



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF PUBLIC DEBT AND GENERAL SERVICES
(VOTE 22) FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2020**

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March, 2021

AR/NA/PD/VT.22/2019/20

Mandate

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

Vision

To be a highly regarded Institution that excels in Public Sector Auditing.

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

Core values

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

Objectivity	We are an impartial organization, offering services to our clients in an objectives and unbiased manner.
Excellence	We are professionals providing high quality audit services based on standards and best practices.
Integrity	We observe and maintain high standards of ethical behaviour, rule of law and strong sense of purpose.
People focus	We value, respect and recognize interest of our stakeholders.
Innovation	We are a learning and creative public institution that promotes value added ideas within and outside the institution.
Results Oriented	We are an organization that focuses on achievement based on performance targets.
Team work spirit	We work together as a team, interact professionally, and share knowledge, ideas and experiences.

We do this by:

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

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Abbreviations

AR	Audit Report
CAG	Controller and Auditor General
IESBA	International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants
ISSAI	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
NA	National Accounts
NBAA	National Board of Accountants and Auditors
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulation, 2009
PAC	Public Accounts Committee
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act, 2011 (as amended in 2016)
PPR	Public Procurement Regulations, 2013 (as amended in 2016)
VT	Vote

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
Public Debt and General Services (Vote 22)
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1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Public Debt and General Services (Vote 22), which comprise the Statement of Financial Position as at 30th June, 2020, and the Statement of Financial Performance, Statement of Changes in Net Assets and Cash Flow Statement and the Statement of Comparison of Budget and Actual Amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the Financial Position of Public Debt and General Services (Vote 22) as at 30th June, 2020, and its Financial Performance and its Cash Flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, 2001 (Revised 2004).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of Public Debt and General Services (Vote 22) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Statement of Minister of Finance and Planning, Statement by the Accounting Officer, commentary to the financial statements and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

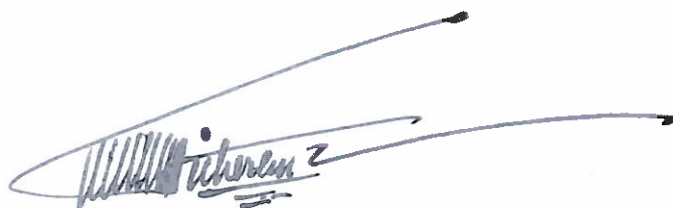
In addition, Section 10 (2) of the Public Audit Act, 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Compliance with the Public Procurement Act, No.7 of 2011 (as amended in 2016)

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, Public Debt and General Services (Vote 22) procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011(as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).



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



31st March, 2021

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**ACCOUNTANT GENERAL'S DEPARTMENT
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LIST OF ABBREVIATIONS

AED	United Arab Emirates Dirham
AG	The Attorney General
AIDS	Acquired immune deficiency syndrome
ASDP	Agricultural Sector Development Program
AU	Africa Union
AUA	Africa Unit of Account
BER	Budget Execution Report
BOT	Bank of Tanzania
CAG	Controller and Auditor-General
CNY	Chinese Yuan
CS DRMS	Commonwealth Secretariat Debt Recording Management Systems
DCs	District Commissioners
DSA	Debt Sustainability Analysis
EAC	East African Community
EUR	Euro
EFT	Electronic Fund Transfer
ESAAMLG	Eastern and South African Anti Money Laundering Group
FIU	Financial Intelligence Unit
FYDP II	Second National Five Year Development Plan
GAMIS	Government Asset Management Information System
GBP	Great British Pound
GDP	Gross Domestic Product
GEPF	Government Employees Provident Fund
GePG	Government Electronic Payment Gateway
GSPP	Government Salary Payment Portal
HIV	Human Immune Deficiency Virus
IFMS	Integrated Financial Management Systems
IPSAS	International Public Sector Accounting Standards
IQD	Iraq Dinar
JFC	Joint Finance Commission
JPY	Japanese Yen
KRW	South Korean Won
KWD	Kuwait Dinar

LAPF	Local Authorities' Pension Fund
LGAs	Local Government Authorities
MDAs	Ministry, Departments and Agencies
MOFP	Ministry of Finance and Planning
MTEF	Medium Term Expenditure Framework
MTSPBM	Medium-Term Strategic Planning and Budgeting Manual
NCAA	Ngorongoro Conservation Area Authority
NFRA	National Food Reserve Agency
NHIF	National Health Insurance Fund
NMB	National Micro Finance Bank
NSGRP	National Strategy for Growth and Reduction of Poverty
NSSF	National Social Security Fund
PC	Paris Club
PEI	Poverty Environment Initiatives
PO – RALG	President's Office - Regional Administration and Local Government
PPF	Parastatal Pension Fund
PPP	Public-Private Partnership
PISCs	Public Institution and Statutory Cooperations
PSPF	Public Service Pension Fund
PSSSF	Public Service Social Security Fund
RCs	Regional Commissioners
RGoZ	Revolutionary Government of Zanzibar
RSs	Regional Secretariats
SADC	Southern African Development Community
SAR	Saud Arabia Rial
SDGs	Sustainable Development Goals
SDR	Special Drawing Rights
SEK	Swedish Kronor
TANAPA	Tanzania National Parks Authority
TAWA	Tanzania Wildlife Management Authority
TCAA	Tanzania Civil Aviation Authority
TISS	Tanzania Interbank Settlement Systems
TRA	Tanzania Revenue Authority
TSA	Treasury Single Account
TPPS	Treasury Pensioners Payment System
TZS	Tanzanian Shillings
UDART	Usafiri Dar es Salaam Rapid Transit
URT	United Republic of Tanzania
USD	United States Dollar
WCF	Workers Compensation Fund
ZSSF	Zanzibar Social Security Fund

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**STATEMENT BY THE MINISTER OF FINANCE AND PLANNING FOR THE YEAR
ENDED 30TH JUNE 2020**

1. Introduction

The Ministry of Finance and Planning is a central ministry responsible for economic and public finance management. The core functions of the ministry include: formulation and implementation of fiscal, monetary, procurement and public private partnership policies and strategies; mobilization and management of domestic and external resources; management and servicing of public debt; control and management of public expenditure; management of public assets; design, development and management of financial information systems; formulation and follow up on the implementation of the national development plans; preparation and presentation of national budget to the Parliament; management of Government investments as well as the operation of public institutions and corporations; management and payment of pension and non-pension benefits to retirees; control of money laundering and financing of terrorist; follow-up of poverty eradication initiatives; overseeing union financial matters; and management of national statistics.

2. The implementation of Ministry's function for the year 2019/20

In the FY 2019/20, the Ministry implemented its functions through Seven Votes, namely: Vote 7 – Office of the Treasury Registrar; Vote 10 - Joint Finance Commission; Vote 13 - Financial Intelligence Unit; Vote 21 – The Treasury; Vote 22 - Public Debt; Vote 23 - Accountant General Department; and Vote 50 - Ministry of Finance and Planning.

3. Overall performance for the financial year 2019/20

Macroeconomic Performance

In 2019, GDP grew by 7.0, as it was in year 2018. The growth recorded in 2019 is attributed to continued strengthening of mining sector; improvement of transport and

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transportation services; implementation of various development projects including construction of roads, railways, airports and power generation projects; and construction as well as rehabilitation of health care facilities. Sectors which had high growth rates in 2019 include: mining (17.7 percent); construction (14.8 percent); arts and entertainment (11.2 percent); and transportation and storage (8.7 percent). Annual GDP (at current prices) for 2019 was TZS 139,893,804 million compared to TZS 129,043,901 million in 2018. This translated into, GDP per capita of TZS 2,577,967 in 2019 compared to 452,406 TZS in 2018, equivalent to an increase of 5.1 percent. Inflation continued to be contained at single digit of 3.2 percent as of June 2020 compared to 3.7 percent in the corresponding period 2019.

Resource Mobilization

Domestic Revenue

Domestic revenue (excluding LGAs own sources) in 2019/20 reached TZS 20,329.81 billion, equivalent to 91.3 percent of the approved revenue estimate of TZS 22,279.84 billion. Of this, tax revenue was TZS 17,630.93 billion, equivalent to 92.3 percent of the estimated target of TZS 19,100.93 billion, while non-tax revenue was TZS 2,698.89 billion, equivalent to 84.9 percent of the estimated target of TZS 3,178.92 billion.

Grants and Concessional Loans

During the year 2019/20, the Government planned to mobilize grants and concessional loans amounting to TZS 2,783.68 billion. As at 30th June 2020, TZS 2,862.19 billion were received, which is equivalent to 103 percent of the approved estimates of the grants and concessional loans realized, TZS 393.5 billion were from Budget Support; TZS 270.5 billion from Basket Fund; and TZS 2,198.1 billion were for development projects.

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Domestic borrowing

In 2019/20, the Government planned to borrow TZS 4,959.99 billion from the domestic market, of TZS 4,959.99 billion equivalent to 100 percent of the target were mobilized.

External Non-Concessional Borrowing

In 2019/20, the Government planned to borrow TZS 2,316.40 billion from non-concessional sources to finance development projects. As of 30th June 2020, TZS 1,833.55 billion were raised, equivalent to 79.2 percent of the target. Non-achievement of the target is largely attributed to delayed conclusion of expected loan from a lender due to COVID-19 pandemic.

Public Debt Management

In 2019/20, the Government continued to manage public debt in accordance with the Government Loans, Guarantees and Grants Act, CAP 134 to ensure its sustainability. The Debt Sustainability Analysis (DSA) conducted in December 2019 confirmed that the Government debt is sustainable in the short, medium and long term. The solvency indicators show that the ratio of present value of total public debt to GDP was 27.1 percent compared to the threshold of 70 percent; present value of external public debt to GDP was 16.3 percent compared to the threshold of 55 percent; and present value of external public debt to exports was 103.9 percent compared to the threshold of 240 percent. Regarding liquidity indicators of the DSA, the results show that, the ratio of external debt service to domestic revenue was 11.9 percent compared to the threshold of 23 percent; and external debt service to exports was 11.9 percent compared to the threshold of 21 percent.

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**Preparation and Management of National Plans and Government
Budget**

In 2019/20, the Ministry continued to improve and manage National Plan and Budget by implementing the following initiatives:

- (a) Preparation and publication of the Citizen's Budget document (Swahili and English versions) for 2019/20; Annual Budget Execution Report for 2018/19 and Quarterly Budget Execution Reports (BERs) for 2019/20. Subsequently, transparency of the Government budget to the general public was improved, thereby enabling the citizens to understand what the Government is doing and therefore enhance public trust;
- (b) Preparation and publication of the Economic Survey for the year 2019 (English and Swahili versions); and preparation and submission to the National Assembly the Government Budget Speech for the year 2020/2021;
- (c) Annual Development Plan 2020/21, which is the fifth in a series of implementation of the Second National Five-Year Development Plan (FYDP II) 2016/17-2020/21, was prepared and approved by the Parliament;
- (d) Projects monitoring was conducted to 99 development projects implemented by various sectors in eight (8) regions (Arusha, Kilimanjaro, Tanga, Tabora, Dodoma, Simiyu, Kigoma and Kagera). The purpose for monitoring was to identify the achievements made, gaps and challenges, hence propose corrective actions to be taken to ensure all development projects are completed and deliver intended outcomes;
- (e) Sustainable Development Goals (SDGs) and 2063 Agenda: a National Voluntary Review Reports on assessment of Tanzania's position on implementation of

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SDGs and African Agenda 2063 were prepared and submitted to UN and AU respectively; and

- (f) National Coordination Framework for Implementation, Monitoring and Reporting of SDGs was prepared.

Government Asset Management

In order improve accountability and transparency in management of Government assets, the following interventions were implemented in 2019/20:

- (a) Government Asset Management Information System (GAMIS) modules on Asset Registration, Asset transfer, Inspection and Control, Accident and Loss, Compensation and Auctioneers registration processes were activated. Improvements were done in asset registration module to enable automatic calculation of depreciation;
- (b) GAMIS was improved to include the GAMIS Auctioneer's Licensing Portal which enables auctioneers to apply for licence online. Moreover, the system was improved to include more classes of assets to be registered and enabling the system to update revenue collection information arising from losses of assets through the Government Electronic Payment Gateway (GePG) and Human Capital Management Information System (HCMIS);
- (c) Ten (10) regional verification offices of Dar es Salaam, Coast, Tanga, Lindi, Mtwara, Kilimanjaro, Iringa, Mbeya, Ruvuma and Rukwa were integrated into the system and commenced their operations in December 2019; and
- (d) 23 Public institutions in Dar es Salaam region were integrated into the GAMIS system in March 2020, making the total number of institutions in the system 78 by June, 2020.

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Public Expenditure Control and Management

In an effort to continue improving expenditure control and management of public funds, the following initiatives were implemented in 2019/20:

- (a) Verification of arrears for 235 institutions was conducted to ensure the amount claimed by service providers, contractors and staff are accurate before effecting payments;
- (b) Special audit was conducted to various construction projects to ensure value for money. The projects audited include: VETA; TBA; NIRC; DUWASA; AUWASA; BUWASA; MUWASA; MORUWASA; MWAUWASA; Kinyerezi II- 240MW Combined Cycle Power Plant; Administration block Lushoto – Tanga; Central Market in Mwanza City; New Terminal Building at Mwanza; Kigoma;
- (c) Sumbawanga; Tabora and Shinyanga Air Ports; Tanga port; Modernization of Bus Terminal at Nyegezi Mwanza city; Nyamhongoro Bus Terminal; Truck parking at Ilemela; Kibada modern market at Kigamboni MC; and Tandale Modern Market at Kinondoni MC; and
- (d) The Ministry developed the Government Internal Audit Management Information System (GIAMIS) in order to strengthen the internal audit functions in public sector.

Financial Information System Management

The Ministry continued to design, install and manage financial information systems in order to strengthen management of public funds. The following interventions were undertaken:

- (a) Electronic Financial Management Information Systems (EFMS) were interfaced

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to ensure that, information are exchanged in a harmonized environment through Application Programming Interface (API). Interfaces were implemented to MABOTO, Higher Education Students' Loan Board, NSSF, PSSSF, CRDB Bank, WCF, TUNAKOPESHA Ltd, NMB Bank, TPB Bank and CWT systems to ensure employees' deduction information are automatically obtained from Government Salary Payment Portal (GSPP);

- (b) 176 institutions were integrated with GePG system, making the number of Government entities using the System 650 by June 2020. In addition, GePG system was improved to enable online reconciliation, improving Control Number by extending its expiry period and developing GePG Mobile Application to facilitate system's services;
- (c) Three (3) financial systems were reviewed and upgraded. The systems are Government Accounts Consolidation System - GACS, Government Employee Loan System and Government Audit Report Implementation – Information Tracking System – GARI - ITS, and
- (a) Four (4) financial systems were developed and operational zed. The systems are: Government Payment and Accounting System – MUSE; D-Funds Management Information System; Tax Exemption Management Information
- (b) System; and the National Development Projects Management Information System.

Public Enterprises Management

- (c) The Ministry, through the Treasury Registrar, is responsible for holding all investments comprised of the paid up capital of public and statutory corporations as well as private investments in which the Government owns

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shares or interests, in trust for the President and for the purposes of the Government. Through this mandate, the Government realized remarkable achievements by collecting non-tax revenue from institutions and corporation amounting to TZS 749.085 billion which is equivalent to 79 percent of the annual budget of TZS 947 billion in 2019/20. Collection of non-tax revenue was highly affected by outbreak of COVID 19 pandemic in the third quarter of the financial year 2019/20, whereby majority contributors of 15% of gross revenue like TANAPA, NCAA, TAWA and TCAA were affected to the extent of requesting Government bailout to cater for their salaries and operational expenses;

- (d) During the period under review, restructuring of share agreements for UDA/UDART and Keko Pharmaceutical Industries were finalized where Government stake increased to 85 percent and 70 percent, respectively;
- (e) Board Management Information system was developed to simplify supervision, monitoring and evaluation of board members in Public Institutions and Corporations;
- (f) 39 sales agreements of privatized entities were reviewed, and monitoring and evaluations was conducted to 19 privatized farms, 17 hotels and 3 industries. The monitoring results show that privatized entities are in operation, which has resulted in job creation to Tanzanians and are paying taxes as per prevailing tax laws; and
- (g) Performance contracts of 207 PISC's were reviewed and signed along with conducting management audit to 38 institutions.

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Pensions and Non-Pension Services

The Ministry implemented the following interventions in order to improve pension services:

- (h) Verify pensioners data on monthly basis before payment is made;
- (i) Prepare pensioners' electronic identities which are in form of smart cards system;
- (j) Improving the Treasury Pensioners Payment System (TPPS) and connecting 26 sub-treasuries to enable provision of pension services electronically and control of mirathi funds which flows from treasury to beneficiaries' bank accounts; and
- (k) Continuing to pay pension and mirathi fund to respective beneficiaries on time after receiving the complete documentations from respective institutions.

Anti-money Laundering

In 2019/20, the Ministry continued to undertake various interventions for preventing money laundering activities as follows:

- (l) A total 724 Suspicious Transaction Reports (STRs) were received, 71 intelligence packages were disseminated to Law Enforcement Agencies (LEAs) for investigations and 4,865 Cross Border Declaration of Currency Reports were received from border points;
- (m) goAML application software was upgraded to facilitate reporting of electronic fund transfer and cash transaction reports to the FIU as required by the Anti-Money Laundering (Electronic Funds Transfer and Cash Transaction Reporting) Regulations, 2019;
- (n) FIU officials attended the 38th Eastern and Southern Africa Anti- Money

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**STATEMENT BY THE MINISTER OF FINANCE AND PLANNING FOR THE YEAR
ENDED 30TH JUNE 2020 (Continued)**

Laundering Group (ESAAMLG) Task Force and Council of Ministers meetings;

- (o) which deliberated on a wide range of issues concerning strategies to combating money laundering and counter terrorist financing and evaluation reports of different countries;
- (p) Tanzania FIU continued to cooperate and support national and international efforts to combat money laundering and counter terrorist financing by sharing financial information domestically and internationally in accordance with global AML/CFT standards;
- (q) Operational and Strategic Analysis Procedure Manuals were developed; and
- (r) One (1) staff attended training on crypto currency investigation course and another one (1) attended continental workshop on strengthening effective targeting of illicit financial flows from money laundering, terrorist financing and trafficking in human.

4. Challenges

In the implementing of its core functions in 2019/20, MoFP has faced a number of challenges, including:

- (s) Slow pace in monitoring and evaluation of development projects and programs in MDAs, RSs and LGAs;
- (t) Frequent change in technology which necessitates regular upgrading of Financial Management Information Systems;
- (u) Increase in borrowing conditions in global financial markets due to regular policy change in developed countries, particularly United states of America and European Union countries;

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- (v) Damage to road infrastructure and bridges due to floods caused by high rainfall; and
- (w) COVID – 19 pandemic which stalled the implementation of various activities and shortfall of Government revenues.

5. Actions taken and way forward

- i. Developing National Monitoring and Evaluation Policy and its implementation strategy;
- ii. Continuing to strengthen the internal capacity for designing, development and upgrading Financial Management Information system;
- iii. Sensitizing the public to participate in bidding of Government securities as well as soliciting for alternative sources of commercial loans with favourable costs of borrowing; and
- iv. Some of activities postponed due to COVID – 19 pandemics were re-budgeted in the financial year 2020/21.



Dr. Philip I. Mpango (MP).
MINISTER OF FINANCE AND PLANNING

Date.

THE UNITED REPUBLIC OF TANZANIA
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ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020**

1.0 INTRODUCTION

I'm pleased to present to the stakeholders of Public Debt and General Services, the Financial Statements for the financial year ended 30th June 2020.

The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis and General Accepted Accounting Principles (GAAPs). The submission of these Financial Statements is in fulfillment of Section 25 (2) and Regulation 53 (1) of Public Finance Act 2001 (as revised 2004) and Regulation 53 (1) of Public Finance Regulations, 2001.

2.0 IMPLEMENTATION OF THE PLAN AND BUDGET

During the Financial Year 2019/2020 the Public Debt and General Services – Vote 22 continued successfully to meet its budget objectives which aimed at achieving its targets within the Strategic Plan of the Ministry of Finance and Planning. During the year under review, the amount of final allocated budget was TZS 9,720,260,897,308.00 compared to TZS 9,604,970,217,631.72 in the previous financial year, 2018/2019. This reflects an increase of TZS 115,290,679,676.28 (1.19%). The exchequer issues received were TZS 9,718,523,570,816.20 and the expenditure was TZS 9,716,284,344,253.77 whereby Debt service was TZS 8,107,156,390,017.51; Statutory contributions (Social welfare schemes) TZS 1,038,261,667,219.42; Pension TZS 551,144,971,499.26; Public Officers' salaries TZS 7,537,591,122.05; and the remaining balance of TZS 12,183,174,395.53 covered the other payments such as Bank Charges; Capital Markets and Securities Authority; Judges allowances and others.

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**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)**

The unspent exchequer issues balance of TZS. 2,239,226,562.43 have been transferred to the Paymaster General's Account.

2.1 ACHIEVEMENTS

The main achievements of planned target include:-

- i. Maintenance of both External and Domestic debt portfolios in a sustainable level for the year ended 30th June, 2020;
- ii. Successfully serviced the External and Domestic Debt that fell due for the period under review;
- iii. Maintenance and validation of Public Debt Database (CS DRMS 2000+);
- iv. Successfully kept and well maintained an updated Pensioners' Database (SAPERION) as well as the Treasury Pension Payment System (TPPS);
- v. Upgraded the Treasury Pension Payment System (TPPS) by adding a new module that will enable it to be used in the exercise of pensioners' physical verifications;
- vi. Successfully payment of contract gratuity to the Members of Parliament;
- vii. Timely paid personal emoluments to Public Officers as well as terminal benefits to Government's Pensioners;
- viii. Remittance of statutory contributions to the Social Welfare Schemes and National Health Insurance Fund for the Central and Local Government employees as well as Agencies' and Parastatals'; and

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**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020 (Continued)**

- ix. Timely preparation and dissemination of public debt and other reports for different purposes;

2.2 CHALLENGES

During the Financial Year 2019/2020, the Public Debt and General Service faced the following Challenges:-

- i. Some of the demand notes from External Creditors as well as disbursements reports from Projects Managers and Creditors were not received on time;
- ii. Late submission of retirees files and incomplete or missing important documents or information in files for payment processing; and
- iii. Integration of the payment system and Debt Management System (CS-DRMS 2000+) which is expected to improve efficiency and accuracy of debt reporting under IPSAS Accrual basis has not yet been done.

2.3 WAY FORWARD

Management shall do the following to address the aforementioned challenges:-

- i. Improve further communication with beneficiaries on the importance of early submission of the debt demand notes and disbursements reports directly to the Accountant General's Office;
- ii. Progressing with the efforts of integrating the payment system (IFMS) and Debt Management System (CS-DRMS 2000+);

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FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

- iii. Enhance dialogue amongst government officials (Human Resources Officers, Accountants etc) on proper documentation and filing of all relevant documents of their employees expecting to retire in the near future and submit them on time for terminal benefits payments;
- iv. Conducting awareness campaigns through media to alert pensioners on updating their information such as Bank Accounts and others in order to smoothen pension payments and aid pensioners' database verification; and
- v. Improving Pension Registry by continuing with the exercise of scanning and archiving pensioners' files/documents for ease of reference.

3.0 PROJECT IMPLEMENTATION

There was no project under Vote 22

4.0 AUDIT COMMITTEE OF THE PUBLIC DEBT, MEMBERS AND FUNCTIONS

4.1 AUDIT COMMITTEE

The Audit Committee members were appointed by the Accounting Officer (Accountant General). The Committee deals with all matters relating to finances under the Public Finance Regulation No. 31 (1) of the Public Finance Act of 2001 (as revised in 2004). The Committee members are as shown in the table below:-

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**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

S/N	Name	Age	Qualification/ Discipline	Position	Nationality	Date of Appointm ent
1	Dr.Frederick Mwakibinga	54	CSP (T), PGD (Financial Management), MBA (Finance) and PhD (Logistics)	Chairperson	Tanzanian	16.04.2018
2	Ms.Anna Mhere (CPA. T)	54	CPA (T), PGDA (Accounting) and ADA	Member	Tanzanian	16.4.2018
3	Ms.Ng'anisa Massawe (CPA. T)	55	MBA (Finance and Banking) CPA (T)	Member	Tanzanian	16.04.2020
4	Mr. Alfred Dede	46.	MBA (Human Resource), PGD (international Relationship) and BA (Human Resource)	Member	Tanzanian	16.04.2018
5	Mr.Williard Kalulu (CPA. T)	49	CPA (T), PGD (Accounting) and ADA.	Member	Tanzanian	16.04.2018

The Audit Committee members were appointed by the Accounting Officer (Accountant General) effective from 16th April 2018. The Committee deals with all matters relating to finances under the Public Finance Regulations No. 31 (1) of the Public Finance Act of 2001 (as revised in 2004).

4.2 AUDIT COMMITTEE FUNCTIONS

During the Financial year ended 30th June 2020, the Audit Committee had three (3) Ordinary meeting which performed the following duties;

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**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

No	Activity/function planned	Implementation
1.	Review and approve annual internal audit plan for the year 2020/2021.	The Committee reviewed and approved the 2020/2021 Internal Audit plan on 30 th June, 2020.
2.	Review and discuss Internal Audit Quarterly Reports for the financial year 2019/2020.	The Committee reviewed Internal audit quarterly reports.
3.	Review and discuss Financial Statements and Management Letter for the year ended 30 th June, 2019.	Financial Statements and Management Letter for the year ended 30 th June, 2019 reviewed by the Audit Committee in the meeting held on 30 th September, 2019.

5. EMPLOYEES WELFARE

The Accountant General Department believes that, employees are key resource to the Public Service delivery. Employees find working for vote 22 as an inspiring and personally elevating experience; consequently they accept co - responsibility for development of one another to a full potential. Career development is based on the contribution made by the individual towards the fulfillment of the responsibilities of the Department, and also various training programme are conducted in order to enable staff to acquire necessary skills to improve their capacity and ability to deliver quality and stewardship of services.

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**STATEMENT BY THE ACCOUNTING OFFICER
FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

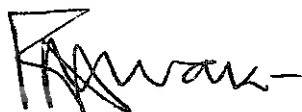
The Department pursues equal opportunities for all, irrespective of ethnicity, race, gender, disability or religion. The Department achieves its goals through total commitment, loyalty, dedication and innovative thinking of its employees. The Department provides various benefits to staff such as best worker awards and leave allowances.

6. DISABLED PERSONS

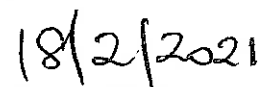
The Department gives equal opportunities to the physically challenged persons in employment. Therefore, the Department endeavors to maintain the working environment suitable for all people including the physically challenged persons.

7. CROSS CUTTING ISSUES

The Department has a programme for educating employees regarding the communicable and non communicable diseases such as hypertensions, cancer and diabetes. Employees were encouraged to examine their health conditions and the response has been good.



Francis Mwakapalila
Accounting Officer



Date

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**STATEMENT OF MANAGEMENT RESPONSIBILITIES
FOR THE YEAR ENDED 30th JUNE, 2020**

Management of the Vote 22 – Public Debt and General Services is responsible for the preparation of the annual Financial Statements, which give a true and fair view of the entity's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis, and in conformity with the provision of the Public Finance Act No. 6 of 2001 Section 25 (2) & (4) (as revised in 2004).

This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority, and properly record the use of all public financial resources accordingly.

To the best of our knowledge, our systems for internal control has operated adequately throughout the reporting period and that the records and underlying accounts provided a reasonable basis for the preparation of the Financial Statements for the year ended 30th June, 2020.

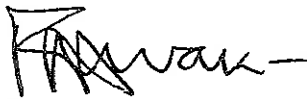
We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Public Finance Act No. 6 of 2001 (as revised in 2004) and its Regulations; International Public Sector Accounting Standards (IPSAS) Accruals basis; and Guidelines issued from time to time by Paymaster General and Accountant General.

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STATEMENT OF MANAGEMENT RESPONSIBILITIES
FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)

Management is taking responsibility of building confidence to users of these financial statements that they portray the true and fair view of the state of affairs of Vote 22. Nothing has come to the attention of management that the operations of Vote 22 will not remain a going concern for the next twelve months from the date of these statements.



.....
Francis Mwakapalila
Accounting Officer

18/2/2021
.....

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

**DECLARATION OF THE FINANCIAL STATEMENTS FOR PUBLIC DEBT
AND GENERAL SERVICES (VOTE 22)**

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

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management Responsibility statement on an earlier page.

I, **Mwajabu Idd Mruma** being the Principal Accountant of Public Debt and General Services (Vote 22) hereby acknowledge the responsibility of ensuring that financial statements for the year ended 30th June, 2020 have been prepared in compliance with applicable accounting standards and statutory requirements. I thus confirm that the financial statements give a true and fair view position of Public Debt and General Services (Vote 22) as on that date and that they have been prepared based on properly maintained financial records.

Signed by: 

Position: **Principal Accountant, Vote 22**

NBAA Membership No: **ACPA (T) 2572**

Date: **FEBRUARY 2021**

THE UNITED REPUBLIC OF TANZANIA
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**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
OFFICER FOR THE YEAR ENDED 30th JUNE, 2020**

1.0 INTRODUCTION

I am pleased to present to the Debt and Pension Management Stakeholders as well as the public at large the Financial Statements for the year ended 30th June 2020. The Financial Statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual Basis. The submission of these Financial Statements is in fulfillment of Section 25 (2) of Public Finance Act 2001 (as revised 2004) and Regulation 53 (1) and instructions issued by the Ministry of Finance and Planning.

2.0 OVERVIEW OF THE FINANCIAL INFORMATION

2.1. RECEIPTS

2.1.1 EXCHEQUER ISSUES NOTIFICATION

During the financial year 2019/2020, the exchequer received amounted to TZS 9,718,523,570,816.20 (99.98% of the final approved budget) compared to the TZS 9,113,777,738,935.39 allocated in the previous Financial Year of 2018/2019. There was an increase of TZS 604,745,831,880.81 equivalent to 6.64%. The major reason for the increase was the rise in of Government's obligation to service public debt especially repayment of principal as well as contribution to social security fund and Pension.

2.1.2 RECLASSIFICATION OF COMPARATIVE ITEMS

The entity has previously been presenting advertising and publication expenses in the other expenses line item in statement of financial performance. It now proposes to reclassify this expense to supplies and

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**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
OFFICER FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

Consumable goods line item in the statements of financial performance to improve presentation for clarity purpose.

2.1.3 OTHER RECEIPTS

Other receipts for Public Debt are receipts for Deposit General Account amounting to TZS 34,852,831,492.13 compared to TZS 245,360,469,047.31 as receipts in the previous Financial year. The major reason for the decrease of receipts in the period under review is the decline in Commitments to TZS 33.9 Billion compared to TZS 244.15 transferred previous years from Recurrent Account to General Deposits Account pending some verification procedures before effecting of settlement procedures. A current year transfer includes Bank Charges and commission (TZS. 3.20 Billion) and Contract gratuity for Regional commissioners and District commissioners (TZS 30.70 Billion).

3.0 PAYMENTS

3.1 PERSONAL EMOLUMENTS (PE)

Actual expenditure as at 30th June, 2020 was TZS 1,049,634,683,341.47 compared to TZS 968,463,619,094.15 that was spent in the previous Financial Year. There was an increase of TZS 81,171,064,246.85 due to the new employments/recruitments as well as deduction increases.

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**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
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3.2 SUPPLIES AND CONSUMABLE GOODS

During the year under review, reclassification of GFS code was implemented where by new item named advertising and publication was introduced. Actual expenditure as at 30th June, 2020 was TZS 155,212,000.00.

3.3 EXCHEQUER REVENUE

Exchequer revenue for the financial year 2019/2020 was TZS 3,936,997,688,649.36 compared to TZS 3,782,445,148,623.50 which were allocated in the Financial Year 2018/2019. Actual expenditure on Exchequer issues for the year ended 30th June, 2020 was TZS 7,623,035,482,562.15 compared to TZS 5,760,505,115,658.70 that was spent in the previous Financial Year. The Actual expenditure for the current year is more than the previous year expenditure. Reasons for the increase of expenditure were: increase in current transfers; wages, salaries and employees benefits; finance cost; social benefit; other expenses and consumables.

3.4 BANK CHARGES AND COMMISSIONS

The actual expenditure for the year ended 30th June, 2020 was TZS. 3,200,000,000.00 compared to TZS. 5,573,664,834.66 of the previous year. The actual expenditure includes the commitment of TZS 3.20 Billion that was transferred to the Deposit Account pending verification procedures.

3.5 PENSION

The actual expenditure for the year ended 30th June, 2020 was TZS. 551,144,971,499.28 compared to TZS. 422,197,917,192.73 of the previous Financial Year. There was an increase of TZS 128,947,054,306.55 (31%) due to increase in number of retirees especially non civil servant contract (Political

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**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
OFFICER FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

leaders such as Member of Parliament) Sum of TZS 30.70 Billion was also committed and transferred into the deposit account during the year under review in favor of Regional and District Commissioners pending further instructions. Pension provisions for the year end recorded **TZS** 548,213,146,819.34 compared to TZS 591,182,920,000.00 of the previous year. The decrease of TZS 42,969,773,180.66 (7%) is due to decrease in number of expected retirees.

4.0 CURRENT TRANSFER PAYMENTS

Transfer of statutory contributions to Social welfare Schemes which includes Workers Compensation Fund (**WCF**), Pension Funds (**PSSSF** (*GEPPF, LAPF, PPF, NSSF & PSPF*), and **ZSSF**) and National Health Insurance Fund (**NHIF**) for the year ended 30th June 2020 amounted to TZS 1,038,251,667,219.42 compared to TZS 958,238,253,748.65 last financial year, an increase being new employment during the financial year.

5.0 DEBTS SERVICE

5.1 PAYMENT OF INTEREST

Actual debt Service on interest was TZS 2,327,869,734,413.10 (whereby Domestic debts was TZS 1,487.93 Billion and External Debt was TZS 839.94 Billion) compared to TZS 2,458,549,521,727.79 (Domestic debts was TZS 1,626.51 Billion and External Debt was TZS 832.04) of the previous Financial Year, making a decrease of debt service amounting to

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TZS.130,679,787,314.69 (6%) The decrease is mainly due to favorable exchange rates during the year as well as payment of arrears of deficit on Government position and liquidity management cost that was incurred in the previous financial year.

5.2 REPAYMENT OF LOAN (PRINCIPAL)

The actual expenditure was TZS 5,779,286,655,604.41 (Domestic debt - TZS 3,750.98 Billion and External debt - TZS 2,028.30 Billion) compared to TZS 5,242,535,691,221.71 (Domestic debt -TZS 3,713.61 Billion and External debt - TZS 1,528.93 Billion) of the previous Financial Year expenditure, marking an increase of TZS 536,750,964,382.70 equivalent to 10%. The increase was due to lapse of grace period for some of the loan that previously we were paying interest only.

**6.0 PURCHASE AND CONSTRUCTION OF PROPERTY, PLANT AND
EQUIPMENT**

Vote 22 does not undertake construction or purchase of any property or plant hence there was no expenditure item during the period under review.

7.0 CONTINGENT LIABILITIES/ASSETS

As at 30th June 2020, the total Government Contingent Liabilities stood at TZS 3,188.91 Billion of which TZS 3,182.84 Billion were Pension Funds' claims (TZS 2,102.32 Billion - PSPF's pre - 1999 liability and TZS 1,080.52 Billion - Pension Funds' investments) and the remaining amount of TZS 6.07

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Billion was GEPP's claims (penalty on late submission of statutory contributions). Pension Funds' claims are still under process in order to meet the definition of Public Debt so as to be included in the public debt database.

8.0 LOSSES

No losses were recorded by Vote 22 for the year ended 30th June, 2020.

9.0 GUARANTEES

There were no outstanding Guarantees for the year ending 30th June, 2020.

10.0 COMMITMENTS

A total amount of TZS 33,901,438,444.94 was recorded as commitment for the year ended 30th June, 2020 as follows:-

- Bank Charges and Commissions – TZS 3,200,000,000.00
- Contract Gratuity for Regional and District Commissioners – TZS 30,701,438,444.94

11.0 OUTSTANDING PUBLIC DEBT

Total Debt Stock (Loans) as at 30th June, 2020 amounted to TZS 56,756,696,220,867.00 compared to TZS 53,104,885,048,596.00 which was reported at the end of June, 2019. Out of the total debt Outstanding, TZS 41,242,178,834,700.40 was External Debt while TZS 15,514,517,386,166.60 accounted for Domestic Debt. An overall increase in Debt was TZS 3,651,811,172,270.03 the reasons being new disbursements and new domestic borrowings.

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11.1 SHORT TERM LOANS AND LONG TERM LOANS

The Total Public Debt Outstanding (Loans) as of 30th June, 2020 has also been categorized into Short term and Long term loans as well. Out of total Outstanding Public Debt of TZS 56,756,696,220,866.03 short term loans amounted to TZS 6,238,335,702,991.23 compared to TZS 7,440,898,644,315.74 which was reported last financial year while the balance of TZS. 50,518,360,517,874.80 was long term loans compared with TZS 45,663,986,404,280.26 which was reported in the last financial year.

Short term loans - TZS 6,238,335,702,991.23 consist of the following:-

- Domestic Short term debt - TZS 3,016,647,616,991.23
- Current Portion of Domestic long term debt –
TZS 758,407,470,000.00
- Current Portion of External long term debt
TZS 2,463,280,616,000.00

Long term loans - 50,518,360,517,874.80 consist of the following:-

- Long term Domestic Debt - TZS 11,739,462,299,174.40
- Long term External Debt - TZS 38,778,898,218,700.40

12.0 FOREIGN EXCHANGE GAINS

During the year, 2019/20, Vote 22 reported a Foreign Exchange gain amounting to TZS 87,233,013,043.08 compared to foreign exchange loss of TZS 33,447,877,645.60 recorded previous year (2018/19). The gain resulted from the strengthening of translation exchange rates used at the end of the financial year 2019/20 whereby our reporting currency (TZS) stabilized over creditors' currencies.

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**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
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13.0 DEBT FORGIVENESS/RELIEF

During the period under review there was no any Debt Forgiven/Reliefs received by the Government of Tanzania.

13.0 DEBT FORGIVENESS/RELIEF

During the period under review there was no any Debt Forgiven/Reliefs received by the Government of Tanzania.

14.0 PAYABLES

For the financial year 2019/20 the total amount of TZS 2,224,007,311.23 was recorded as outstanding liabilities (payables) compared to TZS 12,260,625,531.94 reported last financial year 2018/2019. The recorded payables are:-

- Liquidity Management Cost – TZS 539,422,598.56
- Interest on Deficit on Government Position – TZS 1,590,093,104.13
- Staff claims – Public Officers – TZS 9,600,000.00
- PSSSF – TZS 48,035,887.80
- ZSSF – TZS 29,475,990.00
- WCF – TZS 3,800,631.33
- NHIF – TZS 3,579,099.41

15.0 PREPAYMENTS

During the period under review, Vote 22 recorded prepayments of TZS 309,678,283,524.63 as compared with TZS 594,840,387,381.08 reported at the end of the last financial year 2018/2019. The decrease was due to deferment of some domestic obligations due to capacity shortage.

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT

PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

**COMMENTARY ON THE FINANCIAL STATEMENTS BY ACCOUNTING
OFFICER FOR THE YEAR ENDED 30th JUNE, 2020 (*Continued*)**

The reported prepayments were in respect of the following items:-

- External Debt – Principal repayments - TZS 17,855,393,192.21
- Domestic Debt – Principal repayments - TZS 168,433,371,021.68
- Domestic Debt – Interest – TZS 109,605,223,763.35
- External Debt – Interest – TZS 4,030,280,853.35
- Social Benefits- Pension – TZS 9,754,014,694.04

16.0 POLITICAL AND CHARITABLE DONATIONS

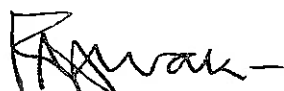
No Political or charitable Donations was made by Vote 22 during the year under review.

17.0 PURCHASE OF INTANGIBLE ASSETS

For the year ended 30th June, 2020 there was no any purchase of intangible assets. Vote 22 – Public Debt and General Services uses a Debt Management Software named CS DRMS 2000+ (Commonwealth Secretariat Debt Recording Management System) for its debt database. CS DRMS 2000+ is owned by the Commonwealth Secretariat.

18.0 AUDITORS

The Controller and Auditor-General (CAG) is a statutory auditor for the Public Debt and General Service pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 and the Public Audit Act of 2008.



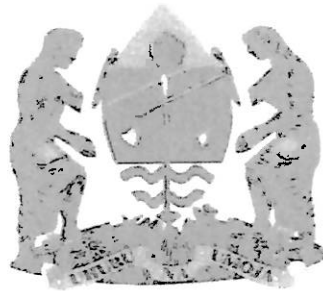
Francis Mwakapalila

Accounting Officer

18/2/2021

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING



ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

FINANCIAL STATEMENTS

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE022)

STATEMENT OF FINANCIAL POSITION
AS AT 30th June 2020

	NOTE	2020 TZS	2019 TZS
ASSETS			
Current Assets			
Cash and Cash Equivalents	49	281,548,124,293.72	247,215,384,206.23
Prepayments	53	309,678,283,524.63	594,880,387,581.08
Total Current Assets		591,226,407,818.35	842,095,771,787.31
TOTAL ASSETS		591,226,407,818.35	842,095,771,787.31
LIABILITIES			
Current Liabilities			
Payables	64	2,224,007,311.23	12,260,625,531.94
Short-term Loans	65	6,238,335,702,991.23	7,440,898,644,315.74
Short Term Provision	69	548,213,146,819.34	591,182,920,000.00
Recurrent Deferred Income	71	309,678,283,524.63	594,880,387,581.08
Deposits	72	281,548,124,293.72	247,215,384,206.23
Total Current Liabilities		7,379,999,264,940.15	8,886,437,961,634.99
Non-Current Liabilities			
Long-term Loans	80	50,518,360,517,874.80	45,663,986,404,279.30
Total Non-Current Liabilities		50,518,360,517,874.80	45,663,986,404,279.30
TOTAL LIABILITIES		57,898,359,782,814.90	54,550,424,365,914.30
NET ASSETS		(57,307,133,374,996.60)	(53,708,328,594,127.00)
NET ASSETS/EQUITY			
Taxpayers Funds	90	(42,024,673,017,146.50)	(42,024,673,017,146.50)
Accumulated surpluses/(deficits)		(15,282,460,357,850.10)	(11,683,655,576,980.50)
		(57,307,133,374,996.60)	(53,708,328,594,127.00)
TOTAL NET ASSETS/EQUITY		(57,307,133,374,996.60)	(53,708,328,594,127.00)



Accounting Officer

18/2/2021
Date

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE 022)
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30th June 2020

(Classification of Expense by Nature)


		2020	2019
	NOTE	TZS	TZS
REVENUE			
Exchequer Revenue	36	3,936,997,688,649.36	3,782,445,148,623.50
Foreign Exchange Gain	115	87,233,013,043.08	0.00
TOTAL REVENUE		4,024,230,701,692.44	3,782,445,148,623.50
EXPENSES AND TRANSFERS			
Expenses			
Foreign Exchange- Loss	14	0.00	33,447,877,645.60
Wages,Salaries and Employee Benefits	18	1,049,612,626,266.43	968,486,776,169.19
Supplies and Consumable Goods	20	155,212,000.00	0.00
Current Grants,Transfers and Subsidies	21	3,715,729,439,806.14	2,144,927,377,302.40
Other Expenses	41	4,993,087,395.51	3,676,220,586.21
Bank Charges and Commissions	37	3,200,000,000.00	5,400,000,000.00
Social Benefits	39	495,046,225,579.76	481,885,636,896.48
Finance Costs	47	2,354,298,891,514.31	2,122,681,227,058.82
		7,623,035,482,562.15	5,760,505,115,658.70
TOTAL EXPENSES AND TRANSFERS		7,623,035,482,562.15	5,760,505,115,658.70
Surplus/(deficit) for the period		(3,598,804,780,869.71)	(1,978,059,967,035.20)


Accounting Officer

18/2/2021
Date

THE UNITED REPUBLIC OF TANZANIA
Government of Tanzania - Treasury (VOTE 022)
STATEMENT OF CHANGES IN NET ASSET/EQUITY
FOR THE YEAR ENDED 30 June, 2020

	<u>Tax payer's fund</u>	<u>Accumulated Surplus/(Deficit)</u>	<u>Total</u>
OPBAL (01 Jul 2019)	-42,024,673,017,146.5	-11,683,655,576,980.40	-53,708,328,594,126.90
Suplus/(Deficit) during the year	0.00	-3,598,804,780,869.71	-3,598,804,780,869.70
Closing Balance (30 Jun 2020)	-42,024,673,017,146.50	-15,282,460,357,850.10	-57,307,133,374,996.60
OPBAL (01 Jul 2018)	-42,024,673,017,146.50	-9,705,595,609,945.20	-51,730,268,627,091.70
Suplus/(Deficit) during the year	0.00	-1,978,059,967,035.20	-1,978,059,967,035.20
Closing Balance (30 Jun 2019)	-42,024,673,017,146.50	-11,683,655,576,980.40	-53,708,328,594,126.90

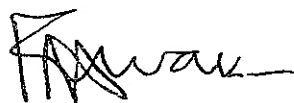

Accounting Officer

18/2/2021
Date

THE UNITED REPUBLIC OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 30th June 2020

	2020 TZS	2019 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Exchequer Issues	9,718,523,570,816.20	9,113,777,738,935.39
Other Receipts	34,852,831,492.13	245,360,469,047.31
TOTAL RECEIPTS	9,753,376,402,308.33	9,359,138,207,982.70
PAYMENTS		
Wages, Salaries and Employee Benefits	1,049,634,683,341.47	968,463,619,094.15
Supplies and Consumable Goods	155,212,000.00	0.00
Bank Charges and Commissions	3,200,000,000.00	5,573,664,834.66
Social Benefits	551,144,971,499.28	422,197,917,192.73
Other Expenses	4,993,087,395.51	3,676,220,586.21
Other Payments	520,091,404.64	11,517,058,154.66
TOTAL PAYMENTS	1,609,648,045,640.90	1,411,428,479,862.41
Net Cash Flow From Operating Activities	8,143,728,356,667.43	7,947,709,728,120.29
CASH FLOW FROM FINANCING ACTIVITIES		
Interest Payments	2,327,869,734,413.10	2,458,549,521,727.79
Repayment of Borrowings	5,779,286,655,604.41	5,242,535,691,221.71
	8,107,156,390,017.51	7,701,085,212,949.50
Net increase / (decrease) in cash	36,571,966,649.92	246,624,515,170.79
Cash to be surrendered to PMG	2,239,226,562.43	12,781,104,278.14
Cash at the beginning of the Year	247,215,384,206.23	13,371,973,313.58
Cash at the end of the Period	281,548,124,293.72	247,215,384,206.23



Accounting Officer

Date

18/2/2021

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE 022)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 30th June 2020

Budget approved on the Cash Basis (Classification of Payments by Nature)

	Original Budget TZS	Reallocation/ Adjustments TZS	Final Budget(B) TZS	Actual Amount (A) TZS	Difference(B-A) TZS
Receipts					
Exchequer Issues	9,730,012,708,000.00	9,751,810,692.00	9,720,260,897,308.00	9,718,523,570,816.20	1,737,326,491.80
TOTAL RECEIPTS	9,730,012,708,000.00	9,751,810,692.00	9,720,260,897,308.00	9,718,523,570,816.20	1,737,326,491.80
Payments					
Operations					
Wages, Salaries and Employee Benefits	1,269,428,188,000.00	-218,124,137,792.00	1,051,304,050,208.00	1,049,634,683,341.47	1,669,366,866.53
Supplies and Consumable Goods	280,000,000.00	-116,871,000.00	163,129,000.00	155,212,000.00	7,917,000.00
Other Expenses	3,761,200,000.00	1,413,981,000.00	5,175,181,000.00	4,993,087,395.51	182,093,604.49
Bank Charges and Commissions	3,200,000,000.00	0.00	3,200,000,000.00	3,200,000,000.00	0.00
Social Benefits	591,182,920,000.00	-39,749,105,000.00	551,433,815,000.00	551,144,971,499.28	288,843,500.72
	1,867,852,308,000.00	-266,576,132,792.00	1,611,276,175,208.00	1,609,127,954,236.26	2,148,220,971.74

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE 022)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 30th June 2020
Budget approved on the Cash Basis (Classification of Payments by Nature)

	Original Budget	Reallocation/ Adjustments	Final Budget(B)	Actual Amount (A)	Difference(B-A)
	TZS	TZS	TZS	TZS	TZS
Interest Payments	2,426,262,000,000.00	-96,663,270,300.00	2,329,598,729,700.00	2,327,869,734,413.10	1,728,995,286.90
Repayment of borrowings	5,436,316,000,000.00	343,069,992,400.00	5,779,385,992,400.00	5,779,286,655,604.41	99,336,795.59
	7,862,578,000,000.00	246,406,722,100.00	8,108,984,722,100.00	8,107,156,390,017.51	1,828,332,082.49
TOTAL PAYMENTS	9,730,012,708,000.00	-8,761,810,692.00	9,720,597,022,308.00	9,716,284,344,253.77	3,976,553,054.23
NET RECEIPTS/PAYMENTS	0.00	-8,751,810,692.00	0.00	2,239,226,562.43	(2,239,226,562.43)



Accounting Officer

18/2/2021

Date

**THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING**

**ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020**

1.0 GENERAL INFORMATION

The General information about the reporting entity

<p>PRINCIPAL PLACE OF BUSINESS MINISTRY OF FINANCE AND PLANNING, GOVERNMENT CITY- MTUMBA, TREASURY STREET, P.O BOX 2802, 48468 DODOMA – TANZANIA.</p>	<p>BANKER BANK OF TANZANIA, 2 MIRAMBO STREET P.O.BOX 2939, 11884 DAR ES SALAAM - TANZANIA.</p>
<p>ACCOUNTING OFFICER FOR VOTE 22 ACCOUNTS ACCOUNTANT GENERAL, GOVERNMENT CITY- MTUMBA, TREASURY STREET, P.O BOX 2802, 48468 DODOMA – TANZANIA.</p>	<p>LAWYERS THE ATTORNEY GENERAL(AG), GOVERNMENT CITY- MTUMBA PLOT NO. 21 P.O BOX 630 DODOMA</p>
<p>AUDITORS CONTROLLER AND AUDITOR GENERAL(CAG), MKAGUZI HOUSE, 4UKAGUZI ROAD, PO BOX 950. 41104 TAMBUKARELI DODOMA.</p>	

**THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING**

**ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020**

2.0 BASIS OF PREPARATION

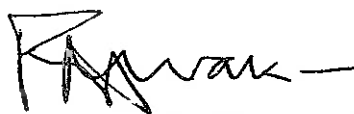
These Financial Statements comply with International Public Sector Accounting Standards - Accrual Basis of Accounting, the measurement bases applied is historical cost adjusted for revaluation of assets to ascertain the deemed cost.

Financial statement has been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. Moreover, the Financial Statements have been prepared in accordance with Public Finance Act of 2001 (revised 2004), and Comply with the requirements of International Public Sector Accounting Standards (IPSAS).

The Financial Statements are presented in Tanzania Shillings (TZS).

3.0 AUTHORIZATION DATE

The Financial Statements were authorized for issue on _____ by:



Accounting Officer

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020

4.0 REPORTING ENTITY

The Financial Statements are for the Public Debt and General Services (Vote 22) under the Ministry of Finance.

5.0 SIGNIFICANT CONTROLLED ENTITIES

Under Vote 22, Public Debt and General Services, there was no any significant controlled entity.

6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted, which are consistent with those of previous years, are shown below.

6.1 Foreign currency translation

6.1.1 Functional and presentation currency

The financial statements are presented in Tanzanian Shillings (TZS), which is the Government's functional and presentation currency.

6.1.2 Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions, while the year – end balance are into Tanzania Shillings using the exchange rate prevailing at the end year date.

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020

6.2 Cash and cash equivalents

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less, and is measured at amortized cost. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

6.3 Employment benefits

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognized on accrual basis. The Government operates a defined benefit plans. Different plans and contribution rates for employer and employees are detailed below:

No.	Name of the Fund	Employer Contribution	Employee Contribution
1	NSSF	10%	10%
2	PPF	15%	5%
3	GEPF	15%	5%
		25%	0% (CONTRACT)
4	PSPF	15%	5%
5	LAPF	15%	5%
6	ZSSF	10%	10%
		13%	7%
7	WCF	0.5%	-

The Government operates an insured (health benefit) plan where contributions are made by the employer and employee, each contributing 3% of gross salary of the respective employee except for Police Force, Prison Services, Immigration Services

**THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING**

**ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020**

and Fire Rescue Services where the Government contributes 6.25% which covers both contributions respectively. Also the Government contributes the whole amount of 6% that covers both employers and employees' contributions in respect of honorable Judges, Regional Commissioners and District Commissioners. PSSSF (Public Service Social Security Fund) has been formed after merging the PSSF, LAPF, PPF and GEPF; we are still using the individual budget items while waiting for new official arrangement. However we will start using PSSSF code come 2020/21.

During the year under review, Zanzibar Social Security Fund (ZSSF) Employer Contribution and Employee Contribution rates changed from 10% by 10% to 13 % by 7% respectively from February 2020.

6.4 Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one entity and a financial liability or equity instrument of another entity.

6.4.1 Financial Assets

Financial Assets refer to assets that arise from contractual agreements on future cash flows or from owning equity instruments or financial liability of another entity. Financial assets are classified as financial assets at fair value through surplus or deficit; loans and receivables; held to maturity investments or available for sale financial assets as appropriate. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace are recognized on the trade date.

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020

Financial assets include cash and short term deposits; trade and other receivables; loans and other receivables; quoted and unquoted financial instruments; and derivatives financial instruments.

6.4.2 Financial Liabilities

Financial liabilities refer to contractual obligations to deliver cash or similar to another entity or a potentially unfavorable exchange of financial assets or liabilities with another entity OR a contract probably to be settled in the entity's own equity and that is a non derivative under which the entity may delivery a variable amount of its own equity instruments, or a derivative that probably will be settled other than through the exchange of cash or similar for a fixed amount of the entity's equity.

Financial liabilities are classified as financial liabilities at fair value through surplus or deficit, loans and borrowing as appropriate. All financial liabilities are recognized initially at fair value and in case of loans and borrowing, plus directly attributable transactions costs. Financial liabilities include trade and payables, bank overdrafts, loans and borrowings and financial guarantee contracts.

6.4.3 Equity Instruments

Equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020.

6.5 Interest bearing loans and borrowings

All loans and borrowings are initially recognized at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognize in surplus/deficit when the liabilities are derecognized as well as through the amortization process.

6.6 Borrowing costs

Borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

6.7 Provisions

Provisions are recognized when the Government has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Vote 22 pays Government pensioners who are paid through Treasury. For the period ended June 2020, pension provisions according to Actuarial Valuation were estimated at TZS 548,213,146,819.34 compared to TZS 591,182,920,000.00 which was recorded in previous year. The table below shows the movement of provisions in comparison with the financial year 2018/19.

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE, 2020

MOVEMENT OF PROVISION FOR THE YEAR ENDED JUNE 2020		
	F/Y 2019/2020	F/Y 2018/2019
OPENING BALANCE	591,182,920,000.00	548,213,146,819.34
ADD:-		
Addition for the year	508,175,198,318.62	465,167,690,373.39
TOTAL	1,099,328,118,318.62	1,013,380,837,192.73
LESS:-		
Payment for the year	551,144,971,499.28	422,197,917,192.73
CLOSING BALANCE	548,213,146,819.34	591,182,920,000.00

6.8 Related Party Transactions

The Key Management Personnel of Public Debt and General Services (Vote 22) include the Accountant General who is the Accounting Officer, Assistant Accountant General – Public Debts, Chief Accountant - Public Debt and Chief Accountant - Pension. None of the key management personnel receives any remuneration or other benefits from Vote 22 for their roles. Their Remunerations and other benefits are paid through Vote 23 - Accountant General Department.

6.9 De recognition of financial liabilities

For the year ended 30th June 2020 Vote 22 recorded a liability of TZS. 780,154,646,991.23 as a Net Deficit on the Government Position compared to TZS. 1,241,649,861,896.99 for the financial year ended June 2019. The decrease was due to good performance of TSA (Treasury Single Account).

**THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING**

**ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020**

6.10 Events after reporting date.

There was no event after reporting date worth adjusting or disclosing.

6.11 Taxpayers Fund

This is monies invested by the Government to satisfy individual or collective needs or to create future benefits. It includes all monies invested on capital expenditure.

**7.0 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND
ASSUMPTIONS**

The preparation of the Government's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

7.1 Judgments

In the process of applying the Government's accounting policies, management has made judgments, apart from those involving estimations, which have the most significant effect on the amounts recognized in the financial statements.

7.2 Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are properly disclosed in the financial statements.

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020

8.0 FUTURE CHANGES IN ACCOUNTING POLICIES

Standards issued but not yet effective up to the date of issuance and some amendment thereon which might have impact in the entities financial statements are listed below. This listing of standards issued is those that the entity reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The entity intends to adopt these standards when they become effective.

- ▶ **IPSAS 41 - Financial Instruments:** This standard establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement. This Standard was supposed to be effective for annual financial statements covering periods beginning on or after January 1, 2022, however due to COVID-19 pandemic, its effectiveness has been deferred to 1st Jan 2023. The entity is currently assessing the impact of the standard;
- ▶ **IPSAS 42 - Social Benefits:** This standard provides guidance on accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and Unemployment benefits. The new standard requires an entity to recognize an expense and a liability for the next social benefit payment. This Standard was supposed to be effective for annual financial statements covering periods beginning on or after January 1, 2022, however due to COVID-19 pandemic; its effectiveness has been deferred to 1st Jan 2023. The entity is currently assessing the impact of the standard.

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE, 2020

9.0 EXCHANGE RATES

All monetary amounts in the financial statements are expressed in Tanzanian Shilling, the legal tender shown as TZS. The Tanzanian Shilling closing rates (the Bank of Tanzania's rates) for major currencies were:-

<u>Currency</u>	<u>30th June, 2020</u>	<u>30th June, 2019</u>
United States Dollar (USD)	2307.94	2,300.90
British Pound	2846.6132	2,925.84
Euro	2601.9716	2,615.89
Chinese Yuan	326.1507	334.54
Kuwait Dinar	7495.7454	7,581.72
Japanese Yen	21.5293	21.33

Table: Closing Rates-Source-BOT

10.0 RISKS MANAGEMENT

The Government is subject to a number of financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation. Risk associated with activities carried under vote 22 - Public Debt are managed through the Policy Analysis Department of the Ministry of Finance and Planning; such risks are:-

10.1 Interest rate risk

Interest rate risk refers to the risk of loss due to adverse movement in interest rates. The Government strategically manages this type of risk by issuing a mix of fixed and floating rate debt. The large portion of Public Debt Portfolio is fixed interest rate.

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10.2 Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. The government is currently borrowing in a range of currencies in order to minimize the exchange rate risk that might be caused by borrowing in one currency. Such currencies include SDR, AUA, USD, GBP, EUR, Chinese Yuan, Kuwait Dinar, Saud Arabian Rial and Japanese Yen.

10.3 Liquidity risk

Liquidity risk refers to the inability of the Government to meet its own obligations when they fall due. To manage this risk, the Government:-

- Maintains a well defined Public Debt portfolio with different maturities. Also Invests in a mix of assets (short term as well as long term financial instruments);
- Prepares Public debt annual budget to accommodate all debts to be settled during that respective year;
- Projects its cash flows in a monthly, quarterly and annually manner and provides enough cash cover in advance to Bank of Tanzania to facilitate payments when they fall due;
- Introduced a Single Treasury Account (TSA) which allows regular and clear monitoring of the cash balances of the Government. It also gives the ability to analyze the cash outturn.

10.4 Credit risk

Credit risk refers to the risk of a loss due to the non-performance by counterparties to discharge an obligation. Financial instruments which subject the Government to credit risk include bank balances and receivables, advances and investments.

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The entities within the Government reporting entity manage their exposure to credit risk by:-

- i. Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counterparties is continuously monitored;
- ii. Ensuring diversification of credit exposure by limiting the exposure to any one financial institution;
- iii. In some instances requiring a form of collateral from counterparties.

10. 5 Rollover Risk

Rollover risk is a risk associated with the refinancing of debt. Rollover risk is commonly faced by countries and companies when their debt is about to mature and needs to be rolled over into new debt. If interest rates rise adversely, they would have to refinance their debt at a higher rate and incur more interest charges in the future. Some techniques that the Government uses to manage its exposure to rollover risk are:-

- i. Liberalization of Capital Account. Recently the Government through the Bank of Tanzania has further liberalized the Capital Account to broaden investor base of debt securities; increase competition; enhance price discovery and hence lower Government's cost of borrowing and roll over;
- ii. Re opening of the existing Treasury Bonds that will deepen the Bond Market; and

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- iii Government continued to develop the Domestic market by listing Treasury Bonds in the Secondary Market in order to provide an exit to the investors when the need arises.

**11.0 ORIGINAL AND FINAL APPROVED BUDGET AND COMPOSITION OF
ACTUAL AND BUDGET AMOUNTS**

The approved budget is developed and prepared on Cash Basis. During the financial year 2019/2020 there was no Supplementary Budget. The original budget was approved by the Legislative in June, 2019. Statement of comparison of budget and actual amounts has been tied to cash flow.

IPSAS 24 requires the disclosure of an explanation of the reasons for differences between the original and final budget, including whether those differences arise from reallocation within the budget or other factors such as policy shifts, natural disasters or other unforeseen events.

The original budget approved by the Parliament for the financial year 2019/2020 was TZS 9,730,012,708,000.00. During the year, Vote 22 reallocated its budget capacities of TZS 9,751,810,692.00 to other votes (reallocation between votes). The major reason for the reallocation was Debt sourcing process of some of the loans were not finalized hence the excess of budgeted debt services and movement of cross exchange rates across foreign currencies has also been a cause for positive budget variance. The Final Approved Budget as at 30th June, 2020 was TZS 9,720,260,897,308.00

The actual expenditure as at 30th June, 2020 was TZS 9,716,284,344,253.77 which is 96.96% of the final approved budget of TZS 9,720,260,897,308.00

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11.1 Reconciliation of Actual Amounts on a Comparable Basis and Actual Amounts in the Financial Statements

According to IPSA's 24 para 47, we are required to identify the major differences between actual amounts on a budget basis and the amounts recognized in the financial statements.

During the period ended 30th June, 2020; the basis differences were TZS 3,708,654,756,438.91 and there were neither timing nor entity differences.

The TZS 3,708,654,756,438.91 has been clarified in the table below which determine the basis deference

Table A – Operating

S/N	DETAILS	CASH FLOW TZS	PERFORMANCE TZS	BASIS DEFERENCE TZS
1	Social Benefits (Prepayment)	9,754,014,694.04		
2	Staff Claim (Previous year Payable)	31,657,075.04		
3	Social Benefits (Previous payable)	3,374,958,044.82		
4	Disbursement Transfer		3,738,346,402,332.26	
5	Less: Provision of Retirement obligation		42,969,773,180.66	
			3,695,376,629,151.60	
6	Current Year Payable		9,600,000.00	
	TOTAL	13,160,629,813.90	3,695,386,229,151.60	3,682,225,599,337.70

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S/N	DETAILS	CASH FLOW TZA	PERFORMANCE TZS	BASIS DEFERENCE TZS
1	Current Prepayment of Interest	113,635,504,616.70		
2	Previous year Interest prepayment		146,704,264,818.76	
3	Previous Year Payable:-			
	Liquidity Management Cost	1,737,289,802.89		
	Interest on Deficit of Government Position	7,116,720,609.19		
4	Current Year payable:-			
	Interest on Government position		1,590,093,104.13	
	Liquidity Management cost		539,422,598.56	
	Pension scheme Contributions		84,891,608.54	
		122,489,515,028.78	148,918,672,129.99	26,429,157,101.21
		TOTAL BASIS DIFFERENCE		3,708,654,756,438.91

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Table of Reconciliation of Actual Amounts on a Comparable Basis and
Actual Amounts in the Financial Statements

Description	Operating - TZS	Financing - TZS	Total - TZS
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	5,291,353,5533,574.96	2,354,298,891,514.31	7,645,652,445,088.27
Basis Difference –	3,682,225,599,337.70	26,429,157,101.21	3,708,654,756,438.91
Timing Differences	-	-	-
Entity Differences	-	-	-
Actual Amount in the statement of Cash Flow Pg.72	1,609,127,954,236.26	2,327,869,734,413.10	3,936,997,688,649.36

According to Accrual basis expenses are reported in the statement of performance when they occur or when they expire (which is often in a period different from when the payment is made) while in the Cash Basis which is similar to our budget basis; expenses are reported in the statement of cash flow when the cash is paid out. Due to reasons above the statement of performance records expenses amounting to TZS 3,708,654,756,438.91 above cash flow statement.

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	2020	2019
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 115 - Foreign Exchange Gain		
Foreign Exchange Gain	87,233,013,043.08	0.00
Total	<u>87,233,013,043.08</u>	<u>0.00</u>
Note 14 - Foreign Exchange- Loss		
Foreign Exchange Loss	0.00	33,447,877,645.60
Total	<u>0.00</u>	<u>33,447,877,645.60</u>
Note 18 - Wages,Salaries and Employee Benefits		
Casual Labour	335,825,000.00	315,069,030.00
Court Attire Allowance	51,500,000.00	54,500,000.00
Diesel Allowance for Judges	1,007,120,000.00	969,217,100.00
Electricity Allowance	262,965,000.00	250,697,250.00
Government Employees Provident Fund (GEPF)	40,056,000,000.00	37,946,547,341.01
Housing allowance	268,600,000.00	308,920,000.00
Local Authorities Pension Fund (LAPF)	188,471,486,903.76	186,208,717,733.69
National Health Insurance Schemes(NHIF)	180,276,675,775.00	168,592,707,232.32
National Social Security Fund (NSSF)	2,371,125.00	19,321,994,258.08
Parastatal Pension Fund (PPF)	6,402,675.00	39,635,819,845.97
Public Officers	7,505,934,047.01	6,380,696,135.50
Public Service Pension Fund (PSPF)	603,336,000,000.00	482,387,758,326.38
Responsibility Allowance	10,000,000.00	8,750,000.00
Sewage Allowance	63,510,000.00	63,891,450.00
Special Allowance	1,490,850,000.00	1,540,800,000.00
Telephone Allowance	251,775,000.00	238,804,280.00
Un paid Staff Claim- Public officers	9,600,000.00	31,657,075.04
Waste Disposal Allowance	33,720,000.00	32,173,900.00
Water Allowance	59,560,000.00	53,346,200.00
Workers Compansation Fund	25,693,260,693.66	23,996,769,238.20
Zanzibar Social Security Fund	419,470,047.00	147,939,773.00
Total	<u>1,049,612,626,266.43</u>	<u>968,486,776,169.19</u>

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	2020	2019
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 20 - Supplies and Consumable Goods		
Advertising and publication	155,212,000.00	0.00
Total	155,212,000.00	0.00
Note 21 - Current Grants, Transfers and Subsidies		
DISBURSEMENT TRANSFER	3,715,729,439,806.14	2,144,927,377,302.40
Total	3,715,729,439,806.14	2,144,927,377,302.40
Note 36 - Exchequer Revenue		
Recurrent Exchequer Consumed	3,929,457,829,524.13	3,776,064,452,488.00
Recurrent Exchequer Consumed-PE	7,539,859,125.23	6,380,696,135.50
Total	3,936,997,688,649.36	3,782,445,148,623.50
Note 37 - Bank Charges and Commissions		
Bank Charges and Commissions	3,200,000,000.00	5,400,000,000.00
Total	3,200,000,000.00	5,400,000,000.00
Note 39 - Social Benefits		
Civil Servant Pension (Pre Payment)	0.00	16,717,946,523.09
Death benefits	11,682,039,381.06	8,618,943,300.00
Provision Retirement Obligation	(42,969,773,180.66)	42,969,773,180.66
Retirement benefits	523,268,689,114.45	410,659,890,382.73
Survivors' pension	3,065,270,264.91	2,919,083,510.00
Total	495,046,225,579.76	481,885,636,896.48

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	2020	2019
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 41 - Other Expenses		
Agency fees	39,000,000.00	39,000,000.00
Capital Markets and Securities Authority	1,032,997,636.65	0.00
loan management and servicing fee	3,921,089,758.86	3,637,220,586.21
Total	4,993,087,395.51	3,676,220,586.21

Note 47 - Finance Costs		
364 day Treasury Bills	231,139,139,926.76	201,966,687,058.29
Accrued Pension and Contribution	84,891,608.54	3,374,958,044.82
Foreign Commercial Loans	626,299,375,132.53	584,210,145,294.05
Foreign/Bilateral Loans (Non-Paris club Countries)	3,942,752,967.69	3,522,293,528.66
Foreign/Bilateral Loans (Paris Club Countries)	3,183,231,017.07	4,203,870,524.54
Government Bonds	1,029,686,251,744.50	951,723,934,376.50
Government Stocks	18,265,847,719.97	24,653,240,059.68
Interest Expenses During the year	2,129,515,702.69	8,854,010,412.08
International Organizations	202,488,834,412.40	182,766,371,813.17
Recognition on Interest Paid in Advance	146,704,264,818.76	53,970,529,483.63
Special Bonds	90,374,786,463.40	103,435,186,463.40
Total	2,354,298,891,514.31	2,122,681,227,058.82

Note 49 - Cash and Cash Equivalents

Ep.9.CPS Misc.Deposit	281,548,124,293.72	247,215,384,206.23
	281,548,124,293.72	247,215,384,206.23

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	2020	2019
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 53 - Prepayments		
Prepayment Domestic Interest	109,605,223,763.35	89,364,944,863.74
Prepayment Domestic Principal	168,433,371,021.68	394,260,578,014.15
Prepayment Ext Principal	17,855,393,192.21	53,915,544,748.17
Prepayment External Interest	4,030,280,853.35	57,339,319,955.02
Prepayment Pension	9,754,014,694.04	0.00
Total	309,678,283,524.63	594,880,387,581.08

Note 64 - Payables		
Interest on Deficit of Govt Position	1,590,093,104.13	7,116,720,609.19
Liquidity Management Cost Domestic	539,422,598.56	1,737,289,802.89
Pension Scheme Contributions	84,891,608.54	0.00
Pensions	0.00	3,374,958,044.82
Staff Claims	9,600,000.00	31,657,075.04
Total	2,224,007,311.23	12,260,625,531.94

Note 65 - Short-term Loans		
Current portion Domestic Debt	758,407,470,000.00	1,147,873,300,000.00
Current portion External Debt	2,463,280,616,000.00	1,976,098,000,000.00
Domestic short Term Debts	3,016,647,616,991.23	4,316,927,344,315.74
Total	6,238,335,702,991.23	7,440,898,644,315.74

Note 69 - Short Term Provision		
Pension Provision	548,213,146,819.34	591,182,920,000.00
Total	548,213,146,819.34	591,182,920,000.00

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	2020	2019
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 71 - Recurrent Deferred Income		
Recurrent Deferred Income	309,678,283,524.63	594,880,387,581.08
Total	309,678,283,524.63	594,880,387,581.08
Note 72 - Deposits		
Deposit General	281,548,124,293.72	247,215,384,206.23
Total	281,548,124,293.72	247,215,384,206.23
Note 80 - Long-term Loans		
Long - Term Domestic Debts	11,739,462,299,174.40	9,398,599,832,080.66
Long - Term External Debts	38,778,898,218,700.40	36,265,386,572,198.70
Total	50,518,360,517,874.80	45,663,986,404,279.30
Note 90 - Taxpayers Funds		
Taxpayer Funds	(42,024,673,017,146.50)	(42,024,673,017,146.50)
Total	(42,024,673,017,146.50)	(42,024,673,017,146.50)

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32. REVENUE FROM NON EXCHANGE TRANSACTIONS

As at 30th June 2020, there was no any revenue received from Non Exchange Transactions.

36. EXCHEQUER REVENUE

As at 30th June 2020, Vote 22 consumed Recurrent Exchequer (Exchequer Revenue) of TZS 3,936,997,688,648.36 as outlined in the table below:-

COMPUTATION OF EXCHEQUER REVENUE FOR FY 2019/2020		
	TZS	TZS
TOTAL EXCHEQUER ISSUED OR RECEIVED		9,718,523,570,816.20
LESS:		
UNSPENT CASH	2,239,226,562.43	
CURRENT YEAR EXPENDITURE OF PRINCIPALS	5,779,286,655,604.41	5,781,525,882,166.84
TOTAL EXCHEQUER REVENUE		3,936,997,688,648.36

47. FINANCE COSTS - FOREIGN EXCHANGE GAIN/LOSS

During the financial year 2019/2020 there was a foreign Exchange gain amounting to TZS 87,233,013,043.80 compared to TZS foreign exchange loss TZS 33,447,877,645.60. The gain resulted from the strengthening of translation exchange rates used at the end of the financial year 2019/20 whereby our reporting currency (TZS) stabilized over creditors' currencies.

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Translation losses by creditor's category

S/N	Creditors by Category	30 th June, 2020 (TZS)	30 th June, 2019 (TZS)
1	International Organizations	(116,363,236,946.80)	(90,851,072,706.80)
2	Bilateral Paris Club Members	11,179,880,889.50	32,701,989,078.00
3	Bilateral Non Paris Club Members (Non PC)	(6,416,873,019.40)	3,627,138,325.90
4	Export - Import Credits	7,749,007,904.20	34,322,657,569.50
5	Commercial Credits	16,618,208,128.70	53,647,165,379.00
	Total	(87,233,013,043.80)	33,447,877,645.60

53. PREPAYMENTS

During the period under review, Vote 22 recorded prepayments of TZS 309,678,283,524.63 as compared with TZS 594,840,387,381.08 reported at the end of the last financial year 2018/2019. The decrease was due to deferment of some domestic obligations due to capacity shortage.

The reported prepayments were in respect of the following items:-

- External Debt – Principal repayments - TZS 17,855,393,192.21
- Domestic Debt – Principal repayments - TZS 168,433,371,021.68
- Domestic Debt – Interest – TZS 109,605,223,763.35
- External Debt – Interest – TZS 4,030,280,853.35
- Social benefits- Pension - TZS 9, 754,014,694.04

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59. PROPERTY, PLANT AND EQUIPMENT - MOVEMENT SCHEDULE

Vote 22 does not undertake construction or purchase of any property or plant or equipment hence there was no expenditure item during the period under review.

64. PAYABLES

For the financial year 2019/20 the total amount of TZS 2,224,007,311.23 was recorded as outstanding liabilities (payables) compared to TZS 12,260,625,531.94 reported last financial year 2018/2019. The recorded payables are:-

• Liquidity Management Cost	TZS 539,422,598.56
• Interest on Deficit on Government Position	TZS1,590,093,104.13
• Staff claims – Public Officers	TZS 9,600,000.00
• Public Service Social Security Fund (PSSSF)	TZS 48,035,887.80
• Zanzibar Social Security Fund (ZSSF)	TZS 29,475,990.00
• National Health Insurance Fund (NHIF)	TZS 3,579,099.41
• Workers Compensation Fund	TZS 3,800,631.33

91. STATUTORY CONTRIBUTIONS TO SOCIAL WELFARE SCHEMES

Statutory contributions to Social Welfare Schemes as at 30th June, 2020 amounted to TZS 1,038,061,667,219.42 compared to TZS 958,238,253,748.65 of the last year. This marks an increase of TZS 79,823,413,470.77 which is equivalent to 8%. Social Welfare Schemes include: PSSSF comprising of PSPF, LAPF, PPF, NSSF and GEPF (TZS 831.87 Billion), ZSSF (TZS 419.47 Million), NHIF (TZS 180.28 Billion), and WCF (TZS 25.69 Billion).

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93. CONTINGENT LIABILITIES/ASSETS

As at 30th June 2020, the total Government Contingent Liabilities stood at TZS 3,188.91 Billion of which TZS 3,182.84 Billion are Pension Funds' claims (TZS 2,102.32 Billion - PSPF's pre - 1999 liability and TZS 1,080.52 Billion - Pension Funds' investments) and the remaining amount of TZS 6.07 Billion are GEPP's claims (penalty for delay of submission of statutory contributions). Pension Funds' claims are still under process in order to meet the definition of the Public Debt so as to be included in the public debt database. As at 30th June 2019, the total Contingent Assets (wrongly remitted Government contributions to NHIF from July 2002 to Jan 2016 in respect of Honorable Judges) still stood at TZS 102,188,110.66 the same as of the previous year.

94. COMMITMENTS

A total amount of TZS 33,901,438,444.94 was recorded as commitment for the year ended 30th June, 2020 as follows:-

- Bank Charges and Commissions – TZS 3,200,000,000.00
- Contract gratuity for Regional and District Commissioners – TZS 30,701,438,444.94

95. GUARANTEES

No guarantees that were recorded by Vote 22 for the year ended 30th June 2020.

96. RELATED PARTY TRANSACTIONS

No any related party transactions that were recorded by Vote 22 for the year ended 30th June, 2020

97. SEGMENT REPORTING

The nature of Entity's services does not have separately reportable segments.

98. EVENTS AFTER REPORTING DATE

There were no any events after the Reporting Date neither to be disclosed nor warrant adjustment of the financial statements during the year.

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99. OUTSTANDING PUBLIC DEBT

The Total Outstanding Public Debt as at 30th June, 2020 amounted to TZS 56,756,696,220,866.03 compared to TZS 53,104,885,048,596.00 which was reported last financial year. This shows an increase of TZS 3,651,811,172,270.03 which is equivalent to 6.9%.

The Total Debt Portfolio Outstanding as at 30th June, 2020 amounting to TZS 56,756,696,220,866.03 comprises of Public External Debt TZS 41,242,178,834,700.40 compared to TZS 38,241,484,572,198.60 reported last financial year and Public Domestic Debt amounting to TZS 15,514,517,386,166.60 compared to TZS 14,863,400,476,397.40 reported last financial year.

The External debt analysis shows an increase of TZS 3,000,694,262,501.80 which is equivalent to 7.8% while Domestic Debt marks an increase of TZS 651,116,909,769.20 which is equivalent to 4.4%.

External Debt Portfolio was translated from different foreign currencies committed at closing selling exchange rates as at 30th June, 2020.

Domestic Debt Portfolio – Domestic Debt's Instruments are reported on remaining maturities at Face Values.


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ANALYSIS OF DEBT OUTSTANDING IN COMPARABLE TERMS

	Short Term Loans	
	2019/2020	2018/2019
Domestic Short Term Debt	3,016,647,616,991.23	4,316,927,344,315.74
Current portion of Long term Domestic Debt	758,407,470,000.00	1,147,873,300,000.00
Current Portion of Long term External Debt	2,463,280,616,000.00	1,976,098,000,000.00
Total Short Term Loans for the Year	6,238,335,702,991.23	7,440,898,644,315.74
	Long term loans	
Domestic Long term Debt	11,739,462,299,175.40	9,398,599,832,081.66
External Long term Debt	38,778,898,218,700.40	36,265,386,572,198.60
Total Long Term Loans for the Year	50,518,360,517,874.80	45,663,986,404,280.26
Total Public Debt	56,756,696,220,866.03	53,104,885,048,596.00


.....
Francis Mwakapalila
Accounting Officer

18/2/2021
.....
Date

THE UNITED RE OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICE - VOTE 22

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2020 (*Continued*)

100. Reconciliation of surplus with net cash flow from operating activities

The Government through circular No.11 of 2014/2015 adopted a direct method in reporting cash flow from operating activities in line to para 28 and 29 of IPSAS 2. The referred standard requires the reporting entities to provide a reconciliation of surplus/deficit from ordinary activities with the net cash flow from operating activities as show below.

	2019/2020	2018/2019
Surplus/(Deficit)for the period	(3,598,804,780,869.71)	(1,978,059,967,035.20)
Adjustment for non- cash items:		
Foreign exchange gain	(87,233,013,043.08)	
Foreign exchange Loss		33,447,877,645.60
current transfer	3,715,729,439,806.14	2,144,927,377,302.40
Adjusted Surplus/Deficit	29,691,645,893.35	200,315,287,912.80
Add/(Less) movements in working capital		
Cash and Cash equivalent	(34,332,740,087.49)	(233,843,410,892.65)
Prepayment:		
Interest	33,068,760,202.06	(92,733,735,335.13)
Pension	(9,754,014,694.04)	16,717,946,523.09
Payable	(10,036,618,220.71)	(243,285,067,093.46)
Provision	(42,969,773,180.66)	42,969,773,180.66
Deposit	34,332,740,087.49	233,843,410,892.65
Cash from operating activities	(0.00)	(76,015,794,812.04)
Add Other Adjustments		
Net effect of Prepayment on calculation of Exchequer Revenue	-	76,015,794,812.04
Other Receipt (Deposit)	34,332,740,087.49	233,843,410,892.65
Transferred to PMG	2,239,226,562.43	12,781,104,278.14
Finance cost	2,327,869,734,413.10	2,458,549,521,727.79
Principal Repayment	5,779,286,655,604.41	5,242,535,691,221.71
Net cash flow from operating activities	8,143,728,356,667.43	7,947,709,728,120.29

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING



ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

OTHER STATEMENTS

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

SUMMARY OF APPROPRIATION ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2020

CODE	DESCRIPTION	APPROVED ESTIMATES JUNE, 2020 TZS	ACTUAL EXPENDITURE JUNE, 2020 TZS	VARIANCE TZS	EXP. AS % OF APPROPRIATED ESTIMATES	ACTUAL EXPENDITURE JUNE, 2018 TZS
221001	Administration and General Services	9,720,260,897,308.00	9,716,284,344,253.77	3,976,553,054.23	99.96%	9,100,996,634,657.25
	TOTAL	9,720,260,897,308.00	9,716,284,344,253.77	3,976,553,054.23	99.96%	9,100,996,634,657.25



Francis Mwakapalla
Accounting Officer

18/2/2021
Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF VOTE
AS AT 30TH JUNE, 2020

	2019/2020			2018/19		
	Recurrent	Developm ent	Total	Recurrent	Developm ent	Total
	TZS	TZS	TZS	TZS	TZS	TZS
ORIGINAL APPROVED	9,730,012,708,000.00	-	9,730,012,708,000.00	10,013,706,140,000.00	-	10,013,706,140,000.00
Add/Less: Supplementary	-	-	-	-	-	-
Add/Less: Reallocation	(9,751,810,692.00)	-	(9,751,810,692.00)	(408,735,922,368.28)	-	(408,735,922,368.28)
FINAL APPROVED ESTIMATES	9,720,260,897,308.00	-	9,720,260,897,308.00	9,604,970,217,631.72	-	9,604,970,217,631.72
Exchequer Received during the year	9,718,523,570,816.20	-	9,718,523,570,816.20	9,113,777,738,935.39	-	9,113,777,738,935.39
Less: Net expenditure	9,716,284,344,253.77	-	9,716,284,344,253.77	9,100,996,634,657.25	-	9,100,996,634,657.25
Less: Unretired Imprest	-	-	-	-	-	-
Unutilized Exchequer Received	2,239,226,562.43	-	2,239,226,562.43	12,781,104,278.14	-	12,781,104,278.14
Unutilized Budget	1,737,326,491.80	-	1,737,326,491.80	491,192,478,696.33	-	491,192,478,696.33
Presented by:-						
Cash in Hand with PMG	-	-	-	-	-	-
Add/Less: Account Payable	-	-	-	-	-	-
Cash Transferred to PMG	2,239,226,562.43	-	2,239,226,562.43	12,781,104,278.14	-	12,781,104,278.14
Cash Transferred to Holding	-	-	-	-	-	-
Balance in Hand with PMG	2,239,226,562.43	-	2,239,226,562.43	12,781,104,278.14	-	12,781,104,278.14

Francis Mwakapalila
Accounting Officer

Date

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE 022)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - RECURRENT
FOR THE YEAR ENDED 30th June 2020

Budget approved on the Cash Basis (Classification of Payments by Nature)

	Original Budget		Reallocation/ Adjustments		Final Budget(B)		Actual Amount (A)		Difference(B-A)	
	TZS		TZS		TZS		TZS		TZS	
Receipts										
Exchequer Issues	9,730,012,708,000.00		9,751,810,692.00		9,720,260,897,308.00		9,718,523,570,816.20		1,737,326,491.80	
TOTAL RECEIPTS	9,730,012,708,000.00		9,751,810,692.00		9,720,260,897,308.00		9,718,523,570,816.20		1,737,326,491.80	
Payments										
Operations										
Wages,Salaries and Employee Benefits	1,269,428,188,000.00		-218,124,137,792.00		1,051,304,050,208.00		1,049,634,683,341.47		2,005,491,866.53	
Supplies and Consumable Goods	280,000,000.00		-116,871,000.00		163,129,000.00		155,212,000.00		7,917,000.00	
Other Expenses	3,761,200,000.00		1,413,981,000.00		5,175,181,000.00		4,993,087,395.51		182,093,604.49	
Bank Charges and Commissions	3,200,000,000.00		0.00		3,200,000,000.00		3,200,000,000.00		0.00	
Social Benefits	591,182,920,000.00		-39,749,105,000.00		551,433,815,000.00		551,144,971,499.28		288,843,500.72	
	1,867,852,308,000.00		-256,576,132,792.00		1,611,276,175,208.00		1,609,127,954,236.26		2,484,345,971.74	

THE UNITED REPUBLIC OF TANZANIA
PUBLIC DEBT AND GENERAL SERVICES (VOTE 022)
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - RECURRENT
FOR THE YEAR ENDED 30th June 2020
Budget approved on the Cash Basis (Classification of Payments by Nature)

	Original Budget TZS	Reallocation/ Adjustments TZS	Final Budget(B) TZS	Actual Amount (A) TZS	Difference(B-A) TZS
Interest Payments	2,426,262,000,000.00	-96,663,270,300.00	2,329,598,729,700.00	2,327,869,734,413.10	1,728,995,286.90
Repayment of borrowings	5,436,316,000,000.00	343,069,992,400.00	5,779,385,992,400.00	5,779,286,655,604.41	99,336,795.59
	7,862,578,000,000.00	246,406,722,100.00	8,108,984,722,100.00	8,107,156,390,017.51	1,828,332,082.49
TOTAL PAYMENTS	9,730,012,708,000.00	-9,751,810,692.00	9,720,260,897,308.00	9,716,284,344,253.77	3,976,553,054.23
NET RECEIPTS/PAYMENTS	0.00	-9,751,810,692.00	0.00	2,239,226,562.43	(2,239,226,562.43)

Accounting Officer

Date

THE UNITED REPUBLIC OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF CASH FLOW - RECURRENT
FOR THE YEAR ENDED 30th June 2020

	2020 TZS	2019 TZS
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
RECEIPTS		
Exchequer Issues	9,718,523,570,816.20	9,113,777,738,935.39
TOTAL RECEIPTS	9,718,523,570,816.20	9,113,777,738,935.39
PAYMENTS		
Wages,Salaries and Employee Benefits	1,049,634,683,341.47	968,463,619,094.15
Supplies and Consumable Goods	155,212,000.00	0.00
Bank Charges and Commissions	3,200,000,000.00	5,573,664,834.66
Social Benefits	551,144,971,499.28	422,197,917,192.73
Other Expenses	4,993,087,395.51	3,676,220,586.21
TOTAL PAYMENTS	1,609,127,954,236.26	1,399,911,421,707.75
Net Cash Flow From Operating Activities	8,109,395,616,579.94	7,713,866,317,227.64
 <u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Interest Payments	2,327,869,734,413.10	2,458,549,521,727.79
Repayment of Borrowings	5,779,286,655,604.41	5,242,535,691,221.71
	8,107,156,390,017.51	7,701,085,212,949.50
 Net increase / (decrease) in cash	2,239,226,562.43	12,781,104,278.14
Cash to be Surrendered to PMG	2,239,226,562.43	12,781,104,278.14
 Cash at the end of the Period	0.00	0.00



Accounting Officer

Date

18/2/2021

THE UNITED REPUBLIC OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF CASH FLOW - DEPOSIT
FOR THE YEAR ENDED 30th June 2020

	2020 TZS	2019 TZS
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
RECEIPTS		
Other Receipts	1,084,537,566,241.85	245,360,469,047.31
TOTAL RECEIPTS	1,084,537,566,241.85	245,360,469,047.31
PAYMENTS		
Other Payments	1,050,244,826,154.36	11,517,058,154.66
TOTAL PAYMENTS	1,050,244,826,154.36	11,517,058,154.66
Net Cash Flow From Operating Activities	34,292,740,087.49	233,843,410,892.65
 Net increase / (decrease) in cash	 34,292,740,087.49	 233,843,410,892.65
Cash at the beginning of the Year	247,215,384,206.23	13,371,973,313.58
Cash at the end of the Period	281,508,124,293.72	247,215,384,206.23



Accounting Officer

Date

18/2/2021

-GOVERNMENT OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF EXCHEQUER RECEIVED
FOR THE YEAR ENDED 30th June 2020

<u>DATE</u>	<u>REFERENCE NO</u>	<u>TZS</u>
Recurrent EXCHEQUER RECEIVED		
Exchequer Issue Interest		
29-Sep-2019	EB/AG/159/19/0094	151,594,611,339.49
29-Oct-2019	EB/AG/159/19/0145	225,152,259,076.30
27-Nov-2019	EB/AG/159/19/0191	278,314,168,649.20
21-Dec-2019	EB/AG/159/19/0238	186,455,396,868.25
26-Jul-2019	EB/AG/159/19/0 018	126,441,815,473.52
10-Jul-2019	EB/AG/159/19/0004	17,325,000,000.00
28-Jan-2020	EB/AG/159/19/0280	191,937,493,424.33
26-Feb-2020	EB/AG/159/19 /0321	254,924,905,124.77
30-Mar-2020	EB/AG /159/19/0359	157,827,917,636.26
22-Aug-2019	EB/AG/159/19/0045	19,531,906,784.84
23-Aug-2019	EB/AG/159/19/0046	17,287,500,000.00
27-Apr-2020	EB/AG/159/19/0396	218,839,218,925.12
30-May-2020	EB/AG/159/19/0446	218,054,196,593.00
27-Aug-2019	EB/AG/159/19 /0051	197,826,178,401.64
23-Jun-2020	EB/AG/159/19/0535	69,767,223,027.00
TOTAL Exchequer Issue Interest		2,331,279,791,323.72
Exchequer Issue Principal		
29-Sep-2019	EB/AG/159/19/0094	354,190,789,236.94
29-Oct-2019	EB/AG/159/19/0145	351,803,899,621.74
27-Nov-2019	EB/AG/159/19/0191	685,487,170,172.40
26-Jul-2019	EB/AG/159/19/0018	219,577,530,386.13
21-Dec-2019	EB/AG159/19/0238	443,895,869,685.93
28-Jan-2020	EB/AG/159/19/0280	590,092,076,342.53
26-Feb-2020	EB/AG/159/19/0321	600,716,413,447.43
30-Mar-2020	EB/AG/159/19/0359	501,368,187,832.92
27-Apr-2020	EB/AG/159/19/0396	560,362,071,740.78
30-May-2020	EB/AG/159/19/0446	448,825,724,457.00
27-Aug-2019	EB/AG/159/19/0051	834,528,985,462.36
23-Jun-2020	EB/AG/159/19/0535	186,986,910,444.49
TOTAL Exchequer Issue Principal		5,777,835,628,830.65
Exchequer Issue CFS Others		
29-Sep-2019	EB/AG/159/19/0094	126,924,889,023.91

GOVERNMENT OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF EXCHEQUER RECEIVED
FOR THE YEAR ENDED 30th June 2020

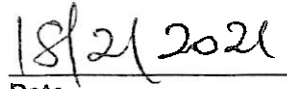
<u>DATE</u>	<u>REFERENCE NO</u>	<u>TZS</u>
29-Oct-2019	EB/AG/159/19/0145	144,715,200,517.47
27-Nov-2019	EB/AG/159/19/0191	135,234,180,736.45
21-Dec-2019	EB/AG/159/19/0238	125,619,325,692.51
26-Jul-2019	EB/AG/159/19/ 0018	131,878,342,960.56
28-Jan-2020	EB/AG/159/19/0280	111,176,374,985.92
26-Feb-2020	EB/AG/159/19/ 0321	124,820,555,179.47
30-Mar-2020	EB/AG/159/19/ 0359	126,963,413,785.47
27-Apr-2020	EB/AG/159/19/0396	116,000,957,885.47
30-May-2020	EB/AG/159/19/0446	131,563,461,886.01
27-Aug-2019	EB/AG/159/19/ 0051	129,549,209,746.21
23-Jun-2020	EB/AG/159/19/0535	59,764,714,577.15
TOTAL Exchequer Issue CFS Others		1,464,210,626,976.60
EXISS- Other Charges		
12-Sep-2019	EB/ AG/159/19/0047	175,715,000.00
23-Sep-2019	eb/ag/159/19/0085	175,715,000.00
24-Oct-2019	EB/ AG/159/19/0141	173,915,000.00
25-Nov-2019	EB/AG/ 159/19/0179	169,515,000.00
25-Jul-2019	EB/AG/159/19/ 0011	175,715,000.00
19-Dec-2019	EB/AG/159/19 /0236	164,350,000.00
24-Jan-2020	EB/AG/159 /19/0276	160,750,000.00
24-Feb-2020	EB /AG/159/19/0311	161,550,000.00
25-Mar-2020	EB/AG/159/19/0352	175,750,000.00
22-Apr-2020	EB/AG/159/19/0388	174,950,000.00
22-May-2020	EB/AG/159/19 /0430	173,150,000.00
13-Jun-2020	EB/AG/159/19/0473	135,602,039,560.00
19-Jun-2020	EB/AG/159/19 /0523	174,550,000.00
TOTAL EXISS- Other Charges		137,657,664,560.00
EXISS- Personal Emolument		
12-Sep-2019	EB/AG /159/19/0047	578,600,478.87
23-Sep-2019	EB/AG/159/19/0085	570,800,478.87
24-Oct-2019	EB/AG/159/19/ 0141	568,200,478.87
12-Nov-2019	EB/ AG/159/19/0048	31,407,075.04
25-Nov-2019	EB/AG/159/19 /0179	582,200,478.87
25-Nov-2019	EB/AG/159/19/0183	58,188,993.75
19-Dec-2019	EB/AG/159/19/0236	626,773,478.87

GOVERNMENT OF TANZANIA
Public Debt and General Services (VOTE 022)

STATEMENT OF EXCHEQUER RECEIVED
FOR THE YEAR ENDED 30th June 2020

<u>DATE</u>	<u>REFERENCE NO</u>	<u>TZS</u>
23-Jan-2020	EB/AG/159/19/0276	632,095,478.87
24-Feb-2020	EB/AG/159/19/ 0311	621,491,305.87
24-Mar-2020	EB/AG/159/19/0353	94,415,000.00
25-Mar-2020	EB/AG/159/19/0352	629,691,305.87
22-Apr-2020	EB /AG /159 /19 /0388	623,691,305.87
24-Apr-2020	EB/AG/159/19/0392	23,040,000.00
21-May-2020	EB/AG/159/19/0430	625,691,305.87
24-Aug-2019	EB/AG/159/19/0011	568,480,653.87
19-Jun-2020	EB/AG/159/19/0524	85,400,000.00
19-Jun-2020	EB/AG/159/19/ 0523	619,691,305.87
TOTAL EXISS- Personal Emolument		<u>7,539,859,125.23</u>
TOTAL Recurrent EXCHEQUER RECEIVED		<u>9,718,523,570,816.20</u>
REPORT TOTAL		<u>9,718,523,570,816.20</u>


Accounting Officer


Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

Telegrams : "TREASURY" Dodoma

Telephone : 2123909/2123950

Fax: 2123982.

(All official communications should be addressed to the Permanent Secretary Treasury).

In reply please quote:

Ref.No.EB/AG/159/10/17



Treasury Square Building,

18 Jakaya Kikwete Road,

P. O. BOX 2802,

11468 Dodoma.

TANZANIA

31st August, 2020

To: Accountant General,
Public Debt Services,
P.O.BOX
DODOMA

RE: CONFIRMATION OF EXCHEQUER ISSUES FOR THE FINANCIAL
YEAR 2019/2020

Please confirm in writing the following as early as possible.

A: Exchequer Issues - Issued to you from 1st July, 2019 to 30th June, 2020 are as follows;

i) Supply Vote	Shs	
ii) Development Vote	Shs	-
iii) C.F.S.	Shs	9,718,523,570,816.20

B: Your net approved estimates as at this day of 30th June, 2020 are as shown below:

i) Supply Vote	Shs	
Less: Appropriation in Aid	Shs	
Net approved estimate	Shs	
ii) Development Vote	Shs	-
iii) C.F.S.	Shs	9,720,260,897,308.00

P. Kimario

For: PERMANENT SECRETARY – TREASURY

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

ANALYSIS OF OUTSTANDING LIABILITIES / PAYABLE AGE WISE
AS AT 30TH JUNE, 2020

S/N	Categories	Total Outstanding - TZS	≤ 30 Days Amount	> 30 ≤ 60 Days Amount	> 60 ≤ 90 Days Amount	> 90 ≤ 365 Days Amount	> 365 ≤ 2 Years Amount	Above 2 Years Amount
1	Interest on deficit of Government position	1,590,093,104.13	-	-	-	1,590,093,104.13	-	-
2	Liquidity Management Cost - Domestic	539,422,598.56	-	-	-	539,422,598.56	-	-
3	Staff Claims- Public	9,600,000.00	9,600,000.00	-	-	-	-	-
4	Pensions	84,891,608.54	84,891,608.54	-	-	-	-	-
	TOTAL	2,224,007,311.23	94,491,608.54	-	-	2,129,515,702.69	-	-

ANALYSIS OF OUTSTANDING LIABILITIES / PAYABLE AGE WISE
AS AT 30TH JUNE, 2019

S/N	Categories	Total Outstanding - TZS	≤ 30 Days Amount	> 30 ≤ 60 Days Amount	> 60 ≤ 90 Days Amount	> 90 ≤ 365 Days Amount	> 365 ≤ 2 Years Amount	Above 2 Years Amount
1	Interest on deficit of Government position	7,116,720,609.19	-	-	-	7,116,720,609.19	-	-
2	Liquidity Management Cost - Domestic	1,737,289,802.89	-	-	-	1,737,289,802.89	-	-
3	Staff Claims- Public	31,657,075.04	31,657,075.04	-	-	-	-	-
4	Pensions	3,374,958,044.82	3,374,958,044.82	-	-	-	-	-
	TOTAL	12,260,625,531.94	3,406,615,119.86	-	-	8,854,010,412.08	-	-

Francis Mwakapalia

Francis Mwakapalia
Accounting Officer

18/2/2021

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF OUTSTANDING PUBLIC DEBT
AS AT 30TH JUNE, 2020

	2019/2020 TZS.	2018/2019 TZS.
EXTERNAL DEBT PORTIFOLIO		
International organisations		
International Development Association-IDA	17,674,265,438,911.20	16,182,475,410,020.30
African Development Fund - ADF	4,918,819,411,524.00	4,617,332,475,868.40
African Development Fund - ADB	382,438,749,466.50	250,932,669,080.00
Nigeria Trust Fund-AGTF	33,642,616,702.00	0.00
Organisation of Petroleum Exporting Countries-OPEC	187,914,731,887.60	166,473,737,413.50
International Fund for Agricultural Development-IFAD	575,259,284,206.60	563,303,724,929.00
Nordic Development Fund-NDF	47,930,461,795.70	50,899,436,216.10
European Investment Bank-EIB	219,909,991,126.40	181,275,440,346.50
The Arab Bank for Economic Devel in Africa-BADEA	109,993,962,398.60	103,326,944,881.60
Sub Total Amount	24,150,174,648,018.60	22,116,019,838,755.40
Bilateral Creditors -Paris Club Members		
Spain	942,843,866.80	1,836,035,523.20
Russia	18,941,217,536.70	22,030,680,490.00
Belgium	7,476,655,719.50	0.00
Japan International Cooperation Agency-JICA	1,144,794,974,502.90	1,116,395,515,928.20
France	300,418,683,867.90	243,339,159,274.30
Austria	1,568,400,858.00	1,811,501,858.40
Sub Total Amount	1,474,142,776,351.80	1,385,412,893,074.10
Bilateral Creditors - Non Paris club members		
China	237,997,680,569.40	244,277,375,766.70
Libya	142,369,991,589.50	141,935,714,814.20
Iran	1,407,600,041,751.50	1,312,330,888,763.37
Angola	12,714,553,948.94	12,596,784,847.54
Romania	271,085,093.34	267,823,473.74
India	37,266,697,452.69	36,904,405,823.78
Kuwait	160,916,183,913.90	136,850,240,570.00
Saud Arabia	37,913,969,864.20	38,057,410,796.10
United Arab Emirates-U.A.E	48,725,894,081.30	53,453,687,023.80
Iraq	1,052,714,316,220.79	980,796,623,842.15
Poland	160,233,656,089.80	126,404,691,846.10
Sub Total Amount	3,298,724,070,575.37	3,083,875,647,567.48
Export - Import Credits		
Export - Import Bank of Korea - EXIM Korea	866,432,388,581.70	800,090,251,378.40
Export - Import Bank of China- EXIM China	3,959,800,016,599.40	4,136,234,479,589.50
Export - Import Bank of India- EXIM India	946,478,061,281.20	875,741,417,112.80
Uni Credit Austria	13,993,403,264.80	14,068,273,629.60
AB Svensk Export Kredit	10,153,612,008.00	8,227,293,415.50
Cogefar-Impresit	13,172,477,540.30	13,132,297,014.90
Intersomer S.P.A.	4,124,283,402.50	4,111,702,938.90
Mogurt Hungarian Trading Company M/Vehic	4,964,378,940.00	4,949,235,900.00
Sub Total Amount	5,819,118,621,617.90	5,856,554,950,979.60

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF OUTSTANDING PUBLIC DEBT
AS AT 30TH JUNE, 2019 (Continued)

	2019/2020 TZS.	2018/2019 TZS.
Commercial credits		
Danske Bank of Denmark	42,813,391,041.60	67,445,106,650.00
ING Bank of Netherlands	39,712,540,993.60	50,076,342,270.30
Hong Kong and Shanghai Bank Corporation (HSBC)	610,272,727,050.20	686,452,467,235.80
Standard Bank of South Africa (STANBC RSA)	0.00	314,854,366,893.50
Credit Suisse	2,204,007,767,073.40	2,941,551,241,058.50
China Development Bank (CDB)	501,976,950,000.00	765,049,250,000.00
Raiffeisen Bank International AG	15,632,284,115.10	15,715,923,155.00
Japan Bank for International Cooperation (JBIC)	422,671,613,536.00	496,148,989,451.40
Eastern & S. African Trade & Dev Bank-TDB	2,307,940,000,000.00	460,180,000,000.00
Vickers P.L.C.	2,089,414,086.90	2,147,555,107.50
Standard Chartered Bank	352,902,030,239.90	
Sub Total Amount	6,500,018,718,136.70	5,799,621,241,822.00
Total External Debt Outstanding (Debt Stock)	41,242,178,834,700.40	38,241,484,572,198.60
DOMESTIC DEBT PORTIFOLIO		
Short Term Domestic Instruments		
Treasury Bills (T . Bills)		
364 Days Treasury Bills	2,236,492,970,000.00	3,075,011,130,000.00
Government Net Deficit	780,154,646,991.25	1,241,649,861,896.99
Sub Total Amount	3,016,647,616,991.25	4,316,660,991,896.99
Long Term Domestic Instruments		
Stocks		
Government Stocks	252,724,429,876.59	252,724,429,876.59
Sub Total Amount	252,724,429,876.59	252,724,429,876.59
Bonds		
Special Bonds	1,027,673,228,012.25	1,027,673,228,012.25
Twenty Years Bond	1,570,209,740,000.00	400,139,730,000.00
Fifteen Years Bond	2,714,676,907,000.00	1,900,563,807,000.00
Ten Years Bonds	2,872,739,630,000.00	2,617,819,430,000.00
Seven Years Bonds	1,850,777,410,000.00	1,963,740,010,000.00
Five Years Bonds	1,575,738,920,000.00	1,722,186,220,000.00
Two Years Bonds	614,601,070,000.00	643,174,870,000.00
Sub Total Amount	12,226,416,905,012.20	10,275,297,295,012.20
Other Domestic Liabilities		
Tax Reserve and Duty Drawback Scheme	386,365,038.55	375,690,363.55
NMB Loan	18,342,069,248.00	18,342,069,248.00
Sub Total Amount	18,728,434,286.55	18,717,759,611.55
Total Domestic Debt	15,514,517,386,166.60	14,863,400,476,397.40
Grand Total Public Debt (External & Domestic Debt)	56,756,696,220,867.00	53,104,885,048,596.00

Francis Mwakapalila
Accounting Officer

Date

18/2/2021

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22
AGE ANALYSIS ON PUBLIC DEBT - EXTERNAL
AS AT 30TH JUNE, 2020

EXTERNAL DEBT	1 MONTH	1-3 MONTHS	3-12 MONTHS	1- 3 YRS	3-5 YRS	OVER 5 YRS
MULTILATERAL CREDITORS						
IDA	17,674,265,438,911.20	36,773,159,000.00	187,314,184,000.00	714,784,540,964.50	892,837,527,222.10	15,835,785,120,724.60
ADF	4,918,819,411,524.00	644,520,000.00	31,877,811,000.00	100,845,060,612.69	135,073,291,542.19	4,650,378,728,369.12
ADB	382,438,749,466.50	21,089,845,000.00	58,617,548,000.00	50,396,022,515.15	50,583,599,643.84	201,751,734,307.51
AGTF	33,642,616,702.00	-	13,433,052,000.00	4,509,945,892.50	4,509,945,892.50	11,189,672,917.00
OPEC	187,914,731,887.60	4,400,806,000.00	19,383,212,000.00	35,470,160,818.04	35,470,160,818.04	93,190,392,251.52
IFAD	575,259,284,206.60	2,149,288,000.00	16,118,404,000.00	46,980,844,205.58	46,980,844,205.58	461,547,837,795.44
NODF	47,930,461,795.70	948,873,000.00	1,572,983,000.00	5,096,289,477.93	5,553,274,745.24	34,759,041,572.53
EIB	219,909,991,126.40	2,325,254,000.00	16,272,269,000.00	24,511,588,144.54	27,172,143,573.09	149,628,736,408.77
BADE	109,993,962,388.60	1,562,591,000.00	5,306,125,000.00	7,423,762,376.12	9,296,123,574.27	86,305,360,448.21
TOTAL	24,150,174,648,018.60	69,994,336,000.00	349,895,588,000.00	990,018,215,007.06	1,207,476,911,216.86	21,524,536,624,794.70
BILATERAL PARIS						
GOES	942,843,866.80	454,693,000.00	454,693,000.00	-	-	33,457,866.80
GOSU	18,941,217,536.70	-	3,194,020,000.00	6,313,739,213.33	6,313,739,211.25	3,119,719,112.12
GOBE	7,476,655,719.50	-	560,632,535.83	1,121,265,071.66	1,121,265,071.66	4,673,493,040.36
JICA	1,144,794,974,502.90	4,494,625,000.00	15,589,705,000.00	52,660,471,867.14	64,849,482,640.32	1,007,400,689,985.45
GOFR	300,418,683,867.90	-	18,090,818,000.00	44,226,716,103.14	44,226,716,103.14	193,874,433,681.61
GOAT	1,568,400,856.00	-	267,241,000.00	762,824,625.97	223,899,506.05	314,435,725.99
GOB	-	-	-	-	-	-
TOTAL	1,474,142,776,351.80	4,949,318,000.00	38,157,109,535.83	105,085,016,881.23	116,535,102,532.42	1,209,416,229,402.32
BILATERAL NON PARIS						
GOEN	237,997,680,569.40	-	14,998,253,000.00	10,734,290,666.69	10,734,290,666.69	201,530,846,236.02
GOL	142,369,991,589.50	-	-	-	-	142,369,991,589.50
GOI	1,407,600,041,751.50	-	-	-	-	1,407,600,041,751.50
GOA	12,714,553,948.94	-	-	-	-	12,714,553,948.94
GOR	271,085,093.34	-	-	-	-	271,085,093.34
GOIN	37,266,697,452.69	-	-	-	-	37,266,697,452.69
GOKW	160,916,183,913.90	-	5,401,248,000.00	16,287,496,121.07	15,877,375,719.98	123,350,064,072.85
GOSA	37,913,989,864.20	-	778,948,000.00	1,510,518,345.65	3,380,598,089.37	32,243,905,429.18
GOAE	48,725,894,081.30	-	7,177,882,000.00	11,464,477,775.34	11,464,477,775.34	18,619,056,530.62
GOIR	1,052,714,316,220.79	-	-	-	-	1,052,714,316,220.79
GOPL	160,233,656,089.80	-	-	6,524,406,180.26	10,312,533,764.37	143,396,716,145.17
TOTAL	3,298,724,070,575.37	-	28,356,331,000.00	46,521,189,089.01	51,769,276,015.76	3,172,077,274,470.61
EXPORT-IMPORT CREDIT						
EIBK	866,432,388,581.70	1,480,315,000.00	1,632,069,000.00	9,106,715,576.90	17,568,888,317.26	836,644,400,687.54
EIBC	3,959,800,016,599.40	4,361,447,000.00	183,092,014,000.00	646,439,956,878.98	646,439,956,878.98	2,343,533,110,841.44
INEX	946,478,061,281.20	-	94,813,181,000.00	138,653,053,978.58	133,510,675,711.50	579,501,150,591.12
UBA	13,993,403,284.80	-	-	1,749,175,408.10	1,749,175,408.10	10,495,052,448.60
ABS	10,153,612,008.00	-	681,440,000.00	1,353,281,207.01	1,353,281,207.01	6,765,609,593.99
JIBC	422,671,613,536.00	-	75,877,980,000.00	149,590,858,429.49	122,689,896,760.37	74,112,878,346.14
REI	15,632,284,115.10	-	771,944,000.00	-	390,807,102.88	14,469,533,012.22
COGEFAR	13,172,477,540.30	-	-	-	-	13,172,477,540.30
INTS	4,124,283,402.50	-	-	211,501,712.59	211,501,712.59	3,701,279,977.31
MOGURT	4,964,378,940.00	-	-	-	-	4,964,378,940.00
TOTAL	6,257,422,519,269.00	5,841,762,000.00	356,868,628,000.00	947,504,543,191.65	923,914,183,098.69	3,887,359,871,978.66

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

AGE ANALYSIS ON PUBLIC DEBT - EXTERNAL (Continued)
AS AT 30TH JUNE, 2020

EXTERNAL DEBT	1 MONTH	1-3 MONTHS	3-12 MONTHS	1-3 YRS	3-5 YRS	OVER 5 YRS
COMERCIAL						
CREDIT						
DBD	42,813,391,041.60	-	20,465,863,000.00	8,673,949,713.94	-	9,984,733,327.66
IBNV	39,712,540,993.60	-	5,266,922,000.00	10,665,812,829.79	10,665,812,829.79	10,761,272,334.01
HSBC	610,272,727,080.20	-	108,042,206,000.00	212,905,798,257.14	125,824,288,427.50	163,800,434,365.57
SBSA	-	-	-	-	-	-
SUIS	2,204,007,767,073.40	47,498,057,000.00	734,805,674,964.17	593,470,285,714.15	-	828,233,749,395.07
CDB	501,976,950,000.00	134,269,250,000.00	116,755,000,000.00	69,238,200,000.00	-	181,715,500,000.00
TDB	2,307,940,000,000.00	-	291,887,500,500.00	769,313,333,333.95	769,313,333,334.87	477,425,832,831.18
VICKERS	2,089,414,086.90	-	-	-	-	2,089,414,086.90
SCB	352,902,030,239.90	-	-	-	-	352,902,030,239.90
TOTAL	6,061,714,820,485.60	187,807,873,000.00	1,277,223,166,464.17	1,664,267,379,848.98	905,603,434,592.16	2,026,912,966,580.29
TOTAL EXTERNAL DEBT	41,242,178,834,700.40	144,186,504,000.00	2,050,500,823,000.00	3,753,396,344,017.92	3,205,198,907,455.88	31,820,302,967,226.60

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

AGE ANALYSIS ON PUBLIC DEBT- DOMESTIC DEBT
AS AT 30TH JUNE, 2020

DOMESTIC DEBT

Instrument Name	Debt Stock	up to 1 month	>1 - 3 months	>3 - <=12 months	> 1 Year <= 5	> 5 Year
364 Days Treasury Bills	2,236,492,970,000.00	202,041,610,000.00	430,333,310,000.00	1,604,118,050,000.00	-	-
Two Year Bonds	614,601,070,000.00	-	18,876,070,000.00	151,669,300,000.00	444,055,700,000.00	-
Five Year Bond	1,575,738,920,000.00	38,861,700,000.00	-	183,774,900,000.00	1,353,102,320,000.00	-
Seven Year bond	1,850,777,410,000.00	-	15,067,400,000.00	198,533,100,000.00	1,357,746,810,000.00	279,430,100,000.00
Ten Year bond	2,872,739,630,000.00	-	16,000,000,000.00	135,625,000,000.00	754,644,800,000.00	1,966,469,830,000.00
Fifteen Year bond	2,714,676,907,000.00	-	-	-	-	2,714,676,907,000.00
Twenty Year bond	1,570,209,740,000.00	-	-	-	-	1,570,209,740,000.00
Special Bonds	1,027,673,228,012.25	-	-	-	904,673,228,012.25	123,000,000,000.00
Stock	252,724,429,876.59	-	-	-	116,979,359,391.36	135,745,070,485.23
Duty draw back scheme	44,642,944.80	-	-	-	44,642,944.80	-
Tax Reserve Certificate	341,722,093.75	-	-	-	341,722,093.75	-
Government Overdraft Position	780,154,646,991.23	-	-	780,154,646,991.23	-	-
NMB Loan	18,342,069,248.00	-	-	-	18,342,069,248.00	-
GRAND TOTAL	15,514,517,386,166.60	240,903,310,000.00	480,276,780,000.00	3,053,874,996,991.23	4,949,930,651,690.16	6,789,531,647,485.23

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

AGE ANALYSIS ON PUBLIC DEBT - EXTERNAL
AS AT 30TH JUNE, 2019

EXTERNAL DEBT		1 MONTH	1-3MONTHS	3-12MONTHS	1-3YRS	3-5 YRS	OVER 5 YRS
MULTILATERAL CREDITORS							
IDA	16,192,475,410,020.30	6,783,965,691.80		132,445,791,659.14	517,265,854,730.25	1,265,556,964,145.60	14,235,700,865,567.80
ADF	4,617,332,475,868.40		24,721,968,225.72	25,739,296,911.93	70,838,141,939.09	193,463,303,008.80	4,326,860,699,544.37
ADB	250,932,669,080.00	-	431,034,464.21	20,920,988,801.05	32,858,811,468.42	49,288,217,202.63	147,864,651,607.89
OEPC	166,473,737,413.50	-		18,100,284,493.59	48,097,907,648.72	70,303,671,351.30	25,670,948,702.89
IFAD	593,303,724,929.00	1,484,924,599.40	4,300,325,216.90	2,009,887,323.20	14,668,897,449.82	43,936,053,388.48	428,542,848,017.91
NDP	50,899,436,216.10	-	1,002,369,789.29	1,625,754,272.14	5,326,979,060.11	7,805,442,776.00	35,138,890,318.58
EIB	181,275,440,346.50	2,379,408,289.35		16,321,828,816.07	32,966,105,061.44	35,773,517,965.70	89,834,580,223.94
BADEA	103,326,944,881.60	128,174,346.95	421,585,528.00	5,475,977,504.01	15,263,091,966.03	28,604,183,608.10	53,433,931,928.51
TOTAL	22,116,019,838,755.40	10,776,472,927.49	32,887,770,547.32	235,298,819,907.75	766,564,945,262.53	1,723,454,614,198.33	19,347,047,216,912.00
BILATERAL PARIS							
SPAIN	1,836,035,523.20	-	451,052,781.25	451,052,781.25	933,929,960.70	-	-
RUSSIA	22,030,680,480.00	-		3,168,446,929.65	6,468,588,377.53	9,441,268,866.30	2,852,386,316.52
JICA	1,116,395,515,928.20	-	4,425,507,099.21	5,803,466,323.53	41,016,416,852.93	85,090,233,601.00	980,059,892,051.54
BRAZIL	-	-	-	-	-	-	-
FRANCE	243,339,159,274.30	-	-	16,639,788,042.18	71,895,135,627.31	87,485,500,859.20	57,318,734,945.60
AUSTRIA	1,811,501,858.40	-	-	238,446,550.89	607,039,865.83	966,015,441.69	-
TOTAL	1,385,412,893,074.10	-	4,876,569,880.46	26,301,200,627.50	120,921,090,694.29	182,983,018,568.19	1,050,331,023,313.65
BILATERAL NON PARIS							
GVT CHINA	244,277,375,766.70	-	-	21,268,648,428.49	-	34,938,334,346.10	188,070,392,994.11
GVT LIBYA	141,935,714,814.20	-	-	-	-	-	141,935,714,814.20
GVT IRAN	1,312,330,888,763.37	-	-	-	-	-	1,312,330,888,763.37
GVT ANGOLA	12,596,784,847.54	-	-	-	-	-	12,596,784,847.54
GVT ROMANIA	267,823,473.74	-	-	-	-	-	267,823,473.74
GVT INDIA	36,904,405,823.78	-	-	-	-	-	36,904,405,823.78
KUWAIT	136,850,240,570.00	-	-	8,992,228,718.52	18,377,662,757.54	41,629,003,758.00	67,851,345,335.95
SAUDI ARABIA	38,057,410,796.10	-	-	771,508,372.80	1,576,778,034.76	8,191,166,267.20	27,517,958,121.34
ARAB EMIRATE	53,453,687,023.80	-	-	7,120,605,928.60	14,552,413,230.02	21,218,401,980.00	10,562,285,885.18
IRAQ	980,796,623,842.15	-	-	-	-	-	980,796,623,842.15
POLLAND	126,404,691,846.10	-	-	-	-	10,717,481,859.00	98,347,274,274.91
TOTAL	3,083,875,647,567.48	-	-	38,152,891,446.40	51,846,789,735.51	116,694,388,209.30	2,877,181,478,176.27

AGE ANALYSIS ON PUBLIC DEBT - EXTERNAL
AS AT 30TH JUNE, 2019

EXTERNAL DEBT	1 MONTH	1-3 MONTHS	3-12 MONTHS	1-3 YRS	3-5 YRS	OVER 5 YRS
EXPORT-IMPORT CREDIT						
EXIM KOREA	800,080,251,378.40			23,402,231,282.29	33,831,248,839.10	731,534,509,424.60
EXIM CHINA	4,136,234,479,588.50	1,447,752,500.00	9,874,409,222.41	722,452,757,503.71	1,290,041,348,588.80	1,815,848,114,265.76
EXIM INDIA	875,741,417,112.80	4,422,336,521.23	174,555,257,333.50	197,503,402,841.20	400,726,638,341.80	228,899,148,184.48
UNICREDIT AUSTRIA	14,068,273,629.60	-	48,812,227,839.32	-	2,568,789,465.50	11,488,504,164.10
AB SVENSK	8,227,283,415.50	-	-	1,480,652,052.74	1,883,378,600.00	4,763,282,762.76
Cogetar-impresit	13,132,287,014.90	-	-	-	-	13,132,287,014.90
Intersomer S.P.A.	4,111,702,838.80	-	-	-	-	3,795,433,218.60
Mogurt Hungarian Trading Company	4,949,235,900.00	-	-	-	316,269,720.30	4,949,235,900.00
TOTAL	5,866,564,560,979.60	6,870,089,021.23	233,041,884,491.22	944,839,043,489.95	1,729,467,654,835.60	2,914,421,604,965.20
COMERCIAL CREDIT						
DANSKE BANK	67,445,106,650.00	-	-	33,749,021,211.97	8,736,430,719.80	-
ING BANK	50,076,342,270.30	3,812,669,877.75	21,147,053,840.37	14,386,194,694.28	15,666,723,405.00	9,328,498,277.40
HSBC	686,452,467,236.80	2,541,113,922.29	8,053,811,971.32	226,467,390,351.54	307,120,933,303.20	48,033,449,765.41
STANDARD BANK (S.AFRICA)	314,854,369,893.50	154,425,389,084.00	154,425,389,084.00	-	-	6,003,588,765.50
CREDITRUISSE	2,841,551,241,058.50	47,117,783,156.55	512,694,267,869.93	1,446,695,431,468.64	608,260,151,103.10	328,883,627,360.28
CHINA DEV BAN	765,049,250,000.00	133,193,230,000.00	133,193,230,000.00	429,639,080,000.00	69,023,700,000.00	-
REIFFEISEN BANK INT	15,715,923,155.00	-	398,920,302.44	1,630,584,889.28	2,295,695,098.80	11,390,712,864.47
JIBIC/SUMITO	486,148,989,451.40	-	78,144,072,766.82	153,669,023,573.20	224,289,279,841.70	40,046,613,166.68
Eastern &S African Trade & Dev Bank-TDB	480,180,000,000.00	-	-	-	460,180,000,000.00	-
Vickers P L C	2,147,555,107.50	-	-	-	-	2,147,555,107.50
TOTAL	5,799,621,241,822.00	341,190,095,020.59	1,018,787,441,753.64	2,306,238,746,168.83	1,889,872,913,571.70	443,834,046,307.24
TOTAL EXTERNAL DEBT	38,241,484,572,198.60	39,091,137,303.99	384,824,514,469.61	4,190,398,615,341.21	5,442,172,569,183.02	26,532,816,367,674.40

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

AGE ANALYSIS ON PUBLIC DEBT- DOMESTIC DEBT
AS AT 30TH JUNE, 2019

Instrument Name	Debt Stock	up to 1 month	>1 - 3 months	>3 - <=12 months	> 1 Year <= 5	> 5 Year
364 Days Treasury Bills	3,075,011,130,000.00	211,677,690,000.00	547,924,550,000.00	2,315,408,890,000.00	-	-
Two Year Bonds	643,174,870,000.00	96,568,600,000.00	84,142,000,000.00	291,918,900,000.00	170,545,370,000.00	-
Five Year Bond	1,722,186,220,000.00	39,412,900,000.00	62,000,000,000.00	128,551,000,000.00	1,492,222,320,000.00	-
Seven Year bond	1,963,740,010,000.00	30,535,500,000.00	43,000,000,000.00	217,200,800,000.00	1,044,706,430,000.00	628,297,280,000.00
Ten Year bond	2,617,819,430,000.00	31,000,000,000.00	-	123,543,600,000.00	683,982,200,000.00	1,779,293,630,000.00
Fifteen Year bond	1,900,563,807,000.00	-	-	-	-	1,900,563,807,000.00
Twenty Year bond	400,139,730,000.00	-	-	-	-	400,139,730,000.00
Special Bonds	1,027,673,228,012.25	-	-	-	804,673,228,012.25	223,000,000,000.00
Stock	252,724,429,876.59	-	-	-	116,979,359,391.36	135,745,070,485.23
Duty draw back scheme	44,642,944.80	-	-	-	44,642,944.80	-
Tax Reserve Certificate	331,047,418.75	-	-	-	331,047,418.75	-
Government Overdraft Position	1,241,649,861,896.99	-	-	1,241,649,861,896.99	-	-
NMB Loan	18,342,069,248.00	-	-	-	18,342,069,248.00	-
GRAND TOTAL	14,863,400,476,397.40	409,194,690,000.00	737,066,550,000.00	4,318,273,051,896.99	4,331,826,667,015.16	5,067,039,517,485.23

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

EXTERNAL DEBT STOCK'S PROFILE BY CURRENCY
AS AT 30TH JUNE, 2020

CURRENCY	AMOUNT IN CURRENCIES	EQUIVALENT AMOUNT IN TZS
SDR	6,007,859,252.60	19,330,837,062,396.50
USD	5,601,386,729.70	13,326,199,979,341.90
EUR	443,332,662.10	1,192,903,848,648.00
JPY	39,779,910.90	1,144,851,435,423.80
AUA	1,561,740,096.90	4,892,822,401,778.30
CNY	3,259,038,312.00	1,069,458,248,457.70
GBP	734,000.00	2,089,414,086.90
ZMK	-	-
KWD	21,467,669.30	160,916,183,913.90
SAR	61,633,157.90	37,913,969,864.20
AED	77,555,992.60	48,725,894,081.30
IQD	8,017,308.10	15,529,525.83
KRW	13,147,193,000.00	25,291,255,174.10
SEK	41,526,961.50	10,153,612,008.00
		41,242,178,834,700.40



Francis Mwakapaila
Accounting Officer

18/2/2021

Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF PERFORMANCE
AS AT 30TH JUNE, 2020

Budget Coverage: RECURRENT EXPENDITURE
Sub -Vote Code and Name : 1001 - ADMINISTRATION AND GENERAL

ITEM/COMPOSITION	BUDGET 2019/2020		RELEASED AS AT 30TH JUNE, 2020		ACTUAL EXPENDITURE AS AT 30TH JUNE, 2020	
	Amount in TShs.	% of Total	Amount in TShs.	Amount Released as a % of the Budget Amount (4/2)	Amount in TShs.	Actual Value as a % of the Budget Amount (6/2)
1	2	3	4	5	6	7
SUB VOTE 1001- ADMINISTRATION & GENERAL						
P.E	8,885,708,000.00	0.10%	7,539,859,125.23	84.85%	7,537,591,122.05	84.83%
O.C	9,711,375,189,308.00	99.90%	9,710,983,711,690.97	99.99%	9,708,746,753,131.70	99.97%
TOTAL	9,720,260,897,308.00	100.00%	9,718,523,570,816.20		9,716,284,344,253.75	99.96%



Francis Mwakapalila
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18/2/2021
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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF PERFORMANCE
AS AT 30TH JUNE, 2020

Budget Coverage: RECURRENT EXPENDITURE
Sub -Vote Code and Name : 1001 - ADMINISTRATION AND GENERAL
Objective Code and Name :- 000000... ENHANCEMENT OF PUBLIC OFFICERS PERSONAL EMOLUMENTS

CODES AND LINKAGES				ANNUAL PHYSICAL TARGET			CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS - TZS.			REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Unknown			Annual Budget	Cumulative Actual Expenditure	% Spent	
1	2	3	4	5	6	7	8	9	10			11	12	13	14
	X	X	X	To pay 125 Public Officers salaries on time to the tune of TZS. 8.89 Billion by 30th June 2020.	93 Public Officers were paid their salaries on time by TZS. 7.54 Billion as at 30th June 2020.	85%	X	0	0			8,885,708,000.00	7,537,591,122.05	84.83%	Target achieved
TOTAL												8,885,708,000.00	7,537,591,122.05		


Francis Mwakapallia
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18/2/2021
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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF PERFORMANCE
AS AT 30TH JUNE, 2020

Budget Coverage: RECURRENT EXPENDITURE
Sub-Vote Code and Name : 1001 - ADMINISTRATION AND GENERAL
Objective Code and Name : D - FINANCIAL MANAGEMENT AND ACCOUNTABILITY IMPROVED

CODES AND LINKAGES				ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET	EXPENDITURE STATUS- TZS.				REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Target Description	Actual Progress	Annual Budget	Cumulative Actual Expenditure	% Spent		
1	2	3	4	5	6	11	12	13	14	
D01S	X	X	X	Public Debt serviced within 5 working days from the date of receipts of demand note by June, 2022.	Domestic debt interest cost has been paid by TZS. 1,487.93 Billion as at 30th June, 2020.	1,487,925,260,900.00	1,487,925,260,030.06	100.00%	Target achieved	
	X	X	X		External debt interest cost has been paid by TZS. 839.94 Billion as at 30th June, 2020.	841,673,468,800.00	839,944,474,383.04	100%	Target achieved	
	X	X	X		Government debt stock (External debt Principal) has been reduced by TZS. 2,028.30 Billion as at 30th June, 2020.	2,028,402,021,300.00	2,028,302,684,509.49	100%	Target achieved	
	X	X	X		Government debt stock (Domestic debt Principal) of TZS. 3,750.98 Billion has been reduced as at 30th June, 2020.	3,750,983,971,100.00	3,750,983,971,094.92	100%	Target achieved	
D02S	X	X	X	Public Debt data validated and reconciled by June, 2022.	Total amount of TZS. 1.49 Billion was made as at 30th June, 2020.	1,491,000,000.00	1,490,850,000.00	100%	Target achieved	
D02S	X	X	X	Agency Fees to Pension Schemes and Bank Charges and Commission to Government Agencies being paid by June	Total amount of TZS. 39.0 Million was made as at 30th June, 2020.	39,000,000.00	39,000,000.00	100%	Target achieved	
	X	X	X		Total amount of TZS. 3.20 Billion has been Transferred to Deposits Account as at 30th June 2020.	3,200,000,000.00	3,200,000,000.00	100%	A total amount of TZS. 3.20 Billion has been Transferred to Deposits Account as Commitment awaiting payment verification's procedures to be carried out.	
						8,113,714,722,100.00	8,111,888,240,017.61	100%		


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18/2/2021
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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF PERFORMANCE
AS AT 30TH JUNE, 2019

Budget Coverage: RECURRENT EXPENDITURE
Sub -Vote Code and Name : 1001 - ADMINISTRATION AND GENERAL
Objective Code and Name : E - RESOURCE MOBILIZATION, ALLOCATION AND UTILIZATION IMPROVED

CODES AND LINKAGES				ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					EXPENDITURE STATUS - TZS.				REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Unknown	Annual Budget	Cumulative Actual Expenditure	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
E015	X	X	X	Loan Management Obligations Coordinated by June 2022.	Advertising and Publication was paid to the tune of TZS.155.21 Million as at 30th June 2020	95%	X	0	0	163,129,000.00	155,212,000.00	95%	Target achieved	
	X	X	X		Loan Management was paid to the tune of TZS.3.92 Billion as at 30th June 2020.	96%	X	0	0	4,068,244,100.00	3,921,089,758.86	96%	Target achieved	
					Capital Market and Securities Authority(CMSA) was paid to the tune of TZS.1.03 Billion as at 30th June 2020.	97%	X	0	0	1,067,936,900.00	1,032,997,636.65	97%	Target achieved	
OBJECTIVE TOTAL										5,299,310,000.00	5,109,299,395.51	96%		


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18/2/2021
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THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

STATEMENT OF PERFORMANCE
AS AT 30TH JUNE, 2020

Budget Coverage: RECURRENT EXPENDITURE
Sub-Vote Code and Name : 1001 - ADMINISTRATION AND GENERAL
Objective Code and Name : G - PENSION AND NON PENSION BENEFITS ADMINISTRATION IMPROVED

CODES AND LINKAGES				ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						EXPENDITURE STATUS - TZS.			REMARKS ON IMPLEMENTATION
Target Code	M	P	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Unknown	Annual Budget	Cumulative Actual Expenditure	% Spent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
G02302	X	X	X	Statutory Contributions paid within one month from the date of receipt of bill by June 2022.	The Government contributions to welfare schemes was paid to the tune of TZS.1,038.26 billion as at 30th June, 2020.	100%	X	0	0	1,038,264,105,208.00	1,038,261,667,219.42	100%	Target achieved	
G03301	X	X	X	Terminal benefits time reduced from 12 to 7 working days after CAG verification by June 2022.	The pensioners' payments was paid to the tune of TZS. 551.36 billion as at 30th June, 2020.	99.94%	X	0	0	551,433,815,000.00	551,144,971,499.26	99.94%	A total amount of TZS.30.70 Billion has been transferred to Deposits Account as commitment in respect of gratuity for RCS and DCS awaiting payment directives.	
G04501	X	X	X	Statutory and Administrative services for all Judges paid monthly by June 2022.	Judges allowances were paid to the tune of TZS.2.34 billion as at 30th June 2020.	88%	X	0	0	2,663,237,000.00	2,344,575,000.00	88%	Target achieved	
OBJECTIVE TOTAL										1,592,361,157,208.00	1,591,751,213,718.68	100%		



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18/2/2021
Date

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22**

**INTRA-ENTITY TRANSACTIONS
FOR THE YEAR ENDED 30TH JUNE 2020**

LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30TH JUNE 2020			
S/N	Goods/services received	Name of entity provided goods/services	Amount Paid Payable
1	Advance to the Government	Bank of Tanzania	780,154,646,991.23
2	Interest on Overdraft	Bank of Tanzania	1,590,093,104.13
4	Cost Sharing of Liquidity Mgt Cost	Bank of Tanzania	539,422,598.56
5	Government security Listing	Dar Es Salaam Stock Exchange	-
6	CMSA- Charges	Capital Markets and Security Authority	-
7	Advertising of Government Securities	Daily Newspaper	-
8	Employer Contribution	National Health Insurance Fund (NHIF)	3,579,099.41
9	Employer Contribution	Workers Compensation Fund (WCF)	3,800,631.33
10	Employer Contribution	Public Service Social Security Fund (PSSSF)	48,035,887.80


THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING

ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22

CASHBOOK RECONCILIATION STATEMENT- ACCOUNT NUMBER 1864

FOR THE YEAR ENDED 30TH JUNE 2020

Details	Figure in (TZS)
Balance as per Epicor cashbook as at 30th June 2020	2,239,226,562.43
Less:	
Balance as per TSA cashbook as at 30th June 2020	2,239,226,562.43
Defference	-


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Accounting Officer


18/2/2021
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Date

**THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE AND PLANNING**

**ACCOUNTANT GENERAL'S DEPARTMENT
PUBLIC DEBT AND GENERAL SERVICES - VOTE 22**

**CASHBOOK RECONCILIATION STATEMENT- ACCOUNT NUMBER 1677
FOR THE YEAR ENDED 30TH JUNE 2020**

Details	Figure in (TZS)
Balance as per Epicor cashbook as at 30th June 2020	281,548,124,293.72
Less:	
Balance as per TSA cashbook as at 30th June 2020	281,548,124,293.72
Defference	-

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Accounting Officer

18/21/2021
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Date