

**THE UNITED REPUBLIC OF TANZANIA**  
**NATIONAL AUDIT OFFICE (NAO)**



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS OF THE MINISTRY OF EDUCATION AND  
CULTURE VOTE 46**

**FOR THE FINANCIAL YEAR ENDED 30<sup>TH</sup> JUNE, 2005**

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DAR ES SALAAM.

February, 2006

## **Office of the Controller and Auditor General**

The National Audit Office,  
United Republic of Tanzania

*(Established under Article 143 of the Constitution of the URT).*

The statutory duties and responsibilities of the Controller and Auditor General are given in the Public Finance Act No. 6 of 2001.

### **Vision**

We aspire to be an organization that fosters a culture of financial discipline, transparency and accountability within the Government of Tanzania.

### **Mission**

We are the Supreme Audit Institution in Tanzania, which strives to provide timely and high quality audit services to all our clients in order to enhance public sector financial performance by educating key stakeholders on the effective management of public finances; providing value added services and functioning independently and impartially in auditing and reporting on public accounts.

### **Therefore, our Core Values are .....**

- ✓ We strive to achieve and maintain objectivity in providing impartial audit services so as to promote our independence
- ✓ We pursue excellence in the provision of our audit services
- ✓ We exercise professional integrity by demonstrating high ethical standards
- ✓ We focus on people and have great respect to our stakeholders
- ✓ We encourage and promote innovation amongst our members of staff; and
- ✓ We ensure best resource utilization at national as well as individual public entity level.

### **We do this by.....**

- contributing to better stewardship of public funds ensuring that ministries, departments, agencies, and public authorities 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 circles and
  - Providing audit staff with adequate working tools and facilities that promote independence
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## Definition of terms and Abbreviations

Financial statements means the following statements, notes and supporting schedules of the Ministry of Education and Culture for the year ended 30<sup>th</sup> June, 2005.

- Responsibility for the Financial Statements
- Statement of Vote Account - Supply
- Statement of Vote Account - Development
- Cash Flow Statement for Recurrent Account
- Cash flow statement for Deposit Account
- Summary Statement of Revenue
- Summary - Development Appropriation Account
- Summary - Recurrent Appropriation Account
- Statement of Arrears of Revenue
- Summary Statement of Losses
- Statement of composition of Fund
- Notes to the Financial Statements

These Statements and notes form part of this report.

Act means the Public Finance Act No. 6 of 2001 as amended in 2004.

Regulations means the Regulations of the Public Finance Act issued under G.N. Number 259 of 2003.

Ministry means Ministry of Education and Culture

ADEM	Agency for Development of Education Management.
ADF	African Development Fund.
AQ	Audit Query
BEDC	Basic Education Development Committee.
BTP	Block Teaching Practice.
CBO	Community Based Organization.
EMIS	Education Management Information System.
GFS	Government Financial Statistics.
JICA	Japanese International Cooperation Agency.
LGRP	Local Government Reform Programme.
MOEC	Ministry of Education and Culture.
MOF	Ministry of Finance.
MTEF	Medium Term Expenditure Framework.
NKC	National Kiswahili Council.
NAC	National Arts Council.
NECTA	National Examination Council of Tanzania.
NHC	National Housing Corporation.
NPES	National Poverty Eradication Strategy.
OC	Other Charges.
PE	Personal Emoluments
PEDP	Primary Education Development Program.

PO - PP	President's Office - Planning and Privation
PO - RALG	President's Office - Regional Administration and Local Government.
PRS	Poverty Reduction Strategy.
SEDP	Secondary Education Development Program.
TFB	Tanzania Film Board.
TIE	Tanzania Institute of Education.
TLSB	Tanzania Library Services Board.
TOR	Term of Reference.
TOT	Training of Trainers.
TVU	Takwimu za Vyuo vya Ualimu.

## **1.0 BACKGROUND INFORMATION TO THE AUDIT**

### **1.1 Introduction**

We have completed the audit of the financial statements of the Ministry of Education and Culture for the year ended 30<sup>th</sup> June 2005. Audit findings arising from the examination of the statements, appraisal of the accounting records of the Ministry's activities as well as an evaluation of the internal control system which require management attention and action are set out under part 3 of this report.

### **1.2 Brief history of the client establishment**

The Ministry of Education and Culture was established under Article 55(1) of the Constitution of the United Republic of Tanzania of 1977 which empowers the president to establish and disestablish such offices of Minister in the Government of the United Republic of Tanzania. The Ministry of Education and Culture was established under the instrument vide Government Notice No. 467 published on 01/12/2000 and become operational on 23<sup>rd</sup> day of November 2000.

The Ministry of Education and Culture is responsible for the provision and efficient delivery of education and training with the ultimate aim of preparing and producing manpower with relevant scientific and technological skills required in country. In the process of implementing this noble objective, the Ministry has continued to provide education through consolidation, expansion and improvement of the quality of Education at Pre-primary, Primary, Secondary, Teacher Education and Adult Education level as well as policy on National Culture.

The roles of the Ministry are:

- To ensure that equitable quality education is offered at Primary, Secondary and Teacher Education levels.
- To provide a conducive environment for promotion of cultural development.

Functions of the Ministry are as follows:

- To formulate policies for the sector.
- To issue legislation and circulars to guide implementation of the requisite policies.
- To enhance the provision of quality education through curriculum review, improved teacher management and introduction and use of appropriate performance and assessment strategies.
- To promote the acquisition and appreciation of culture of the people of Tanzania and
- To monitor implementation and adherence to some specified standards of performance.

### 1.3 Operational objectives

The objectives of the Ministry of Education and Culture are divided into two categories, i.e. Long term objectives and Medium term objectives.

#### 1.3.1 Long Term Objectives

In consistence with long-term development priorities and the Tanzania Development vision 2025, the Ministry of Education and Culture anticipates at achieving the following objectives:

- Improved quality of education at all levels.
- Improved management of education at all levels.
- Improved efficiency in the collection, analysis, storage and dissemination of education data and information.
- Creation of a conducive environment for efficient delivery of education services.
- Promotion of culture and Kiswahili as a National language.
- Prevention of the spread of HIV and AIDS.

#### 1.3.2 Medium Term Objectives

In order to attain the National Strategy for Growth and Reduction of Poverty (NSGRP) goals, the following Medium term objectives have been set for the Ministry of Education and Culture:

- To improve access and equity in education at all levels.
- To strengthen the management and administration capacity at all levels.
- To improve the Education Management Information System (EMIS).
- To create a conducive environment for efficient and effective delivery of education supportive services.
- To improve public access to cultural life and sports and promote the use of the national language.
- To improve the quality of education at all levels.
- To improve services and prevent HIV/ AIDS infection.

### 1.4 Financing

#### Budget for the Ministry of Education and Culture

During the financial year 2004/2005 the Ministry of Education and Culture received a total sum of Shs.151,860,199,156 in the form of Exchequer issues from the Ministry of Finance (MOF) as follows:

	<b>Shs.</b>
Supply Vote	59,446,079,207.64
Developments Vote	<u>92,414,119,948.00</u>
<b>Total Exchequer issues received</b>	<b><u>151,860,199,155.64</u></b>

## 1.5 Management Structure

The Ministry is headed by the Minister and the day to day activities are performed by the Permanent Secretary who is also the Accounting Officer of Vote 46. The Organization Structure of the Ministry is attached as annexure 1.

## 1.6 Brief description of internal control system

- **Accounting System**

The Ministry operates the usual Government Accounting System based on central payment office in Dar es Salaam and Sub-Treasuries at the Regions using Integrated Financial Management System of the Epicor accounting package. Other Institutions and Agencies operate on their own accounting manuals and/or computerized accounting system. Accounting procedures revolve around the Public Finance Act No.6 of 2001 and the Public Procurement Act No.3 of 2001 as amended in the year 2005.

- **Internal Audit Service Unit**

The Ministry has established an Internal Audit Services Unit.

- **Audit Committee**

Review of the file with reference CHD.3/490/1 revealed that the Ministerial Audit Committee was officially launched on 11<sup>th</sup> May, 2004.

## 1.7 Financial Performance

(i) **Recurrent Expenditure :**

The recurrent expenditure for the year 2004/2005 closed with un-utilized budget issue of Shs.164,108,732.12 arising from the net approved estimates of Shs.59,451,079,400 against net expenditure of Shs.59,286,970,667.88.

However the actual exchequer issues received during the year totalled Shs.59,446,079,207.64 resulting into unverified cash balance of Shs.159,108,539.76.

(ii) **Development Expenditure :**

The Development Vote account closed with an expenditure of Shs.92,414,119,948 against net approved estimates of 113,288,783,900 resulting in saving of Shs.20,874,663,952. However, as exchequer issues received during the year totalled Shs.92,414,119,948, there was a nil cash balance in the Paymaster General's Account.

(iii) **Other sources of Revenue:**

The Ministry has during the year under review collected Shs.5,660,202,113 up from the budgeted Shs.4,281,107,000 as income from sale of news and prints.

## **1.8 Audit mandate**

By virtue of the provision of Article 143 of the Constitution of the United Republic of Tanzania and section 30(i) and 37(i) of the Public Finance Act No.6 of 2001, the Controller and Auditor General is responsible for the audit of all government revenue and expenditure, which include this Ministry.

## **1.9 Audit Objectives**

The main objective of conducting the audit is to enable me to express a professional opinion on the financial statements of the Ministry of Education and Culture for the period ended 30<sup>th</sup> June, 2005 and in particular:

- To determine whether transactions were executed in accordance with management authorization and recorded properly in the books of accounts to permit the preparation of the financial statements in accordance with the International Public Sector Accounting Standards and requirements of the Government Accounting Standards.
- To determine whether school funds have been collected properly and funds allocated from the Ministry of Finance as exchequer issue were used exclusively to meet eligible expenses as per approved budget and regulations governing government expenditure.
- To ascertain whether all relevant supporting documents records and accounts have been kept in respect of all Ministry activities.
- To verify whether goods and services bought were acquired through laid down procurement procedures and other relevant legislation or agreement.
- To perform compliance tests to determine whether the Ministry's management has complied in all material respects with Circulars and Standing orders.
- To evaluate whether the Internal control procedures Instituted are effective to provide relevant and reasonable information to the management, for implementing and monitoring of activities and that the assets of the Ministry are adequately safeguarded against losses from unauthorized use or disposition.
- To determine whether the management of the Ministry of Education and Culture has taken adequate corrective action on the previous year's audit recommendation.

## **1.10 Audit scope**

The audit of the Ministry of Education and Culture for the year ended 30<sup>th</sup> June 2005 was carried out in accordance with ISA and the procedures that are consistent with INTOSAI. The audit covered the evaluation of the effectiveness of the financial accounting system and Internal Control over the activities of the Ministry. Examination and verification of the accompanying financial statements and other auditing procedures was considered necessary under the circumstances for the

purpose of forming an opinion on the financial statements. The audit was carried out on a test check basis, therefore the audit findings are confined to the extent that records, documents and information requested for the purpose of audit were made available to us.

As auditors we are not required to search specifically for fraud, therefore our audit cannot be relied upon to disclose all such matters. However our audit was planned in such a way that we would have a reasonable expectation of detecting material misstatements in the financial statements, including those resulting from fraud or irregularities. The responsibility for detection and prevention of fraud and irregularities rests with the Ministry's management who are responsible for setting up and maintaining an adequate system of Internal Control.

### **1.11 Audit methodology**

In auditing the financial statements together with the related records and schedules, the following steps were followed:

- Planning of the audit work in order to establish the extent of tests to be performed and audit steps to be followed by drawing up an audit programme.
- Review of legal documents.
- Examination of the payment vouchers to check for eligibility and propriety of the payments made and determine whether they were properly accounted for in the books of accounts.
- Conducting compliance tests.
- A review of the Internal Control Structure.
- Review of Ministry's financial statements and MTEF
- Interviews and discussion.
- Site visits.
- Appraisal of the previous audit observations and recommendations to ascertain management action.
- Held exit meeting with management to discuss the outcome of audit.

### **1.12 Presentation of audit findings**

The audit was carried out according to the mandate stated above applying professional standards and audit procedures that were considered appropriate in each situation.

The audit findings are divided into two parts. The first part comprise the opinion on the critical examination of the financial statements submitted for audit and the circumstances surrounding their preparation and presentation.

The second part comprises the detailed findings on the gaps and shortfalls in the internal control system which, if rectified on time, will greatly improve the effectiveness of the internal control system applied.

## 2.0 AUDIT REPORT AND FINANCIAL STATEMENTS

**To: Dr. Khamis Dihenga,  
Accounting Officer Vote 46.**

**Re: Audit Report on the Financial Statements of the Ministry of  
Education and Culture for the year ended 30<sup>th</sup> June 2005.**

I have audited the financial statements of the Ministry of Education and Culture attached on page 15 through 42 for the year ended 30<sup>th</sup> June 2005.

### **Responsibilities of the Accounting Officer**

Section 25(4) of the Act places responsibility to the Accounting Officer to prepare the financial statements based on Generally Accepted Accounting Standards.

In addition, Regulation 35 requires the Accounting Officer and the entity management to establish an effective Internal Control System appropriate to the circumstances of the Ministry of Education and Culture and the affiliate bodies.

### **Responsibilities of the Controller and Auditor General**

My responsibility is to express an independent opinion on the financial statements, and on procurement procedures adopted by the Ministry of Education and Culture based on the audit. According to section 30 of the Act my specific responsibilities are to examine, inquire into, audit and report on the accounts of the Ministry of Education and Culture.

In addition, section 31 of the Act requires me to satisfy myself that the accounts have been kept in accordance with generally accepted accounting practice; reasonable precautions have been taken to safeguard the collection of revenue, the receipt, custody, disposal, issue and proper use of public property, that the laws, directions and instructions applicable thereto have been duly observed, expenditures of public monies has been properly authorized; and to satisfy myself whether the funds appropriated to the Ministry of Education and Culture were used exclusively and judiciously to meet eligible expenditures with due regard to economy and efficiency.

### **Basis of Opinion**

The audit was conducted in accordance with the ISA and procedures that are consistent with those recommended by the INTOSAI. Those standards require that I plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence

supporting the amounts and disclosures in the financial statements. An audit also includes assessing the significant estimates and judgments made in the preparation of the financial statements, assessing whether the internal control system and the accounting policies are appropriate to the circumstances of the Ministry of Education and Culture consistently applied and adequately disclosed, evaluating the overall financial statements presentation, and assessing the extent of compliance with the relevant statutory requirements. I believe the audit provides a reasonable basis for my opinion.

The financial statements have been prepared and presented based on the cash basis of accounting pursuant to Regulation 53. Under the cash basis, cash receipts are recognized when they are received and cash payments are recognized when they are paid.

#### **Qualification**

In my opinion, except for the matters specified below, the financial statements of the Ministry of Education and Culture have been prepared based on the generally accepted accounting standards; and they fairly reflect, in all material respects, the true and fair view of the results of its operations and cash-flow for the year ended on 30<sup>th</sup> June 2005, and the financial position as at the date.

Further to my opinion, except for stores not accounted for worth Shs.29,353,680 and unsupported issues of office furniture and equipments amounting to Shs.24,059,543, the procedures applied for procurement of computers, minor civil works, motor vehicles and related services were generally done in accordance with the Public Procurement Act No. 21 and the related Regulations.

**Limitation of Scope of Audit and Disagreement on best practices in records keeping**

1. Six matters relating to previous years audit reports involving an amount totalling Shs.1,283,299,347.56 are still outstanding.
2. Revenue amounting Shs.3,827,652,720 due to government was not collected.
3. Development funds amounting to shs.7,741,136,446 were not captured in the Integrated Financial Management System.
4. There were improperly vouched expenditure amounting to Shs.5,772,861,162.60.

The details of these matters are given in Part 3 of this report.

**Dr. Frank Mosses Hiza Mhilu**  
**Ag: CONTROLLER AND AUDITOR GENERAL**

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Office of the Controller and Auditor General  
National Audit Office,  
Dar es Salaam

February 2006

**STATEMENT OF RESPONSIBILITY ON THE FINANCIAL STATEMENTS FOR THE  
YEAR ENDED 30<sup>TH</sup> JUNE 2005**

These Financial Statements have been prepared by the management of the Ministry of Education and Culture in accordance with the provisions of Section 25(4) of the Public Finance Act. No 6 of 2001. The Financial statements comply with the generally accepted accounting practices as required by the said Act and are presented in a manner consistent with the International Standards on Financial Reporting under the Cash Basis of Accounting.

The management of the Ministry of Education and Culture is responsible for establishing and maintaining a system of effective Internal Control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all public financial resources by the Ministry of Education and Culture.

To the best of my knowledge, the system of Internal Control has operated adequately throughout the reporting period and that the Accounts and underlying records provide a reasonable basis for the preparation of the Financial Statements for the 2004/2005 financial year.

I accept responsibility for the integrity of the Financial Statements, the information it contains, and its compliance with the Public Finance Act No. 6 of 2001 and the instructions issued by the Treasury in respect of the year under review.

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**Signed by Accounting Officer**

---

**Date**

**VOTE 46 : MINISTRY OF EDUCATION AND CULTURE**  
**STATEMENT OF VOTE ACCOUNT- RECURRENT ACCOUNT**  
**( Balance Sheet) as at 30<sup>th</sup> June, 2005**

2003/2004		NOTE	2004/2005	
(Tshs)	(Tshs)		(Tshs)	(Tshs)
		<b>Original Approved Estimates</b>	<b>52,811,648,100.00</b>	
		Add: Reallocation Warrant No.1	55,000,000.00	
		Add: Reallocation Warrant No.3	6,614,431,300.00	
		Less: Reallocation Warrant No. 3	(30,000,000.00)	
<b>51,586,775,343.00</b>		<b>Net Approved estimates</b>	<b>59,451,079,400.00</b>	
	51,586,775,343.00	Issues received in year		59,446,079,207.64
49,667,905,530.44	49,667,905,530.44	Less: Net Expenditure	59,286,970,667.88	59,286,970,667.88
<b>1,918,869,812.56</b>	<b>1,918,869,812.56</b>	<b>Unutilized Budget Issues</b>	<b>164,108,732.12</b>	<b>159,108,539.76</b>
		<b>Represented by:</b>		
		-Outstanding Imprest	-	-
		-Advances	-	-
	1,918,869,812.56	Cash in Hand with PMG	-	159,108,539.76
	<b>1,918,869,812.56</b>			<b>159,108,539.76</b>

Date.....

Dr. Naomi B. Katunzi  
**ACCOUNTING OFFICER**

**VOTE 46 : MINISTRY OF EDUCATION AND CULTURE**  
**STATEMENT OF VOTE ACCOUNT- DEVELOPMENT ACCOUNT**  
**( Balance Sheet) as at 30<sup>th</sup> June, 2005**

2003/2004			NOTE	2004/2005	
(Tshs)	(Tshs)			(Tshs)	(Tshs)
		<b>Original Approved Estimates</b>		<b>105,600,283,900.00</b>	
		Add: Reallocation Warrant No.3		11,430,000,000.00	
		Less: Reallocation Warrant No. 3		-	
<b>86,885,233,228.00</b>		<b>Net Approved estimates</b>		<b>117,030,283,900.00</b>	
	70,786,643,808.51	Issues received in year		-	92,414,119,948.00
70,786,643,808.41	70,786,643,808.41	Less: Net Expenditure		92,414,119,948.00	92,414,119,948.00
<b>16,098,589,419.59</b>		<b>0.10 Unutilized Budget Issues</b>		<b>24,616,163,952.00</b>	-
		<b>Represented by:</b>			
		-Outstanding Imprest		-	-
		-Advances		-	-
	0.10	Cash in Hand with PMG		-	-
	<b>0.10</b>				-

Date.....

Dr. Naomi B. Katunzi

ACCOUNTING OFFICER

MINISTRY OF EDUCATION AND CULTURE

CASHFLOW STATEMENT FOR RECURRENT FOR THE YEAR ENDED 30 JUNE 2005

<p>Actual June -2004</p>	<p>Cash Flow from Operating Activities</p>	<p>Note</p>	<p>Actual June -05</p>	<p>Approved Estimates 2004/05</p>	<p>Variance Approved/Actual</p>
	Receipts				
	- Taxation				
	- Non Tax				

	- Grants
51,586,775,343.00	Exchequer Issues
	- Interest Received
	- Other Receipts
51,586,775,343.00	Total Receipts

		-	-	-
7	59,446,079,207.64	59,451,079,400.00	5,000,192.36	
		-	-	-
		-	-	-
	59,446,079,207.64	59,451,079,400.00	5,000,192.36	

Payments

26,341,018,800.23	Personal Emoluments
	- Pensions
15,917,746,411.43	Suppliers-goods,works,&c/services
6,539,796,601.00	Current Transfers and Subsidies
	- Interest Paid

	34,953,076,649.39	35,007,348,109.51	54,271,460.12	
		-	-	-
8	12,483,483,529.45	12,570,697,720.00	87,214,190.55	
9	11,242,102,158.39	11,244,704,730.49	2,602,572.10	
				-

869,343,717.78	Other Payments
49,667,905,530.44	Total Payments
1,918,869,812.56	<i>Net Cash Flow from Operating Activities</i>

			-
	58,678,662,337.23	58,822,750,560.00	144,088,222.77
	767,416,870.41	628,328,840.00	(139,088,030.41)

**Cash Flow from Investing Activities**

(869,343,717.78)	Purchases of Assets
-	Proceeds from Sale of Assets
-	Proceeds from Sale of Investments
-	Purchase of Foreign Currency Securities
-	Capital Grants
(869,343,717.78)	<i>Net Cash Flow from Investing Activities</i>

10	(608,308,330.65)	628,328,830.00	20,020,499.35
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	(608,308,330.65)	628,328,830.00	20,020,499.35



MINISTRY OF EDUCATION AND CULTURE

CASHFLOW STATEMENT FOR DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2005

Actual June -2004	Cash Flow from Operating Activities	Note	Actual June -05	Approved Estimates 2004/05	Variance Approved/Actual
	Receipts				
	- Taxation		-	-	-
	- Non Tax		-	-	-

	Grants		-	-	-
70,786,643,808.51	Exchequer Issues	2	92,414,119,948.00	113,288,783,900.00	20,874,663,952.00
	Interest Received		-	-	-
	Other Receipts		-	-	-
70,786,643,808.51	Total Receipts		92,414,119,948.00	113,288,783,900.00	20,874,663,952.00

<b>Payments</b>					
1,229,495,520.41	Personal Emoluments	3	16,672,801,200.00	23,397,345,200.00	6,724,544,000.00
	Pensions		-	-	-
68,666,472,288.00	Suppliers-goods, works, &c/services	4	36,644,892,917.00	45,869,071,200.00	9,224,178,283.00
52,824,000.00	Current Transfers and Subsidies	5	80,795,900.00	696,747,325.00	615,951,425.00
	Interest Paid		-	-	-

837,852,000.00	Other Payments
70,786,643,808.41	Total Payments
0.10	<i>Net Cash Flow from Operating Activities</i>

	-	-	-
	53,398,490,017.00	69,963,163,725.00	16,564,673,708.00
	39,015,629,931.00	43,325,620,175.00	4,309,990,244.00

Cash Flow from Investing Activities

(24,828,880,971.44)	Purchases of Assets
-	Proceeds from Sale of Assets
-	Proceeds from Sale of Investments
-	Purchase of Foreign Currency Securities
-	Capital Grants
(24,828,880,971.44)	<i>Net Cash Flow from Investing Activities</i>

6	(39,015,629,931.00)	43,325,620,175.00	4,309,990,244.00
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	(39,015,629,931.00)	43,325,620,175.00	4,309,990,244.00

**Cash Flow from Financing Activities**

-	Proceeds from Borrowings	-	-	-
-	Repayment of Borrowings	-	-	-
-	<i>Net Cash Flow from Financing Activities</i>	-	-	-

**Net Increase/(decrease) in Cash and Cash equivalents**

-
-
-

**Receipts and Cash equivalents at the beginning of the period**

***Cash and Equivalents at the end of the period***

MINISTRY OF EDUCATION AND CULTURE

CASHFLOW STATEMENT FOR DEPOSIT ACCOUNT FOR THE YEAR ENDED 30 JUNE 2005

Actual June -2004	Cash Flow from Operating Activities	Note	Actual June -05	Approved Estimates 2004/05	Variance Approved/Actual
	Receipts				
	- Taxation		-	-	-
	- Non Tax		-	-	-

	Grants	2	437,634,080.59	-	-
	Exchequer Issues		-	-	-
	Interest Received		-	-	-
5,028,935,617.03	Other Receipts	3	9,230,543,531.48	-	-
5,028,935,617.03	Total Receipts		9,668,177,612.07	-	-

<b>Payments</b>					
	Personal Emoluments	4	1,602,625,498.68	-	-
	Pensions		-	-	-
	Suppliers- goods,works,&c/services	5	178,768,240.00	-	-
	Current Transfers and Subsidies		-	-	-
	Interest Paid		-	-	-

4,488,875,902.69	Other Payments	6,914,869,600.01	-	-
4,488,875,902.69	Total Payments	8,696,263,338.69	-	-
540,059,714.34	<i>Net Cash Flow from Operating Activities</i>	971,914,273.38	-	-

**Cash Flow from Investing Activities**

	Purchases of Assets	6	(50,811,300.00)	-	-
	Proceeds from Sale of Assets		-	-	-
	Proceeds from Sale of Investments		-	-	-
	Purchase of Foreign Currency Securities		-	-	-
	Capital Grants		-	-	-
	<i>Net Cash Flow from Investing Activities</i>		(50,811,300.00)	-	-

**Cash Flow from Financing Activities**

-	Proceeds from Borrowings	-	-	-
-	Repayment of Borrowings	-	-	-
-	<i>Net Cash Flow from Financing Activities</i>	-	-	-

Net Increase/(decrease) in Cash and Cash equivalents	921,102,973.38
Receipts and Cash equivalents at the beginning of the period	1,792,096,789.59
Cash and Equivalents at the end of the period	7 2,713,199,762.97

**SUMMARY STATEMENT OF REVENUE 2004/2005**

**VOTE 46 – MINISTRY OF EDUCATION AND CULTURE**

<b>Actual Collection 2003/2004</b>	<b>Subvote</b>	<b>Description</b>	<b>Budget (Tshs)</b>	<b>Actual Collection(Tshs)</b>	<b>Variance (Tshs )</b>	<b>Collection as % of Budget</b>
343,307,334.84	<b>1001</b>	<b>Administration and General</b>	182,000.00	272,770,772.77	272,588,772.77	149874%
4,288,171.40	<b>1002</b>	<b>Finance and Accounts</b>	62,000.00	89,436.00	27,436.00	144%
661,874.00	<b>1003</b>	<b>Policy and Planning</b>	272,000.00	437,765.00	165,765.00	161%
765,608.00	<b>2001</b>	<b>Chief Education Officer</b>	120,179,000.00	575,025.00	(119,603,975.00)	0%
2,545,207.00	<b>2002</b>	<b>Inspectorate</b>	548,000.00	2,125,689.65	1,577,689.65	388%
138,282.00	<b>2003</b>	<b>ADEM</b>	70,122,000.00	106,093.00	(70,015,907.00)	0%
1,302,262.20	<b>3001</b>	<b>Basic Education</b>	190,802,000.00	1,620,707.00	(189,181,293.00)	1%
117,124,875.84	<b>4001</b>	<b>Secondary Education</b>	3,702,864,000.00	124,253,702.90	(3,578,610,297.10)	3%
30,491,989.05	<b>5001</b>	<b>Teacher Education</b>	246,002,000.00	38,243,185.05	(207,758,814.95)	16%
511,733.00	<b>6001</b>	<b>Culture and National Languages</b>	1,417,000.00	195,458.40	(1,221,541.60)	14%
<b>501,137,337.33</b>		<b>Total</b>	<b>4,332,450,000.00</b>	<b>440,417,834.77</b>	<b>(3,892,032,165.23)</b>	<b>10%</b>

Date.....  
 .....

**Dr. Naomi B. Katunzi**  
**RECEIVER OF REVENUE**

**VOTE 46 : MINISTRY OF EDUCATION AND CULTURE**

**STATEMENT OF VOTE ACCOUNT- DEVELOPMENT**

**( Balance Sheet) as at 30<sup>th</sup> June 2005**

2003/2004		NOTE	2004/2005	
(Tshs)	(Tshs)		(Tshs)	(Tshs)
58,892,856		Original Approved Estimates	105,600,284	
27,992,377		Add: Reallocation Warrant No. 3	11,430,000	
		Less: Reallocation Warrant No. 3	(3,741,500)	
86,885,233		<b>Net Approved Estimates</b>	<b>113,288,784</b>	
70,786,644	70,786,644	Issues received in year		92,414,120
	70,786,644	Less: Net Expenditure	92,414,120	92,414,120
16,098,589	-	<b>Unutilized Budget / Issues</b>	<b>20,874,664</b>	-
<b>81.47%</b>	<b>100%</b>	Performance against Estimates/Issues	<b>81.57%</b>	<b>100%</b>

		<b>Represented by:</b>			
	-	Outstanding Imprest			-
	-	Advances			-
-	-	<b>Cash in Hand with PMG</b>		-	-

Date.....

Dr. Naomi B. Katunzi

**ACCOUNTING OFFICER**

## Notes to the financial statements

### Note 1 Accounting policies

- 1.1 This financial statement is prepared and presented based on the cash basis of accounting pursuant Public Finance Regulation 53. However, the additional details have been included to promote understanding and comprehension of the data as required and in compliance with International Public Sector Accounting Standards for the cash basis of accounting.
- 1.2 The accounting policies used have been applied consistently throughout the reporting period consistent with previous periods.
- 1.3 Procurement of goods, works, consultancy, and non- consultancy services to the extent that they are reflected in this financial statement have been done in accordance with the Public Procurement Act no. 4 of 2004.
- 1.4 This financial statement has been prepared in accordance with International Public Sector Accounting Standards (IPSAS) on financial reporting under the Cash Basis of Accounting and it complies with the requirements of Public Finance Act No. 6 of 2001.

Notes to the Financial Statement:

Note 2.

An amount of Shs 20,874,663,952/= is reflected as unfounded budget due to:

- Shs. 7,493,452,569.00 was received as direct to projects funds but not captured in the IFMS as follows:-
  - PG4394 funded by UNFPA Shs. 193,680,000/=
  - PG4394 funded by World Bank Shs. 703,000,000/=
  - PG6341 funded by WFP Shs 500,000,000/=
  - PG4301 funded by ADF Shs. 4,968,772,569/=
  - PG4353 funded by Sweden Shs. 846,000,000/=
  - PG6364 funded by Sweden Shs 282,000,000/=
  - PG4370 funded by ADF Shs 247,683,877/=

B: Failure by donors to release Shs. 11,989,977,000.00 as agreed:

- PG6404 funded by Japan Shs 559,977,000/=
- PG4321 funded by Basket Fund Shs. 11,430,000,000/=

C: Foreign exchange fluctuations

- PL4390 funded by World Bank Shs. 1,143,550,506/=
- Shs. **20,874,663,952/=**

Note 3

Payments for personal emolument comprises of the following:-

Utilities	200,000,000.00
Extra-Duty	214,951,500.00

Per Diems – Domestic	4,195,668,000.00
Teachers	12,062,181,700.00
<b>Total</b>	<b>16,672,801,200.00</b>

Note 4

Procurement of fixed assets paid on supply vote includes:-

Telephone, Facsimiles, Tvs and Radios	2,160,000.00
Linen, Bedding and Towels	2,895,000.40
Air Conditioner	5,513,320.00
Kitchen Appliance Utensils and Crockery	9,745,317.60
Buildings – Rehabilitation	24,710,000.00
Desks, Shelves, Tables, Chairs and Cabinets	34,924,361.00
Cars	53,865,429.65
Computers, Printers, Scanners, etc.	73,592,915.00
Furniture, curtains and flooring	82,348,115.00
Specialised Instruments	138,038,172.00
F-w-d	180,515,700.00
<b>Total</b>	<b>608,308,330.65</b>

Note 5

Development expenditure on current transfers and subsidies is as follows:-

Per Diems	77,675,900.00
Travel Tickets	3,120,000.00
<b>Total</b>	<b>80,795,900.00</b>

Note 6

Capital expenditure incurred for the procurement of fixed assets during the year

Reports, Documents, etc.	200,000.00
Hostels	10,000,000.00
Computers, Printers, Scanners, etc.	44,000,000.00
Colleges	45,000,000.00
Equipment – Rehabilitation	50,000,000.00
Equipment (Including Agric)	230,000,000.00
Consulting	438,990,000.00
F-w-d	1,085,000,000.00
Specialised Instruments	1,278,900,000.00
Communication Equipment	1,490,000,000.00
Buildings – Rehabilitation	4,735,000,000.00
Schools	12,000,133,431.00
Institutional	17,608,406,500.00
	<b>39,015,629,931.00</b>

Note 7

Exchequer Issues received during the year comprised of :-

Personal Emoluments	Tshs.	35,906,086,115.64
Other charges	Tshs.	23,539,993,092.00
<b>Total</b>	<b>Tshs</b>	<b>59,446,079,207.64</b>

Note 8

Payments for expenditure incurred on supply vote for the provision of the following goods ,works and services were made during the year

Communication And Information	393,015,669.63
Educational Materials	5,597,675,977.00
Hospitality	159,277,931.12
Medical Supplies & Services	31,000,000.00
Office Supplies And Services	235,304,276.10
Rental Services	127,345,400.00
Training Expences	2,912,287,347.75
Travel & Subsistence	924,490,986.70
Utilities	919,590,609.52
Other Goods And Services	1,183,495,331.63
<b>Total</b>	<b>12,483,483,529.45</b>

Note 9

Current Transfers and Subsidies were paid to the following institutions:

Institute of Adult Education	1,108,492,700.00
Adem	109,799,529.74
EACRATANAL	40,000,000.00
National Examination Council (Reg)	3,458,986,512.00
Tanzania Library Service (TLS)	1,377,961,968.00
Institute of Education	572,211,924.00
Nat. Correspondence Institute	167,509,950.00
Film Censorship Board (Reg.)	16,445,600.65
National Arts Council	199,675,092.00
National Kiswahili Council	201,582,052.00
Workers Councils	34,980,800.00
CHEWATA	14,548,200.00
Student Book and Stationery Allowance	5,793,950.00
Training Allowance	3,920,813,880.00
Honorarium	3,300,000.00

Contribution to UNESCO

10,000,000.00

**Total**

**11,242,102,158.39**

Note 10

Payments for expenditure incurred on Development Vote for the provision of the following goods ,works and services were made during the year

Telex and Radio	12,600,000.00
Internet	11,500,000.00
Tapes, Records and Disks	500,000.00
Books	20,000,000.00
Periodicals and Newspapers	9,300,000.00
Examination Expenses	1,200,000,000.00
School Meals – Food	8,748,330,724.00
Teaching Materials	5,914,758,123.00
Capital grant	5,282,742,270.00
Food and Refreshments	12,200,000.00
Gifts/Prizes	15,000,000.00
HIV/AIDS Epidemics	438,990,000.00
Computer Accessories Supplies	500,000.00
Stationery Supplies	1,278,072,700.00
Conference Facilities	12,200,000.00
Training Materials	3,286,429,200.00
Fees	5,789,800,000.00
Travel Tickets – Domestic	3,493,900,000.00
Consultancy Fees	600,000,000.00
Honorariums	3,000,000.00
Service and Repair	109,769,900.00
Petrol	400,000,000.00
Diesel	5,300,000.00
<b>TOTAL</b>	<b>36,644,892,917.00</b>

**VOTE 46**  
**MINISTRY OF EDUCATION AND CULTURE**  
**STATEMENT OF LOSSES OF CASH AND STORES**  
**FOR THE YEAR ENDED 30<sup>TH</sup>, JUNE 2005**

YEAR WHICH LOSSES OCCUR	DESCRIPTION OF LOSSES					TOTAL	ACTION/EFFORTS TAKEN TO RECOVER
		CASH	STORES	ABANDONMENT	ADJUSTMENT		
	<b>Balance Outstanding from previous years.....</b>	<b>74,489,089.75</b>				<b>74,489,089.75</b>	Loss finalization certificates have been prepared and submitted to Treasury for further action.
	<b>Losses reported for the year ended 30<sup>th</sup> June, 2004:-</b>						
1999/00	Misappropriation of School fees. Jangwani Secondary School	15,794,850.95			3,409,945.95	12,384,905.00	Criminal Case No DSMR/CID/SCR/242/2000
1999/00	Misappropriation of Unpaid Salary. Mbinga Secondary School	24,106,345.00				24,106,345.00	MBI/IR/1653/2003
2002/03	Direct theft of Salaries by Robbery. Moshi Secondary School	7,127,600.00				7,127,600.00	Case No MOS/IR/9156/2003
2003/04	Misappropriation and frauds of cash	9,893,530.00				9,893,530.00	The concerned person escaped from working station before

	Shinyanga Secondary School						reporting to Police.
2003/04	Misappropriation and frauds of cash Dar es Salaam Secondary School	2,172,230.00				2,172,230.00	MS/IR/419/2003
2003/04	Loss of cash at Zonal Inspectorate-Tabora	839,345.00		839,345.00			Written off by Bunge Resolution No 30/2004
	<b>SUB TOTAL</b>					<b>130,173,699.75</b>	
	<b>Losses reported during the current year:-</b>						
2004/05	Misappropriation of Examination fees. Uhuru Secondary . School	2,009,900.00				2,009,900.00	Police Case No SHY/IR/2004
2004/05	Direct theft of school funds by Robbery Sumve Secondary School	6,255,900.00				6,255,900.00	Police Case No SUMV/IR/75/2004
2004/05	Misappropriation of School fees. Ifunda Tech Secondary School	3,686,500.00				3,686,500.00	Recovery of outstanding balance effected from her salary.
2004/05	Misappropriation of school funds. Sengerema Secondary School	872,000.00				872,000.00	The concerned person escaped from working station before reporting to Police.
	<b>SUB TOTAL</b>	<b>147,247,290.7</b>		<b>839,345.00</b>	<b>3,409,945.95</b>	<b>142,997,999.7</b>	

		0				5	
	<b>Balance Outstanding from previous years.....</b>		85,468,137.65			<b>85,468,137.65</b>	
	<b>Losses reported during the current year:-</b>						
2003/2004	Kiagata Secondary school <b>Books</b>		350,950.00			350,950.00	We are waiting for supporting documents from the Headmaster
2003/2004	Karatu Secondary school <b>Tractor</b>		12,500,000.00			12,500,000.00	We are waiting for supporting documents from the Headmaster
2003/2004	Karatu Secondary school <b>Chain Saw</b>		660,000.00			660,000.00	We are waiting for supporting documents from the Headmaster.
2003/2004	Karatu Secondary school <b>Electrical Drill</b>		360,000.00			360,000.00	We are waiting for supporting documents from the Headmaster
2003/2004	Karatu Secondary school <b>Generator</b>		450,000.00			450,000.00	We are waiting for supporting documents from the Headmaster
2003/2004	Kwapakacha Secondary school <b>Stores</b>		319,800.000			319,800.000	We are waiting for supporting documents from the Headmaster
	<b>Sub Total</b>		<b>14,640,750.00</b>			<b>14,640,750.00</b>	
	<b>GRAND TOTAL</b>	<b>147,247,290.7</b>	<b>100,108,887.65</b>	<b>839,345.00</b>	<b>3,409,945.95</b>	<b>243,106,887.4</b>	

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Date.....

Dr. Naomi B. Katunzi

**ACCOUNTING OFFICER**

**SUMMARY OF ARREARS OF REVENUE FOR THE YEAR ENDED 30<sup>TH</sup>, JUNE  
2005**

**VOTE 46 – MINISTRY OF EDUCATION & CULTURE**

<b>F/YEAR</b>	<b>AMOUNT OUTSTANDING (A)</b>	<b>REVENUE COLLECTED OR WRITTEN OFF DURING THE YEAR (B)</b>	<b>BALANCE (A-B)</b>
2000/2001	19,499,400.00	19,499,400.00	-
2001/2002	40,137,900.00	40,137,900.00	-
2002/2003	161,870,775.00	1,775,000.00	160,095,775.00
2003/2004	208,823,008.00	44,669,600.00	164,153,408.00
2004/2005	3,503,403,537.00	-	3,503,403,537.00
<b>TOTAL</b>	<b>3,933,734,620.00</b>	<b>106,081,900.00</b>	<b>3,827,652,720.00</b>

Date.....

\_\_\_\_\_  
Dr. Naomi B. Katunzi  
**RECEIVER OF REVENUE**

**MINISTRY OF EDUCATION AND CULTURE  
STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2005  
VOTE 46 - DEPOSIT ACCOUNT**

	<b>LIABILITIES (TSHS)</b>		<b>ASSETS (TSHS)</b>
DEPOSIT	2,713,199,763.07	CASH	2,713,199,763.07
<b>BALANCE</b>	<b>2,713,199,763.07</b>		<b>2,713,199,763.07</b>

Date.....

Dr. Naomi B. Katunzi  
ACCOUNTING OFFICER

### 3.0 AUDIT FINDINGS AND RECOMMENDATIONS

#### 3.1 Follow up of previous year's Audit findings

Audit verification of responses to the previous audit report for the year ended 30/6/2004 received from the Ministry with reference EDF/6/25/Vol.II/1 of 10<sup>th</sup> June 2005 revealed that the following matters were still outstanding:

Report Paragraph on	Audit Observation	Outstanding Amount/Matter	Ministry Comment	Audit Comment
2001/2002 3.7.1	Losses of Cash Shs.78,585,158	TTC loss of unclaimed salary Shs.5,013,607	We are still waiting for the loss Finalisation certificate from Ministry of Finance.	Still waiting for reply from station and Ministry to write off through Ministry of Finance.
Report Paragraph on 2003/2004 3.3.3	Outstanding Imprests Shs.3,261,700	Shs.3,261,700	AQ.No.30/2003/04 has been replied and submitted to you for your verification on 20 <sup>th</sup> January, 2006.	AQ.No.30 of 2003/2004 regarding this matter is still outstanding.
Paragraph 3.6.2	Unpaid salaries of Shs. 1,155,983,749.56	Analysis not yet submitted.	The amount of unpaid salaries in our accounts has been brought forward from the previous years. The amount has been increasing every year due to various reasons such as abscondment, retirement and deaths. The effort to make analysis is underway.	Audit still waiting for analysis to justify the reasons for the unpaid salaries.
Paragraph 3.6.6	Outstanding commitments of Shs. 513,628,008.13.	Shs.44,659,457.48.	A list of Public debts it is available for verification.	Amount of Shs. 40,358,931 is still outstanding.
Paragraph 3.8	Loss of store and cash not disclosed Shs. 216,601,182.40.	Shs.216,601,182.40	The outstanding balance of loss of store and cash is 6,438,214.25 out of these Shs.4,175,914.25 for Tabora Girls Sec. School written off by Bunge.	Amount of Shs.2,262,300 to be disclosed in financial year 2005/2006.
Paragraph 3.9	Unvouched and Improperly Vouched Expenditure Shs. 131,068,811.30.	Shs.76,419,060	The voucher relating to Shs.76,419,060 were submitted to your office when auditing UNICEF fund.	Ref: letter of improperly Expenditure with reference ME.101/Vol.V/9 of 13/9/04 Shs.24,811,360 and Unvouched Expenditure ME.101/Vol.IV Shs.51,607,700 was not attended.

From the above it can be observed that there are matters still outstanding valued at Shs. 1,283,299,347.56.

### Recommendation

Accounting Officer's attention is drawn to the advantages of acting promptly on audit recommendations with a view to securing public accountability by arresting financial and accounting controls deficiencies.

## 3.2 Current year's Audit findings

### (i) Revenue

Fees from Schools and Colleges is one of the main sources of the Ministry's revenues. A review of the revenue statement submitted revealed that a total amount of Shs.5,660,202,113.55, as shown below was collected from sale of printing and news and receipts from training, against a budgeted amount of Shs.4,281,107,000 resulting in over collection of Shs.1,379,095,113.55 or 32%. The collections were retained and used by Secondary Schools, Teachers Colleges and Institutions:

Sub-Vote	Description	Budget (TShs.)	Actual Collection (TShs.)	Over/ Under	% of Variance
2001	Chief Education Officer	120,000,000	104,868,185.00	(15,131,815)	(13%)
2003	ADEM	70,000,000	59,538,000.00	(10,462,000.00)	(15%)
3001	Basic Education	190,000,000	125,840,821.70	(64,159,178.30)	(34%)
4001	Secondary Education	3,669,707,000	5,012,325,455.85	1,342,618,455.85	37%
5001	Teachers Education	230,000,000	351,273,651.00	121,273,651.00	52.73%
6001	Cultural and Natural language	1,400,000	6,356,000.00	4,956,000.00	354%
	<b>Total</b>	<b>4,281,107,000</b>	<b>5,660,202,113.55</b>	<b>1,379,095,113.55</b>	<b>32%</b>

Performance in respect of individual collections shows that :

A total sum of Shs.5,660,202,113.35 collected include arrears of revenue of Shs.106,081,900 relating to previous years as follows :

Year	Shs.
2002/2001	19,499,400
2001/2002	40,137,900
2002/2003	1,775,000
2003/2004	44,669,600
<b>Total</b>	<b>106,081,900</b>
	=====

Under collection of Shs.10,462,000 (15%) was in respect of MANTEP Institute which conducts training to Teachers of Secondary Schools and Colleges.

Under-collection of Shs.64,159,178 (34%) is for unpaid school fees at Arusha School.

Under-collection of Shs.15,131,815 (13%) was in respect of sale of printing and news requested by Government departments.

### **Implication**

The under collection of fees may result in insufficient funds for running schools/colleges.

### **Recommendation**

It is recommended that the Ministry's management should ensure that all collections are made to enable smooth running of schools and institutional activities.

**(ii) Unutilized Budgeted Funds - Shs.20,874,663,952**

**(a) Funds not captured in IFMS Shs. 7,741,136,446**

The following amounts totalling Shs.7,741,136,446 were received as direct to project funds but was not captured in the Integrated Financial Management System.

#### **Name of Programme (Project)**

PG 4394	Shs.	193,680,000
PG 4394	"	703,000,000
PG 6341	"	500,000,000
PG 4301	"	4,968,772,569
PG 4353	"	846,000,000
PG 6364	"	282,000,000
PG 4370	"	<u>247,683,877</u>
<b>Total</b>	<b>Shs.</b>	<b><u>7,741,136,446</u></b>

**(b) Donor Funds not released Shs. 11,989,977,000**

Development funds amounting to Shs. 11,989,977,000 meant for improvement of Primary Education targets for quality, access and capacity building were not released by the Donors (Basket Fund Shs.11,430,000,000 and Japan Shs. 559,977,000).

### **Implication**

Approved project activities could not be implemented.

### **Recommendation**

It is recommended that the MOEC and MOF should ensure that the short comings are rectified to enable smooth implementation of the agreed projects.

### **Management response**

Funds not captured in IFMS Shs.7,741,136,446 were received from various Donors to facilitate various activities for the year under review. The funds, goods and services were directly delivered to the projects which are operating outside the Ministry. Unfortunately, up to the time of closing the financial year, the required documents to facilitate IFMS entry had not been received.

Donor funds not released Shs.11,989,977,000. Donor funds budgeted for the following programmes were not released to the Ministry during the year under review:

PG 4321 - Improvement of Primary Education Shs.11,430,000,000. The funds for the Programme were reallocated to the Ministry during the 3<sup>rd</sup> quarter of the year 2004/2005 but were released after the closure of the financial year. The Ministry is liaising with the Ministry of Finance to ensure that funds are timely released.

PG 6404 construction and Rehabilitation of Primary Schools Shs.559,977,800. The Ministry did not receive funds from the Donor as the earmarked programme had already been executed during 2003/2004. the amount was erroneously included in 2004/2005 estimates.

### **Comment**

Documents to facilitate IFMS entry should be produced for audit verification.

### **(c) Fluctuation of the exchange rate Shs.1,143,550,506**

Out of the World Bank funds Shs. 53,800,000,000 meant for construction of teachers houses, classrooms, rehabilitation of buildings and supply of teaching materials the actual expenditure was Shs. 52,656,449,494 only resulting in a variance of Shs.1,143,550,506 due to fluctuation of the exchange rate. However, as the actual amount released by the World Bank was not known, the fluctuation amount could not be ascertained during the audit.

### **Implication**

Due to shortage of funds resulting from exchange rate fluctuation, the targeted activities were not fully implemented.

**Recommendation**

It is recommended that the Ministry should investigate the loss caused by fluctuation of exchange rate.

**Management response**

The difference between the fund budgeted and funds received to facilitate Secondary Education Development Programme (SEDP P<4390) was caused by the anticipated rate of US Dollar used during the budget against prevailing rate of US Dollar used when the funds were released to Bank of Tanzania.

**Comment**

Provision for fluctuation of exchange rates should be considered during budget preparation.

**3.2.2 Financial Controls****(i) Undisclosed Arrears of Revenue Shs.160,095,775**

The Statement of Arrears of Revenue submitted for the year 2004/2005 disclosed an amount of Shs.3,667,556,945 as arrears of Revenue. However, an amount of Shs.160,095,775 being arrears of Revenue in respect of the previous years were omitted, hence the correct figure of arrears of revenue would be Shs. 3,827,652,720. Further, the Ministry did not inform the Accountant General the difficulties faced in collecting the revenue outstanding as required under Regulations No.58 and 59 of the Public Finance Act No. 6 of 2001 Revised 2004.

**Implication**

- Non collection of revenue would deter implementation of other Public activities.
- Arrears of revenue were understated.

**Recommendation**

It is recommended that the Ministry should revise the statement of Arrears of Revenue and take appropriate action to collect arrears of revenue. In addition, the Accounting Officer should comply with the requirements of Financial Regulations No.58 and 59.

**Management response**

The set up of statement is provided by the Treasury in which all arrears must have a period. The above amount will be traced to find out its related period.

**Comment**

The amount should be disclosed in the financial statements.

**(ii) Non-Submission of Revenue Progress Reports :**

A test check of the revenue register observed that 100 Secondary Schools and Colleges, had not submitted to the Ministry Headquarters their monthly revenue collection reports for the financial year 2004/2005 to enable the receiver of revenue update the accounts of fee collections and their expenditure:

**Implication**

The revenue collected during the year was understated by an amount relating to un-submitted reports.

**Recommendation**

It is recommended that the Ministry should ensure that all progress reports of revenue collection are submitted to the Ministry Headquarters in order to enable compilation of up-to-date revenue collection records.

**Management response**

Management agreed with audit recommendation to ensure that returns are submitted to the Ministry.

**Comment**

Close follow-up of the reports from the up-county station is required.

**(iii) Statement of Assets and Liabilities**

The Miscellaneous Deposit Account closed with a Cash book balance of Shs.2,713,199,763.07. However the position of unpaid salaries for the years 2002/2003 to 2004/2005 is as follows:

<b>Year</b>	<b>Amount (Shs.)</b>
2002/2003	1,154,199,458.58
2003/2004	1,155,983,749.56
2004/2005	1,946,967,324.93

The unpaid salaries relating to Ministry's employees who are no longer in service i.e terminated, retired, deceased, transferred or absconded from public service were not refunded to Treasury.

**Implication**

The unpaid salaries may be misappropriated.

**Recommendation**

It is recommended that the Ministry should analyse the unpaid salaries, and refund the amount to Treasury as soon as possible.

**Management response**

The unpaid salaries are going to be analysed and the amount will be paid to Treasury.

**Comment**

Analysis schedules and refund particulars should be availed to audit for verification.

**(iv) Expenditure Management**

**(a) Expenditure without Authority Shs. 148,622,899**

Payments amounting to Shs.148,622,899 were effected from Miscellaneous Deposit Account without quoting relevant receipts on which the amounts paid were initially deposited to justify the authenticity of the payments.

**Implication**

Unauthorized payments may be effected.

**Recommendation**

The Ministry should ensure that all payments made from Deposit account are cross referenced with the receipts on which the Deposits were initially received.

**Management Response**

Recommendation is adhered to. The payment Shs.148,622,899 was made by authority no.EA/AG/165/01/59 from Ministry of Finance dated 28/6/2004.

**Comment**

The authority was submitted and the matter is cleared.

**(b) Improperly Vouched Expenditure - Shs. 7,530,659,295.97**

A test check of accounts showed a large amount of Shs.7,530,659,295.97 as improperly vouched expenditure. In the absence of proper documentation, I have been denied the opportunity to ascertain the legitimacy and propriety of such a huge expenditure charged on the following accounts.

	<b>Shs.</b>
Recurrent account	7,502,623,595.97
Deposit account	<u>28,035,700.00</u>
<b>Total</b>	<b>7,530,659,295.97</b>
	=====

### **Implication**

The correctness of the amount paid cannot be established.

### **Recommendation**

The missing supporting documents should be traced and submitted for audit confirmation. In addition, the system for storage and custody of documents should be strengthened

### **Management response**

Receipts signed pay lists and others to support documents amounting to Shs.6,717,300,301.85 out of Shs.7,530,659,295.97 have been attached on payment voucher ready for verification.

### **Comment**

The Ministry response is not wholly true because it managed to submit documents to support expenditure totalling Shs.1,757,792,133.35 which are under verification. Supporting documents pertaining to expenditure amounting to Shs. 5,772,867,162.60 are still not furnished to audit.

### **(c) Payments of Subventions to Institutions Shs.5,308,423,954**

The Ministry paid out a total sum of Shs.5,308,423,954 as subventions to various institutions. There were no acknowledgement receipts or audited accounts to show that the funds were properly accounted for.

### **Implication**

The expenditure on subventions paid cannot be verified.

### **Recommendation**

It is recommended that the Ministry should submit receipts and utilization accounts for audit purpose.

### **Management response**

All the payment vouchers for subventions paid to various institutions are attached with acknowledgement receipt.

### **Comment**

Acknowledgement receipts and utilization accounts for an amount of Shs. 1,039,296,018 are yet to be submitted to audit. (Refer AQ. No. 32)

### **(d) Overpayment of Subsistence allowances Shs. 990,000**

Overpayment of subsistence allowances amounting to shs. 990,000 as detailed hereunder was paid to Ministry officials while travelling to Arusha and Kisarawe (Refer AQ. No.30 and 56).

No. of Days	No. of Persons involved	Rate applied per day Shs.	Correct rate Shs.	Overpayment per day Shs.	Total Overpayment Shs.
14	2	45,000	30,000	15,000	420,000
14	4	22,500	15,000	7,500	420,000
5	2	60,000	45,000	15,000	150,000
					<b>990,000</b>

### Implication

There is weakness in pre-examining the transactions before effecting payments.

### Recommendation

The management should recover an amount of Shs. 990,000 overpaid to the concerned officials.

### 3.2.3 Procurement and Stores Management

#### (a) Stores not Accounted for Shs.29,353,680

In the year under review the MOEC purchased several items of stores which included stationeries, motor vehicle fuel, office furniture, etc worth Shs.29,353,680. The stores could not be confirmed to have been accounted for and used as intended in the absence of references to ledger folios on which they were accounted for. The following five audit queries issued on this matter were still outstanding:

AQ. No.	Recurrent Account Shs.
6	2,500,000
34	14,086,160
48	3,489,520
55	2,000,000
<b>Sub Total</b>	<b>22,075,680</b>
	Deposit Account Shs.
45	7,278,000
<b>Grand Total</b>	<b>29,353,680</b>

### Implication

This indicates that stores records are not properly kept, as a result Management may not control the receipt and issue of stores.

### Recommendation

It is recommended that the Ministry should give accountability and utilization accounts for the stores worth Shs.29,353,680. In addition,

the Ministry management is required to comply with procurement procedures in future.

**Management response**

Documents to account for stores Shs.29,353,680 are available for your verification.

**Comment**

Verification in order to confirm the accountability and utilization of purchased stores is still in progress.

**(b) Unsupported issues of Office Furniture and Equipments  
Shs.24,059,543**

Office Furniture and Equipment worth Shs.24,059,543 were issued from stores ledgers without being supported by relevant issue vouchers/inventories.

**Implication**

Stores could be misused or lost.

**Recommendation**

It is recommended that the Ministry should ensure that stores procedures are observed and adhered to. Issue vouchers should be produced in order to facilitate verification of the items of stores issued for use.

**Management response**

The documents relating to office furniture and equipment for Shs.24,059,543 are available for your verification.

**Comment**

Issues vouchers are yet to be submitted to audit and Audit Query No. 18 raised on this matter is still outstanding.

**(c) Violation of Procurement Procedures**

A sum of Shs. 533,750,000 was paid to one Supplier for supplying various text books to the Ministry. (Ref. AQ. No. 49).

Audit scrutiny revealed the following anomalies:

- Minutes of the Ministerial Tender Board to effect the approval to purchase text books were not made available contrary to Regulation 11(1) of Public Procurement Regulations for goods, works, Non-consultant services and disposal of Public Assets.
- The contract Agreement between the Ministry and the Supplier was not availed to audit.

- Relevant documents such as Delivery notes, Receipt vouchers/goods Received Notes, Ledger folio references and Distribution lists to confirm receipt, accountability and distribution thereof were not produced.

In addition, other payments amounting to Shs. 12,050,100 were paid to suppliers of goods and services whereby there were no quotations to confirm whether due economy was exercised during the purchases (Refer AQS. No. 36 and 54).

### Implication

Non-compliance with Procurement Act and related Regulations may lead to misappropriation of Public monies.

### Management response

Documents to account for stores Shs.533,750,000 are available for your verification.

### Comment

Verification in order to confirm the accountability and distribution of the purchased text books to intended users is still in progress.

### (d) Review of Contract Agreement

Review of contract agreement between Ministry of Education and Culture and M/s. Romeja's Ltd of Box 561, D'Salaam for Tender No.04 of 2004/2005 for Printing of Education Materials for Tanzania Multi-Sectoral AIDS project revealed the following abnormalities :

- The agreement date was not indicated.
- Contract pages were not signed.
- Schedule of Requirements indicate that the delivery of books/copies is 6 weeks after receiving LPO. However 24,000 copies were delivered on 4/7/2005 four months after receiving the LPO (March 2005) contrary to the agreement.
- At the date of verification i.e 25/11/2005, the following stock of books worth Shs. 43,317,369 were still in store:

Date of Delivery	Type of Book	No. of Books Received	Stock balance	Value
10/3/2005	Policy Guideline Kiswahili versions	24,000	460	13,620,244
10/3/2005	Training Manual (Kinga) Kiswahili version.	22,000	2,265	11,418,671
4/7/2005	Policy Guidelines for implementation English version	24,000	15,610	18,278,454
	<b>Total</b>	<b>70,000</b>	<b>18,335</b>	<b>43,317,369</b>

### **Implication**

Violation of Contract agreement

### **Recommendation**

It is recommended that the Ministry should:

- Ensure that all stocks of books at stores are issued for use.
- Clarify as to why delivery of the books was not done as stipulated in contract agreement.
- Ensure that in future all the contract pages are signed by parties concerned.

### **Management response**

- Distributions depend on the availability of transport.
- Storage problem.
- In future all pages will be signed.

### **Comment**

Completeness of the contracts will be followed during our future audits. In addition, the Ministry should exert more effort to distribute the remaining books to intended users.

## **3.2.4 Physical Performance**

A review of some of the physical performance reports of the Ministry revealed the following:

<b>Activity</b>	<b>Planned numbers</b>	<b>Actual performance</b>	<b>Variance</b>
Standard (STD) I Enrolment	1,640,969	1,368,315 or 83%	272,654 or 17%
Classrooms construction	6,794	5,141 or 76%	1,653 or 24%
Teachers houses construction	3,169	7,115 or 225%	3,946 or 125%

### **Implication**

Planned targets in respect of STD I enrolment, and classrooms construction were not fully implemented.

### **Recommendation**

It is recommended that the Ministry should ensure that the targets are implemented in line with the approved plans.

### **Management response**

The enrolment of standard one students for the year under review of 1,640,969 student was only estimation. The deviation of 272,654 from the actual of 1,368,315 students is normal.

### **Comment**

More scientific way of estimation need to be used in order to minimise variances.

### **3.2.5 Effectiveness of Internal Audit Services Unit and Audit Committee**

#### **(a) Internal Audit Services**

The Internal Audit Services Unit was established and has a number of staff. However during the year under review (2004/2005) it was observed that no reports were issued by the unit.

#### **Implication**

- Internal audit reports are not produced as intended
- We could not place reliance on the work of the Internal Audit in order to reduce the extent of our audit tests

#### **Recommendation**

It is recommended that the Internal Audit Services Unit should perform its duties as per Finance Regulation 34. In addition, the Management should ensure that the Annual work plan and Internal Audit Reports are submitted to external auditors.

#### **Management response**

No response was given.

#### **Audit Comment**

Implementation of the above recommendation is necessary for improvement.

#### **(b) Audit committee**

Review of the file with reference CHD.3/490/1 revealed that the Ministerial Audit Committee was officially launched on 11<sup>th</sup> May 2004. However, for the financial year under review (2004/2005) no single meeting was held by the Committee contrary to the requirement of Regulation No.32.1(a) which require the Committee to meet at least quarterly.

#### **Implication**

Unsatisfactory follow-up of internal and external audit recommendations.

#### **Recommendation**

It is recommended that the Ministry should ensure that in future audit committee meet at least quarterly and perform its functions as required by the financial regulations.

#### **Management response**

The management agrees with the Auditors observation and would like to comment as follows:

For the year of 2004/2005 we couldn't have any meeting because majority of senior officials were new to the Ministry. Most of these officers reported to the Ministry at the end of the year 2004. For the year 2005/2006 the Audit committee had a meeting on 14<sup>th</sup> November 2005.

**Audit Comment**

Minutes of the meeting held on 14<sup>th</sup> November should be submitted to the audit for review.

**4.0 CONCLUSION**

The detailed audit findings presented above have been communicated to management of the Ministry during exit meeting. The Management has promised to take appropriate action with a view to rectify the situation. We shall appreciate to receive formally the actions taken in this respect.

However, during the course of audit, we have experienced difficulties in obtaining records especially on procurement and stores management and some Ministry staff were not willing to provide requested information

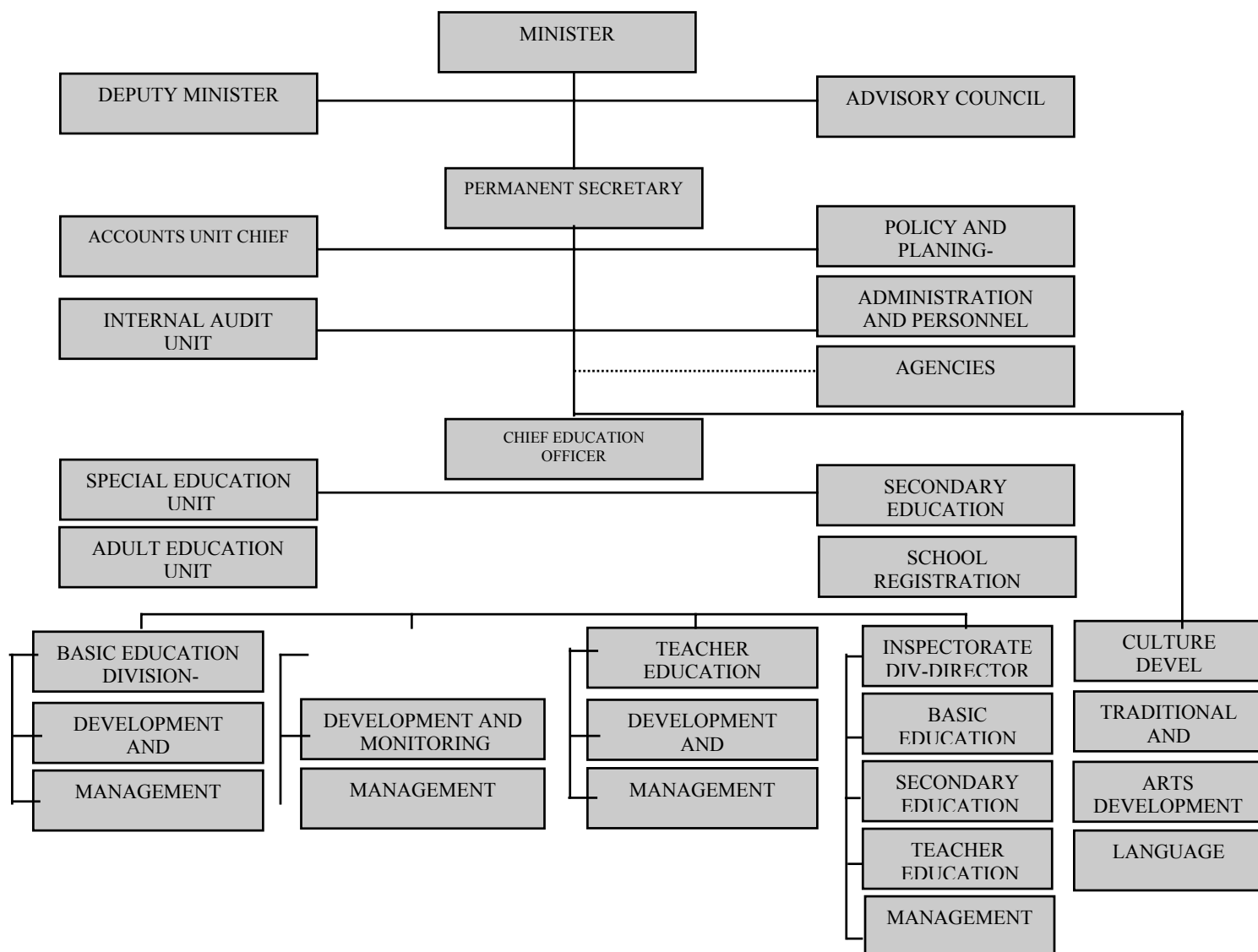
It is my hope that in future, management will cultivate a culture of good working relationship with the audit team.

Dr. Frank Mosses Hiza Mhilu  
**Ag. CONTROLLER AND AUDITOR GENERAL**

CC: The Chief Secretary,  
State House,  
P. O. Box 9120,  
**Dar es Salaam**

The Permanent Secretary and Paymaster General,  
Ministry of Finance,  
P. O. Box 9111,  
**Dar es Salaam**

## 5. Organisation Structure Ministry of Education and Culture



APPENDIX 'A'

NON-SUBMISSION OF REVENUE COLLECTION PROGRESS REPORTS

STATION	MONTH NOT SUBMITTED
<b>IRINGA REGION</b>	
1. Lugalo Secondary School	July, 2004 - December, 2004
2. Mawelewele Secondary School	- " -
3. Ifunda TTC	- " -
4. Mandato Secondary School	- " -
5. Tandala TTC	- " -
6. Kibao Secondary School	- " -
7. Ifunda Secondary School	- " -
8. Makambako Secondary School	- " -
9. Lupililo Secondary School	- " -
10. Matole Secondary School	- " -
11. Mgololo Secondary School	- " -
12. Mchongole Secondary School	- " -
13. Ismila Secondary School	July, 2004 - December, 2004
14. Itengule Secondary School	- " -
15. Malenga Secondary School	- " -
16. Luchunga Secondary School	- " -
17. Idodi Secondary School	- " -
18. Makugali Secondary School	January, 2005 - February, 2005
<b>MBEYA REGION</b>	
1. Kayuki Secondary School	July, 2004 - December, 2004
2. Kyela Secondary School	July, 2004 - September, 2004
3. Chimila Secondary School	July, 2004 - December, 2004
4. Kinyala Secondary School	- " -
5. Mpuguso Secondary School	- " -
6. Songwe Secondary School	- " -
7. Chikamila Secondary School	- " -
8. Ukakwe Secondary School	- " -
9. Kayuki Secondary School	- " -
10. Kolo Secondary School	- " -
11. Lupa Secondary School	- " -
<b>RUKWA REGION</b>	
1. Kantalamba Secondary School	June, 2004 - June, 2005
2. Mwangaza Secondary School	- " -
3. Sumbawanga Secondary School	- " -
4. Mpechi Secondary School	August, 2004 - December, 2004
5. Itwele Secondary School	January, 2005 - March, 2005
6. Sumbawanga TTC	July, 2004 - December, 2004

7. Mzindakaya Secondary School	July, 2004 - December, 2004
8. Vuma Secondary School	- " -
9. Chala Secondary School	- " -
10. Kapili Secondary School	- " -
11. Inyonga Secondary School	- " -
12. Mwangaza Secondary School	- " -
13. Mshamo Secondary School	- " -
<b>DAR ES SALAAM REGION</b>	
1. Jamhuri Secondary School	July, 2004 - August, 2004
2. Mbagala Secondary School	- " -
<b>MOROGORO REGION</b>	
1. Makuyuni Secondary School	July, 2004 - June, 2005
2. Mhonda TTC	- " -
3. Ilonga TTC	- " -
4. Kidatu Secondary School	- " -
5. Mangula Secondary School	- " -
6. Morogoro TTC	- " -
7. Makuyuni Secondary School	- " -
8. Kipanga Secondary School	July, 2004 - June, 2005
9. Kilakala Secondary School	July, 2004 - December, 2004
10. Lusanga Secondary School	- " -
<b>COAST REGION</b>	
1. Ikwiriri Secondary School	July, 2004 - December, 2004
2. Ruvu Secondary School	- " -
<b>KILIMANJARO REGION</b>	
1. Mwika Secondary School	July, 2004 - December, 2004
2. Muungano Secondary School	September, 2004 - October, 2004
3. Moshi Technical School	January, 2005 - March, 2005
4. Machame Girls Sec. School	January, 2005 - May, 2005
5. Mandaka TTC	July, 2004 - August, 2005
6. Kifaru Secondary School	March, 2005 - June, 2005
7. Langata Secondary School	August, 2004 - December, 2004
8. Lembeni Secondary School	July, 2004 - December, 2004
9. Singachini TTC	July, 2004 - December, 2004
<b>TANGA REGION</b>	
1. Korogwe Girls Sec. School	July, 2004 - December, 2004
2. Semkiwa Secondary School	July, 2004 - June, 2005
3. Mkwakwani Secondary School	July, 2004 - June, 2005
4. Lusanga Secondary School	July, 2004 - June, 2005
5. Kwabutu Secondary School	July, 2004 - June, 2005
6. Zingibaki Secondary School	July, 2004 - December, 2005

<b>ARUSHA REGION</b>	
1. Kimyaki Secondary School	July, 2004 - December, 2005
2. Akeri Secondary School	- " -
3. Patandi TTC	- " -
4. Babati Day Secondary School	- " -
5. Engesero Secondary School	- " -
6. Simanjiro Secondary School	- " -
7. Endasaki Secondary School	- " -
8. Monduli Secondary School	- " -
9. Mbugwe Secondary School	- " -
10. Mwandet Secondary School	- " -
<b>LINDI REGION</b>	
1. Kipatimu Secondary School	July, 2004 - December, 2004
2. Mkonge Secondary School	- " -
3. Mnero Secondary School	- " -
4. Mbekenjera Secondary School	- " -
<b>KAGERA REGION</b>	
1. Kaigara Secondary School	July, 2004 - December, 2004
2. Katoke TTC	- " -
3. Mabira Secondary School	- " -
4. Minziro Secondary School	- " -
5. Nshamba Secondary School	- " -
6. Bwabulu Secondary School	- " -
7. Kingarama Secondary School	- " -
<b>MWANZA REGION</b>	
1. Misungwi Sec. School	July, 2004 - December, 2004
2. Nansiow Secondary School	- " -
3. Mwamashamba Secondary School	- " -
4. Nyaguge Secondary School	- " -
5. Sumve Secondary School	- " -
<b>MUSOMA REGION</b>	
1. Hansimo Secondary School	January, 2005 - December, 2005
2. Nyanduga Secondary School	- " -
3. Mugoma Secondary School	- " -

Appendix 'B'

IMPROPERLY VOUCHERED EXPENDITURE SHS.7,530,659,295.97

RECURRENT

AQ.No.	Amount (Shs.)
1	1,126,250,202.00
2	171,351,974.00
3	1,220,360,425.85
4	1,157,895,145.00
7	254,523,980.00
10	16,318,000.00
12	12,249,699.90
5	1,736,537,433.45
25	1,000,000.00
26	2,235,000.00
28	4,445,000.00
31	746,799,566.00
33	1,360,000.00
35	11,205,000.00
38	33,955,820.00
39	50,000,000.00
41	3,542,000.00
44	32,382,040.00
46	34,012,110.00
51	67,821,289.35
53	3,200,000.00
59	815,198,820.42
<b>Total</b>	<b>7,502,623,595.97</b>

## Appendix 'C'

### (i) DEPOSIT

AQ.No.	Amount (Shs.)
29	184,900
43	21,356,300
50	6,494,500
<b>Total</b>	<b>28,035,700</b>

### (ii) UNRECEIPTED SUBVENTION - SHS.5,308,423,954

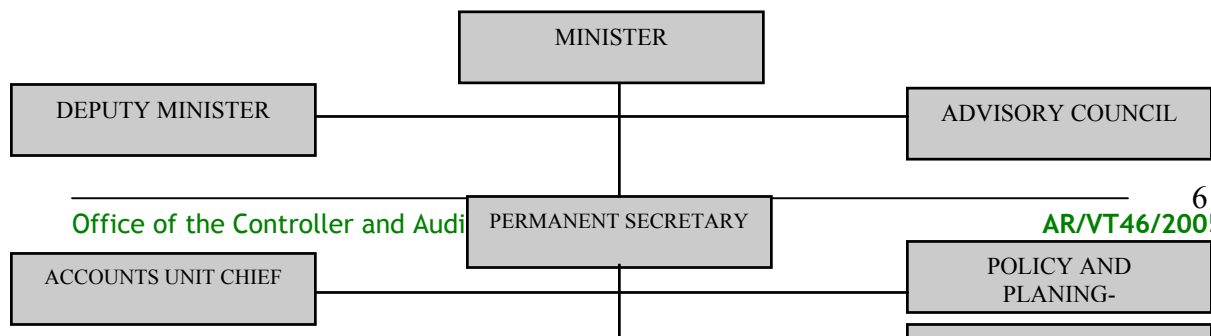
AQ.No.	Amount (Shs.)
11	1,745,300,836
32	1,039,296,018
57	277,392,615
27	2,246,434,485
<b>Total</b>	<b>5,308,423,954</b>

### (iii) PAYMENT WITHOUT PROPER AUTHORITY - SHS.148,622,899

AQ.No.	Amount (Shs.)
13	148,622,899
<b>Total</b>	<b>148,622,899</b>

## 1. Management structure

### Organisation Structure Ministry of Education and Culture



**VOTE 46: MINISTRY OF EDUCATION & CULTURE**

**SUMMARY OF APPROPRIATION ACCOUNT  
As at the end F/Y 30 - June - 2005  
RECURRENT ACCOUNT**

<b>Code</b>	<b>Description</b>	<b>Actual Expenditure June 2004</b>	<b>Approved Estimates June 2005 1</b>	<b>Actual Expenditure June 2005 2</b>	<b>V</b>
461001	Administration and General	6,369,915,961.89	6,282,046,061.49	6,274,226,426.75	7,8
461002	Finance and Accounts	240,380,774.96	252,188,787.00	246,047,665.92	6,1
461003	Policy and Planning	758,478,262.73	851,984,734.00	843,264,720.66	8,7
462001	Chief Education Officer	2,708,432,701.65	4,125,388,592.00	4,093,938,923.59	31,4
462002	Inspectorate	3,525,669,445.73	3,708,562,934.00	3,693,886,746.13	14,6
462003	MANTEP Institute	132,902,780.77	56,288,349.51	56,288,349.43	
463001	Basic Education	388,844,945.89	4,186,423,650.00	4,141,152,283.84	45,2
464001	Secondary Education	27,105,841,100.67	32,982,360,500.00	32,956,665,015.10	25,6
465001	Teacher Education	7,697,234,102.40	6,100,063,664.00	6,085,194,293.24	14,8

466001	Culture and National Languages	740,205,453.75	905,772,118.00	896,306,243.22	9,4
	<b>Total Vote</b>	<b>49,667,905,530.44</b>	<b>59,451,079,390.00</b>	<b>59,286,970,667.88</b>	<b>164,1</b>

**VOTE 46: MINISTRY OF EDUCATION & CULTURE**

**SUMMARY OF APPROPRIATION ACCOUNT**  
**As at the end F/Y 30 - June - 2005**  
**DEVELOPMENT ACCOUNT**

Amount in

	<b>Actual Expenditure June 2004</b>	<b>Approved Estimates June 2005 1</b>	<b>Actual Expenditure June 2005 2</b>	<b>Variance 3=(1-2)</b>	<b>4=(2/1)*100</b>
General	157,000,000.00	310,000,000.00	310,000,000.00	-	100.00
	970,281,900.00	1,699,977,000.00	1,140,000,000.00	559,977,000.00	67.06
er	857,936,000.00	1,499,380,000.00	355,016,123.00	1,144,363,877.00	23.68
	50,000,000.00	100,000,000.00	100,000,000.00	-	100.00
	60,369,330,927.97	49,047,845,000.00	37,117,845,000.00	11,930,000,000.00	75.68
	3,279,759,508.44	59,413,581,900.00	53,301,258,825.00	6,112,323,075.00	89.71
	5,012,335,472.00	-	-	-	N/A
Languages	90,000,000.00	1,218,000,000.00	90,000,000.00	1,128,000,000.00	7.39
	<b>70,786,643,808.41</b>	<b>113,288,783,900.00</b>	<b>92,414,119,948.00</b>	<b>20,874,663,952.00</b>	<b>81.57</b>

