



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



WATER INSTITUTE (WI)

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

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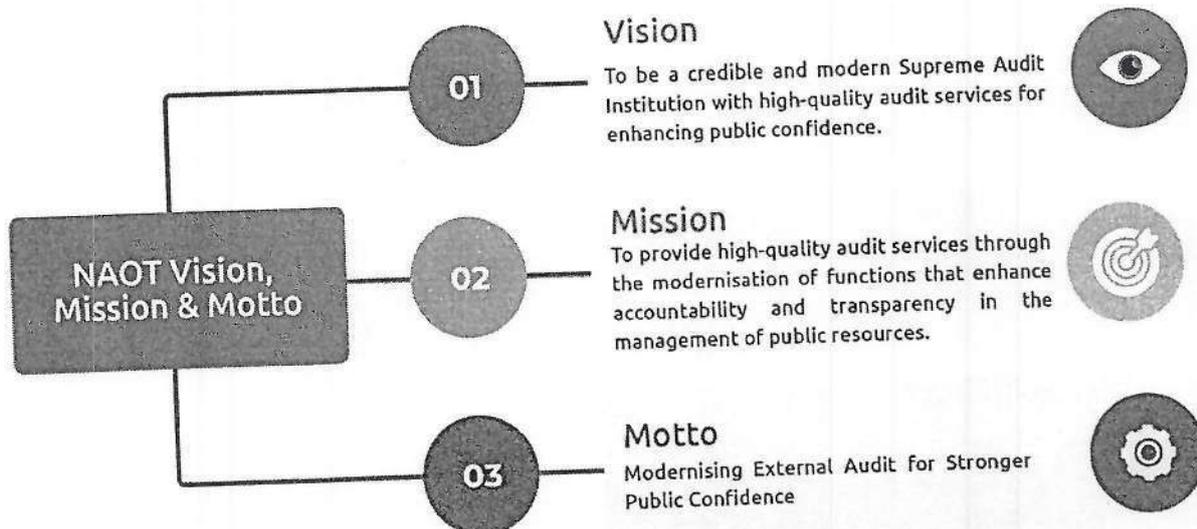
March 2025

AR/CG/WI/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

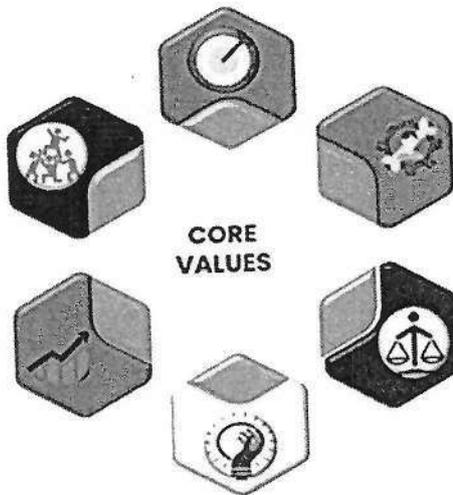
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by Water Institute and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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INDEPENDENT REPORT

ABBREVIATIONS

CAG	Controller and Auditor General
CPA	Certified Public Accountant
HIV	Human Immune deficiency Virus
ICT	Information and Communication Technology
IESBA	International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
MAB	Ministerial Advisory Board
MTEF	Medium Term Expenditure Framework
NACTE	National Council for Technical Education
NACTVET	The National Council for Technical and Vocational Education and Training
NBAA	National Board of Accountants and Auditors
PhD	Doctor of Philosophy
PMG	Paymaster General
PPE	Property, Plant and Equipment
RWR	Rwegarulila Water Resources Institute
TZS	Tanzanian Shillings
URT	United Republic of Tanzania
WDMI	Water Development and Management Institute
WI	Water institute
WRI	Water Resources Institute

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Rector,
Water Institute,
P.O. Box 35059,
Dar-es-Salaam,
Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Water Institute, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Water Institute as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Water Institute 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.

Emphasis of the Matter

I draw attention to the matter below. My opinion is not modified in respect of this matter.

The financial statements disclosures in note 77 related to Property, Plant and Equipment that were received from Ministry of Water in the financial year 2023/24 but they were not included in GAMIS system due to absence of respective values, the process of determining values is ongoing. Thus, these financial statements did not include values of assets in question. Users of the financial statements should carefully consider the information disclosed on this note.

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Report by those charged with governance, statement of management responsibility, Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

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

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

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

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

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

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

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

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

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Water Institute for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of Water Institute is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

1.2.1 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in Water Institute for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, Budget formulation and execution of Water Institute is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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



2.0 STATEMENT BY THE CHAIRMAN OF THE MINISTERIAL ADVISORY BOARD

Water Institute (formerly Water Development and Management Institute) and Water Resources Institute (WRI) was established in the year 1974, being a unit in the Ministry of Water and Energy. The aim was to meet the need for middle-level water technicians under the former National massive 20- years Rural Water Supply Programme (1971-1991). In 1980 the name of the Institute was changed to Rwegarulila Water Resources Institute (RWRI).

On 22 August 2008 former name of the Institute was changed to Water Development and Management Institute (WDMI) following a transformation of organisational status from a unit in the Ministry of Water to an Executive Agency. However, in 2016, Water Development and Management Institute changed its name to the current name of "Water Institute" (WI).

The aim of Water Institute is to develop and provide expertise required in the water sector through training, consultancy, and research under the policy guidelines of the Ministry of Water.

Water Institute provides training programmes leading to National Technical Awards (NTA) level 4, 5 and 6 that is diploma in Water Supply and Sanitation Engineering, Hydrology and Meteorology, Hydrogeology and Water Well Drilling, Water Quality Laboratory Technology, Irrigation Engineering, and Sanitation Engineering and NTA 7, 8 that is Bachelor Degree in Water Resources and Irrigation Engineering, Sanitation Engineering, Community Development for Water Supply and Sanitation, Hydrogeology and Drilling and Engineering Hydrology.

After 2008 up to 2022 the institute being an executive agency a total of 2,320 students has been enrolled indicating a rapid growth in enrolment in comparison to previous enrolment before being an executive agency.

WI is fully registered and its programs are accredited by the National Council for Technical Education (NACTE).

In the financial year 23/24, Ngurudoto Research Centre was transferred from Ministry of Water to the Institute in November 2023. This transfer included the Centre's assets, which have no value. A valuation exercise will be conducted on the year 24/25 to determine their actual value.

In the financial year 2032/24 WI has managed enrolled 3,547 (50 master degree 2,012 diploma and 1,485-degree students respectively).

3.0 STATEMENT BY THE RECTOR FOR THE YEAR ENDED 30 JUNE 2024

INTRODUCTION

It's my pleasure to present the Institute Financial Statements for the year ended 30 June 2024 to the Stakeholders. These have been prepared in accordance with the requirements of Section 25(4) of the Public Finance Act Cap 348 and presented based on Accrual basis of International Public Sector Accounting Standards (IPSAS) pursuant to Public Finance Regulations 2001, Regulations 53

However, additional details have been included to promote understanding and comparison of data as required and in compliance with the International Public Sector Accounting Standards (IPSAS) under accrual basis of accounting.

The Financial statements for the year ended 30 June, 2024 includes; The Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, The Statement of Cash Flow, The Statement of Budget and Actual amount, as well as other Schedules, Summary Statements and Notes as provided in IPSAS 1.

VISION

A leading Institution for providing technical education and training in water and sanitation for sustainable development

MISSION

To deliver state of art quality products and services in technical education, training, research and consultancy for sustainable water management.

SLOGAN

“Wataalamu wa Maji kwa Maendeleo Endelevu”

PHILOSOPHY

Water expertise for sustainable development

CORE VALUES

Teamwork: We work as a group of individuals passionately committed and focused to meet our goal.

Professionalism: We perform our duties by using the highest standard of skills and expertise to create a better world.

Accountability: We are responsible for our actions and rendered services. We are honesty, fair and transparent - free from bias and favouritism in delivering services to our customers.

Innovation and creativity: We strive to invent and adopt emerging technologies to improve our products and service delivery.

Customer focused: We are committed to deliver timely and high-quality customer services.

THE NATURE, OBJECTIVES AND STRATEGIES OF THE INSTITUTE

THE NATURE OF THE INSTITUTE

Water Institute (formerly Water Development and Management Institute) and Water Resources Institute (WRI) was established in the year 1974, being a unit in the Ministry of Water and Energy. The aim was to meet the need for middle-level water technicians under the former National massive 20- years Rural Water Supply Programme (1971-1991). In 1980 the name of the Institute was changed to Rwegarulila Water Resources Institute (RWRI).

On 22 August 2008 former name of the Institute was changed to Water Development and Management Institute (WDMI) following a transformation of organizational status from a unit in the Ministry of Water to an Executive Agency.

Now, Water Institute, the aim of Water Institute is to develop and provide expertise required in the water sector through training, consultancy, and research under the policy guidelines of the Ministry of Water.

Water Institute provides training programmes leading to National Technical Awards (NTA) level 4, 5 and 6 in Water Supply and Sanitation Engineering; Hydrology and Meteorology; Hydrogeology and Water Well Drilling; Water Laboratory Technology and Irrigation Engineering.

After 2008 up to 2022 the Institute being an executive agency a total of 2,320 students has been enrolled indicating a rapid growth in enrolment in comparison to previous enrolment before being an executive agency.

WI is fully registered and its programs are accredited by the National Council for Technical and Vocational Education and Training. (NACTVET).

OBJECTIVE OF THE INSTITUTE

According to the Executive Agency Act CAP 245 (Revised Edition; R.E 2009) the Institute has the following objectives:

- A: HIV/AIDS Infections and non-communicable diseases Reduced and Supportive Services Improved
- B: National Anti-Corruption Strategy implementation enhanced and sustained
- C: Training, research and consultancy services improved
- D: Services delivery improved

E: Learning infrastructures, equipment and facilities improved

F: Human resource management improved

G: Sustainability of financial resources improved

PRINCIPAL ACTIVITIES OF THE INSTITUTE

The functions of the Institute as stipulated in the Executive Agency Act CAP 245 (Revised Edition; R.E 2009) shall be: -

- i. To provide high quality training programs on water development and Management.
- ii. To conduct research and provide consultancy services in water sector.
- iii. To provide efficient management of Institute's resources.
- iv. To offer an adequate and stimulating learning environment.

STRATEGIES OF THE INSTITUTE

The strategies of the Institute are as follows:

- Strengthen Integrity Committee
- Integrate governance and accountability issues in WI operations
- Conduct awareness programs on governance and ethical issues
- Integrate Open Government initiative in public service business processes.

CURRENT AND FUTURE DEVELOPMENT

In the next financial year, the Institute will continue to improve the cooperation with stakeholders and the societies at a large in order to increase the number of ongoing research and enrolment of many students.

MANAGEMENT AND ORGANISATION STRUCTURE

MANAGEMENT

The Institute is headed by the Rector who is the Accounting Officer, who is vested with the overall powers of Management of daily activities of the Institute. Administratively the Rector reports to the Permanent Secretary Ministry of Water where the Institute office is structurally positioned. The Rector is assisted by Deputy Rector ARC, Deputy Rector PFA and Heads of Units.

The Institute comprises 2 divisions, six independent Units;

DIVISIONS	
Academic Research and Consultancy; Head: Dr. Tulinave Mwamila (Ag) E-mail: tulinave.mwamila@waterinstitute.ac.tz	Planning Finance and Administration. Head: Dr. William Senkondo(Ag) E-mail: William.senkondo@waterinstitute.ac.tz
UNITS	
Legal Service Unit	Internal Audit Unit

Head: Adelina Rogath E-mail: adelina.rogath@waterinstitute.ac.tz	Head: Japhet Mtigile E-mail: japhet.mtigile@waterinstitute.ac.tz
Procurement Management Unit Head: Mgata R. Mgata E-mail: mgata.mgata@waterinstitute.ac.tz	Quality Assurance and Control Unit Head: Sylvanus Ntrimolekwa E-mail: sylvanus.ntrimolekwa@waterinstitute.ac.tz
Communication and Marketing unit Head: Ghanima Chanzi E-mail: ghamina.chazi@waterinstitute.ac.tz	ICT Unit Head: Dickson Mwanyika E-mail: Dickson.mwanyika@waterinstite.ac.tz

KEY MANAGEMENT PERSONNEL OF THE INSTITUTE

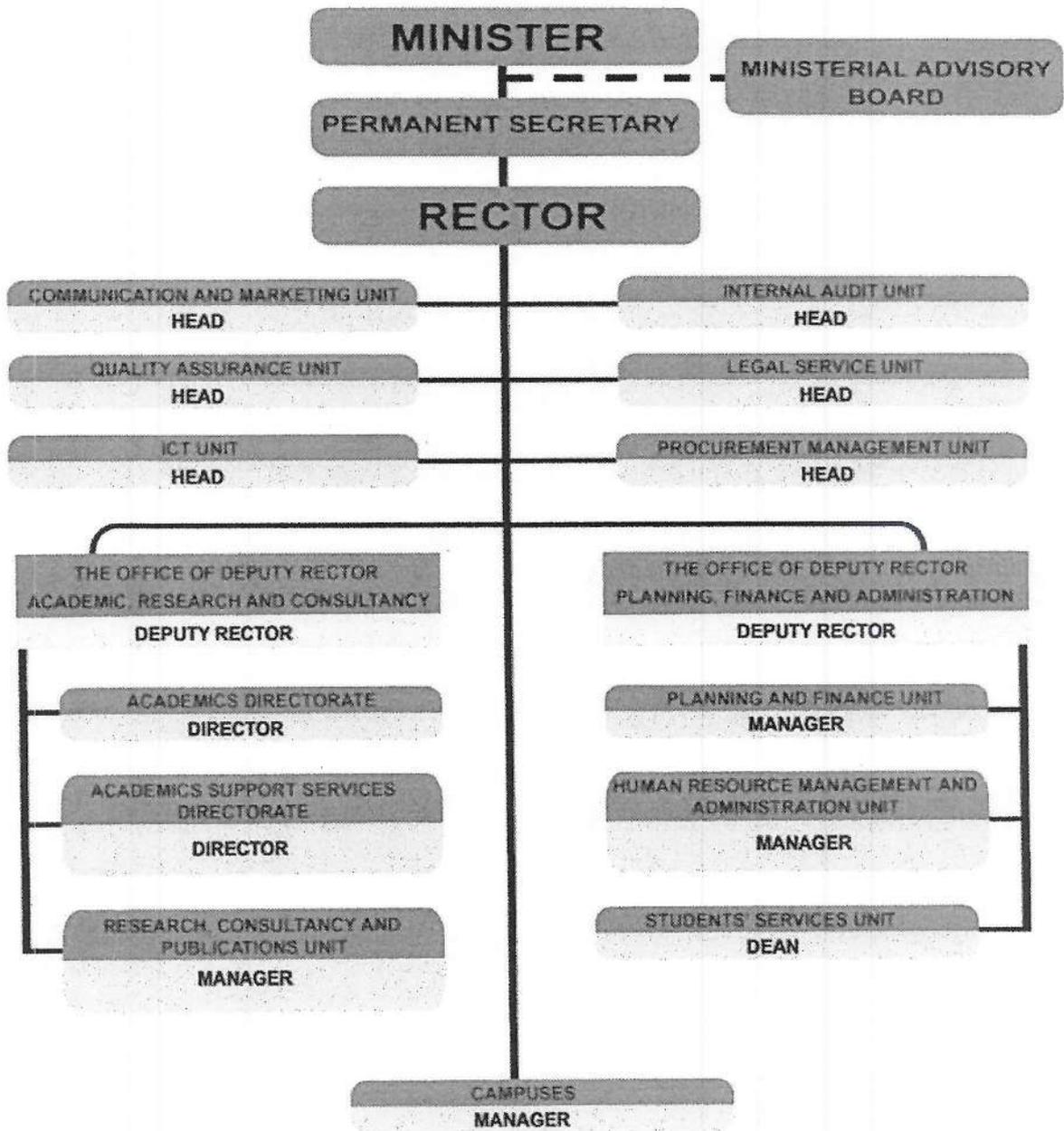
The key management personnel of the Institute are as follows: -

OFFICE OF DEPUTY RECTOR - ARC Academics Directorate. Head: Dr Lusajo Mfwango Email: lusajo.mfwango@waterinstitute.ac.tz	Academics Support Services Directorate Head: Neema Mpayo E-mail: neema.mpayo@waterinstitute.ac.tz
Research and Consultancy and Publication Unit Head: Josephine Gobry E-mail: josephine.gobry@waterinstitute.ac.tz	OFFICE OF DEPUTY RECTOR - PFA Planning and Finance Unit Head: Regina Sekao E-mail: regina.sekao@waterinstitute.ac.tz
Human Resources Management and Administration Unit Head: Felix Staki E-mail: felix.staki@waterinsitute.ac.tz	Student Services Unit Head: Grace Mvungi E-mail: grace.mvungi@waterinstitute.ac.tz
CAMPUSES MANAGER Singida Campus Head: Eng. Stephano Alphayo E-mail: stephano.alphayo@waterinstitute.ac.tz	Ngurudoto Research Centre (Campus) Head: Dr. Sahani Mihayo E-mail: sahani.mihayo@waterinsitute.ac.tz

ORGANISATION STRUCTURE

The Institute structure was approved by the His Excellency President of URT on November, 2022.

Figure 1: Organization Structure



The Institute has the following Board and Committees:

- Audit Committee.
- MAB Planning, Administration and Human Resources Committee.
- MAB Finance and Audit committee.
- MAB Quality Assurance, Academic and Student Welfare Committee.
- Tender Board.
- Ministerial Advisory Board.

AUDIT COMMITTEE

The Audit Committee members of the Institute were appointed by the Rector as an Accounting Officer in accordance with the Public Finance Regulations No. 31 (1) of 2001 and one member from outside appointed by Permanent Secretary Treasury. The Audit Committee has been appointed to serve for three years, commenced from 22 November 2022 to 22 November 2025. The audit committee met three (3) times during the period covering July 2023 to June 2024. During the year there were changes of two audit committee members; Bernard Rugayi and Evangelista Khawili who were replaced by Riziki Chambuso and Jane Gonsalves.

Refer table 1.

Table 1: Audit Committee Members

S/No.	Name	Position	Qualifications	Office	Nationality	Attendance		
						1 st Meeting	2 nd Meeting	3 rd Meeting
1.	Dr Tumaini M Katunzi	Chairman	PhD	The Eastern Africa Statistical Training Centre	Tanzanian	Attended	Attended	Attended
2.	Grace Mvungi	Secretary	Masters degree	Water Institute	Tanzanian	Absent with apology	Attended	Attended
3.	Bernard Rugayi	Member	Masters degree	Dawasa	Tanzanian	Attended	Absent with apology	Membership cease
4.	CPA Elikira Mathew	Member	CPA	National Land Use Plan Commission	Tanzanian	Attended	Attended	Attended
5.	Eng Evangelista Khawili	Member	Masters degree	Ruwasa - Kibaha	Tanzanian	Attended	Attended	Membership cease
6.	Dr Tumplae S. Mwankenja	Member	PhD	Ardhi University	Tanzanian	Absent with apology ended	Attended	Attended
7.	Eng. Riziki Chambuso	Member	Masters degree	Water Institute	Tanzanian	Was not a member	Was not a member	Attended
8.	Jane Gonsalves	Member	Masters degree	Learning and Skills Development Bureau	Tanzanian	Was not a member	Was not a member	Attended

MAB QUALITY ASSURANCE, ACADEMIC AND STUDENT WELFARE COMMITTEE.

The MAB Quality Assurance Academic and Student Welfare Committee were appointed by the MAB Chairperson as stipulate in the Board Charter for the purpose of facilitating the performance of board and shall serve for the period where the Board will serve the Institute. Committee meets four times during the year. Refer table 2.

Table 2: MAB Quality Assurance, Academic and Student Welfare Members

S/No.	Name	Position	Qualifications	Nationality	Attendance			
					1 st Meeting	2 nd Meeting	3 rd Meeting	4 th Meeting
1.	Dr. Masudi Senzia	Chairman	PhD	Tanzanian	Attended	Attended	Attended	Attended
2.	Dr. Said M. Ally	Member	PhD	Tanzanian	Attended	Attended	Attended	Attended
3.	Jane D. Gonsalves	Member	Masters degree	Tanzanian	Attended	Attended	Attended	Attended
4.	Dr. Tulinave Mwamila	Secretary	PhD	Tanzanian	Attended	Attended	Attended	Attended

MAB FINANCE AND AUDIT COMMITTEE

The MAB Finance and Audit Committee were appointed by the MAB Chairperson as stipulated in the Board Charter for the purpose of facilitating the performance of board and shall serve for the period where the Board will serve the Institute. Committee meets five (5) times during the year. Refer table 3.

Table 3: MAB Finance and Audit Members

S/No.	Name	Position	Qualifications	Nationality	Attendance				
					1 st Meeting	2 nd Meeting	3 rd Meeting	4 th Meeting	5 th Meeting
1.	CPA Lucy E. Mrikaria	Chairman	CPA	Tanzanian	Attended	Absent with apology	Attended	Attended	Attended
2.	CPA Joyce A. Msiru	Member	CPA	Tanzanian	Attended	Attended	Attended	Attended	Attended
3.	Dr. William W. Senkondo	Secretary	PhD	Tanzanian	Attended	Attended	Attended	Attended	Attended
4.	Dr. Felician Komu	Member	PhD	Tanzanian	Attended	Attended	Attended	Attended	Attended

MAB PLANNING, ADMINISTRATION AND HUMAN RESOURCES COMMITTEE

The MAB Planning, Administration and Human Resources were appointed by the MAB Chairperson as stipulated in the Board Charter for the purpose of facilitating the performance of board and shall serve for the period where the Board will serve the Institute. Committee meets four (4) times during the year. Refer table 4.

Table 4: MAB Planning, Administration and Human Resource Committee

S/No.	Name	Position	Qualifications	Nationality	Attendance		
					1 st Meeting	2 nd Meeting	3 rd Meeting
1.	CPA Joyce A. Msiru	Chairman	CPA	Tanzanian	Attended	Attended	Attended
2.	CPA Lucy E. Mrikaria	Member	CPA	Tanzanian	Attended	Attended	Attended
3.	Dr. William W. Senkondo	Secretary	PhD	Tanzanian	Attended	Attended	Attended
4.	Dr. Said A. Mohamed	Member	PhD	Tanzanian	Attended	Attended	Attended

TENDER BOARD

Tender board members of the Institute were appointed by the Rector as an Accounting Officer in accordance with the Public Procurement Act No.9 of 2011 and its Regulation. Tender Board members has been appointed to serve for three years, commenced from 25 October 2022 to 25 October 2025.

Tender board met three (3) times during the period ending 30 June 2024. Refer table 5.

Table 5: Tender Board Members

S/No.	Name	Position	Qualifications	Nationality	Attendance		
					1 st Meeting	2 nd Meeting	3 rd Meeting
1.	Dr. William Senkondo	Chairman	PhD	Tanzanian	Attended	Attended	Attended
2.	Renatus Mgata	Secretary	CPSP	Tanzanian	Attended	Attended	Attended
3.	Nancy Mduma	Member	Master's degree	Tanzanian	Absent with apology	Absent with apology	Absent with apology
4.	Sylvanus Ntrimolekwa	Member	Master's degree	Tanzanian	Attended	Attended	Attended
5.	George Ishabairu	Member	Master's degree	Tanzanian	Attended	Attended	Attended
6.	Ghanima Chanzi	Member	Master's degree	Tanzanian	Absent with apology	Attended	Attended
7.	Riziki Chambuso	Member	Master's degree	Tanzanian	Attended	Attended	Attended
8.	Dr. Tulinave Mwamila	Member	PhD	Tanzanian	Attended	Attended	Attended

MINISTERIAL ADVISORY BOARD.

Ministerial Advisory Board has been established by the Executive Agencies Act, 1997(amended 2009). MAB has been appointed for three years with effect from 25 August, 2022 up to 25 August, 2025. The Board met two (2) times during the year, the first meeting was held on December 2023 and the second meeting held on April 2024 discussion was on reports from planning, administration and human resources committee, finance and audit committee and quality assurance, academic and student welfare committee. Refer table 6.

Table 6: Ministerial Advisory Board

S/No.	Name	Position	Nationality	Qualification	Attendance	
					1 st	2 nd
1	Dr. Rehema Nchimbi	Chairman	Tanzanian	PhD	Absent with	Absent with
2	Dr. Adam Karia	Secretary	Tanzanian	PhD	Attended	Attended
3	Dr. Felician J. Komu	Member	Tanzanian	PhD	Attended	Attended
4	CPA Joyce A. Msiru	Member	Tanzanian	CPA	Absent with	Attended
5	Dr. Said A. Mohamed	Member	Tanzanian	PhD	Attended	Attended
6	Dr. Masud A. Senzia	Member	Tanzanian	PhD	Attended	Attended
7	CPA Lucy E Mrikaria	Member	Tanzanian	CPA	Attended	Attended

ACCOUNTING POLICIES

The accounting policies used in preparing the financial statements have been disclosed in note 1-2 of the financial statements. These policies are all considered to be critical to an understanding of the financial performance and position of the Institute.

SOLVENCY

The management confirms that the International Public Sector Accounting Standards have been adhered to in the preparation of financial statements and also, they have been prepared on a going concern basis. Management has reasonable expectation that the Institute will continue to be in operational for the foreseeable future.

THE PERFORMANCE OF THE FINANCIAL YEAR ENDED 30 JUNE 2024

During this financial year 2023/24, Institute has the following performance. Refer table 7.

Table 7: Budget and Actual Amount for the year 2023/24

Description	Budgeted	Actual	Percentage (%)
Own Source Collection	7,082,050,000	5,237,326,628	73.94
Personal Emolument	2,950,382,755	2,729,774,080	92.52
Other Charges	731,216,850	553,619,268	75.71

Description	Budgeted	Actual	Percentage (%)
Local Development	2,000,000,000		-
Foreign Development	950,592,000		-
Other Sources		375,725,000	-
Other Revenue		443,054,837	
Total	13,714,241,605	9,339,499,813	64.86

During this financial year 2023/24, implementation of the Plan and Budget experienced some achievements and challenges as follows: -

Achievements

- 682 students graduated in November, 2023 (21 at Basic certificate, 8 at Technician, 423 at Diploma and 230 at Degree level) in various programs.
- Institute manages to enrol new students a total of 1,785 (1,619 Main Campus and 166 Singida Campus).
- Institute has managed to implement the project of rehabilitation and vertical extension of buildings which is in progress.
- Institute under implementing capacity development plan manage to support staff members attending long term courses (12 PhD, 05 Masters, 3 Bachelors). There are 20 staff members being supported by the Institute. Where by 4 staff members manage to graduate 2 PhD and 2 Bachelor.
- Institute has managed to procure one (1) vehicle after receiving permit from Prime Minister Office.

Challenges

- Financial constrains as a result of delays, and non-disbursement of WSDP funds, which contributed to the delays or non-payment to contractors, consultants and service providers. This resulted to delay of completion of ongoing activities and total failure of implementation to some of the planned activities.

Projects which affected by delays in fund release are:

- Construction of Singida Campus.
- Constructions of fence at main campus Tabata and Mabibo.
- Rehabilitation of water supply and wastewater systems at Ubungo main campus.
- Landscaping and construct stormwater system at Ubungo main campus.
- Shortage of 158 support and academic staff.

The way forward

- Increase number of consultancy services, this will be achieved through increasing efforts on Projects write up and submission to donors/funders.
- Request of recruitment permit from President's Office Public Service Management and Good Governance, for recruitment of new staff, this will reduce the burden to WI.

- Strengthen marketing strategies such as advertisements via media (TVs, Radio and Newspapers) and physical visits especially during Industrial Practical Training.

Employee Welfare

The Institute believes that its employees should find working for the Institute a stimulating and personally enriching experience and consequently accept co-responsibility for the development of each employee to his/her full potential, career progress is based on the contribution made by the employer and the individual towards the fulfilment of the responsibilities of the Institute and initiative innovative thinking and professional expertise are therefore systematically developed.

The Institute is convinced that equal opportunities for all irrespective of ethnicity, race, gender, disability or religion should be pursued. The Institute accepts that only through the loyalty and dedication of its employees will be able to achieve its goal and fulfil its objectives.

It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

Employee Benefit Plans

Employees are members of the Public Service Social Security Fund (PSSSF). The Government contributes 15% of basic salary of each employee to PSSSF on behalf of all permanent employees and 5% of employee's salary in total 20%.

All these plans are defined contribution plans. The Institute's employment terms are regularly reviewed to ensure that they continue to meet statutory requirements and prevailing market condition.

The Institute communicates with its employees through regular management and staff meetings and through circulars. The Institute has continued to maintain a favourable working environment.

Medical Scheme

All employees and up to four dependents are covered under the National Health Insurance Fund Scheme. 3% is collected from employee and 3% from employer. The Institute strives to educate staff on HIV/AIDs at work place and also provides education on voluntary counselling and testing.

Gender parity

The Institute had 123 employees in the financial year ended 30 June 2024 (that is 43 were female and 80 were male) as compared to 95 employees of 30 June 2023.

Prevention of Corrupt Conducts

The Institute is offering training on corruption to their staff every year so as to educated on corruption issues



Dr. Adam O. Karia
Rector

21/03/2025

Date

4.0 STATEMENT OF MANAGEMENT RESPONSIBILITY

The management is responsible for the preparation of these Financial Statements for the year ended 30 June, 2024, to which it gives a true and fair view of the Institute's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis, in conformity with the provision of the Public Finance Act No. 6 of 2001 Section 25 (2) & (4) (as revised in 2020).

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 are within Institute, and properly record the use of all public financial resources accordingly.

The Government budget for the Institute was approved for fiscal period from 1 July, 2023 to 30 June, 2024 and the Institute continued to operate in the same manner as in the approved budget for the period to 30 June, 2024. Financial Statements during the year under review have been prepared basing on the Institute as was in the previous year provides comparative figures with the actual of the previous year 2022/23, to serve for decision making purposes.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June, 2024.

Procurement of goods, works and consultancy and non- consultancy services, reflected in these financial statements, have been done in accordance with the Public Procurement Act no. 7 of 2011 and its Regulations 2013 as they were both amended in 2016.

The Management accepts the 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 (or may be issued) from time to time by paymaster General and Accountant General.

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 the Institute.

In our opinion, nothing has come to the attention of the management that the financial statements don't present fairly all material respect of the operation of the Institute and will remain a going concern for the next twelve months from the date of these statements.



Dr. Adam O. Karia
Rector

21/03/2025

Date

5.0 DECLARATION BY THE HEAD OF FINANCE

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No.23 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Chief Accountant responsible for the preparations of financial statements of the Institute.

It is the duty of a Professional Accountant to assist the Management to discharge the responsibility of preparing financial statements of an Institute showing true and fair view of the Institute 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 of the Institute.

I **ACPA. PRISCA JUSTUS BUSSA** being the Head of Finance of the Institute here by acknowledge my responsibility of ensuring that financial statements for the year ended 30 June, 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

Thus, I confirm that the financial statements give a true and fair view position of Water institute as on 30 June, 2024, that they have been prepared based on properly maintained financial records.

Signed by: _____



Position: PRINCIPAL ACCOUNTANT

NBAA Members No: ACPA. 4079

Date: 29/08/2024.

COMMENTARY ON THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2024

Introduction

The financial statements for the year ended 30 June 2024 provide records of financial performance and state of affairs of Water Institute as at that date.

The financial statements provide information that is useful for the Government and Stakeholders in order to measure transparency and accountability of the Institute. It also provides comparative figures for the previous year with the actual current year figure so as to facilitate decision making purposes.

The financial statements should be read in conjunction with the underlying notes and schedules for better understanding.

Budget Implementation

The Institute budget is based on the Medium-Term Expenditure Framework (MTEF) covering the period of 2023/24.

Total budget for the year ended 30 June, 2024 was TZS 13,714,241,605. The budget includes Own Source Collection TZS 7,082,050,000, Personal Emolument TZS 2,950,382,755 Other Charges (OC) TZS 731,216,850, Local Development Funds TZS 2,000,000,000 and TZS 950,592,000 for Foreign Development Funds.

Total Actual amounts during the year 2023/24 were TZS 9,339,499,813 which includes TZS 5,237,326,628 from Own Source Collection, TZS 2,729,774,080 for Personal Emolument, TZS 553,619,267.50 Other Charges, TZS 375,725,000 from other sources and TZS 443,054,837 from other revenue, however the Institute did not receive Local and Foreign Development Funds. Refer table 8.

Table 8: Budget and Actual Amount for the year 2023/24

Description	Budgeted	Actual	Percentage (%)
Own Source Collection	7,082,050,000	5,237,326,628	73.94
Personal Emolument	2,950,382,755	2,729,774,080	92.52
Other Charges	731,216,850	553,619,268	75.71
Local Development	2,000,000,000		-
Foreign Development	950,592,000		-
Other Sources		375,725,000	
Other Revenue		443,054,837	
Total	13,714,241,605	9,339,499,813	68.10

Financial Performance

Revenue from Exchange Transactions

During the year, revenue from exchange transaction was TZS 5,187,887,928 compared to year 2022/23 which was TZS 4,252,148,009 the increase is due to increase in number students enrolled during the year.

Fair Value Gains on Asset and Liabilities

During the year fair value gains on asset and liabilities was TZS 3,666,440 compared to the previous year there were no fair value gains on asset and liabilities.

Revenue from Government entities

During the year, revenue from Government entities was TZS 4,028,391,878 compared to 2023/23 which was TZS 5,412,160,890 this is due to decrease in disbursed funds from the Government.

Other Revenue

During the year other revenue was TZS 443,054,837 compared to the previous year there were no other revenue.

Wages, Salaries and Employee Benefits

Total wages, salaries and employee benefits was TZS 3,960,043,158 compared to the previous year 2023/23 which was TZS 3,364,673,583. The changes are due to the increase in expenses such as salaries and staff allowances.

Use of Goods and Services

The Institute incurred total expenses of TZS 2,987,502,458 for Use of Goods and Services during the current year compared to 2022/23 which was TZS 973,010,699. The changes are due to the increase in expenses such as diesel, per diem and office consumables.

Maintenance Expenses

During the year, the Institute incurred a total expense of TZS 129,651,929 Maintenance expenses compared to the previous year 2022/23 which was TZS 203,062,325. The changes are due to the decrease in maintenance expenses.

Other Expenses

The Institute incurred a total other expense of TZS 2,186,328,400 during the current year compared to TZS 2,279,948,687 for 2022/23 the changes is due to the decrease in expenses.

Expected Credit Loss

During the year expected credit loss was TZS 38,048,934 compared to last year 2022/23 which was TZS 4,664,944

Depreciation of Property, Plant and Equipment

During the year depreciation charges was TZS 672,588,105 compared to TZS 1,232,551,366 for 2022/23, the decrease is due to the breakage of motor vehicle from the accident.

Amortisation Expenses

Amortisation of intangible asset was TZS 4,234,425 during the year and TZS 4,234,425 for previous year of 2022/23.

Transfer

During the year the transfer was TZS 10,000,000 which was contribution to consolidated fund, while in previous year of 2022/23 there was no transfer.

Financial Position

Property, Plant and Equipment

Property, Plant and Equipment amount as at 30 June, 2024 was TZS 58,044,776,583 this figure is net of accumulated depreciation, for the year 2022/23 Property, Plant and Equipment was TZS 58,348,266,398

Intangible Assets

Intangible Assets amount as at 30 June, 2024 was TZS 15,756,296 this figure is net of amortisation expenses, for the year 2022/23 Intangible Assets was TZS 13,590,721.

Work In progress

There was amount of TZS 376,523,530 as work in progress during the year paid for uncompleted building during the year.

Inventories

The Institute has recorded inventories amount of TZS 117,493,298 in the financial year 2023/24 compared to TZS 110,871,634 of the year 2022/23.

Receivables

The Institute recorded a Receivable of TZS 77,276,553 for the year 2023/24 compared to TZS 137,005,294 for the year 2022/23. The decrease in receivables was due to the paid fees and rental charges

Prepayments

The Institute recorded prepayments of TZS 13,891,386 for the year 2023/24 compared to TZS 301,663,171 for the year 2022/23. The prepayment was paid to GPSA for the procurement of motor vehicles.

Cash and Cash Equivalents

During the year, the Institute remained with cash and cash equivalent amounts of TZS 294,433,371 compared to TZS 351,704,980 of the previous financial year.

Payables

There was an outstanding payable of TZS 805,701,447 during the year 2023/24 compared to TZS 433,982,774 for the year 2022/23, the increase is due to increase in staff and suppliers' claims.

Deferred Income

During the year the Institute recorded deferred Income of TZS 121,875,037 compared to TZS 491,148,567 of the previous financial year.

Accumulated Surplus

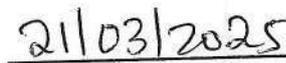
The Institute recorded an accumulated surplus of TZS 4,415,895,636.60 during the financial year 2023/24 compared to TZS 4,741,291,963 of the previous financial year. 2022/23.

Auditors

The Controller and Auditor General (CAG) is the statutory auditor for the Institute pursuant to the provisions of Article 143 of the constitution of the United Republic of Tanzania of 1977 (Revised 2005), Section 9-12 of Public Audit Act CAP 418, and Section 30 of the Public Finance Act [CAP 348 R.E 2020] and the "Executive Agency Act {CAP.245}; and Sect. 6(2.8) of Executive Agencies (The Water Institute) Establishment.



Dr. Adam O. Karia
Rector



Date

6.0 FINANCIAL STATEMENTS

6.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
ASSETS:			
Current Asset			
Cash and Cash Equivalents	62	294,433,371	351,704,980
Receivables	67	77,276,553	137,005,294
Prepayments	69	13,891,386	301,663,171
Inventories	70	117,493,298	110,871,634
Total Current Asset		503,094,608	901,245,079
Non-Current Asset			
Property, Plant and Equipment	77	58,044,776,586	58,348,266,398
Intangible Assets	78	15,756,296	13,590,721
Work In Progress	82	376,523,530	0
Total Non-Current Asset		58,437,056,409	58,361,857,119
TOTAL ASSETS		58,940,151,017	59,263,102,198
LIABILITIES:			
Current Liabilities			
Payables and Accruals	89	805,701,447	433,982,774
Deferred Income	93	121,875,037	491,148,567
Total Current Liabilities		927,576,485	925,131,341
TOTAL LIABILITIES		927,576,485	925,131,341
Net Assets		58,012,574,532	58,337,970,857
NET ASSETS:			
Capital Contributed by:			
Taxpayers Fund		53,596,678,894	53,596,678,894
Accumulated Surpluses		4,415,895,637	4,741,291,963
TOTAL NET ASSETS		58,012,574,532	58,337,970,857



 Dr. Adam O. Karia
 Rector

21/03/2025

 Date

6.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
REVENUE:			
Revenue from Exchange Transactions	17	5,187,887,928	4,252,148,010
Fair value Gain on Assets and Liabilities	24	3,666,440	0
Other Revenue	31	443,054,837	0
Subvention from other Government entities	32	4,028,391,878	5,412,160,890
Total Revenue		9,663,001,083	9,664,308,900
EXPENSES AND TRANSFERS:			
Expenses			
Wages, Salaries and Employee Benefits	34	3,960,043,158	3,364,673,583
Use of Goods and Service	35	2,987,502,458	973,010,699
Maintenance Expenses	36	129,651,929	203,062,325
Other Expenses	52	2,186,328,400	2,279,948,687
Expected Credit Loss	54	38,048,934	4,664,944
Depreciation of Property, Plant and Equipment	77	672,588,105	1,232,551,366
Amortisation of Intangible Assets	78	4,234,425	4,234,425
Total Expenses		9,962,489,523	8,062,146,027
Transfer			
Other Transfers	60	10,000,000	0
Total Transfer		10,000,000	0
TOTAL EXPENSES AND TRANSFERS		9,988,397,409	8,062,146,027
Surplus / (Deficit)		(325,396,326)	1,602,162,874



 Dr. Adam O. Karia
 Rector

21/03/2025

 Date

6.3 STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Tax Payer's Fund	Accum. Reserve	Total Equity
Opening Balance as at 01 Jul 2023	53,596,678,894	4,741,291,963	58,337,970,857
Surplus/ (Deficit) for the Year	0	(325,396,326)	(325,396,326)
Closing Balance as at 30 Jun 2024	53,596,678,894	4,415,895,637	58,012,574,532
Opening Balance as at 01 Jul 2022	53,596,678,894	2,676,866,136	56,273,545,030
Other Appropriations	0	462,262,953	462,262,953
Surplus/ (Deficit) for the Year	0	1,602,162,874	1,602,162,874
Closing Balance as at 30 Jun 2023	53,596,678,894	4,741,291,963	58,337,970,857



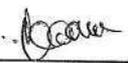
 Dr. Adam O. Karia
 Rector

21/03/2025

 Date

6.4 CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2023/24 TZS	2022/23 TZS
CASH FLOW FROM PERATING ACTIVITIES		
RECEIPTS:		
Subvention from other Government entities	3,659,118,348	4,561,553,592
Revenue Grants	0	491,148,567
Revenue from Exchange Transactions	5,237,326,628	4,326,006,306
Other Revenue	443,054,837	0
Total Receipts	9,339,499,813	9,378,708,465
PAYMENTS:		
Wages, Salaries and Employee Benefits	3,582,072,599	3,185,974,814
Use of Goods and Service	3,028,134,900	966,241,834
Other Transfers	10,000,000	0
Other Expenses	2,186,328,400	2,279,948,685
Maintenance Expenses	129,651,929	203,062,325
Total Payments	8,936,187,827	6,635,227,658
NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES	403,311,985	2,743,480,807
CASH FLOW FROM INVESTING ACTIVITIES		
Payment for Work in Progress	(376,523,530)	0
Advance Payment for Acquisition of Property Plant and Equipment	(6,400,004)	(301,663,171)
Acquisition of Property, Plant and Equipment	(81,326,504)	(3,124,815,636)
Total Investing Activities	(464,250,038)	(3,426,478,807)
NET CASH FLOW (USED IN)/GENERATED FROM INVESTING ACTIVITIES	(464,250,038)	(3,426,487,807)
Net (Decrease) in Cash and Cash Equivalent	(60,938,052)	(682,997,999)
Cash and cash equivalent at beginning of period	356,369,927	1,039,367,926
Cash and cash equivalent at end of period	295,431,875	356,369,927



 Dr. Adam O. Karia
 Rector

21/03/2025

 Date

6.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget		Reallocations/ Adjustments		Final Budget (B)		Actual Amount on Comparison Basis (A)		Different Final Budget & Actual (B-A)	
	TZS		TZS		TZS		TZS		TZS	
RECEIPTS										
Subvention from other Government entities	6,632,191,604		0		6,632,191,604		3,659,118,348		2,973,073,256	
Revenue from Exchange Transactions	7,061,950,000		0		7,061,950,000		5,237,326,628		1,824,623,372	
Other Revenue	20,100,000		0		20,100,000		443,054,837		(422,854,837)	
Total Receipts	13,714,241,604		0		3,714,241,604		9,339,499,813		4,374,741,791	
PAYMENTS										
Wages, Salaries and Employee Benefits	4,720,514,172		40,435,100		4,760,949,272		3,582,072,599		1,178,883,274	
Use of Goods and Service	3,654,403,082		(40,631,100)		3,613,771,982		3,000,196,684		613,575,289	
Other Transfers	15,000,000		0		15,000,000		10,000,000		5,000,000	
Other Expenses	284,569,850		4,096,000		288,665,850		2,214,266,615		(1,925,600,760)	
Maintenance Expenses	1,069,900,000		(3,900,000)		1,066,000,000		129,651,929		936,348,071	
Payment for Work in Progress	0		0		0		376,523,530		(376,523,530)	
Acquisition of Property, Plant and Equipment	3,919,854,500		0		3,919,854,500		60,543,650		3,859,310,850	
Acquisition of Intangibles	50,000,000		0		50,000,000		0		50,000,000	
Total payments	13,714,241,604		0		13,714,241,604		9,400,437,865		4,313,803,739	
Net Receipts/Payments							(60,938,053)		60,938,053	



Dr. Adam O. Karia
Rector

21/03/2025

Date

Controller and Auditor General

6.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

Basis of Preparation

The Institute financial statements have been prepared in accordance with Public Finance Act No. 6 of 2001 revised in 2020, and International Public Sector Accounting Standards (IPSAS) under Accrual basis.

The financial statements are also complying with Treasury Circulars and Guidelines issued from time to time.

Currency

The financial statements are presented in Tanzanian Shillings (TZS).

Authorization Date

The authorised date for issue of Financial Statements to the Public is after receiving opinion from the Controller and Auditor General and report being tabled to the Parliament.

Summary of Significant Accounting Policies

Except for depreciation and amortization, the accounting policies adopted in the preparation of these financial statements are consistent with those followed for the year ended 30 June, 2024

The policies are shown below: -

Reporting Period

The reporting period for these financial statements is the financial year of the Government which is from 1 July, 2023 to 30 June 2024.

Cash and Cash Equivalents

Cash and cash equivalent in the statement of financial position comprise cash at banks, cash in hand and short-term deposits. For the purpose of the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

Unspent Cash Balances

Unspent cash balances by the Institute at the end of the financial year are carried forward to the following financial year.

Related Party Transactions

Disclosure of Related Party Transactions is in respect of transactions between related parties other than transactions that would occur within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the entity would have adopted if dealing with that individual or entity at arm's length in the same circumstances, the reporting entity should disclose according to IPSAS 20 (a) The nature of the related party relationships; (b) The types of transactions that have occurred; and (c) The elements of the transactions necessary to clarify the significance of these transactions to its operations and sufficient to enable the financial statements to provide relevant and reliable information for decision

making and accountability purposes. Key management personnel include the Rector and Deputy Rector. Refer table 9.

Table 9 Key Management Personnel

	Number of persons	Annual salary	Annual Allowances	Total
Rector	1	75,720,000	25,560,000	101,280,000
Deputy Rector	2	135,912,000	40,560,000	176,472,000
Total		211,632,000	66,120,000	277,752,000

Accrual

Expenses are recognized when incurred accrued rather than when cash is paid, revenue are also recognized when earned rather that when cash is received.

Disbursement

Government disbursement and other grants to WI are recognized as part of the revenue of the financial period to which they relate.

The Objectives of WI Accounting System

The objectives of the Water Institute accounting system are to:

- Record assets, liabilities, income and expenditure of the WI so as to meet statutory and other requirements.
- Provide information to management required to assist them in running the WI activities on a day-to-day basis.
- Provide information on reporting and accountability to stakeholders.
- Provide a suitable financial framework for planning the WI future activities by means of annual budgets and long-term strategies.

Transaction

- Each individual transaction is processed through a double entry accounting system and been recorded in MUSE. The underlying principle of double entry is that for every transaction there are two entries; a debit and a credit.
- Every transaction that takes place must be recorded on a source document. These sources documents include sales invoices, suppliers' invoices, cash receipts, petty cash vouchers, agreements, letters, memos and other similar documents.
- The WI's accounting records are maintained manually and electronically.
- Management information and other reports flows from the basic recording system described above. In addition, certain non-accounting information is obtained from other sources including the operation and technical departments.

Employees' benefits

Employee's benefit is guided by IPSAS 39, two types of benefits existed at Institute such as;

Other long term employee benefits (Pension benefits)

All the Institute's employees are members of the Public Service Social Security Fund (PSSSF), which are defined contribution plans. These plans are prescribed by law that all employees must be a member of Public Service Social Security Funds. The Institute and employees both contribute the following percent on the mentioned Funds. Refer table 10.

Table 10: Pension Benefit Contribution Percentage

No	Name of the Fund	Employer Contribution	Employee Contribution
1	Public Service Social Security Fund	15%	5%

Additionally, the Government operate insured (health benefit) plan where contributions are made by the employer and employee, each contributes 3% of gross salary of the respective employee. The Institute contribution is charged to the cash flow statement and Performance statement when incurred.

Termination benefits

Termination benefits are paid as a combination of a monthly pension and a lump sum (commuted pension), with the calculations based on factors like years of service, average salary before retirement, and contributions made to the Public Service Social Security Fund.

When an employee accepts voluntary redundancy in exchange for these benefits. The Government recognizes termination benefits when it is demonstrably committed to either: terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal; or providing termination benefits as a result of an offer made to encourage voluntary redundancy based on the number of employees expected to accept the offer.

Revenue from exchange transactions

Revenue from exchange transactions is governed by IPSAS 9, thus amount collected as an agent of the government or another government organization or on behalf of other third parties. Institute source of revenue is from tuition fees, research and consultancy and rental charges.

Revenue from Non-Exchange Transactions

Revenue from non-exchange transactions is governed by IPSAS 23 and mainly comprises taxes, grants and transfers.

Government Grants

An inflow of resources from non-exchange transaction recognize as an asset shall be as

revenue except to the extent that a liability is also recognized in respect of the inflow. As an entity satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it shall reduce the carrying amount of the liability recognized and recognized of revenue equal to that reduction.

Expected Credit Loss

IFRS 9 requires that credit losses on financial assets are measured and recognised using the expected credit loss (ECL) approach, determined by comparing the asset's amortized cost with the present value of the estimated future principal and interest cash flows.

Value Added Tax

Revenues, expenses and assets are recognized net of the amount of Value Added Tax, except:

- Where the Value Added Tax incurred on a purchase of assets or services is not recoverable from the taxation Institute, in which case the Value Added Tax is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable.
- Receivables and payables that are stated with the amount of Value Added Tax included. The net amount of Value Added Tax recoverable from, or payable to, the taxation Institute is included as part of receivables or payables in the Institute Financial Statement.

Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the property, plant and equipment if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the Institute recognizes such parts as individual assets with specific useful lives and depreciates them accordingly.

All other repair and maintenance costs are recognized in statement of performance and cash flow statement as incurred.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset, (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Performance statement and cash flow statement in the year the asset is derecognized. The assets' residual values, useful lives and depreciation methods are reviewed and adjusted prospectively, if appropriate, after receiving instruction from Treasury.

Depreciation

Depreciation Policy is an internal matter of the entity. However, the Institute is a public institution thus, we adopted Government depreciation policy for some of the assets and depending on the nature and usage, sometimes we depart from the suggested estimated useful lives.

The Institute also charges depreciation depending on the number of months the asset have from when it was acquired (proration).

Estimated Useful Life (EUL)

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life are projected in ranges as follows:

Table 5 Estimated Useful Life (EUL)

Asset Category	Annual Depreciation Rate - %	Useful Life (Years)
Land	N/A	Lease Term
Building	2	50
Motor Vehicles	10	10
Computers and ICT Equipment	12.5	8
Plant and Machinery	6.67	15
Workshop tools & Laboratory Equipment	10	10
Furniture and Equipment	10	10
Intangible Assets	10	10
Borehole	2	50
Graduation Gowns	10	10
Library books	10	10
Tri cycle	14.3	7

Inventories

Inventories are stated at the low of costs and current replacement cost - cost is determined on first in first out. However, a Memorandum record is maintained in the Inventory Registers at cost. Inventories are disclosed in the statement of stores and other assets in accordance with IPSAS 12.

Comparatives

Where necessary, comparative figures are adjusted or reclassified to conform to changes in the presentation in the reporting period. Adjustments and re-classification of the comparative amounts have been made during the year 2023/24.

Intangible assets

Intangible assets consisting of computer software acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated impairment losses. Expenditure on internally generated intangible assets shall be recognized as an expense when it is incurred unless it forms part of the cost of an intangible asset that meets the recognition criteria.

RISKS MANAGEMENT

The Institute is subject to a number of financial and operational risks, and is responsible for ensuring

appropriate risk management strategies and policies are in place within any mandate provided by legislation. The Categories of risk are as follows: -

Credit risk

Credit risk refers to the risk of 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. Risks encompassing the entire scope of general financial management, Potential factors to consider include; Cash flow adequacy and management thereof; financial losses; Wasteful expenditure; Budget allocations; Financial statement integrity; and increasing operational expenditure.

Mitigation: Liaison with Treasury to increase the Institute Budget and disbursement on time

Political environment Risk

Risks emanating from political factors and decisions that have an impact on the Institute's mandate and operations.

Human resources Risk

Risks that relate to human resources of the Institute, these risks can have an effect on the Institute's human capital with regard to: Integrity and honesty; Employee Wellness, employee relations and retention.

Mitigation: Human resources risk can be mitigated by Proper Training and Ongoing Education, Recruiting & secondment and Certification Tracking

Operational risk

This is a risk resulting from the Institute's activities not being conducted in accordance with formally recognized procedures.

Mitigation: Management ensures that the Institute complies with internal policies and procedures.

Liquidity Risk

Financial risk is a situation where by for a certain period of time the Institute does not receive enough funds from the Treasury to meet its obligations.

Mitigation: Identify and divide tasks, assign tasks to the Right People, Brainstorm the exceptions, measure performance/Exceptions and adopt an ongoing approach.

Events after reporting date

According to IPSAS 14; Post balance sheet events are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified

- ❖ Those that provide evidence of conditions that existed at the end of the reporting period. (Adjusting events after the reporting period).
- ❖ Those that is indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

6.7 NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	2023/24 TZS	2022/23 TZS
17 - Revenue from Exchange Transactions		
Application fee- Exchange	0	463,000
Rent Fees - Exchange	84,410,715	50,394,748
Revenue from Consultancy Fees- Exchange	245,119,883	232,179,774
Revenue from Miscellaneous Fees- Exchange	42,431,920	62,760,784
Revenue from survey Fees- Exchange	35,580,000	31,951,954
Student Accommodation Fee- Exchange	186,780,000	184,407,000
Testing Fee- Exchange	25,291,578	24,029,749
Tuition Fees for University/College Students- Exchange	4,568,273,832	3,665,961,000
	5,187,887,928	4,252,148,010
24 - Fair value Gains on Assets and Liabilities		
Gain on impairment of Receivables (ECL)	3,666,440	0
	3,666,440	
31 - Other Revenue		
HESLB Accommodation and Meal, research, books & Stationary	112,015,000	
Best Student Award	11,000,000	
National Multi Sector forum meeting - MOW	117,100,000	
MoW - Water Quality Laboratory	77,647,183	
Scientific Conference	69,586,657	

	2023/24 TZS	2022/23 TZS
Vending Machine Services	15,000,000	
ILMS System	40,706,000 443,054,837	0
32 - Subvention from other Government entities		
Government Grant Personal Emolument	2,729,774,080	2,410,381,978
Subvention Capital	744,998,530	2,507,373,908
Subvention Other Charges	553,619,268	494,405,004
	4,028,391,878	5,412,160,890
	2023/24 TZS	2022/23 TZS
34 - Wages, Salaries and Employee Benefits		
Casual Labour Expenses	8,166,600	0
Civil Servants	2,231,019,191	2,289,862,879
Court Attire Allowance	2,000,000	0
Electricity Allowance	10,800,000	0
Extra-Duty	172,702,282	332,852,910
Facilitation Allowance Expenses -employee	5,400,000	0
Field (Practical Allowance)	14,000,000	0
Food and Refreshment	265,355,000	0
Furniture Expenses	34,400,000	0
Honoraria	116,969,552	0
Housing allowance Expenses	51,813,894	0
Leave Travel	62,135,000	72,817,640
Medical and Dental Refunds	600,001	0
Moving Expenses	10,600,000	0
Non-Civil Servant Contracts	0	238,742,889
Operational Service Staff Expenses	241,256,909	0
Outfit Allowance	3,600,000	0
Pension and Contributions Accrued	0	120,519,099

	2023/24 TZS	2022/23 TZS
Responsibility Allowance	45,000,000	4,800,000
Sitting Allowance	182,355,000	0
Special Allowance	401,123,228	0
Staff Industrial Practical Training Expenses	0	179,653,032
Statutory Contributions	0	106,425,134
Subsistence Allowance	27,000,000	19,000,000
Telephone Allowance	8,580,000	0
Transport Allowance	65,166,500	0
	3,960,043,158	3,364,673,583
35 - Use of Goods and Service		
Accommodation Training - Domestic	1,360,000	0
Advertising and publication	120,926,361	71,688,849
Air Travel Tickets Training - Domestic	44,475,680	0
Catering Services	4,472,000	0
Computer Software - Use of goods and Services	0	4,200,000
Conference Facilities	161,045,000	0
Diesel	204,528,612	110,983,000
Drugs and Medicines	17,342,104	0
e Training Materials	513,500	0
Entertainment - Hospitality Supplies and Services	44,304,625	0
Exhibition, Festivals and Celebrations	37,880,000	30,000,000
Food and Refreshments	49,930,000	63,290,000
Fumigation Expenses	2,400,000	0
Gifts and Prizes	12,485,003	0
Ground Transport (Bus, Train, Water)	192,349,016	0
Internet and Email connections	3,170,000	0
Laboratory small non-durable equipment	3,110,200	0
Natural Gas - Utilities Supplies and Services	5,880,000	0
Newspapers and Magazines	2,079,000	6,728,000

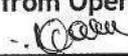
	2023/24 TZS	2022/23 TZS
Office Consumables (papers, pencils, pens and stationaries)	81,136,930	74,181,583
Other Chemicals Expenses	2,000,000	0
Cleaning Services	72,600,000	87,500,000
Security services	116,007,200	152,700,000
Per Diem - Domestic	698,445,168	113,410,640
Per Diem - Foreign	10,000,000	0
Printing Cost	42,444,300	121,084,887
Purchased Electricity - TANESCO	40,765,239	36,706,207
Remuneration of Instructors	620,283,599	0
Rent - Office Accommodation	50,000,000	0
Research and Dissertation Training - Domestic	9,070,000	0
Sewage Charges - Utilities Supplies and Services	3,900,000	0
Small engineering tools and equipment	0	19,787,800
Sporting Supplies	5,369,999	0
Subscription Fees	149,464,053	0
Telephone Charges (Land Lines)	18,880,268	6,873,864
Testing Facilities	4,000,000	0
Training Allowances	33,329,500	0
Training Materials	7,600,000	0
Tuition Fees Training - Domestic	41,401,500	52,996,348
Uniforms and Ceremonial Dresses	38,000,000	13,000,000
Visa Application Fees	800,900	0
Water Charges	33,752,701	7,879,520
	2,987,502,458	973,010,699

	2023/24 TZS	2022/23 TZS
36 - Maintenance Expenses		
Air conditions & Chiller System Maintenance	0	32,877,804
Cement, Bricks and Building Materials	7,980,000	0
Computers, printers, scanners, and other computer related equipment	5,620,000	0
Mechanical, electrical, and electronic spare parts	19,213,985	38,301,804
Motor Vehicles and Water Craft	0	21,765,883
Oil and Grease	9,912,149	0
Outsource maintenance contract services - Buildings	27,938,390	46,752,184
Outsource maintenance contract services - Machinery, Equipment and Plant	15,077,800	63,364,650
Panel and body shop repair materials and services	35,909,606	0
Photocopiers	6,000,000	0
Small tools and equipment	2,000,000	0
	129,651,929	203,062,325
52 - Other Expenses		
Audit fees Expenses	40,306,261	0
Burial Expenses	11,311,900	0
Co-Location operational Expenses	1,912,186,327	2,279,948,685
	0	
Honorariums (expert opinion)	21,000,000	0
Legal fees Expenses	1,290,000	0
Registration Fees Expenses	80,000,000	0
Sundry Expenses	117,233,912	0
Upkeep of Grounds and Amenities Expenses	3,000,000	0
	2,186,328,400	2,279,948,685
54 - Expected Credit Loss		
Expected Credit Loss	38,048,934	4,664,944
60 - Other Transfers		
Contribution to CF (15%)	10,000,000	0
	10,000,000	0
62 - Cash and Cash Equivalent		
BoT Own source Collection Account	241,528,864	124,004,934
Deposit Cash Account	53,727,026	217,493,071
HESLB Funds Account	0	5,976,540
Imprest Cash Account	120	0
Own source Collection Account -CRDB	0	3,816,285
Provision for ECL (Cash)	(998,504)	(4,664,944)
Recurrent Expenditure Cash Account	175,865	6,553
Unapplied Cash Account	0	5,072,541
	294,433,371	351,704,980
67 - Receivables		
Receivable rental charges - Staff	27,758,892	0
Provision for Expected Credit Loss - Short Term	(38,048,934)	0

Receivable (GEPG)	87,566,595	137,005,294
	77,276,553	137,005,294
69 - Prepayments		
Prepayments Assets - Monetary	13,891,386	301,663,171
	13,891,386	301,663,171
70 - Inventories		
Consumables	117,493,298	110,871,634
	117,493,298	110,871,634

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2024

	2024	2023
Surplus/ Deficit for the Period	-325,396,326	1,602,162,874
Add/ (Less) Non-Cash Item		
Amortisation of Intangible Assets	4,234,425	4,234,425
Depreciation of Property, Plant and Equipment	672,588,105	1,232,551,366
Expected Credit Loss Impairment	38,048,934	4,664,944
Fair value Gain on Asset and Liabilities	-3,666,440	0
Add/ (Less) Change in Working Capital		
Deferred Income	-369,273,530	-359,458,731
Inventories	-6,621,664	-63,004,732
Payables and Accruals	371,718,673	248,472,366
Receivables	21,679,808	73,858,296
Net Cash Flow from Operating Activities	403,311,985	2,743,480,807



 Dr. Adam O. Karia
 Rector

 Date

23/03/2025

77 - Property, Plant and Equipment

Descriptions	At 01-July-2023	Addition Monetary	Addition Non-Monetary	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	30-June-2024	Carrying Value
Acquisition of land	46,201,186,182	0	0	46,201,186,182	0	0	0	46,201,186,182
Boreholes	16,000,000	0	0	16,000,000	1,785,863	1,421,414	3,207,277	12,792,723
Bridges	0	0	0	0	(0)	0	(0)	0
Graduation Gown	47,993,080	9,000,000	0	56,993,080	45,689,364	1,130,372	46,819,736	10,173,344
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,535,481,132	63,520,990	0	1,599,002,122	1,417,922,271	22,634,981	1,440,557,252	158,444,870
Laboratory equipment and instruments	5,710,836,233	0	0	5,710,836,233	2,692,016,260	301,881,997	2,993,898,257	2,716,937,975
Library Books	275,818,323	0	0	275,818,323	242,949,585	3,286,874	246,236,459	29,581,864
Motor vehicles	1,514,922,568	0	287,771,785	1,802,694,353	542,169,038	126,052,531	668,221,570	1,134,472,783
Motorbikes and bicycles	7,400,000	0	0	7,400,000	2,728,893	667,301	3,396,194	4,003,806
Office buildings and structures	9,008,764,341	0	0	9,008,764,342	1,551,272,293	149,149,841	1,700,422,134	7,308,342,207
Office Furniture and Fittings	2,062,888,396	8,805,514	0	2,071,693,910	1,545,707,290	65,748,328	1,611,455,618	460,238,291
Plant and Machinery	234,415,000	0	0	234,415,000	225,198,000	614,467	225,812,467	8,602,533
Total	66,615,705,255	81,326,504	287,771,785	66,984,803,545	8,267,857	672,588,106	8,940,026,962	58,044,776,583

77 - Property, Plant and Equipment

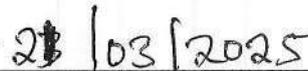
Descriptions	At 01-July-2022	Addition Monetary	Transfers	Adjustment	Cost/Revaluation		Charge during the year - Depreciation	Accumulated Depreciation and Impairment Adjustment	30-June-2023	Carrying Value
					30-June-2023	01-Jul-2022				
Acquisition of land	46,066,329,000	134,857,182	0	0	46,201,186,182	0	0	0	0	46,201,186,182
Boreholes	16,000,000	0	0	0	16,000,000	1,465,863	320,000	0	1,785,863	14,214,137
Graduation Gown	39,133,080	8,860,000	0	0	47,993,080	36,090,748	9,598,616	0	45,689,364	2,303,716
Hardware: servers and equipment (incl. desktops, laptops	1,496,842,990	38,638,142	0	0	1,535,481,132	1,225,987,130	191,935,142	1	1,417,922,271	117,558,861
Laboratory equipment and Library Books	5,710,836,233	0	0	0	5,710,836,233	2,120,932,637	571,083,623	0	2,692,016,260	3,018,819,973
Motor vehicles	275,818,323	0	0	0	275,818,323	242,949,586	0	1	242,949,585	32,868,738
Motorbikes and bicycles	1,359,819,130	155,103,438	0	0	1,514,924,568	390,676,781	151,492,261	4	542,169,038	972,753,530
Office buildings and structures	7,400,000	0	0	0	7,400,000	2,557,317	1,058,200	886,624	2,728,893	4,671,107
Office Furniture and Fittings	5,798,381,630	2,787,356,874	423,025,838	0	9,008,764,341	1,370,973,536	180,298,758	0	1,551,272,293	7,457,492,048
Plant and Machinery	1,549,044,282	0	0	513,844,114	2,062,888,396	1,390,802,862	103,323,268	51,581,160	1,545,707,290	517,181,106
TOTAL	62,554,019,668	3,124,815,636	(423,025,838)	513,844,114	66,615,705,255	6,984,192,958	1,232,551,366	50,694,533	8,267,438,897	58,348,266,398

Controller and Auditor General

During the year, Ngurudoto Research Centre was handed over from Ministry of Water to the Institute in November 2023 including their assets which had no values, and many are old and worn out. The Institute planned to conduct an asset valuation exercise; however, this was not budgeted for in the year 2023/24 due to funding constraints. For the year 2024/25, the Institute submitted a request to the Government Asset Management Office in Dar es Salaam in September 2024, requesting staff to conduct the valuation exercise. This exercise will help determine which assets should be disposed of and those ones to be entered into the GAMIS system. The valuation exercise is expected to begin in early March 2025 and will be conducted over a six-weeks period. Hence these assets will be presented during financial statement of the year 24/25.



Rector



Date

MINISTRY OF WATER
 WATER INSTITUTE (37)
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

THE UNITED REPUBLIC OF TANZANIA

01370000 - WATER INSTITUTION (WI)

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2024

78 - Intangible Assets

Descriptions	At 01-July-2023	Cost/Revaluation					Accumulated Depreciation and Impairment				Carrying Value TZS		
		Addition Monetary	Addition Non Monetary	Transfers	Adjustment	Disposal	30-June-2024	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment		Disposal	
Computer Software	104,881,241	6,400,000	0	0	0	0	111,281,241	4,234,435	0	0	0	95,524,945	15,756,296
TOTAL	104,881,241	6,400,000	0	0	0	111,281,241	4,234,435	0	0	0	0	95,524,945	15,756,296

_____ Date

Controller and Auditor General



NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Descriptions	Cost/Revaluation						Accumulated Depreciation and Impairment				Carrying Value TZS			
	At 01-July-2022	Addition Monetary	Addition Non Monetary	Transfers	Adjustment	Disposal	30-Jun-2023	01-Jul-2022	Change during the year - Depreciation	Change during the year - Impairment		Adjustment	Transfer	Disposal
Computer Software	104,881,241	0	0	0	0	0	104,881,241	86,169,471	4,234,425	0	886,624	0	0	91,290,520
TOTAL	104,881,241	0	0	0	0	0	104,881,241	86,169,471	4,234,425	0	886,624	0	0	91,290,520

WATER INSTITUTE (37)
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

NOTES TO THE FINANCIAL STATEMENT - ASSET MOVEMENT

FOR THE YEAR ENDED 30 JUNE 2024

82 - Work in Progress

Descriptions	At 01-July-2023		Addition Non Monetary	Transfers	Adjustment	Disposal	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	Charge during the year - Impairment	Adjustment	Transfer	Disposal	30-June-2024	Carrying Value
	Monetary	Monetary													
Buildings other than dwelling - WIP	0	376,523,530	0	0	0	0	376,523,530	0	0	0	0	0	0	0	376,523,530
TOTAL	0	376,523,530	0	0	0	0	376,523,530	0	0	0	0	0	0	0	376,523,530

Cost/Revaluation

Accumulated Depreciation and Impairment

Rector

21/03/2025
Date

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89 - Payables and Accruals

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024

Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	0	0	0	0	0
Advance Utility	0	0	0	0	0
Meals, accommodation and stationary	5,976,540	0	0	-3,450,000	2,526,540
Special faculty requirement	0	0	0	0	0
Staff Claims	275,809,077	0	0	377,970,559	653,779,636
Supplies of goods and services	151,582,758	0	0	-12,694,231	138,888,527
Tuition Fees	0	0	0	0	0
Withholding tax	614,399	0	0	9,892,345	10,506,744
	433,982,774	0	0	371,718,673	805,701,447

93 - Deferred Income

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2024

Descriptions	Opening	Fund Received	Amortized	Transfer to PMG	Transfer To Holding	Balance
Deferred Subvention Capital	0	0	0	0	0	0
Deferred Subvention Revenue	0	0	0	0	0	0
Development Deferred Income	491,148,567	375,725,000	744,998,530	0	0	121,875,037
Recurrent Deferred Income	0	3,283,393,348	3,283,393,348	0	0	
Total	491,148,567	3,659,118,348	4,028,391,878	0	0	121,875,037

Rector

Date

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Prior Year Restatement of figures in Financial Statements

The following are disclosure of prior period error for each line affected in the financial statements.

Item	Comparable Amount Reported	Audited	Difference	Reason
ASSETS				
Cash and cash equivalent	351,704,980	356,369,921	4,664,944	The changes were made to correct errors which were committed for the financial year ended 30 June 2022 by not set the provision for ECL - cash.
Property, plant and equipment	58,348,366,398	57,834,422,284.37	513,844,114	The changes were made to correct errors which were committed for the financial year ended 30 June 2022 by overcharging depreciation.
EXPENSES				
Depreciation	1,232,551	1,284,132,523	123,212,811	The changes were made to correct errors which were committed for the financial year ended 30 June 2022 by overcharging depreciation.
CHANGES IN NET ASSET AND EQUITY				
Other Appropriations	462,262,953	0	462,262,953	The changes were made to correct errors which were committed for the financial year ended 30 June 2022 by overcharging depreciation.

Reconciliation of Budget Vs Actual

Reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts in the Cash Flows Statement for the year ended 30 June 2024 is presented below. The Financial Statements and the Budget documents are prepared for the same period, the Statement of Comparison of Budget and Actual and Cash Flow Statement are prepared on Cash basis.

Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount on comparable basis as presented in the budget and actual comparative in the statement	403,311,985	0.00	(464,250,038)	(60,938,052)
Basis Differences*	0	0	0	0
Timing Differences**	0	0	0	0
Entity differences **	0	0	0	0
Net Increase in the Statement of Cash Flow	403,311,985	0	(464,250,038)	(60,938,052)

Receivables and Payables Aging Analysis

Receivables

Category	Amount	Less than 12 Months	More than 12 Months
Tuition Fees not Received	87,566,595	87,566,595	-
Rental Charges not received	27,758,892	27,758,892	
Total	115,325,487	115,325,487	

Payables

Category	Amount	Less than 12 Months	More than 12 Months
Suppliers Cost	151,921,811	45,831,503	106,090,308
Staff Debt	653,779,636	556,573,315	97,206,321
Total	805,701,447	602,404,818	203,296,629

Intra Government entities transaction.

SN	Entities	Amount (TZS)
1	TEMESA	9,102,372
2	TANESCO	11,854,955
3	DAWASA	56,475,932
4	e-Government Authority	10,735,920
5	Engineer Registration Board	10,840,000
6	Pangani Basin Water Office	12,717,200
7	Tanzania Airport Authority	1,590,000
8	Government Procurement Services Agency	214,975,000

Recurrent and Development Grants Receipt.

During the year 2023-24 Water Institute received Grants amounting to TZS 3,659,118,347.50, whereby TZS 2,729,774,080.00 was for Recurrent (Personal Emolument) and Other Charges was TZS 553,619,267.50 and TZS 375,725,000 for Development activities as shown in tables 1,2 & 3 respectively;

Recurrent grants Receipt (Personal Emoluments)

No	Month	Receipt	Amount
1	July, 2023	Salary payment slip for 31 July 2023	209,947,378.00
2	August, 2023	Salary payment slip for 31 August 2023	225,885,386.00

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

No	Month	Receipt	Amount
3	September, 2023	Salary payment slip for 30 September 2023	221,558,386.00
4	October, 2023	Salary payment slip for 31 October 2023	223,170,386.00
5	November, 2023	Salary payment slip for 30 November 2023	224,719,386.00
6	December, 2023	Salary payment slip for 31 December 2023	246,018,386.00
7	January, 2024	Salary payment slip for 31 January 2024	226,314,386.00
8	February, 2024	Salary payment slip for 29 February 2024	244,535,386.00
9	March, 2024	Salary payment slip for 31 March 2024	216,975,000.00
10	April, 2024	Salary payment slip for 30 April 2024	225,010,000.00
11	May, 2024	Salary payment slip for 31 May 2024	231,042,000.00
12	June, 2024	Salary payment slip for 30 June 2024	234,598,000.00
Total			2,729,774,080.00

Recurrent Grants Receipt (Other Charges)

No	Month	Receipt	Amount
1	July, 2023	OT370000DR2400048	60,934,737.50
2	August, 2023	OT370000DR2400078	48,747,790.00
3	September, 2023	OT370000DR2400117	48,747,790.00
4	October, 2023	OT370000DR2400163	194,104,316.25
5	November, 2023	OT370000DR2400204	30,467,368.75
6	December, 2023	OT370000DR2400204	30,467,368.75
7	January, 2024	OT370000DR2400496	18,280,421.25
8	February, 2024	OT370000DR240517	30,467,368.75
9	March, 2024	OT370000DR2400532	30,467,368.75
10	April, 2024	OT370000DR2400543	30,467,368.75
11	May, 2024	OT370000DR2400548	30,467,368.75
12	June, 2024	-	-
Total			553,619,267.50

Development Grants Receipts

No	Month	Receipt	Amount
1	September, 2023	OT370000DR2400077	300,000,000.00
2	November, 2023	OT370000DR2400172	75,725,000.00
Total			375,725,000.00