment-Asset	256,000	0
	<b>3,799,956,512</b>	<b>437,941,547</b>

**34 - Inventories**

Cleaning supplies	0	0
Consumables	468,762,643	704,744,836
Fuel	28,910,168	0
Households	0	0
Missiles	0	0

VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

Oil and Lubricants	0	0
Spareparts and tyres	0	0
	497,672,811	704,744,836
<b>39 - Payables and Accruals</b>		
Accrued expenses	104,842,936	337,268,489
Advance for Work in Progress	0	0
Advance Payments for Contract Works	0	0
Advance Utility	0	0
Advances received	42,331,102	147,487,702
Misc Deduction	1,935,200	0
Office Rent	0	0
Other Accounts Payable	221,939,168	371,877,850
Other accounts payables	90,450,326	756,408,773
Other Payables	0	52,269,356
Staff Claim	11,722,042	0
Supplies of goods and services	832,629,305	1,359,431,657
VAT Payable	600,000	(3,215,435)
Withholding tax	158,241,239	15,438,159
	1,464,691,318	3,036,966,551
<b>46 - Deferred Income (Revenue)</b>		
Deferred Recurrent Grant	245,336,216	1,568,170,047
Recurrent Deferred Income	4,549,885,785	
	4,795,222,001	1,568,170,047
<b>WORKINGS 46</b>		
Opening balance	1,508,474,047	2,300,847,000
Received	71,151,951,664.94	57,028,943,927
Available	72,660,425,711.94	59,329,790,927
Amortized	67,865,203,710.94	57,836,039,000
Closing balance	4,795,222,001	1,568,170,047
<b>46B - Deferred Income (Capital)</b>		
Deferred Capital Grant	5,936,385,222	4,604,267,625
Development Deferred Income	1,572,544,557	319,848,595
	7,508,929,779	4,924,116,220
<b>WORKINGS46B</b>		
Opening balance	4,924,116,220	4,604,267,625
Received	29,293,927,294	35,153,866,096
Available	34,218,043,514	39,758,133,721
Amortized	26,709,113,735	34,834,017,50
Closing balance	7,508,929,779	4,924,116,220
<b>47 - Deposits</b>		

VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

Deposit General	3,075,828,571	(192,802,387)
Retention	33,139,437	0
Unapplied Deposit Account	176,322,337	0
	3,285,290,345	(192,802,387)
<b>51 - Property, Plant and Equipment</b>		
Acc. Depr. Computers and Photocopiers	(30,677,963)	0
Acc. Depreciation Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)-Acc Depreciation	(8,280,970,371)	(7,671,886,141)
Acc. Depreciation On Disposal - Electronic Data Processing Equipment	(62,875,000)	(62,875,000)
Acc. Deprec. Hardware: servers and Equipment (Incl. desktops, Laptops, UPS etc)	(751,298,313)	(724,871,569)
Accumulated Depreciation - Furniture	(21,028,000)	(21,028,000)
Accumulated Depreciation - Motor Vehicle	(1,108,941,739)	(1,143,316,762)
Accumulated Depreciation - Utility	(357,998,277)	(357,998,277)
Accumulated Depreciation - Workshop tools	(67,372,316)	(65,866,066)
Accumulated Depreciation Motor Vehicles (Administrative)	(17,503,585,448)	(17,034,941,659)
Accumulated Depreciation Office buildings and structures	(56,048,714,968)	(53,472,831,285)
Accumulated Depreciation Office Furniture and Fittings	(14,420,857,188)	(14,151,367,977)
Accumulated Depreciation on Disposal of Motor Vehicle	(914,374,000)	(914,374,000)
Accumulated Depreciation On Disposal Workshop Machines and Equipments	2,948,000	2,948,000
Accumulated Depreciation On Disposal Workshop tools	(599,000)	(599,000)
Accumulated depreciation Plant and Machinery	(19,539,691,098)	(18,582,696,059)
Accumulated Depreciation Servers	(1,257,263,924)	(1,249,120,019)
Acquisition of land	16,517,890,008	16,517,890,008
Agriculture	7,998,200	7,998,200
Bearer Plants- cost	492,550,000	492,550,000
Computers and Photocopiers	8,636,000	0
Deposit of salt	0	0
Disposal of Agriculture	2,817,000	2,817,000
Disposal of Motor Vehicles (Administrative)	(270,004,000)	(625,004,000)
Fire Fighting Equipment	9,118,000	0
Firefighting, ambulances and rescue vehicles	0	0
Generators	0	0
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,964,064,981	1,876,550,665
Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)-Disposal	(104,423,823)	(104,423,823)
Hostels	0	0
Land leveling and fencing (civil works)	0	0
Landscaping	0	0

VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

Lease hold land	0	0
Library books	308,000	308,000
Miscellaneous other Valuables	5,912,691	(5,912,691)
Missle Carriers	0	0
Motor vehicles,	22,634,406,368	21,371,268,536
Navigational Equipment	784,906,747	784,906,747
Office buildings and structures	149,309,825,559	149,118,717,680
Office buildings and structures-Disposal	(61,000,000)	(61,000,000)
Office equipment	335,039,846	0
Office Furniture	1,276,334,160	3,176,500
Office Furniture and Fittings	15,295,504,460	15,219,794,259
Office Furniture and Fittings-Disposal	(68,502,322)	(68,502,322)
Plant and machinery	21,886,114,512	21,805,342,739
Plant and Machinery-Disposal	(59,542,081)	(59,542,081)
Plant and Machinery-Transfer	(50,670,626)	(50,670,626)
Pumps	0	0
Road cleaning and clearing equipment	0	0
Scientific Equipment	9,919,133,553	9,915,933,553
Scientific Instruments and Tools	11,044,000	0
Scientific Instruments and Tools- cost	4,622,110,726	4,605,690,176
Scientific Instruments and Tools-Acc Depreciation	(4,573,106,126)	(4,333,364,522)
Scientific Instruments and Tools-Disposal	(1,750,000)	(1,750,000)
Servers	0	0
Site preparation	1,380,000	0
State houses, residences, apartments, hotels and restaurants	0	0
Telecommunications infrastructure, networks and equipment-Acc Depreciation	(74,216,983)	(68,049,084)
Transfer of Motor Vehicles (Administrative)	(535,002,000)	(180,002,000)
Utility	79,624,300	79,624,300
WIP-Other Building Structure	6,555,996,665	0
Work in Progress	15,841,677,204	19,407,878,783
Work-In-Progress- cost	36,613,907,672	33,159,681,330
Work-In-Progress-AdditionMonetary	13,484,027,854	0
Workshop tools	364,593,468	364,593,468
	191,863,404,406	173,725,676,983

THE UNITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)  
NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

Note

## 51A - Property Plant and Equipment

	Cost/Revaluation								Accumulated Depreciation and Impairment								Carrying Value
	At 01 Jul 2021	Addition Monetary	Addition Non Monetary	Transfers	Revaluation Adjustment	Adjustment	Disposal	30-Jun-22	1-Jul-21	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation Adjustments	Adjustment	Transfer	Disposal	30-Jun-22	
	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)	TZS ('000)	TZS ('000)
Acquisition of land	16,517,890.00	-	-	-	-	-	-	16,517,890.00	-	-	-	-	-	-	-	-	16,517,890.00
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,876,551.00	96,150.00	-	-	-	-	-	1,972,701.00	1,081,226.00	274,822.00	-	-	405,678.00	-	-	1,761,726.00	210,975.00
Library Books	308.00	-	-	-	-	-	-	308.00	-	-	-	-	-	-	-	-	308.00
Motor vehicles,	21,371,269.00	1,012,963.00	250,175.00	-	-	-	-	22,634,407.00	19,897,638.00	314,377.00	-	-	119,892.00	-	-	20,331,907.00	2,302,500.00
Navigational Equipment	784,907.00	-	-	-	-	-	-	784,907.00	-	-	-	-	-	-	-	-	784,907.00

VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

Office buildings and structures	149,118,717.00	191,108.00	-	-	-	-	-	149,309,825.00	58,333,831.00	2,109,963.00	-	-	465,921.00	-	-	60,909,715.00	88,400,110.00
Office Furniture and Fittings	15,220,111.00	-	-	-	-	-	-	16,571,839.00	14,240,898.00	528,227.00	-	-	258,737.00	-	-	14,510,388.00	2,061,451.00
Plant and Machinery	21,805,343.00	80,772.00	-	-	-	-	-	21,886,115.00	18,692,909.00	957,149.00	-	-	154.00	-	-	19,649,904.00	2,236,211.00
Scientific Instruments and Tools	14,968,789.00	380,735.00	-	-	-	-	-	15,349,524.00	8,765,491.00	683,790.00	-	-	448,455.00	-	-	9,000,826.00	6,348,698.00
<b>TOTAL</b>	<b>241,666,745.00</b>	<b>3,110,596.00</b>	<b>250,175.00</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>245,027,516.00</b>	<b>121,011,993.00</b>	<b>4,868,328.00</b>	<b>-</b>	<b>-</b>	<b>284,145.00</b>	<b>-</b>	<b>-</b>	<b>126,164,466.00</b>	<b>118,863,050.00</b>

**THE UNITED REPUBLIC OF TANZANIA**  
**VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)**  
**NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note

51A - Property Plant and Equipment

Accumulated Depreciation and  
Impairment

	At 01.Jul	Addition Monetary	Addition Non Monetary	Transfers	Revalua tion Adjust ment	Adjust ment	Dispo sal	30 Jun	01 Jul	Charge during the year - Deprecia tion	Charge during the year - Impairme nt	Reval uation Adjust ments	Adjut ment	Trans fer	Dispos al	30-Jun-22	Carrying Value
	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)	TZS ('000)	TZS ('000)
Acquisition of land	16,512,482	5,408	-	-	-	-	-	16,517,890	-	-	-	-	-	-	-	-	16,517,890
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,042,934	1,255,928	-	-	-	-	-	2,298,862	366,366	714,860	-	-	-	-	-	1,081,226	1,217,636
Library Books	308	-	-	-	-	-	-	308	-	-	-	-	-	-	-	-	308
Motor vehicles,	21,050,438	614,909	-	- 286,645	-	-	-	21,371,269	19,576,415	321,223	-	-	-	-	-	19,897,638	1,473,631
Navigationa l Equipment	784,907	-	-	-	-	-	-	784,907	-	-	-	-	-	-	-	-	784,907
Office buildings and structures	134,701,726	12,559,862	1,857,129	-	-	-	-	149,118,717	56,280,111	2,053,720	-	-	-	-	-	58,333,831	90,784,886
Office Furniture and Fittings	14,711,912 .00	511,059.0 0	-	-	-	-	-	15,222,971. 00	13,766,045. 00	474,853. 00	-	-	-	-	-	14,240,898	982,073
Plant and Machinery	21,349,413	444,737	-	11,193	-	-	-	21,805,343	17,467,744	1,225,165	-	-	-	-	-	18,692,909	3,112,434
Scientific Instruments and Tools	14,816,330	152,459	-	-	-	-	-	14,968,789	8,531,375	234,116	-	-	-	-	-	8,765,491	6,203,298
<b>TOTAL</b>	<b>224,970,450</b>	<b>15,544,362</b>	<b>1,857,129</b>	<b>- 275,452</b>	<b>-</b>	<b>-</b>	<b>- 7,433</b>	<b>242,089,056</b>	<b>115,988,056</b>	<b>61,304,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,011,993</b>	<b>121,077,063</b>

THE UNITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)  
NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

Cost/Revaluation

Note

51B - Work in Progress

Cost/Revaluation

Charge during the year - Impairment

Revaluation Adjustments

	At 01 Jul 2021	Addition Monetary	Addition Non Monetary	Transfers	Revaluation Adjustment	Adjustment	Disposal	30-Jun-22	1-Jul-21	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation Adjustments		Transfer	Disposal	30-Jun-22	Carrying Value
	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)	TZS ('000)	TZS ('000)
WORKING IN PROGRESS - WIP	52,567,560	19,929,429	-	-	-	-	-	72,496,989.00	-	-	-	-	-	-	-	-	72,496,989
	52,567,560	19,929,429	-	-	-	-	-	72,496,989.00	-	-	-	-	-	-	-	-	72,496,989



THE UNITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)  
NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2021

Note 51B - Work in Progress

		Cost/Revaluation								Charge during the year - Impairment	Revaluation Adjustments						
	At 01 Jul 2021	Addition Monetary	Addition Non Monetary	Transfers	Revaluation Adjustment	Adjustment	Disposal	30-Jun-22	1-Jul-21	Charge during the year - Depreciation	Charge during the year - Impairment	Revaluation Adjustments	Adjustment	Transfer	Disposal	30-Jun-22	Carrying Value
WORKING IN PROGRESS - WIP	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)	TZS ('000)
	36,403,791	15,995,505	-	-	-		-	52,399,296	-	-	-	-		-		-	52,399,296
	36,403,791	15,995,505	-	-	-		-	52,399,296	-	-	-	-		-		-	52,399,296

VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

BIOLOGICAL ASSET AS AT 30 JUNE 2022

Note: 51c

Agricultural Equipment and Machinery	10,815	-	-	-	-	-	-	10,815	-	-	-	-	-	-	-	-	10,815
Bearer Plants	492,550	-	-	-	-	-	-	492,550	-	-	-	-	-	-	-	-	492,550
TOTAL	503,365.00							503,365.00									503,365.00

BIOLOGICAL ASSET AS AT 30 JUNE 2021

Note: 51c

Agricultural Equipment and Machinery	10,815	-	-	-	-	-	-	10,815	-	-	-	-	-	-	-	-	10,815
Bearer Plants	492,550	-	-	-	-	-	-	492,550	-	-	-	-	-	-	-	-	492,550
TOTAL	503,365.00							503,365.00									503,365.00

**51A - Depreciation of Property, Plant and Equipment**

Depreciation - Computers and Related Equipments	39,140,407	46,411,356
Depreciation - Furniture & Fittings	146,172,163	206,068,560
Depreciation - Investments Equipment & Machinery	20,500,000	0
Depreciation - Motor Vehicles	32,083,133	17,067,519
Depreciation - Plant, Machinery and Equipment	59,133,813	293,908,144
Depreciation - Utility	917,166	11,069,770
Depreciation - Workshop tools	14,087,593	56,469,207
Depreciation Buildings	301,649,690	562,628,621
Depreciation Motor Vehicles (Administrative)	282,293,602	304,154,686
Depreciation Office buildings and structures	1,808,312,684	1,491,091,724
Hardware: servers and equipment (incl. desktops, laptops, UPS etc.)	235,681,576	667,306,013
Office Furniture and Fittings	382,054,876	268,784,281
Plant and Machinery	877,516,110	931,256,865
Scientific Instruments and Tools-charge for the year	210,524,750	166,576,956
Telecommunications infrastructure, networks and equipment-charge for the year	458,260,488	1,142,742
	<b>4,868,328,05</b>	<b>5,023,936,444</b>

**51B - Impairment of Property, Plant and Equipment**

Depreciation - Plant and Machinery	0	105,003
	<b>0</b>	<b>105,003</b>

**52 - Intangible Assets**

Accumm. Amortization Computer Software	(772,770,497)	(768,096,973)
Computer Software	169,772,970	169,772,970
Research and Development	652,459,796	598,566,908
	<b>49,462,269</b>	<b>241,904.63</b>

**52A - Amortization of Intangible Assets**

Amortization of intangible asset	13,772,156	216,333.34
Computer Software Amortization	1,000,000	0
	<b>14,772,156</b>	<b>216,333.34</b>

**55 - Work In Progress**

Advance for Work in Progress	0	0
	<b>0</b>	<b>0</b>

## 56 RELATED PARTY TRANSACTIONS

During the year under review, the Authority had the following transactions in relation to the related parties:

	2022 TZS '000'	2021 TZS '000'
Board Directors Fees	84,243	76,250
Remunerations to directors and principals	1,010,520 1,086,770	375,612 459,855
Number of Persons	23	42

### Loans to Key Management Personnel

Opening Balance

Additions

Deductions

Key Management Personnel (KMP) includes all Directors, Centre Principals and other members having the authority and responsibility for planning, directing, and controlling the activities of the Authority.

## 57(A) TEXTS AND REFERENCE BOOKS

During the year under review a total of text and reference books under the Authority custody amounted to 45,119 books. Details of the books are shown in the Centre records. The value of which were written off as expenses in the year of purchase due to lack of policy on accounting for text and reference books since the establishment of the Authority and hence are not shown in the financial statements as assets.

## 57(B) CHANGE OF ACCOUNTING PACKAGE.

During the year under review the authority changed the Accounting package software from the use of Microsoft NAVISION to a newly Government developed software i.e MUSE. The use of MUSE changes presentation of accumulated fund, where by in previous year the amount was wrongly presented in Cashflow from Financing insteady of Cashflow from operating. At the same time the deposit changes from current asset to current liabilities and provision for doubtfull debt deducted direct from debtors.

## 57(C) UNRECOGNISE ASSET IN THE BOOKS OF ACCOUNTS AS AT 30 JUNE 2022

Dar es Salaam Zone have the following Motor vehicle which were not recognized in the books of Account while finalizing the process for obtaining Values from Municipal Valuer, the Motor vehicles were received from EGPAF donor. The disclosure is as per IPSAS 17 which allows Assets with unknown Value to be disclosed to facilitate users of financial statements to make reliable decisions.

S/N	Registration number	Description	Status of asset.	CENTRE
1	DFP 6063	Nissan, Model: GX, Chassis Number: Body Type: Station wagonColor: White, Engine Capacity,Fuel Used: DIESEL	Working	KIPAWA ICTC
2	DFP 6061	Make: Nissan, Model: GX, Chasis Number: Body Type: Land Cruiser Colour: White, Engine Capacity, Fuel Used: DIESEL	working	KIPAWA ICTC
3	DFP 5496	PRADO	Working	DSM RVTSC

At the same time VETA Head office received motor vehicle with registration number T932DJR NISSAN PATROL donated by International Youth Foundation vide letter with ref ***Donation of Equipment's*** on 24 June 2021 where by VETA enjoy economic benefit of utilizing it. The said motor vehicle is not yet recorded in the fixed assets register for the financial year 2021/22.

The Authority is in the process of changing the registration number for the vehicle. Notification of receiving the vehicle was made to the Permanent Secretary, Ministry of Finance and Planning vide letter with Ref. No. VETA/U.20/138/64 dated 14 June 2021. Registration of the vehicle by Tanzania Revenue Authority will be done after receiving response from the Permanent Secretary, Ministry of Finance and Planning. Follow up of the response from the Ministry is in progress.

#### 57(D) MISCELLANEOUS RECEIPTS/REVENUE

Miscellaneous Receipts/Revenue figure with material amount TZS 6,829,440,718 received during the financial year 2021/22 the amount is disclosed separately in order to meet the requirements of Para 106 of IPSAS 1 which requires revenue and expenses which are material in nature shall disclosed separately. The reasons of reporting this item in miscellaneous is due to the absence of own source code in GePG.

#### 58 LOCAL & INTERNATIONAL RELATIONS

VETA continued to maintain its relations with the general public, local and international organizations. VETA maintained close working relationships with Employers, other International and Local Organizations such that, these relations have promoted employment to youth.

For the financial year under review, the following collaboration where initiated and various activities conducted as follows:

- a) **VETA and Chamber of Mining and Energy** has established a partnership for training apprentices, which is carried at Moshi RVTSC.  
The programme is known as Integrated Mining Technical Training (IMTT) and its main goal is to produce number of apprentices who will be able to work in the mining

sector in the areas of Platter welding, Auto Electrical, Electrical, Heavy Duty Moving Equipment and Fitting.

The project is coordinated by Chamber, financed by mining companies and VETA Moshi employs the skills. During the year under review, total of 281 (male 248 and female 38) Trainees were enrolled for the programme in 2021-22.

- b) VETA through its center Kipawa ICTC has collaborated with Airtel Tanzania to formulate a mobile application known as VSOMO which is freely available at Google store. This application has a number of short courses used to address various skills in response to market demand. The application bears the theory part where all tests and examinations are being made but finally it is complemented with practical session and a closest VETA Center after being verified that the candidate has successfully completed and passed theory part. The course fee is paid through Airtel money
- c) VETA through its centers has collaboration with Tanzania Education Authority (TEA) provides Funds for Training in various sectors, 9 centre namely Busokelo, Nkasi, Tanga, Mwanza, Kagera, Kigoma, MVTTC, Manyara and Dodoma signed contract with TEA.

#### **59 CONTINGENT LIABILITY**

The Authority have outstanding staff salary arrears of TZS 1,131,525,587.40 claimed by staff whom their names being entered into Lawson system with effect from 1 September 2019 and the filled form of request of fund have been submitted to UTUMISHI seeking approval and guidance of the same.

The Authority also had the following pending litigation against it as at 30 June 2022 which has not been provided for in the financial statements due to uncertainty relating to their outcome before the court.

PENDING MATTERS BEFORE COURTS OF LAW AND QUASI - JUDICIAL BODIES AS AT 30 JUNE 2022  
Table 1 PENDING MATTERS BEFORE COURTS OF LAW AND QUASI - JUDICIAL BODIES AS AT 30 JUNE 2022

NO.	BEFORE HON.	CASE NO.	PARTIES	CLAIM	WHEN FILED	STATUS
<b>CASES BEFORE THE CMA</b>						
<b>TEMEKE</b>						
	Hon.	CMA/DSM/TMK/193/2022	Eunice Ndesario Urio & Scholastica Mbena v. VETA	The Complainants have submitted only a summons, the claim to be known after being availed with the documents demonstrating a claim		Hg. 20/7/2022
2	Hon.	CMA/DSM/TMK/196/2022	Abeid Muhidini Shekimweri & 2 Others v. VETA	The Complainants have submitted only a summons, the claim to be known after being availed with the documents demonstrating a claim		Hg. 20/7/2022
Total number of cases at CMA - Temeke is 2						
Total number of cases at CMA is 2						
<b>CASES BEFORE THE HIGH COURT (LABOUR DIVISION)</b>						
<b>DAR ES SALAAM</b>						
3	Rwizire, J.	Misc. Labour Appl. No. 171 of 2022	Salehe Hassan Mjinja v. VETA	The Applicant has filed an application for extension of time to file Revision against the Ruling of dismissing his Application No. CMA/DSM/TEM/436/2020 after CMA finds that it has no jurisdiction to determine the particular dispute.	13 May 2022	Ruling 22/7/2022
Total number of cases at High Court (Labour Division) Dar es Salaam is 1						
Total number of cases at High Court (Labour Division) is 1						

NITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

NO.	BEFORE HON.	CASE NO.	PARTIES	CLAIM	WHEN FILED	STATUS
CASES BEFORE THE HIGH COURT						
DAR ES SALAAM						
4	Juliana Masabo, J.	Civil Case No. 176 of 2018	M/S Herkin Builders Ltd. v. Commercial Bank of Africa & VETA	VETA terminated a works agreement it had entered with Herkin for breach of contract, then submitted to Commercial Bank of Africa a demand for payment of TZS 986,238,422.15 being Performance bond, this was honoured by the Commercial Bank of Africa. Thus among other things, Herkin claims against VETA that permanent injunction be issued restraining VETA from demanding any payment and declaration that the act of Commercial Bank of Africa honouring VETA's demand following its termination of the works contract is unlawful.		M. 16 August 2022
5		Civil Case No. 26 of 2009	VETA v. M/S Gema Security Services			Follow ups are being made at the High Court as the case file was misplaced at the court
Total number of cases at the HC - Dar Es Salaam is 2						
MTWARA						



NITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

NO.	BEFORE HON.	CASE NO.	PARTIES	CLAIM	WHEN FILED	STATUS
6	Dyansobela, J.	Land Case No. 1 of 2021	Gaudensia George Milanzi and 19 Others v. Masasi District Council, AG and VETA	The Plaintiffs claims against the Defendants for compensation to the tune of TZS 100,000,000 being compensation to the Plaintiff following the 3 <sup>rd</sup> Defendant's unlawful acquisition of their land for construction of a Vocational Education and Training Centre	5 March 2021	M. 19 July 2022
Total number of cases at the HC - Mtwara is 1						
Total number of cases at the High Court is 3						
CASES BEFORE THE COURT OF APPEAL						
TANGA						
7	(To be known later when Notice for hearing are issued if the Appellant files a Memorandum of Appeal)	Civil Appeal No. _____ of 2013	Stephen Karoli Katala v. VETA	Appeal from the decision of the HC - Tanga, dated 21.09.2012 in Civil Case No. 08 of 2005		The Appellant filed only the Notice of Appeal. That is why there is no Case No. Awaiting to be served with the Memorandum of Appeal. We are about to make an application to strike out the appeal
Total number of cases at the Court of Appeal - Tanga is 1						

NITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

NO.	BEFORE HON.	CASE NO.	PARTIES	CLAIM	WHEN FILED	STATUS
Total number of cases at the Court of Appeal is 1						
CASES BEFORE THE DISTRICT LAND AND HOUSING TRIBUNAL						
SIMIYU						
8	Kanyerinyeri, Chairman	Execution No. 26 of 2021	Commissioner for Lands v. VETA	The Commissioner for Lands claims for the attachment and auction / sale of Plot No. 1, Block A owned by VETA for failure to pay land rent to the tune of TZS 212,648,100	9 February, 2021	To follow up on the status

A TOTAL OF PENDING CASES AS AT 30 JUNE 2022 FOR AND AGAINST VETA IS 8

**Abbreviations:**

1. CMA - Commission for Mediation and Arbitration
2. CBA - Collective Bargaining Agreement
3. Hg. - Hearing
4. RAAWU - Researchers, Academicians and Allied Workers Union
5. RM - Resident Magistrate
6. N/A - Not Applicable
7. HC - High Court
8. Arb. - Arbitrator
9. Med. - Mediator
10. Adv. - Advocate
11. J. - Judge
12. M. - Mention
13. PO - Preliminary Objection
14. JJA-JusticesofCourtofAppeal

**60. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2022**

	2022	2021
	TZS	TZS
Surplus/ Deficit for the Period	17,382,932,894.66	31,151,828,415.86
<b>Add/ (Less) Non Cash Item</b>		
Amortazation of Intangible Assets	14,772,156.02	57,029,599.53
Depreciation of Property, Plant and Equipment	4,868,328,050.34	4,967,123,177.03
Impairment of Property, Plant and Equipment	0.00	105,003.12
Rejected Debts	52,269,355.82	(52,269,355.82)
Social Benefits		
Use of Goods and Service	1,200,000.00	0.00
<b>Add/ (Less) Change in Working Capital</b>		
Deferred Income (Capital)	2,530,274,058.13	4,978,655,720.60
Deferred Income (Revenue)	3,301,470,073.94	1,493,751,927.01
Inventories	206,295,345.03	(703,968,156.39)
Other Payments	(61,855,548,434.35)	(1,166,980,125.06)
Other Receipts	65,300,590,987.01	1,263,744,367.48
Payables and Accruals	(1,878,727,298.26)	(13,885,244,870.33)
Prepayments	(3,157,545,193.99)	(437,941,030.90)
Receivables	358,867,538.57	(4,065,247,405.14)
<b>Net Cash Flow from Operating Activities</b>	<b>27,125,179,532.92</b>	<b>31,912,903,951.00</b>

THE UNITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)  
ELIMINATION BALANCES FOR THE PERIOD ENDED 2022  
INTER GOVERNMENTAL TRANSACTIONS

2.107G - Vocational Education Training  
Authority(VETA)

S/N	Gfs Code	Gfs Code Description	Dr Amount		Counterpart/ Elimination Entity
1	12110106	National Health Insurance Fund - NHIF	1,502	0	2.107G - Vocational Education Training Authority(VETA)
2	14210105	Sale Electricity	991,512	0	2.107G - Vocational Education Training Authority(VETA)
3	14210109	Vehicle Maintenance	400	0	2.107G - Vocational Education Training Authority(VETA)
4	14210122	Receipts from Water Charges	523,505	0	2.107G - Vocational Education Training Authority(VETA)
5	21222105	Natonal Health Insurance Fund (NHIF)	0	1,502	3.1G - National Health Insurance Fund(NHIF)
6	22002101	Electricity	0	991,512	7.17G - Tanzania Electric Supply Co. Ltd. (TANESCO)
7	22002102	Water Charges	0	20,631	7.41G - Arusha Urban Water Supply and Sanitation Authority (AUWASA)
8	22002102	Water Charges	0	107,730	7.42G - Dar es Salaam Water Supply and Sanitation Authority (DAWASA)
9	22002102	Water Charges	0	70,155	7.43G - Dodoma Water Supply and Sanitation Authority (DUWASA)
10	22002102	Water Charges	0	31,401	7.44G - Iringa Water Supply and Sanitation Authority (IRUWASA)

11	22002102	Water Charges	0	22,684	7.45G - Kilimanjaro Water Supply and Sanitation Authority (MOWASA)
12	22002102	Water Charges	0	12,858	7.47G - Kigoma/Ujiji Urban Water Supply and Sanitation Authority (KUWASA)
13	22002102	Water Charges	0	14,800	7.48G - Bukoba Water Supply and Sanitation Authority (BUWASA)
14	22002102	Water Charges	0	11,302	7.50G - Manyara Water Supply and Sanitation Authority (BAWASA)
15	22002102	Water Charges	0	9,733	7.51G - Mara Water Supply and Sanitation Authority (MUWASA)
16	22002102	Water Charges	0	40,744	7.52G - Mbeya Water Supply and Sanitation Authority (MBUWASA)
17	22002102	Water Charges	0	32,920	7.53G - Morogoro Water Supply and Sanitation Authority (MORUWASA)
18	22002102	Water Charges	0	35,304	7.55G - Mwanza Water Supply and Sanitation Authority (MWAUWASA)
19	22002102	Water Charges	0	32,954	7.59G - Shinyanga Water Supply and Sanitation Authority (SHUWASA)
20	22002102	Water Charges	0	31,052	7.61G - Tabora Water Supply and Sanitation Authority (TUWASA)
21	22002102	Water Charges	0	21,455	7.63G - Singida Urban Water and Sanitation Authority (SUWASA)
22	22002102	Water Charges	0	13,985	7.64G - Mpanda Water Supply and Sanitation Authority (MPAWASA)
23	22002102	Water Charges	0	13,797	7.6G - Tanga Water Supply and Sanitation Authority (TAUWASA)
24	22021101	Motor Vehicles and Water Craft	0	400	2.15G - Tanzania Electrical, Mechanical & Electronics Services

NITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY (VETA)

					Agency (TEMESA)
25	62123135	BoT Ownsource Collection Account	0	9,382,150	6.7G - Bank of Tanzania
26	62123143	USD BoT collection account	0	47,350	6.7G - Bank of Tanzania
27	63113117	Miscellaneous Deposit	9,429,500	0	2.107G - Vocational Education Training Authority(VETA)
Total			10,946,419	10,946,419	

THE UNITED REPUBLIC OF TANZANIA  
VOCATIONAL EDUCATION TRAINING AUTHORITY(VETA)  
ELIMINATION BALANCES FOR THE PERIOD ENDED 2021

INTER GOVERNMENTAL TRANSACTIONS

2.107G - Vocational Education Training Authority(VETA)					
S/N	Gfs Code	Gfs Code Description	Dr Amount		Counterpart/ Elimination Entity
1	14210105	Sale Electricity	991,982.00	-	2.107G - Vocational Education Training Authority(VETA)
2	14210122	Receipts from Water Charges	483,148.00	-	2.107G - Vocational Education Training Authority(VETA)
3	22002101	Electricity	-	991,982.00	7.17G - Tanzania Electric Supply Co. Ltd. (TANESCO)
4	22002102	Water Charges	-	41,324.00	7.41G - Arusha Urban Water Supply and Sanitation Authority (AUWASA)
5	22002102	Water Charges	-	60,177.00	7.42G - Dar es Salaam Water Supply and Sanitation Authority (DAWASA)
6	22002102	Water Charges	-	167,133.00	7.43G - Dodoma Water Supply and Sanitation Authority (DUWASA)
7	22002102	Water Charges	-	10,710.00	7.44G - Iringa Water Supply and Sanitation Authority (IRUWASA)
8	22002102	Water Charges	-	48,000.00	7.45G - Kilimanjaro Water Supply and Sanitation Authority (MOWASA)
9	22002102	Water Charges	-	12,567.00	7.47G - Kigoma/Ujiji Urban Water Supply and Sanitation Authority (KUWASA)
10	22002102	Water Charges			7.48G - Bukoba Water Supply and Sanitation

			-	6,594.00	Authority (BUWASA)
11	22002102	Water Charges	-	11,701.00	7.50G - Manyara Water Supply and Sanitation Authority (BAWASA)
12	22002102	Water Charges	-	5,757.00	7.51G - Mara Water Supply and Sanitation Authority (MUWASA)
13	22002102	Water Charges	-	23,185.00	7.52G - Mbeya Water Supply and Sanitation Authority (MBUWASA)
14	22002102	Water Charges	-	27,134.00	7.53G - Morogoro Water Supply and Sanitation Authority (MORUWASA)
15	22002102	Water Charges	-	27,887.00	7.55G - Mwanza Water Supply and Sanitation Authority (MWAUWASA)
16	22002102	Water Charges	-	980.00	7.61G - Tabora Water Supply and Sanitation Authority (TUWASA)
17	22002102	Water Charges	-	18,999.00	7.63G - Singida Urban Water and Sanitation Authority (SUWASA)
18	22002102	Water Charges	-	21,000.00	7.6G - Tanga Water Supply and Sanitation Authority (TAUWASA)
19	62123135	BoT own source collection account	-	7,892,292.00	6.7G - Bank of Tanzania
20	62123143	USD BoT collection account	-	1,123.00	6.7G - Bank of Tanzania
21	63113117	Miscellaneous Deposit	7,893,415.00	-	2.107G - Vocational Education Training Authority(VETA)
Total			9,368,545.00	9,368,545.00	