



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



**EASTERN AFRICA STATISTICAL AND TRAINING CENTRE
(EASTC)**

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

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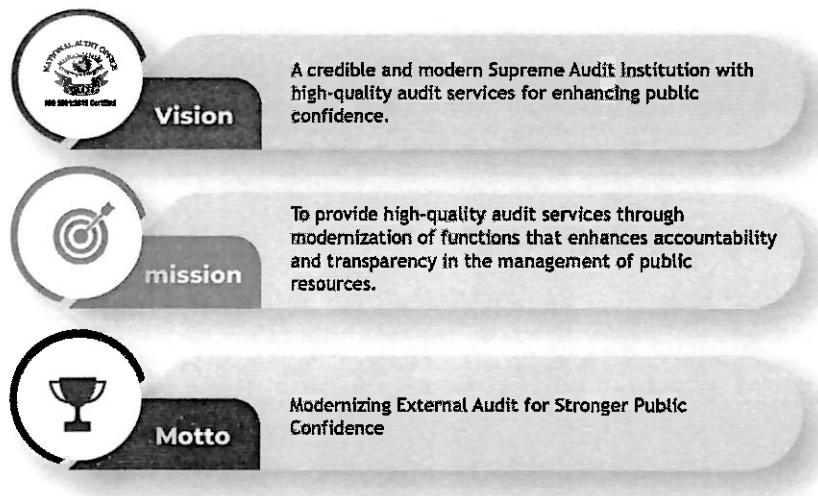
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About the National Audit Office

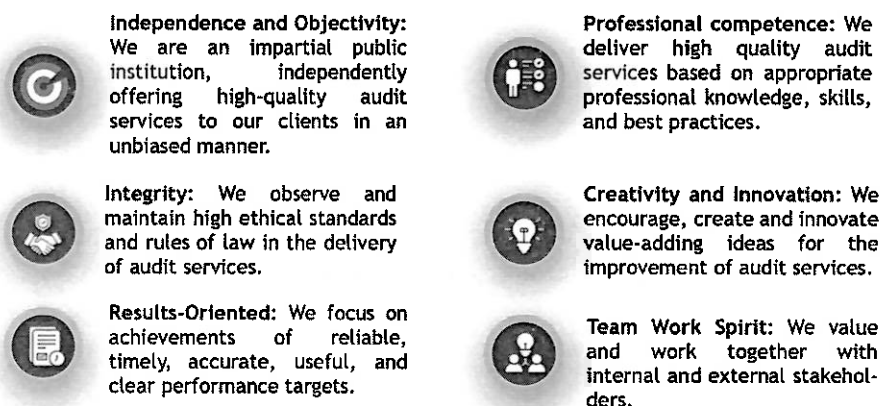
Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap. 418.

NAOT Vision, Mission & Motto



Core Values



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TABLE OF CONTENTS

Abbreviations	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 FINANCIAL STATEMENTS	6



Abbreviations

CAG	Controller and Auditor General
CAPI	Computer-Assisted Personal Interviewing
CEBRT	Centre of Excellence in Biotechnology Research and Training
DSO	Distance learning, short courses and Outreach programs
EASTC	Eastern Africa Statistical Training Centre
HESLB	Higher Education Students' Loans Board
ICT	Information Computer Technology
IPSAS	International Public Sector Accounting Standards
MAB	Ministerial Advisory Board
NBS	National Bureau of Statistics
PMU	Procurement Management Unit
UNECA	United Nations Economic Commission for Africa



1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
Eastern Africa Statistical Training Centre (EASTC),
P.O. Box 35103.
DAR ES SALAAM,
TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of the Eastern Africa Statistical Training Centre (EASTC), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Eastern Africa Statistical Training Centre (EASTC), as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348 [R: E 2020]

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 the Eastern Africa Statistical Training Centre (EASTC), in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), as well as the National Board of Accountants and Auditors (NBAA) Code of Ethics. I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe the audit evidence I have obtained is sufficient and appropriate to support 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 current period's financial statements. 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, a statement of management responsibility, and a Declaration by the Head of Finance. Still, it does not include the financial statements and my audit report thereon, which I obtained before 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 data 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 I obtained before the date of this audit report, I conclude that there is a material misstatement of that information, I am required to report that fact. I have nothing to report in this regard.

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

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

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

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



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

My objectives are to obtain reasonable assurance that 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. Still, it 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 based on these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than that of one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit 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 to date. 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, significant audit findings, and 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 that I will communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and, where applicable, related safeguards.

Based on the matters communicated with those charged with governance, I determine the most significant issues in the audit of the financial statements for the current period and, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure, or, 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 in such communication.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods, and services at the Eastern Africa Statistical Training Centre for the year ended 30 June 2025, in accordance with the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including tender advertising, bid evaluation, contract award, and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorisation before award, and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that Eastern Africa Statistical Training Centre complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

Based on the audit procedures performed, I conclude that the Eastern Africa Statistical Training Centre complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



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



2.0 FINANCIAL STATEMENTS

2.1 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

2.1.1 Introduction

In accordance with the Tanzania Financial Reporting Standard No. 1, the report by those charged with governance of the Eastern Africa Statistical Training Centre presents its financial statements for the year ended 30 June 2025. The presentation of the financial statements follows the provisions of the Public Audit, Cap 418 [R.E 2021], the Public Finance Act, Cap 348 [R.E 2020], and IPSAS Accrual. The financial statements disclose the affairs of the Eastern Africa Statistical Training Centre for the year ended 30 June 2025.

2.1.2 Eastern Africa Statistical Training Centre Profile

The Eastern Africa Statistical Training Centre (EASTC) was established in 1994 as a Training Centre for the United Republic of Tanzania and other member states to produce the statistical data necessary for the assessment, planning and development of the people and the economy through training of personnel from member states.

EASTC was established as a Government Executive Agency under the Ministry of Finance, pursuant to the Executive Agencies Act, Cap. 28. The Centre was officially launched on 17 January 1995 through the Government Notice No. 489 of 1 Nov 2022, to provide education in Statistics and other business-related disciplines.

The Board was established under the Executive Agencies Act, Cap. 245. The Centre had eight members: the Chairman (non-executive), six non-executives, and the Rector. The full Board was appointed effective from 31 Jan 2022

The Board present their report as required under Tanzania Financial Accounting Standard (TFAS) No.1 and the audited Financial Statements for the Year ended 30 June 2025

2.1.3 Mission

To promote the production and use of high-quality statistics through training, research, and consultancy in statistics for evidence-based decision-making in user countries.

2.1.4 Vision

To be a Centre of excellence in training Official Statistics in Africa.

Core Values of the Centre

EASTC envisages modelling, upholding and promoting the following values:

- Excellence:** EASTC staff work to achieve the highest standards in everything we do.
- Collaboration:** EASTC staff work closely with other Academic Institutions as well as partners and donors to positively impact our activities.
- Innovation:** EASTC staff continually seek new ways to improve and overcome emerging challenges.
- Professionalism:** EASTC staff adheres to and maintains the rule of acceptable ethical behaviour and honesty in all our activities.
- Transparency:** EASTC staff are operating in openness and communicating in such a way that it is easy for others to see what actions are performed.

2.1.5 Duties/Operational Objectives/Principal Functions of the Centre

2.1.5.1 Duties of the Centre

The Centre provides opportunities for and conducts training, research, and consultancy in official statistics, agricultural statistics, data science, business statistics, economics, information technology, and related areas of specialisation, thereby contributing to the development of national skilled human resources.

2.1.5.2 Operational Objectives/Principal Functions

The operational objectives/principal functions of Eastern Africa Statistical Training Centre include:

- (a) To provide quality education in the areas of Official Statistics, Agricultural Statistics, Data Science, Business Statistics, Economics and Information Technology, intending to produce the best and most competent graduates with entrepreneurial skills and motivation;
- (b) To undertake Research and Consultancy Services in matters relating to Statistics, Data Science, Economics, Information Technology and related sciences;
- (c) To organise and conduct conferences, meetings, seminars and workshops on any matters about the area of Official Statistics, Agricultural Statistics, Data Science, Business Statistics, Economics and Information Technology and Management;
- (d) To collect, store and disseminate information about matters relating to Statistics, Data Science, and Economics, Information Technology and Management to all stakeholders in the United Republic of Tanzania, member countries and beyond;
- (e) Endeavour to articulate theory and practice by instituting problem-solving innovations and ideas relating to the day-to-day activities of the people of the United Republic of Tanzania, member countries and globally;
- (f) To develop, test and promote business approaches/models for conducting business in the United Republic of Tanzania and globally;
- (g) To facilitate the bridging of small-scale, middle and large entrepreneurs and EASTC Alumni by having a standard understanding regarding the business environment and come up with new ideas which are integrated globally;

- (h) To collaborate with the Government, Non-governmental and international institutions about issues related to training, research and consultancy;
- (i) To be a think tank and advisor of the Government concerning the interpretation of data for socio-economic issues and
- (j) To do anything else under the provisions of the EASTC framework document or any other written force in the United Republic of Tanzania in pursuance of the mission of the Centre.

2.1.5.3 Principal Activities

According to the framework document of EASTC as per Executive Agency Act No. 30 of 1997, the principal functions of the EASTC have been stipulated as follows: -

- i. To provide quality education in official statistics, agricultural statistics, data science, business statistics, economics, information technology, and any related areas of specialisation.
- ii. To conduct research and consultancy services in the areas of official statistics, agricultural statistics, data science, business statistics, economics, information technology, and any related areas of specialisation to both the Public and Private Sectors.

2.1.6 Related Party Transactions

Details of related party transactions as per IPSAS 20 are set out in Note 95 to the financial statements.

2.1.7 Results for the Year

Results for the year under review are shown in the financial statements.

2.1.8 Solvency

The Centre runs its affairs solely from internally generated funds and government subsidies. The Centre is financially sound and operates within its budget.

2.1.9 Membership and Committees of the Board

The Directors of the Board at the date of this report, who held office during the year, are all Tanzanian citizens. Details are in Table 1

Table 1: Members of the Ministerial Advisory Board

S/N	Name	Position	Employer	Qualification	End of appointment	Terms of Service
1.	Prof. Ahmed M. Ame	Chairperson	Retired - UDSM	PhD in Business Administration, Licentiate in Business Administration, MBA (with Bias in Production and Operations Management, B.A Statistics,	9/11/2028	4 years
2.	Dr T. M. Katunzi	Secretary	EASTC	PhD in Management Science, MBA in Finance, M.Sc. in Agriculture	9/11/2026	5 years
3.	Dr Amina Suleman Msengwa	Member	UDSM	PhD in Statistics, Master's Degree in Statistics, Bachelor of Arts in Statistics	31/1/2028	4 years
4.	Dr Emmanuel Msovu Sadick	Member	Retired - IFM	PhD in Economics, MBA-Finance, CPA (T)	31/1/2028	4 years
5.	Mr. Juma Reli	Member	Retired - Permanent Secretary - Ministry of Industry and Trade, Zanzibar	Master's of Business Administration, Post-graduate Diploma in Business Administration, Diploma in Cooperative Accounting	31/1/2028	4 years
6.	Mr Omary Waziri Khama	Member	Ministry of Finance (MOF)	Master of Arts in Economics, Advanced Diploma in Economic Planning	31/1/2028	4 years
7	Mr Omari Iddi Abdallah	Member	Retired - NBS	Master of Arts (information Studies), Bachelor of Arts (Statistics), Diploma in Computer Processing and Information systems, Diploma in Statistics	31/1/2028	4 years
8	Ms Nyambilila Mbonile Minga	Member	EASTC	Master of Science (MSc) in Agricultural Economics, Bachelor of Science (BSc) in Agriculture, and an Advanced Diploma in Food Production and Nutrition	31/1/2028	4 years

During the year ended 30 June 2025, the Board held twelve (12) meetings. Of these, four (4) were ordinary meetings and eight (8) were special sub-committee meetings. In these meetings, the Board discussed and deliberated on the following main issues:

- i. Quarterly Performance Reports;
- ii. Financial Statements and Audited Report;
- iii. Plan and Budget of the Centre;
- iv. Academic issues on examination results;
- v. Recruitment of Management Employees;
- vi. Audit plan.

2.1.10 Board Committees

The following are sub-committees that served the Centre during the year reporting period;

2.1.10.1 Finance and planning committee

The roles of the Finance and Planning Committee are defined in the Board Charter. In executing its delegated powers, the committee performs the following duties and responsibilities:

- (a) Discuss and recommend to the Board the Centre's risk assessment and management policies, including the risk of fraud, the Centre's significant financial risk exposures, and measures taken by management to monitor and control such exposures.
- (b) Execute internal audit oversight and responsibilities, including review, discussion, and approval of internal audit plans, scope, progress, results of audits, and annual performance of internal audit functions.
- (c) Review the Centre's compliance, ethical programs, code of conduct, and procedures for the receipt, retention, and treatment of complaints received by the Centre.
- (d) Meet to review and discuss quarterly and annual management reports and financial statements.
- (e) Oversees the activities of ICT and gives recommendations to the Board.
- (f) Exercise any other functions which the Board may delegate.

The tenure and attendance of the Finance and Planning Committee Members in Meetings from 1 Jul 2024 to 30 June 2025 are as shown in **Table 2**

Table 2: Members of the Finance and Planning Committee and their attendance

S/N	NAME	END OF TENURE	11th	12th	13th	14th
			20.11.2024	29.04.2025	24.07.2025	24.07.2025
1	Mr. Juma Reli	31.01.2028	P	P	P	P
2	Dr. Emmanuel Sadiki	31.01.2028	P	P	P	P
3	Mr. Omary Khama	31.01.2028	P	P	P	P

KEY: P —Present; A —Absent with apology

The Committee held three (4) meetings during the year ended 30 June 2025.

2.1.10.2 Academic Affairs Committee

In executing its delegated powers, the Academic Affairs Committee perform the following duties and responsibilities:

- Adopt and recommend to the Board action on the existing and proposed curriculum, courses, examination policies, accreditation guidelines and appeal rules.
- Adopt and recommend appropriate state-mandated regulations or policies that affect the curriculum to the Board.
- Adopt quarterly academic progress and annual reports.
- Adopt and recommend matters relating to admissions.
- Adopt and recommend the names of graduates.
- Adopt and recommend the Centre's examination provisional results to the Board.
- Oversees the decisions of the Academic Board and recommends them to the Board for approval.
- Oversees the activities of research, consultancy, publication and outreach activities; and
- Exercise any other functions which the Board may delegate.

The tenure and attendance of the Academic Affairs Committee Members in Meetings from 1 Jul 2024 to 30 June 2025 are as shown in Table 3

Table 3: Members of the Academic Affairs Committee and their attendance

S/N	NAME	END OF TENURE	11th	12th	13th	14th
			20.11.2024	29.04.2025	24.07.2025	24.07.2025
1	Dr. Amina Msengwa	31.01.2028	P	P	P	P
2	Mr. Omary Abdallah	31.01.2028	P	P	P	P

KEY: P = Present; A = Absent with apology

The Committee held three (4) meetings during the year ended 30 June 2025.

2.1.10.3 Administration Committee

In executing its delegated powers, the Administration Committee shall have the following duties and responsibilities:

- (a) Adopt and recommend quarterly progress and annual performance reports to the Board.
- (b) Adopt and recommend policies relating to human resources and administration to the Board.
- (c) Adopt and recommend to the Board all reports regarding staff welfare and development of the Centre.
- (d) Adopt and recommend to the Board in management deliberations and decisions in compliance with the Executive agencies (Personnel management) regulations.
- (e) Exercise any other functions which the Board may delegate.

The tenure and attendance of the Finance and Planning Development Committee Members in Meetings from 1 Jul 2024 to 30 June 2025 are shown in Table 4.

Table 4: Members of the Administration Committee

S/N	NAME	END OF TENURE	11th	12th	13th	14th
			20.11.2024	29.04.2025	24.07.2025	24.07.2025
1	Mr. Nyambitila Minga	31.01.2025	P	P	P	P
2	Dr. Emmanuel Sadiki	31.01.2025	P	P	P	P

KEY: P -Present; A –Absent with apology

2.1.11 The Eastern Africa Statistical Training Centre Tender Board

The Centre Tender Board is responsible for deliberating on the recommendations from the Procurement Management Unit and approving the award of contracts; reviewing all applications for variations, addenda or amendments to ongoing contracts; approving tendering and contract documents; approving procurement and disposal by tender procedures; ensuring that, the best practice concerning procurement and disposal by tender are strictly adhered by the Centre; and ensuring compliance with the Public Procurement Act, 2023) and its regulations of 2024. The members of the Tender Board include:

- i. Chairperson, whom the Rector/Chief Executive Officer shall appoint;
- ii. Six members whom the Rector/Chief Executive Officer shall appoint
- iii. The Secretary of the Tender Board, who shall be the Head of the Centre Procurement Unit (PMU)

Table 5: Members of the Centre Tender Board who served during the year under review

Name	Position	Academic Qualification	Title	End of the appointment
Mr Nelson J. Ndifwa	Chairperson	Master's of Official Statistics, Master's of Statistics and Bachelor of Science (Mathematics and Statistics)	Lecturer	28 Mar, 2027
Ms Prisca M. Abisai	Secretary	MSc. in Procurement and Supply Chain Management, Certified Procurement and Supply Professional CPSP(T), BSc. In Procurement and Supply Chain Management	Acting Head of Procurement Management Unit	22 Mar, 2027
Mr Leonard M. Amani	Member	MSc. Economics, Bachelor of Arts in Economics	Head of Policy and Planning	28 Mar, 2027
Mr Godfrey M. Saga	Member	MSc. Agric. Stat. MSc. AE and BSc. AEA	Head of Research, Consultancy and Publication	28 Mar, 2027
Mr Elisante H. Heriel	Member	Master's in Official Statistics, Bachelor of Arts in Economics and Statistics	Head of Official Statistics	28 Mar, 2027
Ms. Donata Kemirembe	Member	Masters of Agric. Economics, Bachelor of Agricultural Economics and Agribusiness	Assistant Lecturer	15 Mar, 2027
Ms Balbina E. Mrutu	Member	Master's in Public Administration & Management in Human Resource Mgt, B.A in Political Science & Public Admin-International Relations	Head of Human Resource & Administration	28 Mar, 2027
Ms Elinaida G. Nsengwa	Member	Bachelor of Commerce in Finance, Certified Public Accountant - CPA(T)	Senior Accountant Officer I in Finance and Accountants Units	19 Nov, 2027

The attendance of the tender board members at meetings from 1 Jul 2024 to 30 June 2025 is shown in Table 6

Table 6: Attendance of Tender Board's Members

Name	2nd Ordinary Meeting	3rd Ordinary Meeting	4th Ordinary Meeting	5th Ordinary Meeting	6th Ordinary Meeting
Mr Nelson J. Ndifwa	P	P	P	P	P
Ms Prisca M. Abisai	P	P	P	P	P
Mr Leonard M. Amani	P	P	P	P	P
Mr Godfrey M. Saga	P	A	P	P	P
Mr. Elisante H. Heriel	P	P	P	P	A
Ms. Donata Kemirembe	P	P	P	P	A
Ms Balbina E. Mrutu	P	P	P	P	P
Ms Elinaida G. Nsengwa	P	P	P	P	P

KEY: P=Present A=Absent with apology

During the year, the Board held five (5) meetings; all were ordinary. In these meetings, we discussed, deliberated and recommended to the Rector/Chief Executive Officer on the following:

- (i) The approvals for invitation, evaluation, negotiation and award of various goods/works for the financial year 2024/25
- (ii) The Centre Annual Procurement Plan for the financial year 2024/25; and
- (iii) Monthly implementation reports for the financial year 2024/25

2.1.12 Management of the Centre

The overall Management of EASTC is vested in the Board of Directors, the advisory Board, under the supervision of the Minister responsible for Finance and Planning. The Chief Executive Officer is responsible for the day-to-day operations of the Centre.

The Centre's Management team, under the supervision of the Chief Executive Officer, has the requisite skills and competencies. Thus, the team can handle all administrative matters efficiently.

- (a) The management is organised in three-line divisions as follows:
- (b) Finance, Planning and Administration Division; Academic, Research and Consultancy Division;
- (c) Campus Division;

Deputy Rectors and Managers head all divisions. The Chief Executive Officer reports to the Permanent Secretary of the Ministry of Finance and Planning, and all Divisional Directors and Managers report to the Chief Executive Officer.

The office of the Chief Executive Officer comprises the following six (6) functions:

- (i) Internal Audit Unit, under the head of the Unit
- (ii) Legal Services unit, under the head of the Unit;

- (iii) Procurement and Supplies Unit, under the head of Unit;
- (iv) Quality assurance unit, under the head of the Unit;
- (v) Marketing and public relations unit, under the head of the Unit;
- (vi) Information communication technology and statistics unit, under the head of the Unit;

2.1.13 Welfare of Employees

The Centre must be well managed to attain its objectives of providing quality education and generating Revenue. One of the fundamental preoccupations during 2024/25 was recruiting and improving staff welfare to retain employees, motivate them, and reduce turnover.

There was a continued harmonious relationship between the Centre's employees and management during the year under review. The Board received no unresolved employee complaints during the year. A healthy relationship continues to exist between Management and RAAWU-EASTC Campuses.

2.1.14 Remuneration

The Centre has developed a remuneration package intended to reduce staff turnover. Apart from regular monthly salaries, employees are paid for food and moving expenses, and the training policy has been improved. The Centre has also improved the working environment by providing modern tools and furniture.

2.1.15 Retirement Scheme

As a Government Executive Agency, the Centre is guided by Government policies on retirement packages. However, the Centre is liable to ensure that all staff retirement records are appropriately maintained and up to date, and that the employee's contributions are promptly disbursed to the relevant Social Security Fund, such as the Public Service Social Security Fund (PSSSF).

2.1.16 Health

All employees are members of the National Health Insurance Fund (NHIF), from which they receive medical services from registered hospitals or health centres.

2.1.17 Disabled Persons

The Centre treats all people equally. There is no discrimination based on disability, religion, or colour. The Centre has disabled staff and students.

2.1.18 HIV/Aids at the Place of Work

In its effort to fight HIV/AIDS, the Centre has:

- i. Its budget includes an amount for testing for employees and students.
- ii. Set aside an amount for special food for those infected with HIV/AIDS.

- iii. Trained some of its staff on matters related to fighting and combating HIV/AIDS who are deployed to educate others on safety measures.
- iv. Through the office of the Dean of Students (DOS), conducted sensitisation seminars to students on matters related to HIV/AIDS

2.1.19 Gender Balance

The Centre is trying to improve its gender balance. Currently, the Centre has 319 employees, out of whom 95 are women. To improve this situation, whenever an opportunity to recruit new employees arises, management tries to balance new hires by gender, prioritising female applicants.

2.1.20 Environmental Control Programme

The Centre carefully monitors its operations to ensure that the waste generated by its operational offices is appropriately managed and does not affect the environment. This is achieved by ensuring that operational offices, halls and classes have proper facilities for waste management.

2.1.21 Financial Assistance to Staff

Financial Assistance is available to all confirmed employees, subject to the assessment criteria set out in the Employee's Salary, Advance/Loan Policy, and the Centre's Staff Rules and Regulations. Further, management has established the EASTC Savings and Credit Co-Operative Society (EASTC - SACCOS) to provide staff loans by 2024/25.

2.1.22 Capital Management for the year 2024/25

Capital includes Funds which stood at TZS 5,265,833,553 as taxpayers' funds. The primary objective of the Centre's capital management is to maintain a strong asset base that supports its objectives and optimises the achievement of stakeholders' expectations. The objectives were not changed during the year ended 30 June 2025.

2.1.23 Solvency and Liquidity Ratio

The Centre confirms and accepts that International Public Sector Accounting Standards (IPSASs) have been followed and that the financial statements have been prepared on a going concern basis. The Centre has reasonable expectations and assurance that the Eastern Africa Statistical Training Centre has adequate resources to continue operation for the foreseeable future. The Centre's liquidity ratios and working capital for the year 2024/25 are as summarised in Table 7 hereunder:

Table 7: Financial Ratios

	2024/25	2023/24
Liquidity Ratios		
Current Ratio	1.39:1: 1	6.56: 1
Acid Test Ratio	.1.35:1	6.33:1
Working Capital	841,489,574	867,938,656
Total Asset to liability	5.13:1	52.55:1

The Centre's total liability as at 30 June 2025 was TZS 2,180,562,177, up from TZS 156,193,257 in 2023/24. while total assets were TZS 11,180,411,225 and TZS 8,207,429,193 in 2023/24. This results in a decrease in the asset-liability ratio from 52.55 to 5.13. The increase in total liability resulted from the receipt of development deferred income at the end of June 2025 for the development fund, which had not yet been paid to the contractor and amounted to TZS 1,200,473,308, including other claims from suppliers. The increase in total assets was attributable to the increase in the value of the development project (Building) and the acquisition of other intangible assets during the year. The Centre has never bought financing through leverage or from any source other than those specified in the enabling legislation. The Centre's statement of affairs as at 30 June 2025 is shown in the accompanying statement of financial position. As of 30 June 2025, the financial position statement showed net working capital of TZS 841,489,574 in 2024/25 and TZS 867,938,656 in 2023/24, indicating that the Centre is liquid and that a going concern is assured. The Board considers the Centre solvent based on the working capital position.

2.1.24 Corporate Social Responsibility

The Centre acknowledges its responsibility to respond to community social needs. EASTC's Corporate Social Responsibility interventions included a commitment to active participation in environmental protection and the promotion of socio-economic development of our society through the extension of financial support towards the implementation of community development projects. During 2024/2025, the Centre spent TZS 0.00 (2023/2024: TZS 0.00) to support several social and economic development initiatives implemented nationwide.

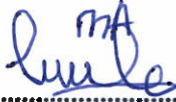
2.1.25 IMPLEMENTATION OF PLAN AND BUDGET

Implementation of the budget 2024/2025 was in accordance with the EASTC Strategic Plan 2023/2024 - 2026/27, Tanzania Development Vision 2025, the Third Five-Year Development Plan, 2024/2025 Budget Guidelines, Medium Term Expenditure Framework of 2024/2025 - 2025/26 and the Ruling Party (CCM) Manifesto 2020 - 2025.

The Final Approved Budget for the Financial Year 2024/25 was TZS 6,240,840,744. From this total of TZS 6,841,210,198 (equivalent to 110 per cent), was received for the implementation of planned activities. Overcollection was mainly due to receipt of the development fund, which was not approved during the budget preparation process.

2.1.26 Auditors

The Controller and Auditor General is the statutory auditor of all public Revenues and Expenditures, including the revenues and expenditures of the EASTC, by virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania and Section 10 of the Public Audit Act, Cap. 418



Prof. Ahmed Ame

Chairperson - MAB

Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE

P.O. Box 35103

DAR-ES-SALAAM

TANZANIA

2.2 STATEMENT OF DIRECTORS RESPONSIBILITIES

As required by the Executive Agency Act No. 30 of 1997, the Directors are responsible for ensuring that the Centre prepares financial statements that give a true and fair view of the state of affairs of the Centre at the end of the financial year and changes in net assets of the Centre for the year. The auditors' responsibility is to express an opinion on the financial statements based on their audit. The Directors are also responsible for safeguarding the Centre's assets.

The Directors accept responsibility for the annual financial statements, prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and supported by reasonable and prudent judgments and estimates.

The Directors further accept responsibility for maintaining accounting records that may be relied upon in preparing financial statements, and for adequate systems of internal financial and non-financial controls. The Directors are responsible for safeguarding the Centre's assets and, accordingly, for taking reasonable steps to prevent and detect fraud, errors, and other irregularities.

Nothing has come to the attention of the Directors to indicate that the Government of the United Republic of Tanzania will wind up the operations of the Centre, so that it will not remain a going concern for at least twelve months from the date of this Statement.



Prof. Ahmes Ame

Chairperson- MAB

Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE

P.O. Box 35103

DAR-ES-SALAAM

TANZANIA

2.3 STATEMENT OF MANAGEMENT RESPONSIBILITY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

I have prepared the financial statements of the Eastern Africa Statistical Training Centre as an annexure of this report for the financial year ending 30 June 2025. The Management of the Centre has prepared these financial statements under the provisions of Sect 30 (4) of the Public Finance Act, Cap. 348. The Financial Statement, as required by the said Acts, is presented in a manner consistent with the International Public Sector Accounting Standards (IPSAS) and Generally Accepted Accounting Practices. Such other statements, and in such form as the National Board of Accountants and Auditors may from time to time require.

The Management of the Eastern Africa Statistical Training Centre is responsible for establishing and maintaining a system of effective internal control designed to provide reasonable assurance that transactions recorded in the accounts are within the statutory authority and that all public financial resources are received and used.

To the best of my knowledge, the internal control system has operated adequately throughout the reporting period, and the financial statements and underlying records provide a reasonable basis for preparing the financial statements for the 2024/2025 financial year.

I accept responsibility for the integrity of the financial statements, the information they contain and their compliance with the Public Finance Act, Cap. 348 with all amendments through various Finance Acts, Accounting Circulars and instructions issued by the Ministry of Finance and Planning regarding the year under review.



.....
Dr. Tumaini M. Katunzi

RECTOR

Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE

P.O. Box 35103

DAR-ES-SALAAM

TANZANIA

2.4 DECLARATION BY HEAD OF FINANCE AND ACCOUNTING FOR THE YEAR ENDED 30 June 2025

The National Board of Accountants and Auditors (NBAA), as conferred by the Auditors and Accountants (Registration) Act. No. 33 of 1972 (as amended by Act No. 7 of 2021) requires financial statements to be accompanied by a declaration issued by the Head of Finance / Accounting responsible for the preparation of financial statements of the entity concerned.

A professional accountant must assist management in discharging the responsibility of preparing financial statements for an entity that show a true and fair view of the entity's position and performance, in accordance with applicable international accounting standards and statutory financial reporting requirements. Full legal responsibility for preparing financial statements rests with the Management Responsibility statement on an earlier page.

I, CPA OSCAR FELIX MAPUNDA, being the Acting Head of Finance of Eastern Africa Statistical Training Centre, hereby acknowledge my responsibility of ensuring that the financial statements for the 12 months ended 30 June 2025, have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) - Accrual basis, NBAA Act No.2 of 1995 and applicable statutory requirements.

I thus confirm that the financial statements referred to in the following pages have been adequately prepared under International Public Sector Accounting Standards (IPSAS) - Accrual basis and applicable statutory requirements, and that they have been prepared based on properly maintained financial records.

Signature: 

NBAA Membership No. GA 4745 EASTERN AFRICA STATISTICAL TRAINING CENTRE

Date: 12/03/2026

P.O. Box 35103
DAR-ES-SALAAM
TANZANIA

2.5 COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2025

2.5.1 INTRODUCTION

The Financial Statements for the financial year 2024/25 provide a record of EASTC's financial performance and a comparative analysis of actual expenditure against the budget. The Financial Statements have been prepared and presented on an accrual basis of accounting in accordance with Public Finance Regulation 53. However, additional details have been included to promote understanding as required and in compliance with International Public Sector Accounting Standards (IPSAS) for the accrual basis of accounting.

2.5.2 OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements Consist of:

2.5.2.1 Statement of Financial Position

This provides information about the accumulated surplus/deficit at the reporting year-end date - the difference between EASTC's total assets and liabilities. It explains how resources are available to support future operations and the unfunded liabilities.

2.5.2.2 Statement of Financial Performance

This measures the net surplus or deficit of the reporting year - the difference between revenues and expenses. It provides information on the EASTC program's delivery costs, revenue amounts, and resources.

2.5.2.3 Statement of Changes in Net Assets/Equity

This highlights the sources of changes in the overall financial position.

2.5.2.4 Cash Flow Statement

This provides information about EASTC's liquidity and solvency, including how it raised and used cash during the period and how it repaid borrowings. It measures the difference between the actual cash coming in and cash going out.

2.5.2.5 Statement of Comparison of Budget and Actual Amounts

This highlights whether resources were used in accordance with the approved budget. It shows differences between the actual expenditure and the approved budget appropriation.

The final approved budget for the year under review was TZS 6,240,840,744 (which included the budget for non-tax revenue), while the actual amount of funds received during the year 2024/25 was TZS 6,841,210,198; the budget was over-disbursed by TZS 600,369,454, mainly due to an over-released subvention from other government entities.

2.5.2.6 Notes to the Financial Statements

Notes comprise a summary of significant accounting policies and other explanatory information. It provides additional information on the financial statements as required under IPSAS.

2.5.3 FINANCIAL POSITION

2.5.3.1 Cash and Cash Equivalents

Cash and cash equivalents at the end of 2024/25 were TZS 1,621,220,252 and TZS 289,602,513 for 2023/2024 after effecting the ECL. The increase was mainly due to the receipt of project funds at the end of June 2025, which was not settled with the contractor and supplier, amounting to TZS 1,200,473,308.

2.5.3.2 Receivables

There were receivables of TZS 988,724,344 as at 30 June 2025, while TZS 467,387,202 related to the financial year 2023/24. These amounts are after the ECL provision. The increase resulted from the rise in the number of registered students, who mostly paid their tuition fees after the end of the financial year before sitting for their final examinations, which began in the last week of July 2025. Also, part of the second-semester tuition fees for students sponsored by the Higher Education Students' Loans Board will be received after the end of the financial year 2024/25.

2.5.3.3 Prepayments

As at the year ended 30 June 2025, EASTC recorded Prepayments of TZS 330,442,907 paid to GPSA, TZS 215,615,986 paid for the acquisition of Motor vehicles, and TZS 114,826,921 paid for consumables. The prepayments for the year ended 30 June 2024, EASTC recorded Prepayments of TZS 231,642,686 paid to GPSA, TZS 224,249,500 paid for the acquisition of Motor vehicles, and TZS 7,393,186 paid for consumables.

2.5.3.4 Inventories

Inventories constitute consumables, stationery, and computer accessories. During the year ended 30 June 2025, EASTC held inventory valued at TZS 81,664,250, while for the year ended 30 June 2024, inventories were valued at TZS 35,499,512.

2.5.3.5 Property, Plant and Equipment

Property, Plant, and Equipment comprises land, buildings, motor vehicles, computer equipment, plant machinery, furniture, and fittings. As of 30 June 2025, PPEs closed with a carrying value of TZS 3,140,498,094, compared with TZS 2,165,435,899 of the prior year. The main increase resulted from the completion of the new class building and the acquisition of furniture for the New Takwimu Rasmi Administration block and the Motor Vehicle.

2.5.3.6 Intangible Assets

At the reporting date of 30 June 2025, Intangible Assets were TZS 0, as in the previous year.

2.5.3.7 Work in Progress

Work in progress remains at TZS 5,017,861,381 as at 30 June 2025, as in the previous year. Construction work is ongoing at the Dar es Salaam campus.

2.5.3.8 Payables

The outstanding liabilities as at 30 June 2025 were TZS 1,528,538,629 compared to TZS 156,193,257 of the previous year. The increase was mainly caused by the exceptional amount of TZS 1,200,473,308 received in late June 2025 for settlement to Suppliers and contractors.

2.5.4 FINANCIAL PERFORMANCE

2.5.4.1 Revenues from Exchange Transactions

During the financial year 2024/25, EASTC recorded revenues from exchange transactions of TZS 3,107,604,365, while in 2023/24, it recorded TZS 0. The increase is due to a significant increase in students enrolled compared to the previous year.

2.5.4.2 Subvention from other Government entities

During the financial year 2024/25, Subvention from other Government entities of TZS 620,440,000 was recorded compared to TZS 665,000,000 in 2023/24.

2.5.4.3 Other Revenue

EASTC recorded other Revenues of TZS 109,380,276 during the year 2024/25, and other revenue in the financial year 2023/24 was TZS 1,794,576,669. The decrease was caused by a change in the GFS Code for training fees, which was allocated to other revenue in 2023/24, whereas in 2024/25 the same GFS code was assigned to revenue from exchange transactions.

2.5.4.4 Wages, Salaries and Employee Benefits

During the 2024/25 financial year, EASTC incurred TZS 3,473,662,876 on wages, salaries, and employee benefits, compared to TZS 3,048,661,127 in 2023/24. This increase reflects a rise in the number of staff

2.5.4.5 Use of Goods and Services

During the year 2024/25, EASTC incurred expenses of TZS 1,256,245,250 for the Use of Goods and Services, while in the financial year 2023/24, TZS 740,035,768 was incurred. The main driver of the increase was advertising activity, which led more students to travel to participate in the Academic exhibition, media tour, and other events, such as the Sabasaba and Nanenane exhibitions, to attract students and other stakeholders.

2.5.4.6 Maintenance Expenses

In the financial year 2024/25, EASTC has incurred Maintenance Expenses of TZS 531,255,016, compared to TZS 153,605,223 in the financial year 2023/24. Maintenance expenses rise due to major repairs to the hostel and the old Administration block, as well as to machinery, equipment, and Plant.

2.5.4.7 Depreciation of Property, Plant and Equipment

Property, Plant and Equipment depreciation increased from TZS 363,438,880 in 2023/24 to TZS 382,942,943 in the financial year 2024/25. This has been attributed to the addition of assets.

2.5.4.8 Amortisation of Intangible Assets

EASTC has recorded the Amortisation of Intangible Assets of TZS 0, with no comparative amount, due to the cost allocation, as the Centre expects to acquire intangible assets next financial year.

2.5.4.9 Other expenses

During the year ended 30 June 2025, EASTC has incurred TZS 56,100,000 under other expenses, which is slightly increased as compared to TZS 85,556,742 of the financial year 2023/2024

2.5.5 CASH FLOW STATEMENT

2.5.5.1 Cash from operating activities

A net cash inflow of TZS 1,550,427,818 from operating activities of the EASTC was realised in 2024/2025, compared to TZS 3,098,278,675 in 2023/2024. This resulted from the increase in total receipts relative to the increase in total payments for the operating activities.

2.5.5.2 Cash from investing activities

A total of TZS 215,615,986 was spent on the acquisition of non-current assets in 2024/25, while in 2023/24, a total of TZS 3,281,991,502 was spent. The decrease was due to delayed payment for the acquisition of a new asset, which was in progress at the end of the financial year and was included in cash and cash equivalents. This resulted in a low amount of TZS 215,615,986 being presented as cash paid for investing activity during the year ended 30 June 2025.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025 TZS	2024 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	62	1,621,220,252	289,602,513
Receivables	67	988,724,344	467,387,202
Prepayments	69	330,442,907	231,642,686
Inventories	70	81,664,250	35,499,512
Total Current Asset		3,022,051,753	1,024,131,913
Non-Current Asset			
Property, Plant and Equipment	2A	3,140,498,094	2,165,435,899
Work In Progress	2B	5,017,861,381	5,017,861,381
Total Non-Current Asset		8,158,359,475	7,183,297,281
TOTAL ASSETS		11,180,411,225	8,207,429,193
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	1,528,538,629	156,193,257
Deferred Income	93	652,023,548	0
Total Current Liabilities		2,180,562,177	156,193,257
TOTAL LIABILITIES		2,180,562,177	156,193,257
Net Assets		8,999,849,049	8,051,235,937
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		5,265,833,553	5,265,833,553
Accumulated Surpluses / Deficits		3,734,015,496	2,785,402,384
TOTAL NET ASSETS/EQUITY		8,999,849,049	8,051,235,937



Prof. Ahmed Ame
Chairperson- MAB
Date: 12/03/2026



Dr. Tumaini Katunzi
Rector
Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE
P.O. Box 35103
DAR-ES-SALAAM
TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE AS AT 30 JUNE 2025

	Notes	2025 TZS	2024 TZS
REVENUE			
Revenue			
Revenue Grants	16	2,908,996,745	4,918,000,176
Revenue from Exchange Transactions	17	3,107,604,365	0
Levies	18	0	158,606,500
Other Revenue	31	109,380,276	1,794,576,669
Subvention from other Government entities	32	620,440,000	665,000,000
Total Revenue		6,746,421,386	7,536,183,345
TOTAL REVENUE		6,746,421,386	7,536,183,345
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	3,473,662,876	3,048,661,127
Use of Goods and Services	35	1,256,245,250	740,035,768
Maintenance Expenses	36	531,255,016	153,605,223
Other Expenses	52	56,100,000	85,556,742
Expected Credit Loss	54	39,091,687	115,161,015
Social Benefits	56	29,939,408	0
Depreciation of Property, Plant and Equipment	2A	382,942,943	363,438,880
Total Expenses		5,769,237,181	4,506,458,755
Transfer			
Other Transfers	60	28,571,093	0
Total Transfer		28,571,093	0
TOTAL EXPENSES AND TRANSFERS		5,797,808,273	4,506,458,755
Share of Surplus of Associate and Joint Venture 108		0	0
Surplus / Deficit for the period		948,613,112	3,029,724,589


 Prof. Ahmed Ame
 Chairperson- MAB
 Date: 12/03/2026


 Dr. Tumaini Katunzi
 Rector
 Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE
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 TANZANIA

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

Description	Taxpayer Fund	Accumulated Surplus	TOTAL
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2024	5,265,833,553.00	2,785,402,384.00	8,051,235,937.00
Surplus/ Deficit for the Year	-	948,613,112.00	948,613,112.00
Closing Balance as at 30 June 2025	5,265,833,553.00	3,734,015,496.00	8,999,849,049.00
Opening Balance as at 01 Jul 2023	5,265,833,553.00	(244,322,205.00)	5,021,511,348.00
Surplus/ Deficit for the Year	-	3,029,724,589.00	3,029,724,589.00
Closing Balance as at 30 Jun 2024	5,265,833,553.00	2,785,402,384.00	8,051,235,937.00



Prof. Ahmed Ame

Chairperson- MAB

Date: 12/03/2026



Dr. Tumaini Katunzi

Rector

Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE
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DAR-ES-SALAAM
TANZANIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOW FROM OPERATING ACTIVITIES

	Note	2025 TZS	2024 TZS
RECEIPTS			
Subvention from other Government entities	32	620,440,000	665,000,000
Revenue Grants	16	3,561,020,293	4,715,577,577
Revenue from Exchange Transactions	17	2,550,369,629	
Other Revenue	31	109,380,276	1,648,258,310
Levies	18	0	180,000,000
Total Receipts		6,841,210,198	7,208,835,892
PAYMENTS			
Wages, Salaries and Employee Benefits	34	3,294,045,091	3,049,953,822
Use of Goods and Services	35	1,350,871,774	765,702,515
Social Benefits	43	29,939,408	0
Other Transfers	60	28,571,092	0
Other Expenses	52	56,100,000	85,556,742
Maintenance Expenses	36	531,255,015	153,605,223
Decrease in Deposit	61	0	55,738,909
Total Payments		5,290,782,380	4,110,557,211
NET CASH FLOW FROM OPERATING ACTIVITIES		1,550,427,818	3,098,278,676
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Payment for Work in Progress		0	(2,919,946,176)
Advance Payment for Acquisition of Property, Plant and Equipment		(215,615,986)	(224,249,500)
Acquisition of Property, Plant and Equipment		0	(137,795,826)
Total Investing Activities		(215,615,986)	(3,281,991,502)
(NET CASH FLOW FROM INVESTING ACTIVITIES)		(215,615,986)	(3,281,991,502)
Net Increase		1,334,811,832	(183,712,826)
Cash Surrendered to Holding Account		0	0
Cash and cash equivalents at the beginning of the period		293,476,081	477,188,908
Cash and cash equivalents at the end of period		1,628,287,914	293,476,081



Prof. Ahmed Ame

Chairperson- MAB

Date: 12/03/2026



Dr. Tumaini Katunzi

Rector

Date: 12/03/2026

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	Original Budget TZS	Reallocations/ Adjustments TZS	Final Budget (B) TZS	Actual Amount on Comparison Basis (A) TZS	Different Final Budget & Actual (B-) TZS
RECEIPTS					
Subvention from other Government entities	3,238,855,744	0	3,238,855,744	620,440,000	2,618,415,744
Revenue Grants	0	0	0	3,561,020,293	(3,561,020,293)
Revenue from Exchange Transactions	3,001,985,000	0	3,001,985,000	2,550,369,629	451,615,371
Other Revenue	0	0	0	109,380,276	(109,380,276)
Total Receipts	6,240,840,744	0	6,240,840,744	6,841,210,198	(600,369,454)
PAYMENTS Wages, Salaries and Employee Benefits	3,072,139,611	160,000,000	3,232,139,611	3,294,045,091	61,905,480
146,333,309					
Use of Goods and Service	1,607,205,000	(145,000,000)	1,462,205,000	1,350,871,774	111,333,226
Social Benefits	94,424,908	0	94,424,908	29,939,408	64,485,500
Other Transfers	241,511,000	(15,000,000)	226,511,000	28,571,092	197,939,908
Other Expenses	87,100,000	0	87,100,000	56,100,000	31,000,000
Maintenance Expenses	597,283,662	0	597,283,662	531,255,015	66,028,647
Decrease in Deposit	0	0	0	0	0
Payment for Work in Progress	0	0	0	0	0
Acquisition of Property, Plant and Equipment	541,176,563	0	541,176,563	215,615,986	325,560,577
Total Payment	6,240,840,744	0	6,240,840,744	5,506,398,366	734,442,378
Net Receipts/Payments				1,334,811,812	(1,543,050,62)

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 Prof. Ahmed Ame
 Chairperson- MAB
 Date: 12/03/2026

.....

 Dr. Tumaini Katunzi
 Rector
 Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE

P.O. Box 35103

DARES-SALAAM
TANZANIA

Controller and Auditor General

AR/CG/EASTC/2024/25

**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO
SURPLUS/(DEFICIT) FOR THE PERIOD
ENDED 30 JUNE 2025**

	2024/25	2023/24
	TZS	TZS
Surplus for the period	948,613,112	3,029,724,589
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	382,942,943	382,942,943
Expected Credit Loss Impairment	39,091,687	115,161,016
Add/ (Less) Change in Working Capital		
Deferred Income	652,023,548	(202,525,653)
Inventories	(46,164,738)	(18,381,562)
Other Receipt	-	(55,738,909)
Payables and Accruals	238,589,734	(966,079)
Prepayments	(107,433,735)	(7,393,189)
Receivables	(557,119,172)	(125,040,417)
Net Cashflow from Operating Activities	1,550,427,818	3,098,278,676


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Prof. Ahmed Ame
Chairperson- MAB

Date: 12/03/2026
.....


.....
Dr. Tumaini Katunzi
Rector

Date: 12/03/2026
.....

**EASTERN AFRICA STATISTICAL TRAINING CENTRE
P.O. Box 35103
DAR-ES-SALAAM
TANZANIA**

RECONCILIATION OF BUDGET VS ACTUAL FOR THE PERIOD ENDED 30 JUNE 2025

Reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual amount in the Statement of Cash Flows for the year ended 30 June 2025 is presented below.

Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount on Comparable Basis as Presented in the Budget and Actual Comparative Statements	1,542,821,481	0	(215,615,986)	1,327,205,495
Basis of Differences		0		
Actual Amount in the Statement of Cash Flow	1,542,821,481	0	(215,615,986)	1,327,205,495

The Financial Statements and the Budget documents are prepared for the same period, the statements of Comparison of Budget and actual and cash flow statements are prepared on a cash basis. Reconciliation of the budget vs. actual shows that there are no differences between the two Statements.

NOTES TO THE FINANCIAL STATEMENTS 2024-2025 ACCOUNTING POLICIES

2.6 Statement of Compliance for Financial Statements

EASTC financial statements have been prepared in compliance with the IPSAS accrual basis accounting standard, Public Finance Act, Cap 348 (Revision 2020), Accountant General Circular, Executive Agency Act No. 30 of 1997 and EASTC Framework documents.

2.7 Statement of compliance on Revenue and expenditures

Accounting applications for the Centre's Revenue and expenditures complied with the requirements of IPSAS Accrual basis reporting Standards.

2.8 APPLICATIONS OF ACCOUNTING STANDARDS

2.8.1 Accounting for Capital Grant

The grant for capital development received was recorded in the books of accounts in accordance with Para. 44 of IPSAS 23. Sources of capital grants for the EASTC include;

- i) Government subsidy through the Ministry of Finance and Planning under the EASTC Rehabilitation and Upgrading project,
- ii) Capital given to EASTC from International and Local Institutions
- iii) Receipts in kind are from government or development donations.
- iv) Support was given to implement the EASTC Master Plan 2024. During the year, no capital grant was received from those sources.

2.8.2 Accounting for Office Consumables

EASTC acquires stationery and consumables for office operations in accordance with the Public Procurement Act. Inventory Management requires that inventory items be ordered once the store's balance reaches an established minimum to avoid tying up cash in inventory.

IPSAS 12 was applied to the reporting of inventories in the Financial Statements. The FIFO method was used to evaluate the store items remaining at the end of the financial year. The value of stock taken into the financial statements is obtained by physically counting the stock items remaining in the store at the end of the financial year. The physical inventory count as of 30 June 2025 was valued at TZS 81,664,250

2.9 RECOGNITION OF REVENUE

EASTC recognises revenue in accordance with the requirements of IPSAS 9 and 23. Revenue is generated from statistical services, property hire, government subsidies, and unclassified sources.

2.9.1 Revenue from Statistical Services

Revenue recognition:

- i) Revenue from training fees and other fees is recognised once students are enrolled and registered for the program.
- ii) Revenue from the short course is recognised once applicants confirm participation in the training,
- iii) Research and consultancy revenue are recognised when procurement procedures are concluded and the contract is signed.
- iv) Revenue for long-term consultancy (cut across different financial periods) is apportioned according to the timeframe specified in the contract.

2.9.2 Revenue from Hiring of Property

Revenue from the hiring of Property is recognised upon receipt of the confirmation letter. Revenue from students accommodated in Hostels is recognised once an application for the room is approved in the System and the room is allocated to the student.

2.9.3 Revenue on Government Subsidy for recurrent expenditures

Government Subsidy on recurrent and development expenditures is recognised in accordance with Para. 44 of IPSAS 23 once the Government releases the Warrant of funds. Amount not released during the year is not accounted for as receivables.

2.9.4 Other Internal Revenue

Another internally generated Revenue was recognised under IPSAS 9 when a service agreement was reached, or a contract of services was concluded. Where there is no initial agreement, revenue is recognised upon receipt of an acknowledgement of payments.

2.9.5 Indirect Revenue

Indirect Revenue due to exchange rate variation is recognised at the time the service bill is settled.

2.10 RECOGNITION OF EXPENSES

EASTC expenses incurred during the year to generate Revenue are matched with Revenue to determine surplus or deficit from the operations. Expenses are categorised into personal emoluments, statistical services, office running, capacity building, Information technology expenditures, and asset maintenance and policy development.

2.10.1 Recognition of Personal Emolument

- i) Salaries when an employee's services are accrued to the employee
- ii) Allowances are recognised once the supervisor confirms service.
- iii) Employers' contributions are recognised when salary is accrued to employees
- iv) Other remuneration, once approved.

2.10.2 Recognition of Statistical Services Expenditures

- i) Upon delivery of service
- ii) Upon approval of the claim form,
- iii) Short course when the process is concluded, and the contract is signed.

2.10.3 Office running expenditures

Office running expenses are recognised once.

- i) Contract of service signed,
- ii) Service bills or demand notes received.
- iii) Service delivery confirmed.

2.10.4 Capacity building expenditures

- i) Professional fees upon receipt of a demand note
- ii) Training seminar and short course after registration of participants
- iii) Training workshop upon confirmation from organisers
- iv) Staff training fees are charged upon receipt of the admission letter.

2.10.5 Information technology maintenance expenditures

- i) Computers' accessories and repair upon acceptance of service delivery.
- ii) Satellite uplinks and Web & Internet access are charged upon receipt of a demand note from the service provider.

2.10.6 Assets maintenance expenditures

- i) Expenditures on significant repairs once the service contract is entered.
- ii) Regular services are recognised once the LPO is issued
- iii) Fueling service once service is delivered.

2.10.7 Policy development expenditures

- i) Regional meetings expenditure is recognised once scheduled for the meetings, and members' participation and readiness of the Hosting Country are confirmed.

- ii) MAB regular meeting expenditures are recognised against meeting schedules, while emergency meetings are recognised against confirmation of member participation.

2.10.8 Employee's benefits.

An employment benefit is recognised in accordance with IAS 39.

- i) Salary entitlements and other fringe benefits are recognised when they accrue to employees.
- ii) Contribution to pension schemes is recognised once the employee's salary is accrued. Applicable rates are 15% of the employer's contribution to the individual staff's PSSSF, 5% of the employee's contribution to the PSSSF, and 3% of the employer's contribution to the National Health Insurance fund, with the employee also contributing 3% of the individual staff's salary.
- iii) Medical service to contract staff is recognised once an employee's salary is accrued. Applicable rate is 10% of the basic salary.
- iv) Annual leave costs are recognised once leave is due, and the application for leave subsistence is approved.

2.10.9 Provisional expenditures and depreciation charge on Assets

The Eastern Africa Statistical Training Centre has adopted a straight-line method for depreciating assets, allocating depreciation systematically over the useful life of the respective assets in accordance with IPSAS 17, the Public Finance (Management of Public Property) Regulations, 2024, and the applicable accounting policies.

The prevailing International Standard for depreciation is applied over the useful life of the assets. Per the Generally Accepted Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration and functional and economic obsolescence.

2.11 Estimated Useful Life (EUL)

Assets have an economic life peculiar to themselves, depending on their make, constant handling, and operational use. Some assets remain in use beyond the EUL due to periodic maintenance and repairs. The estimated useful lives and residual values of Property, Plant, and Equipment are reviewed annually. They are in line with the depreciation rates.

According to the Public Finance (management of public property) Regulations, 2024, in the Second Schedules, EUL are projected in ranges shown in Table 8

Table 8: Estimated Useful Life

Description	Years
Administration Assets	
Leasehold land	-
Buildings	50
Furniture, Fixture and Equipment	10
Office Equipment	10
Computer (Desktop and Laptops)	5
Plant and Machinery	15
Motor Vehicles	
• Heavy duty (5 tons and above)	N/A
• Light duty (Below 5 tons)	10
Other Equipment (with purchase value $\geq$ 50,000)	25
Video Conference equipment	5
Severs	10
Networks	5

The carrying values of cash-generating property, plant, and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of property, plant, and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the derecognition of the asset (calculated as the difference between the net disposal proceeds and the asset's carrying amount).

2.12 WORKING CAPITAL

2.12.1 Current Assets

Receivable balances as at 30 June 2025 are categorised into non-business receivable for Training serviceable and Business receivable. Tuition fees are classified as Non-business Receivables.

- i) Tuition fee receivables are confirmed against payment history in individual students' statements of accounts.
- ii) Income is recognised once a student registers. Any amount due at the end of the financial year is accounted for as receivable.
- iii) Business receivable is accounted for at net realisable value after provision for uncollectable debts on services other than training in regular programmes.

2.12.2 Performance bond

Recognised for the valuation of work when certification is completed. The value includes interest on the unpaid balance and a Demand Note on approved work. The current performance bond was valued based on work not yet completed on the Construction of the New Administration building.

2.12.3 Bank operations

EASTC operates two TZS currency and two USD Dollar Bank accounts at CRDB, two TZS accounts at NBC and two Bank Accounts at BOT, one for collection and the second for operations.

A reconciled bank balance at the end of the financial year is included in cash and cash equivalents in the current assets for the year.

2.13 Current Liabilities

2.13.1 Payables

Payables include dues for services from internal and external service providers. Payable includes tuition fees received in advance, employee benefits dues, and suppliers' fees not paid at year-end. They are recognised at their realisable value after allowance provisions.

2.14 Going concern

The EASTC Management reviews the composition of the departments and their committees at least annually. In line with EASTC's strategic objectives, this review aims to ensure that each Department meets EASTC's current and future needs. Retaining competent employees with significant experience is imperative to provide continuity and maintain appropriate oversight. EASTC's future needs are continually considered to ensure adequate succession planning. Heads of Departments should demonstrate a commitment to their roles. Most heads of the Department commented favourably on the performance of the EASTC as a whole, describing it as hard-working, collegiate, questioning and highly engaged.

2.15 Non-Current Assets

Non-current assets are reported in accordance with IPSAS 17. Categories of non-current assets include Property, plant, equipment, and intangible assets.

2.15.1 Property, Plant, and Equipment

Property, Plant and Equipment represent physical assets used to earn Revenue.

2.15.2 Assets Valuation

- i) Assets are valued at acquisition cost plus any cost incurred to commission those assets.
- ii) Book value is computed by determining acquisition costs and the costs incurred to maintain those assets.

2.16 Intangible Assets

Intangible Assets are recognised in accordance with IPSAS 31. It includes computer software and other rights of use to facilitate the use of property, plants and equipment to earn Revenue. During the year, no intangible assets were recognised.

2.17 Owners' Equity

Equity capital arises from acquired assets when launching EASTC as an Executive Agency, Government Investment, Capital funds for upgrading EASTC and donor-funded property. The amount realised to improve owners' equity is categorised under equity funds.

2.18 Exchange Rate Determinations

The EASTC bills are issued in TZS or US dollars. Funds received are exchanged at the exchange rate in effect at the time of the transaction.

Foreign transactions are recorded in the books of account at the exchange rate in effect on the transaction date.

2.19 Related party transactions

Transactions with related parties during the year ended 30 Jun 2023 are disclosed in Note 95 to the financial statements.

2.20 Financial Instruments Recognition

The entity recognises financial instruments when it becomes a party to the contractual provision. The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities using a principles-based expected credit loss (ECL) model.

NOTE 2A: PROPERTY PLANTS AND EQUIPMENT

2024/2025	LAND	BUILDINGS	PLANTS	MOTOR VEHICLES	COMPUTER EQUIPMENTS	FURNITURE & FITTINGS	OTHER EQUIPMENTS	LIBRARY BOOKS	TOTAL
COST	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
As at 01.07.2024	300,000,000	2,503,449,660	240,336,300	585,122,145	1,507,489,361	973,873,454	152,792,950	74,051,419	6,337,115,289
Additions - Monetary	-	-	-	-	-	-	-	-	-
Additional - Non-Monetary	-	362,648,647	-	224,249,500	46,283,005	678,823,986	46,000,000	-	1,358,005,138
As at 30.06.2025	300,000,000	2,866,098,307	240,336,300	809,371,645	1,553,772,366	1,652,697,440	198,792,950	74,051,419	7,695,120,427
Accumulated depreciation.									
As at 01.07.2024	-	1,674,548,504	235,713,129	476,499,089	904,802,599	665,694,439	140,370,210	74,051,419	4,171,679,389
Charge	-	99,338,041	294,252	32,192,625	196,452,687	49,687,213	4,978,125	-	382,942,943
As at 30.06.2025	-	1,773,886,545	236,007,381	508,691,714	1,101,255,286	715,381,652	145,348,335	74,051,419	4,554,622,332
Carrying Value									
As at 30.06.2025	300,000,000	1,092,211,762	4,328,919	300,679,931	452,517,080	937,315,788	53,444,615	-	3,140,498,095

2023/2024	LAND	BUILDINGS	PLANTS	MOTOR VEHICLES	COMPUTER EQUIPMENTS	FURNITURE & FITTINGS	OTHER EQUIPMENTS	LIBRARY BOOKS	TOTAL
COST	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
As at 01.07.2023	300,000,000	2,503,449,660	240,336,300	585,122,145	1,470,754,141	872,812,848	152,792,950	74,051,419	6,199,319,463
Additions - Monetary	-	-	-	-	36,735,220	101,060,606	-	-	137,795,826
Additional - Non-Monetary	-	-	-	-	-	-	-	-	-
As at 30.06.2024	300,000,000	2,503,449,660	240,336,300	585,122,145	1,507,489,361	973,873,454	152,792,950	74,051,419	6,337,115,289
Accumulated depreciation.									-
As at 01.07.2023	-	1,575,210,463	235,713,129	449,343,325	720,570,877	617,237,981	136,113,315	74,051,419	3,808,240,509
Charge	-	99,338,041		27,155,764	184,231,722	48,456,458	4,256,895		363,438,880
As at 30.06.2024	-	1,674,548,504	235,713,129	476,499,089	904,802,599	665,694,439	140,370,210	74,051,419	4,171,679,389
Carrying Value									-
As at 30.06.2024	300,000,000	828,901,156	4,623,171	108,623,056	602,686,762	308,179,015	12,422,740	-	2,165,435,900

NOTE 2B: Work in Progress					
2024/25					
Descriptions	At 01-July-2024	Addition Monetary	Addition Non-Monetary	Transfers	30-Jun-25
Buildings other than dwellings	5,017,861,381	-	-		5,017,861,381
TOTAL	5,017,861,381	-	-		5,017,861,381
2023/24					
Descriptions	At 01-July-2023	Addition Monetary	Addition Non-Monetary	Transfers	t30-Jun-24
Buildings other than dwellings -	2,300,337,804	-	2,717,523,577		5,017,861,381

2.21 Disclosure Note:

2.21.1 Non-cash additions of Property, Plant and Equipment and related payables

In preparing the Cash Flow Statement for the year ended 30 June 2025, Management identified that certain additions of property, plant and equipment (PPE) were non-monetary / non-cash in nature and therefore did not result in cash outflows during the year, consistent with IPSAS 2 - Cash Flow Statements, which requires that significant non-cash investing and financing transactions be excluded from the Cash Flow Statement and disclosed separately in the notes.

2.21.2 Composition of non-monetary additions

During the year, non-monetary additions amounted to TZS 1,358,005,138, analysed as follows;

Particulars	Amount (TZS)	Nature and accounting treatment
Motor vehicle received during the year (previously prepaid in FY 2023/24)	224,249,500	The cash payment was made and recognised in the financial year 2023/24 as a prepayment/advance. In Financial year 2024/25, the vehicle was received and recognised as PPE through reclassification of the prepayment to PPE. No cash outflow occurred in FY 2024/25 in respect of this item.
PPE received on credit from suppliers of furniture and contractors (recognised in payables)	1,133,755,638	Assets were received during FY 2024/25 without immediate settlement. Corresponding entries were recognised as trade and other payables (creditors/contractors). No cash outflow occurred in FY 2024/25 for these additions; related cash outflows will be recognised when the payables are settled.
Total non-monetary additions	1,358,005,138	

2.21.3 Impact on the Cash Flow Statement

Accordingly, the above non-cash additions have been excluded from cash flows from investing activities for FY 2024/25 and are disclosed here to enhance users' understanding of the Entity's investing activities and changes in PPE that are not reflected as cash movements during the year.

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE, 2025

	2025 TZS	2024 TZS
16 - Revenue Grants		
Government Grant Personal Emolument	2,120,883,000	1,998,054,000
Government Grant Development Local	788,113,745	2,919,946,176
	2,908,996,745	4,918,000,176
17 - Revenue from Exchange Transactions		
Miscellaneous Revenue - Exchange	190,152,240	0
Project and Dissertation Supervision- Exchange	215,000	0
Revenue from Certificate of Competence- Exchange	15,000	0
Revenue from Tuition Fees- Exchange	2,917,228,025	0
Tuition Fees for University/College Students'- Exchange	-5,900	0
	3,107,604,365	0
18 - Levies		
Levy -Renting Space / Houses	0	158,606,500
	0	158,606,500
31 - Other Revenue		
Application fee	0	1,810,000
Miscellaneous Revenue	3,584,476	17,531,000
Miscellaneous Income	365,400	0
Revenue from Consultancy Fees	300,000	0
Revenue from Rent of Government Quarters	105,130,400	155,803,528
Revenue from Tuition Fees	0	1,619,432,141
	109,380,276	1,794,576,669

32 - Subvention from other Government entities

Subvention Other Charges	620,440,000	665,000,000
	620,440,000	665,000,000

34 - Wages, Salaries and Employee Benefits

Ambassador's Entertainment Allowance	0	2,000,000
Casual Labour Discretionary	19,529,000	2,030,750
Casual Labour Expenses	0	5,963,600
Civil Servants	2,286,172,390	1,991,754,000
Civil Servants Contracts	0	175,947,209
Court Attire Allowance	2,000,000	0
Electricity	0	42,490,883
Electricity Allowance	19,905,078	0
Extra-Duty	62,437,000	38,698,450
Facilitation Allowance Expenses -employee	223,024,700	111,282,755
Food and Refreshment	0	68,517,457
Furniture Expenses	32,000,000	12,756,800
Honoraria	260,697,494	103,527,990
Housing allowance Expenses	31,654,761	14,920,000
Leave Travel	7,397,000	150,415,999
Local Staff Salaries	34,996,664	0
Passages Allowances	3,542,000	0
Responsibility Allowance	70,203,125	73,529,968 45

Sitting Allowance	249,862,716	117,559,800
Subsistence Allowance	1,700,000	10,897,000
Teachers	27,359,100	0
Transport Allowance	141,181,848	120,598,814
Transport Expenses	0	200,000
Water Allowance	0	5,569,653
	3,473,662,876	3,048,661,127

35 - Use of Goods and Services

Advertising and publication	0	33,301,491
Advertising and Publication - Communication & Information	38,438,000	0
Air Travel Tickets Training - Domestic	10,000,000	17,827,406
Air Travel Tickets Travel - In - Country	31,494,568	0
Air Travel Tickets Travel Out of Country	9,857,920	0
Bed and Mattresses	14,000,000	0
Carpet	20,000,000	0
Catering Services	56,123,948	0
Cleaning Supplies - Use of goods and Services	0	11,400,000
Computer Software - Use of goods and Services	6,336,500	8,063,854
Computer Supplies and Accessories	5,629,094	14,451,216
Conference Facilities	48,865,792	600,000
Diesel	14,272,000	45,274,482
Electricity - Utilities Supplies and Services	77,977,195	76,043,699
		46

Entertainment - Hospitality Supplies and Services	43,426,434	25,000,000
Examination Expenses	0	10,134,729
Exhibition, Festivals and Celebrations	19,299,141	5,932,840
Food and Refreshments	15,631,827	2,782,640
Fumigation Expenses	0	636,000
Gifts and Prizes	3,999,420	1,500,000
Ground Transport (Bus, Train, Water)	1,300,000	0
Ground travel (bus, railway, taxi, etc.)Travel - In - Country	49,185,500	20,074,407
Ground travel (bus, railway, taxi, etc.)Travel Out Of Country	0	2,214,000
Internet Bandwith & VPN Costs	9,096,279	0
Internet and Email connections	77,354,713	37,634,741
Laundry and Cleaning Expenses	3,750,000	12,969,380
Mobile Charges	5,992,253	0
News Services Fees	2,415,404	0
Office Consumables (papers, pencils, pens and stationery)	120,449,854	64,582,324
Outsourcing Costs (includes cleaning and security services)	137,695,876	126,709,177
Per Diem - Domestic	290,243,978	152,340,622
Per Diem - Foreign	14,500,000	20,660,000
Printing and Photocopying Costs	40,739,777	0

Printing Material	971,400	0
Publicity	4,600,000	0
Subscription Fees	57,499,257	16,494,900
Tuition Fees Training - Domestic	10,068,030	20,967,950
Uniforms - Clothing, Bedding, Footwear and Services	5,866,000	0
Water Charges	9,165,092	12,439,911
	1,256,245,250	740,035,768
36 - Maintenance Expenses		
Cement, Bricks and Building Materials	202,150,528	0
Computers, printers, scanners, and other computer-related equipment	7,500,000	10,984,000
Direct labour (contracted or casual hire)	47,406,257	0
Direct labour (contracted or casual hire) - Water and Electricity	4,000,000	0
Electrical and Other Cabling Materials - Buildings	23,727,011	0
Electrical and Other Cabling Materials - Water and Electricity Installations	38,171,961	0
Mechanical, electrical, and electronic spare parts	0	36,273,914
Motor Vehicles and Watercraft	0	81,578,878
Outsource maintenance contract services - buildings	29,999,999	0
Outsource maintenance contract services - , machinery, equipment, and Plant	97,034,091	0
Outsource maintenance contract services - , Office Equipment and Appliances	0	10,721,940
Plumbing Supplies and Fixtures	32,384,251	7,133,527

Repair and Maintenance of Furniture	6,240,885	878,990
Repair and Maintenance of Sewerage System	12,000,000	0
Spare Parts - Operation	0	2,330,000
Spare Parts - Vehicles and Transportation Equipment	0	3,703,974
Tyres and Batteries	30,640,032	0
	531,255,016	153,605,223
52 - Other Expenses		
Agency fees	0	6,921,704
Audit fees Expenses	30,250,115	20,970,000
Burial Expenses	600,000	900,000
consultancy fees	0	2,000,000
Donation and Contribution to CF	0	10,000,000
Education supervision expenses	0	4,707,625
Facilitation Fees	20,749,885	0
Honorariums (expert opinion)	0	16,950,000
Registration Fees Expenses	4,500,000	0
Sundry Expenses	0	23,107,413
	56,100,000	85,556,742
54 - Expected Credit Loss		
Expected Credit Loss	39,091,687.91	115,161,015
	39,091,687.91	115,161,015
56 - Social Benefits		
Retirement benefits -Social	29,939,408	0
	29,939,408	0

60 - Other Transfers		
Contribution to CF (15%)	28,571,093	0
	28,571,093	0
62 - Cash and Cash Equivalents		
BoT Ownsource Collection Account	100,854,293	88,569,756
Development Expenditure Cash Account	1,201,023,878	550,571
Development Revenue Account	0	78,611,644
Ownsource Collection Account - NBC	100,421,097	66,315,628
Ownsource Collection Account - CRDB	70,000	0
Ownsource Reccurrent Expenditure GF	0	6,666,241
Provision for ECL (Cash)	-7,067,662	-3,873,568
Recurrent Expenditure Cash Account	78,060,084	52,762,241
USD Commercial Collection Account	147,858,562	0
	1,621,220,252	289,602,513
67 - Receivables		
Training fee	702,543,884	562,105,002
Other Revenue - UNECA	121,825,024	121,825,024
Provision of ECL	-252,440,419	-216,542,825
Receivable (GEPG)	416,795,855	0
	988,724,344	467,387,202
69 - Prepayments		
Prepayment Consumables	114,826,921	7,393,186
Prepayments Assets - Monetary	215,615,986	224,249,500
	330,442,907	231,642,686
70 - Inventories		
Consumables	81,664,250	35,499,512
		50

	81,664,250	35,499,512
89 - Payables and Accruals		
Audit fee	20,970,000	20,970,000
Staff claim	48,786,150	53,856,428
Supplies and consumables	49,110,998	8,802,494
Training fee payable	75,245,750	72,564,335
Acquisition of furniture	614,125,732	0
Contractors claim	586,898,146	0
Acquisition of curtain and carpet	58,761,139	0
MAB and AC meeting	33,420,000	0
	1,528,538,629	156,193,257
93 - Deferred income		
Subvention from other Government entities	620,440,000	665,000,000
Revenue Grants	3,561,020,293	4,918,000,176
Total Grants Received during the year	4,181,460,293	5,583,000,176
Less: Amortisation	3,529,436,745	5,583,000,176
Closing Balance	652,023,548	0



 Prof. Ahmed Ame
 Chairperson- MAB
 Date: 12/03/2026



 Dr. Tumaini Katunzi
 Rector
 Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE
P.O. Box 35103
DAR-ES-SALAAM
TANZANIA

95	Related party transactions		
	Salary - Rector	69,696,000	69,696,000
	Responsibility allowance - Rector	13,939,200	13,939,200
	Housing allowance - Rector	9,600,000	9,600,000
	Utilities allowance - Rector	6,960,000	6,960,000
	Salaries- Deputy Rectors	101,484,000	101,484,000
	Responsibility allowance - Deputy Rectors	15,222,600	15,222,600
	Housing allowance - Deputy Rectors	14,400,000	14,400,000
	Utility allowance - Deputy Rectors	11,760,000	11,760,000
	Total	243,061,800	243,061,800

NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2025

103 - Advance Payment for Acquisition of Property, Plant, and Equipment

	2024/25	2024/25
Prepayments Assets - Monetary	50,000,000	-224,249,500
Payment	-50,000,000	-224,249,500
Payment	-215,615,986	-224,249,500

106 - Payment for Work in Progress

Buildings other than dwellings - WIP Monetary	2,919,946,176	-
Payment	0	2,919,946,176
Payment	0	2,919,946,176

16 - Revenue Grants

Government Grant Personal Emolument	2,120,883,000	1,998,054,000
Government Grant Development Local Revenue	788,113,745	2,919,946,176
	2,908,996,745	4,918,000,176

Add/Less (Change in Working Capital)

Development Deferred Income Addition	1,200,473,308	-202,422,599
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Recurrent Deferred Income Addition	-548,449,760	0
	652,023,548	-202,422,599
Receipt	3,561,020,293	4,715,577,577

17 - Revenue from Exchange Transactions

Miscellaneous Revenue - Exchange	190,152,240	0
Project and Dissertation Supervision- Exchange	215,000	0
Revenue from Certificate of Competence- Exchange	15,000	0

Revenue from Tuition Fees- Exchange	2,917,228,025	0
Tuition Fees for University/College Students- Exchange	-5,900	0
Revenue	3,107,604,365	0
Add/Less (Change in Working Capital)		
Receivable (GEPG)	-557,234,736	0
	-557,234,736	0
Receipt	2,550,369,629	0
18 - Levies		
Levy -Renting Space / Houses	0	158,606,500
Revenue	0	158,606,500
Revenue	0	158,606,500
31 - Other Revenue		
Application fee	1,810,000	
Miscellaneous Revenue	3,584,476	17,531,000
Miscellaneous Income	365,400	0
Revenue from Consultancy Fees	300,000	0
Revenue from Rent of Government Quarters	105,130,400	155,803,528
Revenue from Tuition Fees	0	1,619,432,141
Revenue	109,380,276	1,794,576,669
Add/Less (Change in Working Capital)		
Other Revenue Addition	0	-146,318,354
	0	-146,318,354
Receipt		109,380,276
32 - Subvention from other Government entities		
Subvention Other Charges	620,440,000	665,000,000
Revenue	620,440,000	665,000,000
Revenue	620,440,000	665,000,000
34 - Wages, Salaries and Employee Benefits		
Ambassador's Entertainment Allowance	0	2,000,000

Casual Labour Discretionary	19,529,000	2,030,750
Casual Labour Expenses	0	5,963,600
Civil Servants	2,286,172,390	1,991,754,000
Civil Servants Contracts	0	175,947,209
Court Attire Allowance	2,000,000	0
Electricity	0	42,490,883
Electricity Allowance	19,905,078	0
Extra-Duty	62,437,000	38,698,450
Facilitation Allowance	223,024,700	111,282,755
Expenses -employee	0	68,517,457
Food and Refreshment	0	68,517,457
Furniture Expenses	32,000,000	12,756,800
Honoraria	260,697,494	103,527,990
Housing allowance Expenses	31,654,761	14,920,000
Leave Travel	7,397,000	150,415,999
Local Staff Salaries	34,996,664	0
Passages Allowances	3,542,000	0
Responsibility Allowance	70,203,125	73,529,968
Sitting Allowance	249,862,716	117,559,800
Subsistence Allowance	1,700,000	10,897,000
Teachers	27,359,100	0
Transport Allowance	141,181,848	120,598,814
Transport Expenses	0	200,000
Water Allowance	0	5,569,653
Expenses	3,473,662,876	3,048,661,127
Add/Less (Change in Working Capital)		
Staff Claim Addition	-179,617,785	2,101,092
Wages, Salaries, and Employee Benefits Opening	0	-808,397
	-179,617.785	1,292,695
Payment	3,294,045,091	3,049,953,822
35 - Use of Goods and Services		
Advertising and publication	0	33,301,491
Advertising and Publication - Communication & Information	38,438,000	0
Air Travel Tickets Training - Domestic	10,000,000	17,827,406
Air Travel Tickets Travel - In - Country	31,494,568	0

Air Travel Tickets Travel Out of Country	9,857,920	0
Bed and Mattresses	14,000,000	0
Carpet	20,000,000	0
Catering Services	56,123,948	0
Cleaning Supplies - Use of Goods and Services	0	11,400,000
Computer Software - Use of goods and Services	6,336,500	8,063,854
Computer Supplies and Accessories	5,629,094	14,451,216
Conference Facilities	48,865,792	600,000
Diesel	14,272,000	45,274,482
Electricity - Utilities Supplies and Services	77,977,195	76,043,699
Entertainment -, Hospitality Supplies and Services	43,426,434	25,000,000
Examination Expenses	0	10,134,729
Exhibition, Festivals and Celebrations	19,299,141	5,932,840
Food and Refreshments	15,631,827	2,782,640
Fumigation Expenses	0	636,000
Gifts and Prizes	3,999,420	1,500,000
Ground Transport (Bus, Train, Water)	1,300,000	0
Ground travel (bus, railway, taxi, etc.)		
Travel - In - Country	49,185,500	20,074,407
Ground travel (bus, railway, taxi, etc.) Travel Out of Country	0	2,214,000
Internet Bandwidth & VPN Costs	9,096,279	0
Internet and Email connections	77,354,713	37,634,741
Laundry and Cleaning Expenses	3,750,000	12,969,380

Mobile Charges	5,992,253	0
News Services Fees	2,415,404	0
Office Consumables (papers, pencils, pens and stationery)	120,449,854	64,582,324
Outsourcing Costs (includes cleaning and security services)	137,695,876	126,709,177
Per Diem - Domestic	290,243,978	152,340,622
Per Diem - Foreign	14,500,000	20,660,000
Printing and Photocopying Costs	40,739,777	0
Printing Material	971,400	0
Publicity	4,600,000	0
Subscription Fees	57,499,257	16,494,900
Tuition Fees		
Training - Domestic	10,068,030	20,967,950
Uniforms -Clothing, Bedding, Footwear and Services	5,866,000	0
Water Charges	9,165,092	12,439,911
Expenses	1,256,245,250	740,035,768
Add/Less (Change in Working Capital)		
Consumables	46,164,738	35,499,513
Prepayment Consumables	48,322,400	-17,117,951
Withholding tax	139,386	4,838,647
Withholding Tax Payable Addition	0	692,837
Prepayment fuel	0	7,393,186
	94,626,524	25,666,747
Payment	1,350,871,774	765,702,515
36 - Maintenance Expenses		
Cement, Bricks and Building Materials	202,150,528	0
Computers, printers, scanners, and other computer-related equipment	7,500,000	10,984,000

Direct labour (contracted or casual hire)	47,406,257	0
Direct labour (contracted or casual hire) - Water and Electricity	4,000,000	0
Electrical and Other Cabling Materials - Buildings	23,727,011	0
Electrical and Other Cabling Materials - Water and Electricity Installations	38,171,961	0
Mechanical, electrical, and electronic spare parts	0	36,273,914
Motor Vehicles and Water Craft	0	81,578,878
Outsource maintenance contract services - Buildings	29,999,999	0
Outsource maintenance contract services - , Machinery, Equipment and Plant	97,034,091	0
Outsource maintenance contract services - , Office Equipment and Appliances	0	10,721,940
Plumbing Supplies and Fixtures	32,384,251	7,133,527
Repair and Maintenance of Furniture	6,240,885	878,990
Repair and Maintenance of Sewerage System	12,000,000	0
Spare Parts - Operation	0	2,330,000
Spare Parts - Vehicles and Transportation Equipment	0	3,703,974
Tyres and Batteries	30,640,032	0
Expenses	531,255,016	153,605,223
Expenses	531,255,016	153,605,223
43 - Social Benefits		
Retirement benefits -Social	29,939,408	0
Expenses	29,939,408	0
Expenses	29,939,408	0

52 - Other Expenses

Agency fees	0	6,921,704
Audit fees Expenses	30,250,115	20,970,000
Burial Expenses	600,000	900,000
consultancy fees	0	2,000,000
Donation And Contribution to CF	0	10,000,000
Education supervision expenses	0	4,707,625
Facilitation Fees	20,749,885	0
Honorariums (expert opinion)	0	16,950,000
Registration Fees Expenses	4,500,000	0
Sundry Expenses	0	23,107,413
Expenses	56,100,000	75,556,742
Expenses	56,100,000	85,556,742

60 - Other Transfers

Contribution to CF (15%)	30,000,000	0
Transfer to NRD	-1,428,907	0
Expenses	28,571,093	0
Expenses	28,571,093	0

61 - Deposit

Deposit General	0	53,128,694
Unapplied Deposit Account Addition	0	2,610,215
Revenue	0	55,738,909
Revenue	0	55,738,909



Prof. Ahmed Ame

Chairperson- MAB

Date: 12/03/2026



Dr. Tumaini Katunzi

Rector

Date: 12/03/2026

EASTERN AFRICA STATISTICAL TRAINING CENTRE
P.O. Box 35103
DAR-ES-SALAAM
TONZANIA

2.22 Application of IPSAS 41 - Financial Instruments

The entity adopted IPSAS 41-Financial Instruments for the financial years ended 30 June 2023 and 30 June 2025. This note details the standard's retrospective application, including its impact on the financial statements for the comparative periods.

Cash at the commercial banks and receivables represent the only financial assets of the entity, and for the two consecutive financial years (2023/24 - 2024/25), given that the cash and receivables balance, as shown in Note 16, resulted in computed ECL that affected the cash balance and the ECL provision is recognised in the Financial Statements.

Impact on Comparative Figures / Accumulated Surplus/Deficit

The adoption of IPSAS 41 has necessitated adjustments to the accumulated surplus (or deficit) as of 1 July 2022, the beginning of the earliest comparative period. These adjustments reflect the cumulative effect of applying IPSAS 41 retrospectively.

Impact on Financial Statements

The following adjustments have been made to the financial statements for the years ended 30 June 2023 and 2024 to account for the retrospective application of IPSAS.

Statement of Financial Position:

Cash and Cash Equivalents: Adjusted by the cumulative fair value adjustments and impairment losses as per IPSAS 41.

Financial Assets and Liabilities:

Restated to reflect the new measurement and classification requirements under IPSAS 41.

Statement of Financial Performance (Income Statement).

Impairment Losses: Reflecting changes in fair value and recognised impairment losses that were not previously accounted for under IPSAS 29.

Statement of Changes in Net Assets/Equity:

Changes in Equity: Adjustments made to reflect the cumulative effect of applying IPSAS 41, including the impact on accumulated surplus.

Statement of Cash Flows:

Reconciliation of Surplus/Deficit: Adjustments to account for changes in financial assets and liabilities under IPSAS 41.

2.23 Change in Accounting Policy

The introduction of IPSAS 41 significantly alters the provisions of IPSAS 29 by introducing a principles-based classification model for financial assets and liabilities, as well as an expected credit loss model that is forward-looking.

2.23.1 Impact of Change in Accounting Policy

The adoption of IPSAS 41 has resulted in the recognition of expected credit losses/gains in the Financial Statements, leading to different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash Flows, as well as Exposure at Default (EAD) at the end of the financial year.

Key Changes:

- **Expected Credit Loss (ECL) Model:** IPSAS 41 introduces the ECL model, requiring the recognition of impairment losses based on expected, rather than incurred, credit losses.
- **Reclassification of Financial Assets:** Financial assets have been reclassified based on their contractual cash flow characteristics and the entity's business model.
- **Enhanced Disclosure Requirements:** Additional disclosures are required regarding the entity's exposure to financial risks, methods for ECL measurement, and underlying assumptions

2.23.2 Disclosure Note: Trade and Other Receivables and Expected Credit Loss (ECL)

2.23.2.1 Accounting policy

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost. The entity assesses receivables for impairment using the Expected Credit Loss (ECL) model. ECL is measured on receivables that are considered to have significant credit risk, using management's best estimate of the probability of default, expected loss rates, and recoverability based on available information at the reporting date.

Receivables due from Government institutions may be excluded from ECL measurement where management has formal recovery arrangements in place, and the credit risk is assessed as low, supported by enforceable recovery mechanisms and/or agreed settlement arrangements.

2.23.2.2 Composition of receivables (gross, before ECL)

The gross balance of receivables as at the reporting date amounted to TZS 1,241,049,198 and was comprised as follows:

- Training fees receivable from students: TZS 702,543,884.39
- Receivable from UNECA: TZS 121,825,024.00
- Government receivable - Loans Board: TZS 416,680,289.61

Total gross receivables: TZS 1,241,049,198.00

2.23.2.3 Receivables subjected to ECL assessment

Out of the total receivables balance of TZS 1,241,049,198 (gross), only receivables amounting to TZS 824,368,908.39 were subjected to ECL computation due to the significant credit risk associated with these balances. The receivables subjected to ECL comprised:

- Training fees receivable from students: TZS 702,543,884.39
- Receivable from UNECA: TZS 121,825,024.00

Total subjected to ECL computation: TZS 824,368,908.39

2.23.2.4 Receivables excluded from ECL assessment

The remaining receivables amounting to TZS 416,680,289.61 relate to Government receivables from the Loans Board. These balances were not included in the ECL computation because management has special recovery arrangements in place toward settlement/collection of the outstanding amounts, and accordingly, the credit risk was assessed as adequately mitigated through such arrangements.

Expected Credit Loss Movement	2025		2024
Opening balance	220,416,393.14		105,255,377.65
Less: Closing balance	259,508,081.05		220,416,393.14
ECL Movement during the year	39,091,687.91		115,161,015.50

ECL Computation

Computed ECL for the year ended 30 June 2025						
Cash and Cash Equivalents	Bank Balance	Amount Covered	Exposure at Default (EAD) "A"	Probability of Default (PD) "B"	Loss Given Default "C"	ECL
Bank Details	TZS	TZS	%	%	%	TZS
Cash and Cash Equivalents						
Collection Account - BoT	100,854,293	100,854,293	0	2.16%	0	-
Development Expenditure Cash Account - CRDB	78,833,084	0	78,833,283	2.16%	98.25%	1,672,995.71
Collection Account - NBC	106,698,916	0	106,698,916	2.16%	98.45%	2,268,973.80
Collection Account CRDB - USD Account	147,285,466	0	147,285,466	2.16%	98.25%	3,125,692.17
ECL Cash	433,671,760	100,854,293	310,317,467			7,067,661.68
Increased amount of ECL Cash from the previous year						3,194,093.81
Receivables						
Training fee from Students	702,543,884.39					
Age analysis						
0 > to 12 months	415,858,884.39	-	415,858,884.39	20%	20%	16,634,355.38
12 > to 24 months	128,187,000.00	-	128,187,000.00	40%	40%	20,509,920.00
24 to 36 months	78,290,000.00	-	78,290,000.00	60%	60%	28,184,400.00
36 to 48 months	41,448,000.00	-	41,448,000.00	80%	80%	26,526,720.00
above 48 months	38,760,000.00	-	38,760,000.00	100%	100%	38,760,000.00
Sub-total	702,543,884.39	-	702,543,884.39			130,615,395.38

UNECA		121,825,024.00							
Age analysis									
above 48 months		121,825,024.00	-	121,825,024.00	100%	100%		121,825,024.00	
Sub-total		121,825,024.00	-	121,825,024.00				121,825,024.00	
ECL Receivables								252,440,419.38	
Total ECL Cash and Receivables								259,030,262.05	

Computed ECL for the year ended 30 June 2024

A: Cash and Cash Equivalent

Bank Details	Bank Balance	Amount Covered	Exposure at Default (EAD) "A"	Probability of Default (PD) "B"	Loss Given Default "C"	ECL
	TZS	TZS	%	%	%	TZS
Cash and Cash Equivalents						
Collection Account - BoT	88,569,756	88,569,756	0	2.16%	0	-
Development Expenditure Cash Account - CRDB	59,979,053	7,500,000	52,479,053	2.16%	98.25%	1,113,710.46
Collection Account - NBC	66,315,628	7,500,000	58,815,628	2.16%	98.45%	1,250,726.09
Collection Account CRDB - USD Account	78,611,644	7,500,000	71,111,644	2.16%	98.25%	1,509,131.31
ECL Cash	293,476,081	111,069,756	182,406,325			3,873,567.86

B: Receivables							
Training fee from Students	562,105,002						
Ege analysis							
0 > to 12 months	332,000,000	-	332,000,000	20%	20%	13,280,000.00	
12 > to 24 months	127,000,000	-	127,000,000	40%	40%	20,320,000.00	
24 to 36 months	52,105,000	-	52,105,000	60%	60%	18,757,800.00	
36 to 48 months	24,000,002	-	24,000,002	80%	80%	15,360,001.28	
above 48 months	27,000,000	-	27,000,000	100%	100%	27,000,000.00	
Sub-total	562,105,002	-	562,105,002			94,717,801.28	

UNECA	121,825,024.00						
Ege analysis							
above 48 months	121,825,024.00	-	121,825,024.00	100%	100%	121,825,024	
Sub-total	121,825,024.00	-	121,825,024.00			121,825,024	
ECL Receivables							
						216,542,825.28	
Total ECL Cash and Receivables						220,416,393.14	

ACCOUNTS RECEIVABLE AGING SUMMARY				
S/N	Name of Debtor	Aging Category	Amount	Percentage
1	List of students	0 > to 12 months	614,734,788	62.17
2	List of students	12 > to 24 months	122,564,100	12.40
3	List of students	24 to 36 months	78,290,000	7.92
4	List of students	36 to 48 months	36,291,000	3.67
5	List of students	above 48 months	33,720,000	3.41
6	UNECA	above 48 months	103,124,456	10.43
TOTAL			988,724,344	100

ACCOUNTS PAYABLE AGING SUMMARY				
S/N	Name of Creditor	Aging Category	Amount	Percentage
1	Contractors' claims	0 > to 12 months	454,931,652	29.76
2	Supplier – acquisition of furniture		678,823,986	44.41
3	Meetings and examination cost		141,908,954	9.28
4	Supplier – purchase of curtain & carpet		58,761,139	3.84
5	NAOT		20,970,000	1.37
6	Suppliers - consumables	12 > to 24 months	49,110,998	3.21
7	Students fee		42,567,500	2.78
8	Students fee		32,678,250	2.14
9	Staff claims	above 48 months	48,786,150	3.19
TOTAL			1,528,538,629	100.00

2.24 DISCLOSURE NOTES

2.24.1 Non-cash additions of Property, Plant and Equipment and related payables

In preparing the Cash Flow Statement for the year ended 30 June 2025, Management identified that certain additions of property, plant and equipment (PPE) were non-monetary / non-cash in nature and therefore did not result in cash outflows during the year, consistent with IPSAS 2 - Cash Flow Statements, which requires that significant non-cash investing and financing transactions be excluded from the Cash Flow Statement and disclosed separately in the notes.

2.24.2 Composition of non-monetary additions

During the year, non-monetary additions amounted to TZS 1,358,005,138, analysed as follows:

Particulars	Amount (TZS)	Nature and accounting treatment
Motor vehicle received during the year (previously prepaid in FY 2023/24)	224,249,500	The cash payment was made and recognised in FY 2023/24 as a prepayment/advance. In the financial year 2024/25, the vehicle was received and recognised as PPE through reclassification of the prepayment to PPE. No cash outflow occurred in FY 2024/25 in respect of this item.
PPE received on credit from suppliers and contractors (recognised in payables)	1,133,755,638	Assets were received during the financial year 2024/25 without immediate settlement. Corresponding entries were recognised as trade and other payables (creditors/contractors). No cash outflow occurred in the Financial year 2024/25 for these additions; related cash outflows will be recognised when the payables are settled.
Total non-monetary additions	1,358,005,138	

Impact on the Cash Flow Statement

Accordingly, the above non-cash additions have been excluded from cash flows from investing activities for the financial year 2024/25 and are disclosed here to enhance users' understanding of the Entity's investing activities and changes in PPE that are not reflected as cash movements during the year.

2.24.3 Trade and Other Receivables and Expected Credit Loss (ECL)

2.24.3.1 Accounting policy

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost. The entity assesses receivables for impairment using the Expected Credit Loss (ECL) model. ECL is measured on receivables that are considered to have significant credit risk, using management's best estimate of the probability of default, expected loss rates, and recoverability based on available information at the reporting date.

Receivables due from Government institutions may be excluded from ECL measurement where management has formal recovery arrangements in place, and the credit risk is assessed as low, supported by enforceable recovery mechanisms and/or agreed settlement arrangements.

2.24.3.2 Composition of receivables (gross, before ECL)

The gross balance of receivables as at the reporting date amounted to TZS 1,241,049,198 and was comprised as follows:

- Training fees receivable from students: TZS 702,543,884.39
 - Receivable from UNECA: TZS 121,825,024.00
 - Government receivable - Loans Board: TZS 416,680,289.61
- Total gross receivables: TZS 1,241,049,198.00

2.24.3.3 Receivables subjected to ECL assessment

Out of the total receivables balance of TZS 1,241,049,198 (gross), only receivables amounting to TZS 824,368,908.39 were subjected to ECL computation due to the significant credit risk associated with these balances. The receivables subjected to ECL comprised:

- Training fees receivable from students: TZS 702,543,884.39
- Receivable from UNECA: TZS 121,825,024.00

Total subjected to ECL computation: TZS 824,368,908.39

2.24.3.4 Receivables excluded from ECL assessment

The remaining receivables amounting to TZS 416,680,289.61 relate to Government receivables from the Loans Board. These balances were not included in the ECL computation because management has special recovery arrangements in place toward settlement/collection of the outstanding amounts, and accordingly, the credit risk was assessed as adequately mitigated through such arrangements.