



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



BENJAMINI MKAPA HOSPITAL

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON
THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2023**

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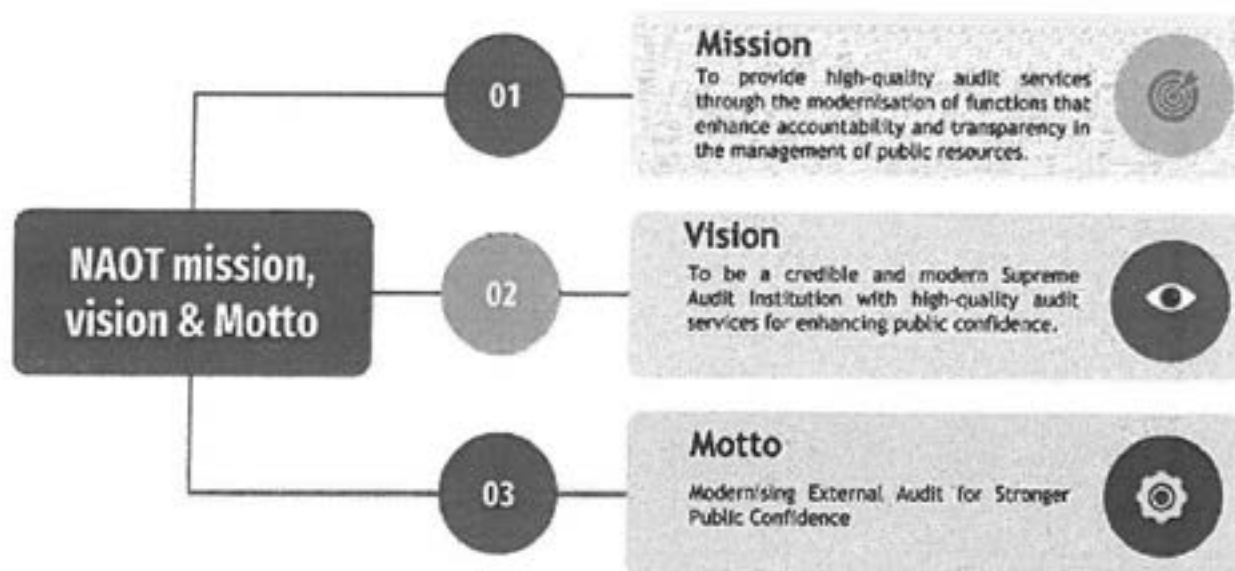
February, 2024

AR/CG/Vote52/BMH/2022/23

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 [R.E 2021].



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 Benjamin Mkapa Hospital 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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Abbreviations

AR	Audit Report
BMH	Benjamin Mkapa Hospital
CG	Central Government
CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
Reg.	Regulation
Sect.	Section
TZS	Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Executive Director,
Benjamin Mkapa Hospital,
P.O. Box 11088,
DODOMA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Benjamin Mkapa Hospital, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets, the 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 Benjamin Mkapa Hospital as at 30 June 2023, 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 [R.E 2020].

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Benjamin Mkapa Hospital in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Statement of the Chairman of Board of Trustee, Statement of Executive Director, Statement of Management Responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these

matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] 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 [R.E 2022] 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 LEGISLATION

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 Benjamin Mkapa Hospital for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, the procurement of goods, works and services of Benjamin Mkapa Hospital is generally in compliance with the requirements of the Public Procurement laws.

Validity of performance bonds not confirmed by Benjamin Mkapa Hospital TZS 43,272,835.02

Reg. 29(1) of Public Procurement Regulation, 2013 require the successful tenderer to submit a performance security to guarantee the faithful performance of the contract and payment of all labourers, suppliers, mechanics and subcontractors, if any. Further, Clause 8 of SCC of contract documents required the supplier to provide performance security of 10 per cent of contract value.

My review of contracts files and correspondence files for the year 2022/23 noted the performance securities worth TZS 43,272,835.02 submitted without its validity and legality being verified.

Micro value procurement not reported to Tender Board TZS 48,556,300

Reg.166 (7) of Public Procurement Regulation 2013 states that all micro procurements shall be reported to the tender board monthly by the holder of the delegated authority, using the appropriate procedural form issued by the authority. Reg.166 (8)

All micro procurements shall be reported to the authority on Quarterly basis using the appropriate procedural form.

I noted that Benjamin Mkapa Hospital Management made payments to various suppliers and service providers amounting to TZS 48,556,300 for micro value procurement of office consumables, medical supplies and building materials. However, these payments were not reported to Tender Board contrary to the Reg. 166 (7) & (8) of Public Procurement Regulations, 2013.

Lack of Formal Service Agreement with TTCL

Regulation 10(4) of PPR, 2013 (as amended in 2016) requires a procuring entity to ensure that payments due to the tenderer are made properly and promptly in accordance with the terms of each procurement contract entered into and the commitments are recorded against the allocated funds before any contract is signed.

The hospital relies on TTCL as its internet service provider, and as part of this service, the hospital makes a payment of TZS 113,159,520 to TTCL. I noted that there is no formal binding contract in place between the hospital and TTCL.

Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Benjamin Mkapa Hospital for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

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

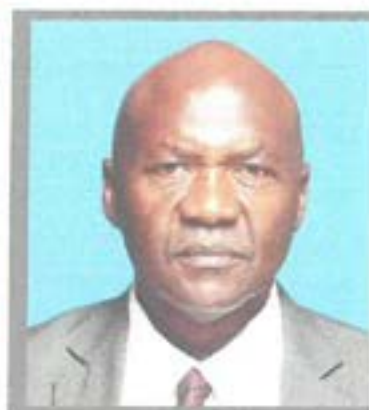


Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania

February, 2024

1.0 FINANCIAL STATEMENTS

STATEMENT OF CHAIRMAN OF BOARD OF TRUSTEES



Introduction

On behalf of the Board of Trustees of The Benjamin Mkapa Hospital (BMH), I am pleased to present the Financial Statements for the financial year 2022/23, which provide the results of BMH operations and its state of affairs. BMH prepared this report in compliance with TFRS 1 - The report by those charged with governance issued by NBAA and became effective on 1 January 2021. This is the third time since BMH started preparing its financial statements as a reporting entity.

Nature of Operations

The Benjamin Mkapa Hospital (BMH) is the Government Hospital under the Ministry of Health. It was registered under subsidiary legislation No. 40 of 16 October, 2015 which was published on the same date through Government Notice number 453. The Hospital was established to provide specialized and super-specialized medical services and undertake research and training activities. It started its operations effectively on 15 October 2015.

In the performance of its functions, the Hospital may enter into contracts or Memorandum of Understanding with other Hospitals, colleges or any other Institution of health sciences for organizing training activities and integrating such Hospitals, and colleges with clinical work.

BMH is governed by the Board of Trustees established under subsidiary legislation No. 40 of 16 October 2015 which was published on the same date through Government Notice number 453. The Board is responsible for overseeing the management of business and affairs of the Hospital. The Hospital as a health institute is working under the Ministry of Health. However, as a Public Corporation, it adheres to the Treasury Registry regulations.

2.0 Vision Statement

To be a high-tech Hospital based on new sciences for a healthy society and sustainable national development.

3.0 Mission Statement

To provide (high and) specialized and super specialized Promotive, Preventive, Curative, Rehabilitative Services, Research, Innovation and Training using new technology.

4.0 Objectives

In the financial year 2022/23 the following strategic objectives were planned to be achieved: -

- 4.1 Service improved and HIV/AIDS infections reduced.
- 4.2 National Anti-Corruption implementation strategy enhanced and sustained.
- 4.3 Quality health services delivered and sustained.
- 4.4 Health infrastructure with high-tech equipment enhanced and sustained.
- 4.5 Access to quality and appropriate quantity, diagnostic, preventive and curative services enhanced.
- 4.6 Integration of ICT and clinical innovation in health services improved.
- 4.7 Public relations and communication management enhanced.
- 4.8 Financial and human resources management strengthened.
- 4.9 Legal, procurement and supplies management improved.
- 4.10 Health promotion, training, research and outreach programs enhanced.

5.0 Core Values

The following generic values have been observed by the staff of BMH in the course of implementing the budget for the financial year 2022/23.

(i) Integrity

All staff should have the quality of being honest, and truthful and have strong moral principles (adherence to laws) and doing the right thing in a reliable way during service delivery. Staff shall avoid corruption and shall not accept bribes and gifts. Public servants shall not receive any sort of gifts (money, service) concerning services rendered to clients.

(ii) client-centred and Empathy

Compassion in service delivery should be adhered to by all staff. All staff should perform their functions without favouritism or discrimination of some customers. All staff should avoid all forms of nepotism in terms of sex, religion, political ideology, race and tribalism. All staff should not be biased in political affiliation during service delivery. All functions of the hospital should be fair to everybody without profit conscious.

(iii) High-Quality Service Delivery

Management should put effort into continuous improvement through which everyone strives to create and support an environment in which people are committed to

serving and meeting the needs of customers. Staff should provide quality services in conformance to standards that meet or exceed customer expectations.

(iv) Transparency and Accountability

Every person should be accountable for his/her decisions and actions, ensuring transparency of process, structure and communication. All financial matters should be open to all citizens and other stakeholders. All financial transactions are liable for auditing and investigation.

(v) Teamwork Spirit and Respect

All staff in the hospital should work in a team and respect human dignity to increase effectiveness and efficiency. All hospital business should be run in a participatory style involving internal and external stakeholders in decision-making processes. All staff and members of organizations put their agenda and interests aside to save the interest of the organization and the needs of clients.

(vi) Safety

The management should describe policies and procedures in place to ensure the safety and health of employees within a workplace; the hospital should conduct hazard identification and control according to government standards and ongoing safety training and education for employees. All staff should work in a state of being "safe" in the condition of being protected from harm or other undesirable outcomes. Management should control and recognize hazards to achieve an acceptable level of risk.

The Board's role during the year was to ensure that the Hospital implements the Strategic Plan in view of realising its own vision. During the period the Board continued seeing a continued growth in terms of the Hospital's capacity to provide specialised and super-specialised medical services. In this aspect, several strategic projects including the Inauguration of the Bone Marrow Transplant Unit where 4 children with sickle cell disease have benefitted from this service. Construction of radiotherapy and nuclear medicine building is in progress and it is expected to be completed by the end of 2025. Completion of this project will revolutionize cancer disease management aiding the reduction of mortality rate through the provision of timely diagnosis and treatment. Further, the Hospital saw another milestone by introducing penis implant placement where 2 patients benefitted. In areas of training and research, Benjamin Mkapa Institute of Health and Allied Sciences (BMIHAS) introduced a short course on radiology.

It is with certainty that BMH's performance for the year ended 30 June 2023 was commendable, which is a result of a number of factors including the support accorded by the Government of Tanzania, Ministry of Health and other stakeholders.

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The Board extends its distinctive regards to Her Excellency, Hon. Samia Suluhu Hassan, the President of the United Republic of Tanzania for Her good leadership and strategic efforts to revive the National Economy; and to Hon. Ummu A. Mwalimu (MP), Minister of Health, for her tireless efforts in improving the health sector and increasing its contribution to the National economy.

I also wish to extend my appreciation to the BMH Board of Trustees, Management and employees for their sustained commitment and dedicated work in pursuit of a better Tanzania through the provision of quality health services and foremost by living the Hospital's slogan "*Kuvaa Viatu vya Mgonjwa/Mteja, Uwajibikaji na Kujituma*".



Dr. Deodatus Mtasiwa
Board Chairman

^{Th.}
FEB. 24, 2024
Date:

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STATEMENT FROM THE EXECUTIVE DIRECTOR



ORGANIZATION OUTLOOK

Benjamin Mkapa Hospital is the tertiary specialized referral hospital under the Ministry of Health that provides high quality medical care of out-patients and in-patients. It has a Board of Trustees and the Executive Director who is the Chief Executive Officer, responsible for the day-to-day operations of the Hospital.

There are seven Directorates headed by Directors and seven Units whose heads report to the Executive Director.

The Heads of the Directorates are:

1. Director of Administration and Human Resource Management
2. Director of Planning and Finance
3. Director of Medical Services
4. Director of Clinical Support
5. Director of Surgical Services
6. Director of Nursing and Clinical Administration Services
7. Director of Training, Research and Teaching Coordination

The Heads of Units are:

1. Head of Communication and Public Relations Unit
2. Chief Internal Auditor
3. Head of Procurement Management Unit
4. Head of Quality Assurance
5. Director of Technical Service and Estate Management Unit
6. Director of Information and Communication Technology and Statistics Unit
7. Head of Legal Services Unit

GOVERNING BOARD

The Board of Trustees of Benjamin Mkapa Hospital is composed of eight (8) members. Apart from the Hospital's Executive Director, all other members are non-executives. The board chairman is appointed by the Hon. President of the United Republic of Tanzania as required by the constitution and other board members are appointed by the Hon. Minister, Ministry of Health. The Board is the highest decision-making organ of the Hospital. It is responsible for governing, controlling and administering the Hospital by making strategic decisions; formulating laws and regulations and approving different policies to enhance operational excellence, ensuring control and administration, ensuring proper management of human, financial and physical resources, identifying key risk areas, considering and monitoring investment decisions,

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considering significant financial matters and reviewing the performance of management business plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative and for compliance with sound corporate governance principles.

The Board is required to meet at least four (4) times a year. Day-to-day management of the business of the Hospital is delegated to Executive Director assisted by a senior management team. Senior Management team is invited to attend Board of Trustees meetings and facilitates the effective control of all operational activities, acting as a medium of communication and coordination between various departments/units.

During the period ended 30 June 2023, four (4) ordinary Board meetings were held:

Composition of the Board of Trustees

S/N	Name of member	Position	Qualification/Profession	Nationality	Date of appointment
1.	Dr. Deodatus M. Mtasiwa	Chairman	PhD - Internal Medicine and Biology, Super specialist Haematology - Oncology	Tanzanian	15/09/2021
2.	Prof. Ipyana H Mwapagatwa	Member	Associate Professor - Obstetrics & Gynaecology	Tanzanian	15/09/2021
3.	Dr. Ahmed Makuwani	Member	MD, MMed Obstetrics & Gynaecology	Tanzanian	15/09/2021
4.	Mr. Shaidi Yusuph	Member	MSc Physics	Tanzanian	15/09/2021
5.	Dr. Sylvia V. Mamkwe	Member	Medical Doctor (MD), Masters of Public Health (MPH)	Tanzanian	15/09/2021
6.	Dr. Bashir Juma Nyangasa	Member	PhD in Cardiovascular Surgery, MMed - General Surgery	Tanzanian	15/09/2021
7.	Mr. John Kinuno	Member	Bachelor of Laws (LLB), Senior State Attorney at Attorney General Chambers	Tanzanian	15/09/2021
8.	Dr. Alphonse B Chandika	Secretary	Medical Specialist (Surgeon)	Tanzanian	15/09/2021

The Hospital is committed to the principles of effective good corporate governance. Further, the Hospital recognizes the importance of integrity, transparency and accountability as key pillars in fulfilling its objectives. To ensure a high standard of good corporate governance, the Hospital has two (2) committees which are Audit Committee and Tender Board, that perform specific duties that complement each other to reach the desired organizational goals.

OBJECTIVE AND STRATEGIES

The objective of the Institution

The objective of the Institution in carrying out its functions and exercising its powers as provided in the establishing Instrument, is to enhance the provision of specialized and super specialized services.

Strategies for Achieving Objective

The Hospital was in the implementation of its 1st Strategic Plan (2019/20-2023/24) which was reviewed to 2024/25 when executing the Work Plan and Budget for the financial year 2022/23. The Strategic Plan is the leading instrument for planning, priority setting and decision-making. It facilitates the discharging of the role and functions of the Hospital for the period of three (5) years, from the financial year 2019/20 to 2023/24. Specifically, the Plan emphasizes strategies to be executed to achieve the strategic objectives as follows: -

a) Kidney Transplant unit strengthened by June 2026

i) Short-Term

- Renovation of area reserved for kidney transplant services.
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness

ii) Medium-Term

- Acquisition of equipment

iii) Long-Term

- Stand-alone building for kidney transplant services
- Long-term training for staff
- Collaboration with other stakeholders

b) Cardiovascular and Thoracic Centre established by June 2026

i) Short-Term

- Improvement of cardiovascular and thoracic services.
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness

ii) Medium-Term

- Establishment of stand-alone cardiovascular centre
- Collaboration with other stakeholders through Memoranda of Understanding on service delivery

iii) Long-Term

- Provision of all super-specialised cardiovascular services
- Long-term training for staff
- Collaboration with other stakeholders

c) Bone marrow transplant services provided at BMH to 20 patients by June 2026

i) Short-Term

- Establishment of bone marrow transplant services for paediatric sickle cell patients.
- Acquisition of equipment
- To attract new staff
- To retain existing staff
- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness.

ii) Medium-Term

- Collaboration with other stakeholders through Memoranda of Understanding on service delivery

iii) Long-Term

- Long-term training for staff
- Collaboration with other stakeholders
- Establishment of a stand-alone bone marrow transplant centre
- Introduction of bone marrow transplant services for adult sickle cell patients
- Establishment of bone marrow transplant services as a leukaemia treatment

d) Provision of Radiotherapy, Chemotherapy and Nuclear Medicine service

i) Short-Term

- Short-term training for staff
- Acquisition of equipment
- To attract new staff
- To retain existing staff

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- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness
- ii) Medium-Term
- Construction of Radiotherapy, Chemotherapy and Nuclear Medicine building
 - Compliance with Environment Impact Assessment and Social Impact assessment
- iii) Long-Term
- Long term training for staff
 - Collaboration with other stakeholders
 - Establishment of radiotherapy, chemotherapy and nuclear medicine services as cancer treatment
- e) Ophthalmology services provided to 31,271 patients by June 2026
- i) Short-Term
- Short term training for staff
 - Acquisition of equipment
 - To attract new staff
 - To retain existing staff
 - To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness.
- ii) Medium-Term
- Construction of Radiotherapy, Chemotherapy and Nuclear Medicine building
 - Compliance with Environment Impact Assessment and Social Impact assessment
- iii) Long-Term
- Long term training for staff
 - Collaboration with other stakeholders
 - Establishment of radiotherapy, chemotherapy and nuclear medicine services as cancer treatment
- f) Orthopaedics, traumatology and neurosurgery centre established by June 2026
- i) Short-Term
- Short-term training for staff
 - Acquisition of equipment
 - To attract new staff
 - To retain existing staff

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- To conduct outreach services for capacity building to primary and secondary health facilities and the creation of community awareness.
 - ii) Medium-Term
 - Construction of standalone building
 - iii) Long-Term
 - Long term training for staff
 - Collaboration with other stakeholders
- g) Institute of Health and allied sciences established at BMH by June 2026
- i) Short-Term
 - Acquisition of equipment
 - To attract new staff
 - To retain existing staff
 - ii) Medium-Term
 - Construction of Students Hostel
 - Increase in the number of courses offered by the Institute
 - iii) Long-Term
 - Long-term training for staff
 - Collaboration with other stakeholders
 - Institute existing as a separate independent entity
 - Construction of the Institute's building
 - Increasing the number of enrolled students

Audit Committee

This committee assists the Board of Trustees in oversight responsibilities for financial reporting, internal control system over financial reporting, audit process and compliance with laws and regulations. This committee was formed on 01 July 2019 and as at 30 June 2023 it was composed of the following members:

S/N	Name	Profession	Position
1.	Wilson Ngao	Assistant Accountant General-Ministry of Finance and Planning	Chairman
2.	Jastin N Lwilla	Human Resources Officer-Benjamin Mkapa Hospital	Secretary
3.	Mwinyi Dunia	Accountant - TARURA	External Member
4.	Dr.Humphrey E Kiwelu	Medical Consultant-Benjamin Mkapa Hospital	Internal Member
5.	Dr. Kessy C Shija	Medical Consultant- Benjamin Mkapa Hospital	Internal Member

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Tender Board

The Tender Board performs the functions as provided in the Public Procurement Act No. 7 of 2011. It is appointed by the Executive Director in compliance with the Public Procurement Act of 2011 and its regulations of 2013 as amended in 2016. The names of Tender Board members who served BMH during the year ended 30 June 2023 are as follows:

S/N	Name	Position	Qualification
1	Amani Msami	Chairperson	Principal Pharmacist
2	Dr. Alex Kimambo	Member	Medical Specialist
3	Dr. Januaris B Hinju	Member	Medical Specialist
4	Sophia Tangalo	Member	Senior Human Resource Officer
5	Ambele Mssika	Member	Senior Accountant
6	Kamenya J Sufi	Member	Accountant
7	Erasto Kimweri	Member	Principal Biomedical Engineer

OVERVIEW OF PLANNED BUDGET, FUNDS RECEIVED AND EXPENDITURE

I am presenting the Financial Statements of Benjamin Mkapa Hospital for the financial year ended 30 June 2023. These statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) on Accrual Basis. The submission of these financial statements is in fulfilment of Section 30 of Public Finance Act Cap 348 and Section 30 together with Section 31 of Audit Act Cap, 418

Section 30(1) of Public Finance Act Cap, 348 together with Section 31 of Audit Act Cap 418 requires the Accounting Officer to prepare and submit to the Controller and Auditor General the Annual Financial Report. The report provides information about the financial position, financial performance, change in equity, comparison of budget and actual amounts, cash flows and notes to the financial statements that will be useful to the users in making decisions on the allocated resources and demonstrate the accountability of the Organization for the resources entrusted to it.

The report also provides information useful in predicting the level of resources required for continued operations, resources that may be generated by continued operations, and the associated risks and uncertainties.

The financial statements for the year in particular report the effort of the management in implementing the budget of the Financial Year 2022/23. Budget preparation was in adherence to guidelines issued by the Minister of Finance and Planning, the Tanzania Development Vision (DV) 2025, the First Five-Year Development Plan (FYDP 2018/2019-2022/23), the Ruling Party Election Manifesto of 2015 and the plans and priorities outlined in National Strategy for initiatives and strategic plan.

ACHIEVEMENTS REALISED DURING THE IMPLEMENTATION OF PLANNED OBJECTIVES

In the financial year 2022/23, BMH realized several successes in the course of implementation of various activities which were planned. Achievements realized were from activities implemented using recurrent (OC), development funds, Own source collection and Donor support. Some of the successes achieved were as follows:

- The Hospital marked its fifth year since the introduction of Kidney Transplant services in 2018. Since its inception, 35 patients have benefitted from this service. The average cost per kidney transplant is between 22 and 35 million if conducted locally and between 75 and 100 million if conducted outside the country. In this regard, the availability of these services has significantly reduced medical costs which could be borne by the Government.
- Introduction of pacemaker implantation procedure which benefitted 12 patients
- Open heart surgery was conducted on 18 children.
- Number of patients who obtained Cath lab services reached 946 including 222 who received these services during 2022/23. The average cost of the same ranges between 4.5 and 6.0 million. Its availability has reduced the Government's burden on specialized medical services provision.
- Inauguration of Bone Marrow Transplant services where 4 children benefitted.
- Several sessions for carrying out research were conducted.
- 10 research proposals were submitted; out of which 4 researches were completed, titled: -
 - (i) *"Assessing practice and determinant of infection prevention and control measures among health care workers at Benjamin Mkapa Hospital"* by Directorate of Nursing Staff and Hindu Ibrahim
 - (ii) *"Clinical presentation and outcome of pregnant related acute kidney injury among pregnant women admitted at Benjamin Mkapa Hospital"* by Dr. Kessy C Shija and Hindu Ibrahim
 - (iii) *"Pattern of infertility factors and used infertility treatment among patients attending the assisted reproductive clinic at Benjamin Mkapa Hospital"* by Dr Anna Kasililika and Hindu Ibrahim
 - (iv) *"Hysteroscopic findings among patients with female infertility presenting at Benjamin Mkapa Hospital"* by Dr. Salim A Salim and Hindu Ibrahim
- The Hospital conducted a case study titled *"Penile fracture following sexual intercourse"*.
- A survey titled *"A Survey of Client Exit Interview to assess satisfaction for Health Services at Benjamin Mkapa Hospital"* was conducted during the year.
- Installation of new laboratory diagnostic machines (Maglumi 200 for Hormone's analysis and Erba XL 200 for Chemistry analysis).
- In the area of innovation, "Automatic suction bottle control level" was innovated during the period. This innovation paved way for vacuum pumps which were easily blocked and damaged to be used for long periods in serving patients.

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- Training on Gender-Based Violence was provided for medical and non-medical personnel. In this endeavour, the protocol for the management of gender-based violence was introduced, and data collection system stakeholders networking was established.
- Installation of urine analyser machines at the Emergency Medicine laboratory subsection and laboratory main unit.
- Installation of automated blood culture and sensitivity diagnosis machine.
- Installation of coagulation test machine.
- Increase in production of blood and blood components.
- Laboratory subsection at the Emergency Medical Department began operations.
- Introduction of a psychiatric clinic.
- Introduction of speech therapy and auditory service.
- Introduction of Endoscopic Retrograde Cholangiopancreatography (ERCP), which is a procedure to diagnose and treat problems in the bile ducts.
- Enrollment of 48 students out of 75 applicants to pursue a Diploma in Diagnostic Radiography offered at Benjamin Mkapa Institute of Health and Allied Sciences (BMIHAS).

Further, BMH continued providing other medical services which include the following:

- i) The number of surgeries performed was 7,033 as at June 2023 compared to 6432 of the previous year, equivalent to an increase of 9%.
- ii) Out Patients attendance increased from 218,908 the previous year to 250,342 in 2022/23, equivalent to an increase of 14%.

In Governance, the following achievements were realized:

- Four (4) Board meetings and Forty (40) Executive committee meetings have been conducted; Fifteen (15) Management meetings were held.
- Three (03) staff meetings were convened.
- Two (2) Workers' council meetings were held in August 2022 and February 2023.
- 120 Staff were promoted and 16 staff were categorised.
- The number of staff employed on permanent and pensionable terms increased from 528 in June 2022 to 593 in June 2023.
- The increase of medical and non-medical employees.
- Internal and external audit queries raised were responded to accordingly.
- Increased staff awareness in budget management raising eagerness in keen participation in the budget preparation process to its implementation.
- During this period, the Hospital has continued using the MUSE accounting system which is owned by the Government of Tanzania. This system is integrated with iHMIS and GePG whereas revenue information captured from these two systems is automatically transferred to MUSE. Further, MUSE has been integrated with PlanRep, necessitating the flow of budgeting information from PlanRep to MUSE.

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These integrations have made it possible to retrieve crucial information which is pivotal in the preparation of reliable financial statements.

Other notable milestones during the year under review are as shown in the table below:

1	Surgical mission/camp in collaboration with Apollo Hospital - India	This activity involved the provision of consultation services, screening and surgeries
2	Surgical mission/Camp in collaboration with For Heart and Souls -USA and One New Heart Tanzania	68 - Children were screened 18 open heart surgeries and Cath interventional procedures were conducted
3	Urology surgical mission in collaboration with doctors from Austria	This activity was important for capacity building for BMH urologists. Surgeries were performed
4	Children Charity Heart Association from Kuwait Visit	MOU signing to collaborate with BMH Free Screening for children with Heart condition Capacity building for the BMH team 8 Open Heart surgeries for children with CHD
5	Ophthalmology surgical mission in collaboration with Morani Outreach group from USA and Dr Rosie from	Free screening to 650 patients Capacity building for BMH staff 65 surgeries
6	Screening mission in collaboration with One New Heart Tanzania and For Heart and Souls from the USA.	Capacity building for the BMH team Free screening to 92 children with a heart condition
7	Collaboration between BMH and Sri Sathya Sai Sanjeevan Hospitals- India	MOU signing Sponsorship to 18 staff from BMH for Hands-on skills in pediatric cardiac surgeries.
8	Collaboration of BMH doctors and doctors from South Korea	Capacity building of pain clinics for BMH doctors 1 patient benefited from the service 2 doctors benefited from sponsorship on hands-on skills for six months in Korea
9	Inauguration of Bone Marrow Transplant Unit	4 children with Sickle cell disease have benefited from Bone Marrow Transplant

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- 10 Surgical mission/Camp with TAUS 2 Patients benefited from the service
(Chama cha Madaktari Bingwa wa Penis implants placing
Upasujaji wa Mfumo wa Mkojo
Tanzania)

Screening mission/camp in Capacity Building to BMH Pediatric
collaboration with Jakaya Kikwete Department
Cardiac Institute 40 children benefited for a free screening for
cardiac defect



Hon. Kassim Majaliwa Majaliwa (MP), Prime Minister of Tanzania, inaugurating bone marrow transplant services at Benjamin Mkapa Hospital.

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Hon. Kassim Majaliwa Majaliwa (MP), Prime Minister of Tanzania, holding conversation with Esther, who donated bone marrow for her brother Elisha (on the right), marking the first bone marrow transplant service provided at Benjamin Mkapa Hospital.



Medical specialists conducting the first penis implant placement at Benjamin Mkapa Hospital.

2.2 Challenges

Despite the achievements realized in implementing the BMH programme and the recent initiatives, there are some challenges as listed below:

- Inadequate financial resources.
- Inadequate number of employees.
- Unreliable transport facilities for employees.
- Unreliable transport for patients.
- Inadequate medical equipment.
- Availability of hard water leading to frequent damages to water infrastructure and threatening the lifespan of medical equipment.

2.3 Way forward

BMH is looking for ways to expand its revenue sources by increasing the number of specialized and super-specialized medical services, expanding the existing services, utilizing the available facilities to collect revenue from non-medical services, liaising with local and foreign stakeholders for facilitating the provision of quality and reliable medical services to the needy. In this endeavour, the Hospital collaborated with various stakeholders in ensuring medical services are provided at the optimal capacity. Some of them include Tokushukai Medical Group - Japan, Apollo Hospitals - India, Jakaya Kikwete Cardiac Institute (JKCI), Regional Referral Hospitals (RRH), and Kilimanjaro Center for Community Ophthalmology (KCCO) and The Challenge Fund. Furthermore, construction for the radiotherapy building began during the year under report. Likewise, a plan for the establishment of the Centre for Cardiovascular Diseases is underway.

The medical oxygen gas plant project, which has become operational, has significantly alleviated medical gas insufficiency not only at BHM but also in the region, within the Central Zone and the Nation at all. Part of the produced gas serves as a supplementary revenue source by making deliveries to other health facilities within and outside the region.

- Management will keep on communicating with the Ministry of Health; and Public Service - Establishment to resolve the inadequate number of staff.
- Management will continue liaising with various authorities such as the City Council Director and LATRA to overcome transport challenges by channelling more buses to UDOM especially the BMH route.
- Having acquired a 65-seater Staff bus during 2021/22, BMH is considering procuring another bus in the near future in an effort to further mitigate the transport challenge.

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- BMH Management has introduced BMH SACCOS which is comprised of BMH staff. This SACCOS was established in view of facilitating arising emergency and long-term financial needs of staff and, subsequently, to improve staff welfare.
- Management will continue to support staff to get short-term and long-term training in various Institutions to obtain the required skills.
- Management will continue to promote collaboration with other health facilities through Public Private Partnership.
- Management will keep on setting the budget for the acquisition of medical equipment to cater for new and expanding medical services.
- The Hospital's Emergency Preparedness Team (EPT), apart from handling all emergencies, will continue providing education on disaster management, preparedness against diseases including pandemics, health risks minimization and ways to prevent diseases from spreading and from recurrence.

3.0 General Issues

BMH's internal control systems have been in place since its inception and have significantly enhanced risk management concerning assets and other resources. Internal Audit and Quality Assurance sections have continued to provide services to improve preventive, detective and corrective controls thus enabling the Management to perform its duties effectively. There have been no incidents of either fraud or corruption reported during the year. Customer complaints have been promptly attended to and deliberate efforts have been made to improve customer service for the financial year 2023/24. Internal as well as external customers are key to the existence and sustainability of BMH, hence areas that need improvement for the betterment of BMH and all its stakeholders will be closely examined and proper actions taken.



Dr. Alphonse B. Chandika
Accounting Officer

23/2/2024

Date

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

STATEMENT OF MANAGEMENT RESPONSIBILITY

The Management of Benjamin Mkapa Hospital is responsible for the preparation of annual Financial Statements, which give a true and fair view of the entity's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) on the Accrual basis, and in conformity with Section 30 of Public Finance Act Cap 348. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether on account of fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances which provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources accordingly.

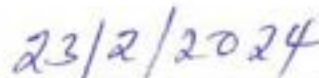
To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and the records and underlying accounts provide a reasonable basis for the preparation of the Financial Statements for the year ended 30 June 2023. Procurement of goods, works and consultancy and non-consultancy services, to the extent that they are reflected in these financial statements, has been carried out in accordance with the Public Procurement Act no. 9 of 2011 and its Regulations 2013 as amended in 2016.

We accept responsibility for the integrity of these financial statements, the information they contain and the compliance with the Public Finance Act Cap, 438 and its Regulations of 2013, International Public Sector Accounting Standards (IPSAS) Accrual basis, and guidelines issued from time to time by Paymaster General and Accountant General. The management is taking all responsibility by creating confidence in users of these financial statements that they show the true and fair view of the state of affairs of the reporting entity.

Nothing has come to the attention of the management that the financial statements do not present fairly in all material respect the state of affairs of the entity and that the entity will not remain a going concern for the next twelve months from the date of these statements.



Dr. Alphonse B. Chandika
Accounting Officer



Date

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

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

It is my duty as a Professional Accountant to assist the Management in discharging the responsibility of preparing financial statements of Benjamin Mkapa Hospital that show a true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as stated under the Management Responsibility statement on the preceding page.

I, CPA (T) Ambele A Mssika, being the Head of Finance and Accounts of The Benjamin Mkapa Hospital, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June 2023 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) under the accrual basis of accounting and other statutory requirements.

I thus confirm that the financial statements give a true and fair view of the position of The Benjamin Mkapa Hospital as of that date and that they have been prepared based on properly maintained financial records.

Signed by: 

Position: **Director of Planning and Finance**

NBAA Membership No. GA 6947

Date: 22/02/2024

COMMENTARY TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1.0 INTRODUCTION

These Financial Statements have been prepared by The Benjamin Mkapa Hospital Management in accordance with section 25 (2) of the Public Finance Act, Cap 348. They have been prepared and presented based on the Accrual basis of accounting pursuant to IPSASs. Nevertheless, additional details have been included to promote understanding and comprehension of the data as required and in compliance with the International Public Sector Accounting Standards for the accrual basis of accounting. This is the third time for the Hospital to be audited and individually issued with a separate opinion. Before that, the Hospital was audited and consolidated in the parent Ministry Financial Statement and therefore there was no comparability, in some instances, where comparisons were made, it aimed at easing understandability and decision-making as per para 57 of IPSAS 1.

2.0 OVERVIEW OF THE FINANCIAL STATEMENTS

Financial Statements for financial year 2022/23 include: - Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Comparison of Budget and Actual amount, Statement of Cash Flows and Explanatory notes.

STATEMENT OF FINANCIAL PERFORMANCE

2.1 Revenue

Revenue for the year under review was TZS 54,850,654,653.45 which comprised the following components TZS 19,696,267,812.57 Revenue from Exchange Transactions, TZS 15,506,221,352.88 from Government subvention, Other Revenue TZS 1,425,000.00 Revenue from Exchange Transactions Non-Monetary TZS 16,493,493,210.00 and Revenue Grant Non-Monetary TZS 3,153,247,278.00 compared to TZS 44,571,868,445.00 of previous year. The increase in revenue was caused by the expansion of existing services and the introduction of new services such as lung function tests and haemophilia clinics. Further, the number of patients has increased due to the quality services offered by BMH.

Amortization of Revenue Grants with Exchequer Revenue

During the year under review, the Hospital received government grants for other charges (OC), Local Development grants and Employee salaries amounting to TZS 15,506,221,352.88 which is equivalent to a 9% decrease from the previous amount of TZS 17,070,137,582.13. The decrease has been caused by delayed fund receipt from the Government.

Wages, salaries and employee benefits

The Hospital has incurred a total of TZS 20,048,200,755.05 for employees' benefits for the year under review, compared to the previous year 14,678,473,774.00 which is

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BENJAMIN MKAPA HOSPITAL**

equivalent to a 36% increase in expenditure attributed to the increased number of staff paid salaries and other employee benefits.

Use of goods and service

Incurred expenses for supplies and consumable goods for the year under review was TZS 17,011,446,487.81 compared to the previous year TZS 9,804,277,504.00. The increase in expenses incurred was attributed to increased demand for medical supplies to cater for the increased number of patients served during the year.

Other expenses

The amount of other expenses TZS 409,372,863.36 includes Motor vehicle insurance, consultancy expenses and payment of dividends to the Government for the year under review.

Social expenses

The amount of social expenses/benefits TZS 598,471,515.00 covers benefits for PLHA and medical exemptions issued to special groups.

Routine maintenance and repair

TZS 5,713,777,729.63 was incurred for routine maintenance and repair during the year under review. This amount increased by 17% from TZS 4,886,396,532.00 which was incurred in the previous year.

Rejected Claims-NHIF

The rejected Claims during the year were TZS 3,266,408,603.00 compared to the previous year TZS 843,342,941.00. The increase is due to increase of rejections in NHIF claim forms.

Depreciation and amortization expenses

During the year BMH charged TZS 16,984,156,009.40 as depreciation from Non-Current Assets for the year under the review compared to TZS 16,166,252,813.37 of the previous year. The increase is due to additional assets acquired during the year under review.

2.2 STATEMENT OF FINANCIAL POSITION

This statement comprises: - Cash and cash equivalents, receivables, inventories, prepayments, Property and Plant and Equipment, payables, deposits and Net Asset/Equity.

Cash and cash equivalents

The cash and cash equivalents for the year under review include cash and bank balances amounting to TZS 1,927,300,590.06 compared to TZS 4,391,977,921.00 of the previous year. The decrease in cash and cash equivalent was caused by NHIF receipts

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not being collected (Receivables) and the increases in payment for suppliers during the year under review.

Receivables

During the year under review, receivables were TZS 12,631,213,092.00 compared to TZS 6,708,609,932.00 in the previous year. This is caused by unpaid claims submitted to service beneficiaries including National Health Insurance Fund (NHIF) which had not paid claims for February 2022 to June 2023.

Inventories

The inventories were at TZS 208,749,351.53 for the year under review while TZS 4,130,168,274.00 were for the previous year. The inventories were due to the consumables and medical supplies which were procured near the end of the fiscal year.

Prepayments

During the year under review, prepayments were TZS 1,870,342,463.42 composed of prepayment of MSD from the Anticancer account while the previous year was TZS 3,904,798,871.00. The decrease is due to a decrease in advanced payments (prepayments) for purchasing of hospital equipment and drugs abroad.

Property, Plant and Equipment

During the year under review, the net book value of Property, Plant and Equipment (PPE) was TZS 89,960,358,432.11. The value of land acquired for TZS 87,455,600.00 of plot located at Iyumbu with the SQ.M.12046 has been disclosed, but the value of land where the hospital buildings are located is not disclosed because the land still belongs to University Dodoma. Discussion is still ongoing between the Ministry of Education, Ministry of Health and Benjamin Mkapa Hospital for the aim of having the right of occupancy. That is why the Land is not demarcated for Benjamin Mkapa Hospital. The value of land for Staff houses at Iyumbu has not been yet ascertained by the National Housing Corporation as it requires formal procedures. Staff houses are currently in use. The risk and rewards/ economic benefits of the use of land flows to BMH.

Intangible Assets

Intangible assets amounting to TZS 57,793,400.00 during the under review while TZS 57,793,400.00 were for the previous year related to the Assets Management System installed for the Hospital use in recording fixed assets. This system has not been completed because some categories have not been customized. This payment is the first instalment.

Payables (Outstanding liabilities)

Outstanding liabilities amounted to 4,343,072,252.00 in the year under review while TZS 2,276,462,156.00 were for the previous year. The outstanding liabilities were due to unpaid drugs and medicine, unpaid consumable medical supplies, unpaid hospital

supplies and other suppliers providing services but not paid during the year ended June 30 June 2023.

Taxpayer's fund

This consists of monies invested by the Government to satisfy individual or collective needs or to create future benefits. It includes all monies invested in capital expenditure. For the year ended 30 June 2023 the Taxpayer stood at TZS 139,667,323,433.03.

2.2. Net AssetsThe Benjamin Mkapa Hospital has a Net Asset/ Equity of TZS 108,947,018,889.23 as at 30 June 2023 for the year under review. An 8% decrease from the previous year's amount of TZS 118,128,198,199.00 is attributed to increased expenses during the year under review, which has significantly contributed by payments of wages, salaries employee benefits and use of goods and services.

2.3 CASH FLOW STATEMENT

This statement comprises Cash flow from operating, Cash flow from Financing, Cash Flow from investing, Cash and cash equivalents at the beginning and Cash and cash equivalents at the end.

The Benjamin Mkapa Hospital has a source of Cash inflows from different sources like Government Grants, Revenue from exchange transactions and other revenue. The main sources of revenue are revenue from exchange transactions and Government Grants, the revenue from exchange transactions are for implementing the Hospital Budget, especially for purchasing drugs, medicines and equipment and Government Grants are mainly for the payment of hospital staff salaries.

CASH FLOW FROM OPERATING ACTIVITIES

The total actual receipts during the year are TZS 42,381,471,259.26 from Government Grants and Own Source Revenue and the total actual payments during the year are TZS 37,197,368,817.38. The net cash flow from operating activities is TZS 5,184,102,441.88

CASH FLOW FROM INVESTING ACTIVITIES

The acquisition of capital expenditure (Property, Plant and Equipment) during the year is TZS 4,358,897,254.42.

CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD

The Cash and cash equivalent at the end of the period during the year under review is TZS 1,927,300,590.06

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2.4 COMPARISON OF BUDGET AND ACTUAL AMOUNT

The final budget for the year under review was TZS 57,385,015,308.00 out of which TZS 26,460,955,531.00 was for Personal emoluments and other charges and TZS 30,924,059,777.00 was for Own source. The actual amount collected was TZS 42,381,471,259.26 out of that, TZS 30,027,072,184.38 was collected through its own source, and TZS 12,352,974,074.88 was a Government Grant. Own source receipts were equivalent to 97% of the budgeted amount. The reason for the deficit is due to the presence of significant receivables from service beneficiaries.

Wages, salaries and employee benefits

Expenditures for wages, salaries and employee benefits for the Financial Year 2022/23 were TZS 19,867,642,763.05 whereas the budgeted were TZS 18,882,675,898.00. The increase is due to payment of staff arrears, employment of news staff and staff promotion.

Use of goods and services

The final budget for this item was TZS 14,253,204,307.00 whereas TZS 11,203,975,461.34 was spent, which is equal to 78% of the total budget for this item. The unspent amount of TZS 2,922,304,492.66 was caused by the delayed release of funds from NHIF and other service beneficiaries.

Routine maintenance and repairs

The final budget for routine maintenance was TZS 21,376,059,468.00 during the year under review. Actual expenditure for the period was TZS 5,713,777,729.63, equivalent to 26% of the planned budget. The unspent amount is attributed to a delay in receiving funds from service beneficiaries.

Purchase/ Construction of Non-Current Assets

The budget for the purchase/construction of non-current assets was TZS 654,309,669.00 while TZS 4,358,897,254.42 were for the Acquisition of Property, Plant and Equipment and TZS 3,289,882,518.40 Payment for Work in Progress, but the actual total amount spent were TZS 7,648,779,772.82. The difference is due to the Government remitting funds out of the budget for the construction of radiotherapy buildings and purchases of medical equipment.

3.0 AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor for Benjamin Mkapa Hospital pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977, Section 9-12 of the Public Audit Act, Cap 418[R.E 2021]and Paragraph 3 (1) of The Benjamin Mkapa Hospital (Establishment) Instrument, 2015 GN no 453 of 2015.


Accounting Officer

23/2/2024
Date


THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS	Note	TZS 2022/23	TZS 2021/22
Current Asset			
Cash and Cash	62	1,927,300,590.06	4,391,977,921.00
Equivalents			
Receivables	67	12,631,213,092.00	6,708,609,932.00
Prepayments	69	1,870,342,463.42	3,904,798,871.00
Inventories	70	208,749,351.53	4,130,168,274.00
Total Current Asset		16,637,605,497.01	19,135,554,998.00
Non-Current Asset			
Property, Plant and	77	89,960,358,432.11	99,367,095,203.03
Equipment			
Intangible Assets	78	57,973,400.00	57,973,400.00
Work In Progress	82	6,634,153,812.11	3,344,271,294.00
Total Non-Current		96,652,485,644.22	102,769,339,897.03
Asset			
TOTAL ASSETS		113,290,091,141.23	121,904,894,895.03
LIABILITIES			
Current Liabilities			
Payables and Accruals	89	4,343,072,252.00	2,276,462,156.00
Deferred Income	93	-	1,500,234,540.00
Total Current Liabilities		4,343,072,252.00	3,776,696,696.00
TOTAL LIABILITIES		4,343,072,252.00	3,776,696,696.00
Net Assets		108,947,018,889.23	118,128,198,199.03
NET ASSETS			
Capital Contributed by:			
Taxpayers/Share Capital		139,667,323,433.03	139,667,323,433.00
Accumulated Surpluses / Deficits		(30,720,304,543.80)	(21,539,125,234.00)
TOTAL NET ASSETS		108,947,018,889.23	118,128,198,199.03



Accounting Officer



Date

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

Mfumo wa Uhasibu Serikalini (MUSE)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2023

REVENUE	Note	TZS 2022/23	TZS 2021/22
Revenue Grants-Non-Monetary	16	3,153,247,278.00	-
Revenue from Exchange Transactions	17	36,189,761,022.57	27,500,694,863.00
Other Revenue	31	1,425,000.00	1,036,000.00
Subvention from other Government entities	32	15,506,221,352.88	17,070,137,582.00
Total Revenue		54,850,654,653.45	44,571,868,445.00
TOTAL REVENUE		54,850,654,653.45	44,571,868,445.00
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	34	20,048,200,755.05	14,678,473,774.00
Use of Goods and Service	35	17,011,446,487.81	9,804,277,504.00
Maintenance Expenses	36	5,713,777,729.63	4,886,396,532.00
Depreciation of Property, Plant and Equipment	37	16,984,156,009.40	16,166,252,813.00
Rejected Claims-NHIF	44	3,266,408,603.00	843,342,941.00
Other Expenses	52	409,372,863.36	665,460,696.00
Social Benefits	56	598,471,515.00	5,900,000.00
Total Expenses		64,031,833,963.25	47,050,104,260.00
TOTAL EXPENSES AND TRANSFERS		64,031,833,963.25	47,050,104,260.00
Deficit		(9,181,179,309.80)	(2,478,235,815.00)



Accounting Officer

23/2/2024

Date

Mfumo wa Uhasibu Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30 JUNE 2023

	Tax Payer's Fund TZS	Accum. Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 July 2022	139,667,323,433.03	(21,539,125,234.00)	118,128,198,199.03
Deficit for the Year	-	(9,181,179,309.80)	(9,181,179,309.80)
Closing Balance as at 30 June 2023	139,667,323,433.03	(30,720,304,543.80)	108,947,018,889.23
Opening Balance as at 01 Jul 2021	139,667,323,433.03	(19,060,889,419.13)	120,606,434,013.90
Deficit for the Year	-	(2,478,235,814.87)	(2,478,235,814.87)
Closing Balance as at 30 June 2022	139,667,323,433.03	(21,539,125,234.00)	118,128,198,199.03



Accounting Officer



Date

Mfumo wa Uhasibu Serikatalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023
CASH FLOW FROM OPERATING ACTIVITIES

	Note	TZS 2022/23	TZS 2021/22
RECEIPTS			
Revenue from Exchange Transactions	17	30,027,072,184.38	26,670,709,476.00
Other Revenue	31	1,425,000.00	1,036,000.00
Subvention from other Government entities	32	12,352,974,074.88	18,283,675,346.00
Total Receipts		42,381,471,259.26	44,955,420,822.00
PAYMENTS			
Wages, Salaries and Employee Benefits	34	19,867,642,763.05	14,902,827,788.00
Use of Goods and Service	35	11,203,975,461.34	10,906,130,768.00
Maintenance Expenses	36	5,713,777,729.63	4,886,396,532.00
Social Benefits	43	2,600,000.00	5,900,000.00
Other Expenses	52	409,372,863.36	665,460,696.00
Total Payments		37,197,368,817.38	31,366,715,784.00
NET CASH FLOW FROM OPERATING ACTIVITIES		5,184,102,441.88	13,588,705,038.00
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	77	4,358,897,254.42	4,225,153,865.43
Advance Payment for Acquisition of Property Plant and Equipment	103	-	3,218,528,543.57
Payment for Work in Progress	106	3,289,882,518.40	3,344,271,294.00
Total Investing Activities		7,648,779,772.82	10,787,953,703.00
NET CASH FLOW FROM INVESTING ACTIVITIES		7,648,779,772.82	10,787,953,703.00
Net Increase		(2,464,677,330.94)	2,800,751,335.00
Cash and cash equivalent at beginning of period		4,391,977,921.00	1,591,226,586.00
Cash and cash equivalent at end of period		1,927,300,590.06	4,391,977,921.00



Accounting Officer

Mfumo wa Uhasibu Serikalini (MUSE)

23/2/2024
Date

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)
FOR THE PERIOD ENDED 30 JUNE 2023**

	TZS 2022/23	TZS 2021/22
Surplus/ Deficit for the Period	(9,181,179,309.80)	(2,478,235,815.00)
Add/ (Less) Non-Cash Item		
Current Grants From other General Government Units-non monetary	-	-
Depreciation of Property, Plant and Equipment	16,984,156,009.40	16,166,252,813.00
Rejected Claims - NHIF	(3,266,408,603.00)	-
Unapplied Payments	47,886,619.23	
Add/ (Less) Change in Working Capital		
Deferred Income (Capital)	(1,500,234,540.00)	1,444,445,283.14
Deferred Income (Recurrent)	-	(230,907,519.40)
Inventories	3,931,357,663.05	(912,086,392.00)
Payables and Accruals	2,066,610,096.00	451,873,985.60
Prepayments	2,024,517,667.00	33,515,043.52
Receivables	(5,922,603,160.00)	(886,152,360.91)
Net Cash Flow from Operating Activities	5,184,102,441.88	13,588,705,038.00

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

Reconciliation of Budget and Cash Flow

Reconciliation of Statement of Comparison of Budget and Actual Amounts and Statement of Cash flows				
Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount (Budget & actual)	37,197,368,817.38	0	7,648,779,772.82	44,846,148,590.20
Basis differences	0	0	0	0
Entity differences	0	0	0	0
Actual amount (In cash flow)	37,197,368,817.38	0	7,648,779,772.82	44,846,148,590.20

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE PERIOD ENDED 30 JUNE 2023

	Original Budget	Budgeted Amount	Final Budget	Actual Amount on Comparison Basis	Difference Final Budget & Actual (B-A) TZS
	TZS	Reallocations/ Adjustments TZS	(B) TZS	(A) TZS	(B-A) TZS
Subvention from Other Government Entities	26,098,884,377.00	362,071,154.00	26,460,955,531.00	12,352,974,074.88	14,107,981,456.12
Revenue from Exchange Transactions	30,914,059,777.00	0	30,914,059,777.00	30,027,072,184.38	886,987,592.62
Other Revenue	10,000,000.00	0	10,000,000.00	1,425,000.00	5,705,000.00
Total Receipts	57,022,944,154.00	362,071,154.00	57,385,015,308.00	42,381,471,259.26	15,003,544,048.74
PAYMENTS					
Wages, Salaries and Employee Benefits	17,413,331,342.00	1,469,344,556.00	18,882,675,898.00	19,867,642,763.05	(984,966,865.05)
Use of Goods and Service	14,428,765,570.00	(175,561,263.00)	14,253,204,307.00	11,203,975,461.34	2,922,304,492.66
Social Benefits	3,960,000.00	0	3,960,000.00	2,600,000.00	1,360,000.00
Other Expenses	5,375,759,039.00	(236,898,179.00)	5,138,860,860.00	409,372,863.36	4,729,487,996.64
Maintenance Expenses	22,562,681,117.00	(1,186,621,649.00)	21,376,059,468.00	5,713,777,729.63	15,789,206,091.37
Payment for Work in Progress	0	0	0	3,289,882,518.40	(3,289,882,518.40)
Acquisition of Property, Plant and Equipment	524,573,134.00	129,736,535.00	654,309,669.00	4,358,897,254.42	(3,704,587,585.42)
Total Payment	60,309,070,202.00	0	60,309,070,202.00	44,846,148,590.20	15,462,921,611.80
Net Receipts/Payments	(3,286,126,048.00)	362,071,154.00	(2,924,054,894.00)	(2,464,677,330.94)	(459,377,563.06)

Accounting Officer

Date

23/2/2024

Mfumo wa Uhasibu Serikalini (MUSE)

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023.

1. GENERAL INFORMATION

The Benjamin Mkapa Hospital (BMH) is an independent and autonomous government entity under the Ministry of Health. The Hospital was established under the Benjamin Mkapa Hospital (Establishment) Instrument of 2015, published through Government notice number 453. The Hospital is mandated to provide specialized and super-specialized services such as medical services, and undertake research and training activities. The Hospital started its operations effective from 15 October 2015.

THE ADDRESS OF ITS REGISTERED OFFICE:

Benjamin Mkapa Hospital,
P.O Box 11088,
DODOMA, TANZANIA

BANKERS:

- | | |
|---|---|
| 1) Bank of Tanzania
18 Jakaya Kikwete Road,
P. O. Box 2303,
Dodoma
Account no: 9925263151 | Balance- TZS 1,063,947,678.93 |
| 2) National Microfinance Bank
UDOM Branch,
P.O. Box 277,
Dodoma
Account No: 52010067901
52010067902
52010068548 | Balance- TZS 616,875,109.98
Balance- TZS 0
Balance- TZS 0 |
| 3) CRDB Bank Plc
UDOM Branch,
P.O. Box 1879, Dodoma
Account no: 0150222162800
Balance- TZS 0 | Balance- TZS 246,477,801.15 |
| 4) TPB Bank Plc
SOKO KUU Branch,
P.O. Box 134,
Dodoma
Account No: 223208000008 | Balance- TZS 0 |

LAWYERS

Attorney General,
The Office of Attorney General,
P. O. Box 630,
Dodoma

AUDITORS

Controller and Auditor General,
The National Audit Office,
Audit House,
4 Ukaguzi Road,
P. O. Box 950,
41104 Dodoma

2 BASIS OF PREPARATION

These financial statements comply with International Public Sector Accounting Standards - Accrual basis of accounting, the measurement bases applied is historical cost. The financial statements have been prepared on a going concern basis and accounting policies have been applied consistently throughout the period. Moreover, the financial statement has been prepared in accordance with the requirements of the Public Finance Act, Cap 418. The Financial Statements are presented in Tanzania Shillings (TZS).

3.0 Authorization Date.

The financial statement was authorized for issue/publication on 31 March 2024.

Name: Dr. Alphonse B. Chandika

Title: Accounting Officer

Signature: 

4.0 Reporting Entity

The financial statements are for the Benjamin Mkapa Hospital. The financial statements encompass the reporting entity as specified in the relevant legislation.

5.0 Government Business Entities/Significant Controlled Entities

Benjamin Mkapa Hospital has no significant controlled Entities for the financial year ended 30 June 2023.

6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

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

6.1 Foreign currency translation

Functional and presentation currency

Items included in the financial statements of the Government are measured using the currency of the primary economic environment in which the Government operates ("the functional currency"). The financial statements are presented in Tanzanian Shillings (TZS), which is the Government's functional and presentation currency.

Translations and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the transaction at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

6.2 Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING JUDGMENT, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on the directors' best knowledge of current events and actions, actual results ultimately may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The most significant use of judgement and estimates are as follows:

Useful Lives of Property, Plant and Equipment and Intangible Assets

The Hospital has made accounting estimations of the useful lives of property, plant and equipment and intangible assets based on the expected pattern of consumption of the future economic benefits and reviewed its depreciation rates. The useful lives of items of property and equipment have been estimated annually and are in line with the rate at which they are depreciated. The management has assumed that all assets were available for use since this financial year as it is not possible to exactly determine when assets were available for use since the inception of the assets of the Hospital and after being transferred to BMH as per Paragraph 71 of IPSAS 17.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

Revenue from Non-Exchange Transactions - IPSAS 23

Non-exchange revenue represents government assistance or transfer of resources to the Hospitals in return for past or future compliance with certain conditions relating to the operating activities of the Hospital. When the conditions attached

to non-exchange have been complied with, they are recognised in the statement of financial performance as normal income.

Subvention from Government

Subvention comprises funds received from the Government to cater for employees' salaries and other operational costs. These are unconditional and are credited to the statement of financial performance in the period in which they are received.

Government grants

Government grants are not recognized until there is reasonable assurance that the Government will comply with the conditions attached to them and that the grants will be received. Other Government grants are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or to give immediate financial support to the Government with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Donations

Support from donors both in cash and in-kind is recognised when it is received.

Revenue from Exchange Transactions

Revenue is defined as the gross inflow of economic benefits or service potential received and receivable by the Hospital during the reporting period which represents an increase in net assets other than relating to contributions from owners.

Other income

Other income is recognised in the period in which it is earned. This includes fines and rental income.

Inventories

Inventories are stated at the lower cost and replacement cost. Costs incurred in bringing each product to its present location and condition are accounted for as follows

1. Stationeries and other consumables-cost is determined first in first out
2. Raw materials-purchase cost on first in first out basis
3. Finished goods and work in progress- the cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.

The current replacement cost is the cost that the entity would incur to acquire the asset on the reporting date.

Net realizable value is the estimate of the selling price in the ordinary course of business, less the selling expenses. The current replacement cost is the cost the

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

entity would incur to acquire the asset on the reporting date. Provision for impairment is made for slow-moving and obsolete stock.

Related Party

The Board Members, including the Chairman, and Senior Management employees (Directors and Heads of Unit) are related parties for the Hospital. Related party transactions during the financial year ended 30 June 2023 are Board Members expenses amounting to TZS 62,720,612 (30 June 2022: 88,278,000).

Transfer of resources and/or obligations between related parties during the year ended 30 June 2023 included the following:

a) Board Members Expenses

	2023	2022
Director's fees	49,500,000	66,000,000
Subsistence Allowances - Domestic	8,525,000	15,650,000
Air Travel Tickets - Domestic	1,360,900	2,148,000
Ground Travel Expenses	3,334,712	4,480,000
Sub Total - Board Member's Expenses	62,720,612	88,278,000

b) Directors Fees, Senior Management Salary and other benefits

No. of People:		2023	2022
Directors Fees*	7		
Basic Salary:			
Executive Director	1	72,000,000.00	72,000,000.00
Directors	5	237,000,000.00	237,000,000.00
Heads of Unit	3	99,132,000.00	99,132,000.00
Assistant Directors	16	86,880,000.00	86,880,000.00
Sub-total for Basic Salary	25	495,012,000.00	495,012,000.00
Allowances**:			
Executive Director	1	16,560,000	16,560,000
Directors	5	65,400,000	65,400,000
Heads of Unit	3	39,240,000	39,240,000
Assistant Directors	16	209,280,000	209,280,000
Sub-total for Allowances		330,480,000	330,480,000

Property, Plant and Equipment

All property, plant and equipment are initially recorded at cost and thereafter stated at historical cost less depreciation, less any cumulative asset impairment. Subsequent expenditures are capitalized only when they increase the current

**THE UNITED REPUBLIC OF TANZANIA
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economic benefits and meet the recognition criteria. Expenditure incurred to replace a component of an item of property and equipment is accounted for separately and capitalized while the major replaced component is derecognised. All other expenditure items, which do not meet recognition criteria, are recognised in the Statement of Financial Performance as expenses as they are incurred.

Estimated Useful Life (EUL):

Depreciation on assets is calculated on the straight-line method to write off the cost of each asset, over their estimated useful lives. The depreciation rates are as follows:

Description of Asset	Estimated Useful Life (EUL)	Rate p.a.
Hospital Buildings	60	1.667%
Residential Houses	50	2.00%
Property, plant and machinery	5	20.00%
Furniture and fittings	5	20.00%
Motor vehicles	5	20.00%
Office equipment	5	20.00%
Medical equipment	5	20.00%
ICT equipment (hardware)	7	14.29%
Library Books	5	20.00%

The carrying values of cash-generating property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of property, plant and equipment and any significant part initially recognised is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

The assets' residual values, useful lives and methods of depreciation are reviewed at each finance year-end and adjusted prospectively, if appropriate. When each major inspection is performed, its cost is recognized in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied.

Intangible Assets

Intangible assets (consisting of computer software) are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is charged against surplus/deficit in which the expenditure is incurred

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible assets may be impaired, the expected useful life is approximately 10 years. The amortization period and the amortization method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. The amortization expense on intangible assets is recognized in the statement of financial performance. Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in surplus/deficit when the asset is derecognized.

Provisions

Provisions are recognised when the BMH has a present legal or constructive obligation as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Where the BMH expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the Statement of Financial Performance net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Events after the reporting period

Events after the reporting period 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:

1. Those that provide evidence of conditions that existed at the reporting period (adjusting events after the reporting period).
2. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

2.6 Value Added Tax

Revenues, expenses and assets are recognised 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 authority, in which case the value-added tax is recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- 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 authority is included as part of receivables or payables in the statement of financial position.

2.7 Income Taxes

Being a public institution that is not for profit, the Benjamin Mkapa Hospital is exempted from tax on its surplus.

2.8 Employees Benefit

Employee benefits are recognised on the accrual basis.

Short-term benefits

Employee benefits include salaries, pensions, annual leave and other related - employment costs. The estimated monetary liability for employees' accrued allowances and other entitlements at the reporting date is recognized as an expense.

Post-Employment Benefit

BMH and its employees contribute to the Public Service Social Security Fund (PSSSF) a statutory defined contribution plan, under the PSSSF Act. The organization's contributions to the defined contribution scheme are charged to the statement of financial performance in the year in which they relate.

Other Long-Term Benefits

Employee entitlements to gratuity and long service awards are recognized when they accrue to employees. A provision is made for the estimated liability for such entitlements as a result of services rendered by employees up to the reporting date.

FUTURE CHANGES IN ACCOUNTING POLICIES

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

- 1) **IPSAS 41- Financial Instruments:** - This standard is effective for annual financial statements covering periods beginning on or after January 1, 2023. The entity is currently assessing the impact of the standard.
- 2) **IPSAS 42- Social Benefits:** - This standard is effective for annual financial statements covering periods beginning on or after January 1, 2023. The entity is currently assessing the impact of the standard.

10.0 EXCHANGE RATES

All monetary amounts in the financial statements are expressed in Tanzania Shillings, the legal tender showing as TZS. The Tanzania shilling closing rate (The Bank of Tanzania middle rate) for major currency was:

Currency	30 June 2023
United States Dollar	2339.10
Euro	2543.98

Risk Management

The government is subject to several financial risks which arise as a result of its debt portfolios, investment funds and transactions with foreign and domestic suppliers, and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.

Interest Rate Risk

Interest rate Risk refers to the risk of loss due to adverse movement in interest rate. In general interest rate risk is managed strategically by issuing a mix of fixed and floating-rate debt.

(a) Credit Risk

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

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

Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The creditworthiness of counterparties is the:-

1. Continuously monitored.
2. Ensuring diversification of credit exposure by limiting the exposure to any one financial institution.

(c) Foreign exchange risk

Foreign exchange risk refers to the risk of loss due to adverse movements in foreign exchange rates. The range of instruments currently being used to minimize the Ministry's exposure to foreign exchange risk includes currency and interest rate swaps, foreign-exchange contracts and futures contracts.

(d) Liquidity risk

Liquidity risk refers to the loss due to the lack of liquidity preventing quick or cost-effective liquidation of products, positions or portfolios. Liquidity risk is managed on an individual entity basis, which generally requires entities to hold assets of appropriate quantity and quality to meet all their obligations as they fall due.

Disclosure Notes

(a) Land

The value of land could not be ascertained as at the date of preparation of these Financial Statements; the value of land has been reported under the University of Dodoma (UDOM) Financial Statements. The Asset will be included in subsequent Financial Statements of subsequent periods. The Land acquired by BMH with the value of TZS 87,455,600.00, Plot number 74 plots D with SQ.M.12046 located at Iyumbu area as shown on RE: Survey Plan no. 96110 Dodoma City Council. Separation of Land and Building as per requirement in Section 74 of IPSAS 17 is in The process and the Management have committed resources to ensure compliance to IPSASs and other Directive. But the risk and rewards/economic benefits of the use of land flows to Benjamin Mkapa Hospital.

(b) Governing Board

The Board of Trustees of Benjamin Mkapa Hospital is composed of eight (8) members. Apart from the Hospital's Executive Director, all other members are non-executives.

(c) Rejected Claims-Bad Debts

The actual NHIF Rejected claims during the year was TZS 3,266,408,603.00, initially some amounts of the rejected claims were treated as Receivables because we filled the appeal to NHIF for payment of the

(d) Intangible Assets

The intangible assets amounting to TZS 57,973,400.00 for the assets management system for Benjamin Mkapa Hospital is still a work in progress simply because the supplier has not yet completed installation and training for staff that are going to operate the system.

The hospital purchased a system for maintaining its assets in 2021 to facilitate the recording of all hospital assets, the Supplier completed all procedures for installing the said system but immediately after installation and training to some of BMH staff the Government through the Ministry of Finance circular number 2 for the financial year 2021/22, established a system for maintaining Government assets known as GAMIS and instructed all government institutions to use the government system so the hospital joined the system and started using it and abandoned the one bought by the hospital after several consultations considering the importance of these systems, Management has decided to use both systems concurrently, so starting from this financial year 2023/2024, all systems will be connected and used together. But this system will be enabled to perform other functions as a need arises.

e) Unapplied Balance

During the year under review there is available unapplied balance under note 62 Cash and Cash equivalents tune of TZS 47,886,619.23

The reason for differences between the Final Budget actual amount on a Comparison Basis:

The following are the reasons for the differences between budget and actual expenditure:

(i) Receipts

The final budget for the year under review was TZS 57,385,015,308.00 out of which TZS 26,460,955,531.00 was for Personal emoluments and other charges and TZS 30,924,059,777.00 was for Own source. The actual amount collected was TZS 42,381,471,259.26 out of that, TZS 30,027,072,184.38 was collected through its own source, and TZS 12,352,974,074.88 was a Government Grant. Own source receipts were equivalent to 97% of the budgeted amount. The reason for the deficit is due to the presence of significant receivables from service beneficiaries.

(ii) Wages, salaries and employee benefits

Expenditures for wages, salaries and employee benefits for the Financial Year 2022/23 were TZS 19,867,642,763.05 whereas the budgeted were TZS 18,882,675,898.00. The increase is due to payment of staff arrears, employment of news staff and staff promotion.

(iii) Use of goods and services

The final budget for this item was TZS 14,253,204,307.00 whereas TZS 11,203,975,461.34 was spent, which is equal to 78% of the total budget for this item. The unspent amount of TZS 2,922,304,492.66 was caused by the delayed release of funds from NHIF and other service beneficiaries.

(iv) Routine maintenance and repairs

The final budget for routine maintenance was TZS 21,376,059,468.00 during the year under review. Actual expenditure for the period was TZS 5,713,777,729.63, equivalent to 27% of the planned budget. The variances are attributed to the delay in receiving funds from service beneficiaries.

(v) Purchase/ Construction of Non-Current Assets

The budget for the purchase/construction of non-current assets was TZS 654,309,669.00 while the actual amount spent was TZS 7,648,779,772.82. The difference is due to the Government remitted funds out of the budget for the construction of the radiotherapy building and purchases of medical equipment

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NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2022/23	2021/22
	TZS	TZS
16 - Revenue Grants		
Revenue Grants-Non-Monetary	3,153,247,278.00	-
	3,153,247,278.00	-
17 - Revenue from Exchange Transactions		
General Surgery	15,270,000.00	-
Laboratory Charges	3,834,273,830.65	831,703,970.00
Receipts from Medical and Dental Charges	14,285,083,331.92	25,428,232,018.12
Revenue from Rent of Government Quarters	524,085,000.00	124,769,000.00
Revenue from Medical Transactions non-Monetary	16,493,493,210.00	-
Rent	19,720,000.00	57,794,800.00
Receipt from Surgical Services	1,014,965,650.00	66,250,050.00
Receipt from Consultancy Fees	2,870,000.00	991,945,025.00
	36,189,761,022.57	27,500,694,863.12
31 - Other Revenue		
Conference hall Fee	-	1,030,000.00
Sale of Vaccines and Diagnostic Services	1,425,000.00	-
Tender Documents	-	6,000.00
	1,425,000.00	1,036,000.00
32 - Subvention from other Government entities		
Subvention for Personal Emolument	10,690,638,350.00	570,107,841.78
Subvention for Other Charges	1,860,607,332.76	5,067,429,105.08
Government Grant Development Local	2,895,834,880.12	1,596,423,838.50
Government Grant Development Foreign	59,140,790.00	9,836,176,796.77
	15,506,221,352.88	17,070,137,582.13
34 - Wages, Salaries and Employee Benefits		
Civil Servants	10,871,196,342.00	18,000,000.00
Casual Laborer	1,066,772,921.09	-
Leave Travel	94,685,618.24	633,122,777.66
Extra-Duty	697,657,346.80	9,836,176,796.77
Foreign Service Allowance	267,999,888.93	6,660,000.00
Acting Allowance	2,036,932.00	533,567,645.01
Outfit Allowance	654,696.00	6,269,000.00
Sitting Allowance	76,200,519.06	224,226,773.00
Subsistence Allowance	37,543,200.00	-
On Call Allowance	258,830,000.00	31,200,000.00

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

Medical and Dental Refunds	6,212,000.00	74,434,927.00
Special Allowance	5,119,997,198.40	-
Uniform Allowance	11,408,640.00	6,402,600.00
Moving Expenses	19,384,800.00	26,700,000.00
Electricity	154,359,809.48	-
Housing Allowance	86,230,000.00	24,400,000.00
Food and Refreshment	96,798,500.00	3,204,645,954.30
Telephone	9,543,320.38	25,367,300.00
Furniture	222,643,615.56	6,180,000.00
Casual Laborer	948,045,407.11	21,120,000.00
	20,048,200,755.05	14,678,473,773.74
35 - Use of Goods and Service		
Accommodation	21,753,300.00	2,030,000.00
Advertising and Publication	102,037,100.00	59,469,760.00
Air Travel Tickets	18,756,792.00	43,033,041.00
Air Travel Tickets	94,796,527.00	-
Archive Materials	-	6,000,000.00
Bed Sheets and Linen	39,930,000.00	-
Books, Reference and Periodicals	17,344,000.00	5,280,000.00
Communication Network Services	6,260,000.00	2,153,500.00
Computer Software	25,625,000.00	3,500,000.00
Computer Supplies and Accessories	66,901,469.77	8,738,513.00
Conference Facilities	4,200,000.00	12,102,000.00
Consumable Medical Supplies	4,579,578,532.76	2,778,949,887.68
Dental Supplies	53,490,000.00	5,179,000.00
Diesel	375,525,568.91	270,648,831.00
Drugs and Medicines	6,693,616,091.59	3,433,004,869.55
e Training Materials	4,019,780.00	-
Educational Radio and TV broadcasting programming	6,695,000.00	11,363,900.00
Electricity	832,108,381.41	600,661,666.30
Entertainment	10,500,000.00	11,000,000.00
Exhibition, Festivals and Celebrations	109,667,800.00	48,013,280.00
Food and Refreshments	137,054,380.00	66,070,692.00
Fumigation	4,532,000.00	1,580,000.00
Gifts and Prizes	4,400,000.00	1,200,000.00
Ground Transport (Bus, Train, Water)	5,351,400.00	-
Ground travel (bus, railway taxi, etc)	42,013,373.00	46,203,236.00
Health Insurance	-	497,550.00
Hospital Supplies	52,128,400.00	396,818,468.53
Internet and Email connections	24,303,738.00	-
Laboratory Supplies	931,201,923.17	627,716,468.00
Laundry and Cleaning	-	900,000.00
Medical Gases and Chemicals	93,530,000.00	407,925,000.00
Mobile Charges	21,246,805.12	5,200,000.00
News Services Fees	8,713,000.00	7,198,000.00
Newspapers and Magazines	-	180,000.00

**THE UNITED REPUBLIC OF TANZANIA
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Office Consumables (papers, pencils, pens and stationaries)	158,087,527.55	162,615,378.22
Outsourcing Costs (includes cleaning and security services)	499,088,200.66	87,342,895.22
Per Diem - Domestic	529,634,698.00	299,497,466.00
Per Diem - Foreign	111,191,108.00	-
Petrol	380,350.00	-
Post Mortem Expenses	10,500,000.00	-
Posts and Telegraphs	797,000.00	-
Printing and Photocopying Costs	8,240,000.00	300,000.00
Protective Clothing, footwear and gear	-	2,035,000.00
Publicity	495,000.00	370,000.00
Rent of Private vehicles	23,248,160.00	-
Research and Dissertation	30,245,400.00	10,954,628.00
Special Uniforms and Clothing	31,811,864.66	8,898,000.00
Specialized Medical Supplies	678,112,710.00	6,596,000.00
Tapes, Films, and Materials (split)	324,139.89	-
Telephone Charges (Land Lines)	90,842,219.15	50,601,985.33
Training Allowances	44,546,570.00	31,745,160.00
Training Materials	10,820,000.00	17,604,900.00
Tuition Fees	127,354,959.00	69,433,400.00
Tuition fees	4,676,000.00	32,958,800.00
Uniforms	16,018,380.90	464,000.00
Water Charges	247,751,837.27	160,242,228.43
	17,011,446,487.81	9,804,277,504.26

36 - Maintenance Expenses

Air conditioners	39,564,000.00	2,400,000.00
Cement, Bricks and Building Materials	59,893,297.38	45,957,476.21
Computers, printers, scanners, and other computer-related equipment	20,264,010.00	3,647,920.00
CT Scan Equipment	396,307,578.05	580,000,000.00
Direct Labor (contracted or casual hire)	13,438,000.00	895,104,979.00
Electrical and Other Cabling Materials	19,361,844.00	15,985,500.00
Fax machines and other small office equipment	520,000.00	-
Fire Protection Equipment	875,000.00	4,496,200.00
Mechanical, electrical, and electronic spare parts	52,044,104.81	25,063,850.00
Medical and Laboratory equipment	360,146,799.58	12,713,213.33
Motor Vehicles and Water Craft	-	22,971,895.33
MRI Equipment	-	178,356,244.00
Navigation Equipment (flight calibrations, signalling and beacons)	-	239,670,000.01
Oil, grease, and other chemical materials	41,860,000.00	95,539,703.00
Outsource Maintenance Contract Services	149,668,878.73	-
Outsource Maintenance Contract Services	1,507,000.00	-
Outsource maintenance contract services	2,248,043,051.95	-

**THE UNITED REPUBLIC OF TANZANIA
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Outsource maintenance contract services	1,586,457,063.81	2,559,917,360.86
Paint and Weather Protection Coatings	1,442,000.00	-
Photocopiers	-	5,000,000.00
Plumbing Supplies and Fixtures	126,278,196.00	20,958,177.45
Precision tools, weights and measures instruments	-	7,823,000.00
Small Car Mechanics Tools	-	600,000.00
Small Tools and Implements	263,236,622.72	93,685,658.00
TV sets and Radios	1,470,000.00	-
Tires and Batteries	30,306,900.00	33,805,202.98
Ultra-Sound Equipment	-	42,700,151.59
Wood and Timber Supplies	7,000,000.00	-
X-Ray Equipment	294,093,382.60	-
	5,713,777,729.63	4,886,396,531.76
37 - Depreciation of Property, Plant and Equipment		
Library Books	2,000,000.00	2,000,000.00
Computers and Photocopiers	282,020,924.68	261,496,318.30
Depreciation-Furniture and Fittings	497,844,887.92	455,937,917.52
Hospitals, clinics and health facilities	1,172,709,514.87	1,168,251,342.45
Depreciation Medical Equipment	13,457,178,297.65	12,839,559,516.25
Depreciation of Motor Vehicles (Administrative)	212,411,155.49	212,411,155.49
Depreciation - Office Buildings	77,584,913.15	6,437,034.00
Other Office Equipment	204,393,071.02	142,146,284.73
Plant and Machinery	1,078,013,244.62	1,078,013,244.62
	16,984,156,009.40	16,166,252,813.37
44-Rejected Claims-NHIF		
Rejected Claims-NHIF	3,266,408,603.00	843,342,941.00
	3,266,408,603.00	843,342,941.00
52 - Other Expenses		
Burial Expenses	16,740,000.00	3,590,000.00
consultancy fees	37,712,735.00	101,249,599.00
Director's Fee	49,500,000.00	59,992,720.00
Dividend	-	10,000,000.00
Specialized Equipment and Supplies	272,420,128.36	455,617,881.89
Vehicles Insurance	33,000,000.00	35,010,495.10
	409,372,863.36	665,460,695.99
56 - Social Benefits		
Benefits for PLHA	2,600,000.00	1,900,000.00
Settlement of Medical Treatment Claims	-	4,000,000.00
Medical Exemption-Special Group(non-monetary)	595,871,515.00	-
	598,471,515.00	5,900,000.00
62 - Cash and Cash Equivalents		
Commercial Own source revenue	246,477,801.15	56,317,630.00

THE UNITED REPUBLIC OF TANZANIA
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Development Expenditure Cash Account	-	1,500,234,540.41
Unapplied Account	47,886,619.23	-
Own source Recurrent Expenditure GF	568,988,490.75	2,215,130,493.59
Own source Revenue Collection	1,063,947,678.93	620,295,257.00
	1,927,300,590.06	4,391,977,921.00
67- Receivable from exchange transactions		
Receivable from exchange transactions	12,631,213,092.00	6,708,609,932.00
	12,631,213,092.00	6,708,609,932.00
69 - Prepayments		
Advance Payment	1,870,342,463.42	422,052,831.00
Prepayments - Assets	-	3,482,746,040.00
	1,870,342,463.42	3,904,798,871.00
70 - Inventories		
Consumables	164,683,421.03	1,887,192,405.00
Spare parts and tires	8,580,930.50	-
Fuel	33,040,000.00	-
Medical Supplies	2,445,000.00	2,242,975,869.00
	208,749,351.53	4,130,168,274.00
77 - Property, Plant and Equipment		
Library Books	10,000,000.00	10,000,000.00
Medical Equipment	3,088,093,907.02	-
Acquisition of land	87,295,599.60	87,295,599.60
Computers and Photocopiers	143,672,244.65	-
Computers and Photocopiers	1,830,474,228.13	1,830,474,228.13
Hospitals, clinics and health facilities	267,490,345.24	-
Hospitals, clinics and health facilities	70,095,080,547.00	70,095,080,547.02
Houses, cottages and condos	338,871,974.41	-
Houses, Cottages and condos	3,218,521,983.00	-
Medical Equipment	64,197,797,581.33	64,197,797,580.83
Motor vehicles,	1,062,055,777.32	1,062,055,777.06
Office equipment	311,233,931.10	-
Office Equipment	710,731,424.00	710,731,423.67
Office Furniture and Fittings	209,534,852.00	-
Office Furniture and Fittings	2,279,689,588.00	260,330,436.41
Office furniture and fittings	-	2,019,359,151.59
Plant and Machinery	5,390,066,223.09	5,390,066,223.09
Public building	321,851,700.00	321,851,700.00
Accumulated Depreciation Library Books	(4,000,000.00)	(2,000,000.00)
Acc Depreciation Medical Equipment	(51,115,030,213.36)	(37,657,851,915.71)
Acc, depreciation office equipment	(593,726,654.02)	(384,303,287.21)
Acc. Depr. Computers and Photocopiers	(1,006,367,405.56)	(724,346,480.86)
Accumulated Depreciation -Hospitals, clinics and health facilities	(4,640,633,522.86)	(3,467,924,007.99)
Accumulated Depreciation Motor Vehicles (Administrative)	(685,366,490.62)	(472,955,335.13)

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

Accumulated Depreciation Office Furniture and Fittings	(1,711,389,367.89)	(1,213,544,479.97)
Accumulated Depreciation Plant and Machinery	(3,756,123,824.32)	(2,678,110,579.70)
Public Building	(89,465,995.15)	(11,881,082.00)
	89,960,358,432.11	99,367,095,203.03
78-Intangible Assets		
Intangible asset-work in progress	57,973,400.00	57,973,400.00
	57,973,400.00	57,973,400.00
82 - Work-in-Progress		
Buildings other than dwellings - WIP	6,634,153,812.11	3,344,271,293.71
	6,634,153,812.11	3,344,271,293.71
89-Payables and Accruals		
Other Payables	-	2,930,551.07
Staffs Claim	180,557,992.00	-
Contractor Claim	1,708,759,480.66	-
Supplies of goods and services	2,453,754,779.34	2,273,531,604.93
	4,343,072,252.00	2,276,462,156.00
93- Deferred Income (Capital)		
Development Deferred Income	-	1,500,234,540.00
	-	1,500,234,540.00
101-Taxpayers/Share Capital		
Taxpayers/Share Capital	139,667,323,433.03	139,667,323,433.03
	139,667,323,433.03	139,667,323,433.03



Accounting Officer

23/2/2024

Date

Mfumo wa Uhasibu Serikalini [MUSE]

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

ENHANCED NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	2022/23	2021/22
	TZS	TZS
17 - Revenue from Exchange Transactions		
General Surgery	15,270,000.00	-
Laboratory Charges	3,834,273,830.65	831,703,970.00
Receipts from Medical and Dental Charges	14,285,083,331.92	24,598,246,631.00
Revenue from Rent of Government Quarters	524,085,000.00	124,769,000.00
Rent	19,720,000.00	57,794,800.00
Revenue from Exchange Transactions	16,253,407,531.81	-
Receipt from Surgical Services	1,014,965,650.00	991,945,025.00
Receipt from Consultancy Fees	2,870,000.00	66,250,050.00
Add/Less (Change in Working Capital)		
Revenue from Exchange Transactions non-monetary	-	-
Receivable from exchange transactions	(5,922,603,160.00)	-
	(5,922,603,160.00)	
Revenue	30,027,072,184.38	26,670,709,476.00
31- Other revenue		
Tender Documents	-	6,000.00
Conference hall Fee		1,030,000.00
Sale of Vaccines and Diagnostic Services	1,425,000.00	
Revenue	1,425,000.00	1,036,000.00
32 - Subvention from other Government entities		
Subvention for Personal Emolument	10,690,638,350.00	9,836,176,796.77
Subvention for Other Charges	1,860,607,332.76	1,596,423,838.07
Government Grant Development Local	2,895,834,880.12	5,067,429,105.08
Government Grant Development Foreign	59,140,790.00	1,783,645,606.08
Revenue	15,506,221,352.88	18,283,675,346.00
Add/Less (Change in Working Capital)		
Revenue Grants - Non-Monetary	3,153,247,278.00	-
	3,153,247,278.00	
Receipt	12,352,974,074.88	18,283,675,346.00

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

34 - Wages, Salaries and Employee Benefits

Acting Allowance	2,036,932.00	18,000,000.00
Casual Labour	948,045,407.11	-
Casual Labourers	1,066,772,921.09	633,122,777.66
Civil Servants	10,871,196,342.00	9,836,176,796.77
Electricity	154,359,809.48	6,660,000.00
Extra-Duty	697,657,346.80	533,567,645.01
Food and Refreshment	96,798,500.00	6,269,000.00
Foreign Service Allowance	267,999,888.93	224,226,773.00
Furniture	222,643,615.56	-
Housing Allowance	86,230,000.00	31,200,000.00
Leave Travel	94,685,618.24	74,434,927.00
Medical and Dental Refunds	6,212,000.00	-
Moving Expenses	19,384,800.00	6,402,600.00
On Call Allowance	258,830,000.00	26,700,000.00
Outfit Allowance	654,696.00	-
Sitting Allowance	76,200,519.06	24,400,000.00
Special Allowance	5,119,997,198.40	3,204,645,954.30
Subsistence Allowance	37,543,200.00	25,367,300.00
Telephone	9,543,320.38	6,180,000.00
Uniform Allowance	11,408,640.00	21,120,000.00
Expenses	20,048,200,755.05	14,678,473,773.74

Add/Less (Change in Working Capital)

Staff Claim	(180,557,992.00)	224,354,014.00
	(180,557,992.00)	224,354,014.00
Payment	19,867,642,763.05	14,902,827,787.74

35 - Use of Goods and Service

Accommodation	21,753,300.00	2,030,000.00
Advertising and Publication	102,037,100.00	59,469,760.00
Air Travel Tickets	18,756,792.00	43,033,041.00
Air Travel Tickets	94,796,527.00	-
Archive Materials	-	6,000,000.00
Bed Sheets and Linen	39,930,000.00	-
Books, Reference and Periodicals	17,344,000.00	5,280,000.00
Communication Network Services	6,260,000.00	2,153,500.00
Computer Software	25,625,000.00	3,500,000.00
Computer Supplies and Accessories	66,901,469.77	8,738,513.00
Conference Facilities	4,200,000.00	12,102,000.00
Consumable Medical Supplies	4,579,578,532.76	2,778,949,887.68
Dental Supplies	53,490,000.00	5,179,000.00
Diesel	375,525,568.91	270,648,831.00
Drugs and Medicines	6,693,616,091.59	4,534,858,133.29

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

e Training Materials	4,019,780.00	-
Educational Radio and TV broadcasting programming	6,695,000.00	11,363,900.00
Electricity	832,108,381.41	600,661,666.30
Entertainment	10,500,000.00	11,000,000.00
Exhibition, Festivals and Celebrations	109,667,800.00	48,013,280.00
Food and Refreshments	137,054,380.00	66,070,692.00
Fumigation	4,532,000.00	1,580,000.00
Gifts and Prizes	4,400,000.00	1,200,000.00
Ground Transport (Bus, Train, Water)	5,351,400.00	-
Ground travel (bus, railway taxi, etc)	42,013,373.00	46,203,236.00
Health Insurance	-	497,550.00
Hospital Supplies	52,128,400.00	396,818,468.53
Internet and Email connections	24,303,738.00	-
Laboratory Supplies	931,201,923.17	627,716,468.00
Laundry and Cleaning	-	900,000.00
Medical Gases and Chemicals	93,530,000.00	407,925,000.00
Mobile Charges	21,246,805.12	5,200,000.00
News Services Fees	8,713,000.00	7,198,000.00
Newspapers and Magazines	-	180,000.00
Office Consumables (papers, pencils, pens and stationaries)	158,087,527.55	162,615,378.22
Outsourcing Costs (includes cleaning and security services)	499,088,200.66	87,342,895.22
Per Diem - Domestic	529,634,698.00	299,497,466.00
Per Diem - Foreign	111,191,108.00	-
Petrol	380,350.00	-
Post Mortem Expenses	10,500,000.00	-
Posts and Telegraphs	797,000.00	-
Printing and Photocopying Costs	8,240,000.00	300,000.00
Protective Clothing, footwear and gears	-	2,035,000.00
Publicity	495,000.00	370,000.00
Rent of Private vehicles	23,248,160.00	-
Research and Dissertation	30,245,400.00	10,954,628.00
Special Uniforms and Clothing	31,811,864.66	8,898,000.00
Specialised Medical Supplies	678,112,710.00	6,596,000.00
Tapes, Films, and Materials (split)	324,139.89	-
Telephone Charges (Land Lines)	90,842,219.15	50,601,985.33
Training Allowances	44,546,570.00	31,745,160.00
Training Materials	10,820,000.00	17,604,900.00
Tuition fees	127,354,959.00	69,433,400.00
Tuition fees	4,676,000.00	32,958,800.00
Visa Application Fees	16,018,380.90	464,000.00
Water Charges	247,751,837.27	160,242,228.43
Expenses	17,011,446,487.81	10,906,130,768.00

**THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL**

Add/Less (Change in Working Capital)

Consumables (inventory)	3,921,418,922.47	-
Supplies of goods and services (Payable)	1,886,052,104.00	-
	5,807,471,026.47	-
Payment	11,203,975,461.34	10,906,130,768.00
36 - Maintenance Expenses		
Air conditioners	39,564,000.00	2,400,000.00
Cement, Bricks and Building Materials	59,893,297.38	45,957,476.21
Computers, printers, scanners, and another computer related equipment	20,264,010.00	3,647,920.00
CT Scan Equipment	396,307,578.05	580,000,000.00
Direct Labour (contracted or casual hire)	13,438,000.00	895,104,979.00
Electrical and Other Cabling Materials	19,361,844.00	15,985,500.00
Fax machines and other small office equipment	520,000.00	-
Fire Protection Equipment	875,000.00	4,496,200.00
Mechanical, electrical, and electronic spare parts	52,044,104.81	5,063,850.00
Medical and Laboratory equipment	360,146,799.58	12,713,213.33
Motor Vehicles and Water Craft	-	22,971,895.33
MRI Equipment	-	178,356,244.00
Navigation Equipment (flight calibrations, signalling and beacons)	-	239,670,000.01
Oil, grease, and other chemical materials	41,860,000.00	95,539,703.00
Outsource maintenance contract services	149,668,878.73	-
Outsource maintenance contract services	1,507,000.00	-
Outsource maintenance contract services	2,248,043,051.95	-
Outsource maintenance contract services	1,586,457,063.81	2,559,917,360.86
Paint and Weather Protection Coatings	1,442,000.00	-
Photocopiers	-	5,000,000.00
Plumbing Supplies and Fixtures	126,278,196.00	20,958,177.45
Precision tools, weights and measures instruments	-	7,823,000.00
Small Car Mechanics Tools	-	600,000.00
Small Tools and Implements	263,236,622.72	93,685,658.00
TV sets and Radios	1,470,000.00	-
Tyres and Batteries	30,306,900.00	33,805,202.98
Ultra-Sound Equipment	-	42,700,151.59
Wood and Timber Supplies	7,000,000.00	-
X-Ray Equipment	294,093,382.60	-
Expenses	5,713,777,729.63	4,886,396,531.76

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

43 - Social Benefits		
Benefits for PLHA	2,600,000.00	1,900,000.00
Settlement of Medical Treatment Claims	-	4,000,000.00
Expenses	2,600,000.00	5,900,000.00
52 - Other Expenses		
Burial Expenses	16,740,000.00	3,590,000.00
consultancy fees	37,712,735.00	101,249,599.00
Dividend	-	10,000,000.00
Director's Fee	49,500,000.00	59,992,720.00
Specialized Equipment and Supplies	272,420,128.36	455,617,881.89
Vehicles Insurance	33,000,000.00	35,010,495.10
Expenses	409,372,863.36	665,460,695.99
77 - Acquisition of Property, Plant and Equipment		
Library Books	-	10,000,000.00
Medical Equipment	3,088,093,907.02	1,420,464,858.49
Motor Vehicles)	-	410,695,328.35
Computers and Photocopiers	143,672,244.65	145,270,153.43
Hospitals, clinics and health facilities	267,490,345.24	555,501,393.43
Houses, cottages and condos (Residential Buildings)	338,871,974.41	36,767,400.00
Office equipment	311,233,931.10	74,588,959.00
Office Furniture and Fittings	209,534,852.00	260,330,436.41
Plant and Machinery	-	1,311,535,336.32
Payment	4,358,897,254.42	4,225,153,865.43
103 - Advance Payment for Acquisition of Property Plant and Equipment		
Prepayments - Assets	-	3,218,528,543.57
Payment	-	3,218,528,543.57
106 - Payment for Work in Progress		
Buildings other than dwellings - WIP	3,289,882,518.40	3,344,271,293.71
Payment	3,289,882,518.40	3,344,271,293.71



Accounting Officer

23/2/2024

Date

Mfumo wa Uhasibu Serikalini [MUSE]

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2023

Description of PPE Item	At 1st July 2022	Additions (Monetary)	Additions (Non-monetary)	At 30 June 2023	Accumulated Depreciation and Impairment		
					At 01 July 2022 Acc Depreciation	Charge during the year - Depreciation	Total Acc Depreciation & Impairment at 30-Jun-23 At 30 June 2023
Land	87,295,600	-	-	87,295,600	-	-	87,295,600
Books	10,000,000	-	-	10,000,000	2,000,000	2,000,000	6,000,000
Hospital Buildings	70,095,080,547	267,490,345.24	-	70,362,570,892	3,467,924,008	1,172,709,515	65,721,937,369
Residential Building	321,851,700	338,871,974.41	3,218,521,983	3,879,245,657	11,881,082	77,584,913	3,789,779,662
Furniture and Fittings	2,279,689,588	209,534,852.00	-	2,489,224,440	1,213,544,480	497,844,888	777,835,072
Plant and Machinery	5,390,066,223	-	-	5,390,066,223	2,678,110,580	1,078,013,245	1,633,942,399
Hospital and Medical Equipment	64,197,797,581	3,088,093,907.02	-	67,285,891,488	37,657,851,916	13,457,178,298	16,170,861,275
Computer Equipment (ICT Equipment)	1,830,474,228	143,672,245.65	-	1,974,146,473	724,346,481	282,020,925	967,779,067
Motor Vehicles	1,062,055,777	-	-	1,062,055,777	472,955,335	212,411,155	376,689,287
Office Equipment	710,731,424	311,233,931.10	-	1,021,965,355	389,333,583	204,393,071	428,238,701
TOTAL	145,985,042,668	4,358,897,254.42	3,218,521,983	153,562,461,906	46,617,947,464	16,984,156,009	89,960,358,432

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2022

Description of PPE Item	At 1st July 2021	Additions (Monetary)	Transfer	Accumulated Depreciation and Impairment				Carrying Value At 30 June 2022
				At 30 June 2022	At 01 July 2021 Acc Depreciation	Charge during the year - Depreciation	Total Acc Depreciation & Impairment at 30 June 2022	
Land	87,295,600	-	-	87,295,600	-	-	-	87,295,599.60
Books	-	10,000,000.00	-	10,000,000	-	2,000,000.00	2,000,000.00	8,000,000.00
Hospital Buildings	68,990,179,966	555,501,393.43	549,399,187.15	70,095,080,547	2,299,672,665.54	1,168,251,342.45	3,467,924,007.99	66,627,156,539.03
Residential Building	272,202,400	36,767,400.00	12,881,900.00	321,851,700	5,444,048.00	6,437,034.00	11,881,082.00	309,970,618.00
Furniture and Fittings	2,019,359,151	260,330,436.41	-	2,279,689,588	757,606,562.45	455,937,917.52	1,213,544,479.97	1,066,145,107.23
Plant and Machinery	4,000,243,338	1,311,535,336.32	78,287,549.09	5,390,066,223	1,600,097,335.08	1,078,013,244.62	2,678,110,579.70	2,711,955,643.39
Hospital and Medical Equipment	62,374,281,979	1,420,464,858.49	403,050,744.13	64,197,797,581	24,818,292,399.46	12,839,559,516.25	37,657,851,915.71	26,539,945,665.53
Computer Equipment (ICT Equipment)	1,685,204,075	145,270,153.43	-	1,830,474,228	462,850,162.57	261,496,318.30	724,346,480.87	1,106,127,747.26
Motor Vehicles	651,360,449	410,695,328.35	-	1,062,055,777	260,544,179.64	212,411,155.49	472,955,335.13	589,100,442.00
Office Equipment	636,142,465	74,588,959.00	-	710,731,424	247,187,298.27	142,146,284.73	389,333,583.00	321,397,840.67
TOTAL	140,716,269,422.01	4,225,153,865.43	1,043,619,380.37	145,985,042,667.81	30,451,694,651.01	16,166,252,813.37	46,617,947,464.38	99,367,095,203.03

MOVEMENT SCHEDULE OF INTANGIBLE ASSETS FOR THE YEAR ENDED 30 JUNE 2023

Description of Intangible Asset	At 1st July 2022	Additions (Monetary)	At 30 June 2023	Accumulated Amortization and Impairment			Carrying Value At 30 June 2023
				At 01 July 2022 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2023	
Assets Management System (WIP)	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00
TOTAL	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00

MOVEMENT SCHEDULE OF INTANGIBLE ASSETS FOR THE YEAR ENDED 30 JUNE 2022

Description of Intangible Asset	At 1st July 2021	Additions (Monetary)	At 30 June 2022	Accumulated Amortization and Impairment			Carrying Value At 30 June 2022
				At 01 July 2021 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2022	
Assets Management System (WIP)	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00
TOTAL	57,973,400.00	-	57,973,400.00	-	-	-	57,973,400.00

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

MOVEMENT SCHEDULE OF WORK IN PROGRESS (WIP) FOR THE YEAR ENDED 30 JUNE 2023

Description of Work in Progress Asset	At 1st July 2022	Additions (Monetary)	Transfer	At 30 June 2023	Accumulated Amortization and Impairment			
					At 01 July 2022 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization & Impairment at 30 June 2023	Carrying Value At 30 June 2023
Work in Progress	3,344,271,293.71	3,289,882,518.40		6,634,153,812.11	-	-	-	6,634,153,812.11
TOTAL	3,344,271,293.71	3,289,882,518.40		6,634,153,812.11	-	-	-	6,634,153,812.11

MOVEMENT SCHEDULE OF THE WORK IN PROGRESS (WIP) FOR THE YEAR ENDED 30 JUNE, 2022

Description of Work in Progress Asset	At 1st July 2021	Additions (Monetary)	Transfer	Valuation adjustment	At 30 June 2022	Accumulated Amortization and Impairment			
						At 01 July 2021 Acc Amortization	Charge during the year - Amortization	Total Acc Amortization on & Impairment at 30 June 2022	Carrying Value At 30 June 2022
Work in Progress	836,730,684.14	3,551,159,989.94	1,043,619,380.37	-	3,344,271,293.71	-	-	-	3,344,271,293.71
TOTAL	836,730,684.14	3,551,159,989.94	1,043,619,380.37	-	3,344,271,293.71	-	-	-	3,344,271,293.71

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

ANALYSIS OF OUTSTANDING RECEIVABLES -AGE WISE

S/N	DEBTOR	< 30 Days	>30Days<60 Days	>60 Days<90 Days	>90 Days<365 Days	>365 Days	OUTSTANDING BALANCE AS AT 30 JUNE 2023
1	NHIF-BMH	1,706,754,632.00	1,966,760,436.00	1,690,322,915.00	3,509,168,624.00	-	8,873,006,607.00
2	AAR	5,517,000.00	12,052,200.00	12,062,200.00	7,659,100.00	3,000,100.00	40,290,600.00
3	STRATEGIS	12,321,800.00	21,987,000.00	14,514,100.00	95,674,284.00	-	144,497,184.00
4	JUBILEE	4,378,900	7,958,860.00	7,035,800.00	19,936,550.00	9,853,543.00	49,163,653.00
5	JWTZ	406,112,670.00	365,972,535.00	309,157,048.00	2,107,747,114.00	-	3,188,989,367.00
6	NSSF	1,848,800.00	5,730,470.00	2,914,300.00	7,708,350.00	-	18,201,920.00
7	YAPI MERKEZI- Medical	4,575,950.00	13,407,780.00	12,733,905.00	33,119,806.00	-	63,837,441.00
8	WCF	2,292,200.00	3,902,800.00	908,000.00	-	-	7,103,000.00
9	JKT	4,249,800.00	2,191,560.00	-	3,183,100.00	17,205,300.00	26,829,760.00
10	CIGNA	1,726,000.00	882,000.00	4,578,000.00	2,802,050.00	-	9,988,050.00
11	MOROGORO RRH	-	-	4,000,000.00	-	-	4,000,000.00
12	NICE CATERING	-	-	-	-	47,910,000.00	47,910,000.00
13	KILONDOMA FAMILY CO	1,905,000.00	1,905,000.00	1,905,000.00	12,088,300.00	-	17,803,300.00
14	LAMBA CATERING	3,000,000.00	3,000,000.00	3,000,000.00	14,460,000.00	-	23,460,000.00
15	KIMBINIYO CO LTD	900,000.00	-	-	-	-	900,000.00
16	MASAMAKI	900,000.00	-	-	-	-	900,000.00
17	YAPI MERKEZI-Gas	-	-	-	-	150,000.00	150,000.00
18	WIZARA YA AFYA- MOH	4,700,000.00	4,250,000.00	6,250,000.00	42,796,800.00	16,200,000.00	74,196,800.00
19	IRINGA DC	-	-	-	-	5,200,000.00	5,200,000.00
20	URAMBO DC	-	-	-	-	27,405,000.00	27,405,000.00
21	SINGIDA RRH	3,200,000.00	-	-	-	-	3,200,000.00
22	TABORA RRH	1,960,000.00	-	-	-	-	1,960,000.00
23	MAFINGA Health Centre	-	2,220,000.00	-	-	-	2,220,000.00
	TOTAL	2,166,342,752.00	2,412,220,641.00	2,069,381,268.00	5,856,344,078.00	126,923,943.00	12,631,212,682.00

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

ANALYSIS OF OUTSTANDING RECEIVABLES -AGE WISE FOR THE 2022

S/N	DEBTOR	< 30 Days	> 30 Days < 60 Days	> 60 < 90 Days	> 90 < 365 Days	> 365 Days	TOTAL
1	NHIF - BMH	1,670,499,645.60	1,715,424,268.80	394,057,550.32	1,517,889,577.50	337,286,492.28	5,635,157,534.50
2	AAR	3,491,300.00	2,989,000.00	2,087,650.00	1,885,230.00	4,247,900.00	14,701,080.00
3	STRATEGIS	26,705,000.00	10,415,600.00	8,550,150.00	267,890.00	-	45,938,640.00
5	JUBILEE	4,751,000.00	2,221,350.00	1,127,930.00	3,427,800.00	6,268,393.00	17,796,473.00
6	JWTZ	-	159,327,420.00	154,936,584.00	151,052,338.00	255,205,609.00	720,521,951.00
7	NSSF					3,828,650.00	3,828,650.00
8	YAPI MERKEZI- Medical	15,851,800.00	16,497,200.00	25,423,700.00	13,280,325.00	608,963.50	71,661,988.50
9	WCF	3,625,500.00	153,000.00	281,950.00			4,060,450.00
10	JKT	4,052,640.00				17,205,300.00	21,257,940.00
14	SHANTA GOLD						-
15	MOROGORO RRH	1,500,000.00					1,500,000.00
16	CRDB CO LTD	480,000.00					480,000.00
17	KILINDOMA FAMILY CO	1,905,700.00	1,905,700.00	1,905,700.00	1,847,800.00		7,564,900.00
18	NICE CATERING	-	-	4,800,000.00	4,800,000.00	38,310,000.00	47,910,000.00
19	LAMBA CATERING	3,000,000.00	3,000,000.00				6,000,000.00
20	LEYLA JUMA						-
21	YAPI MERKEZI- Gas	-	-	-	150,000.00		150,000.00
22	NHIF Community Pharmacy	-	12,419,190.00	429,000.00	17,777,800.00	25,448,925.00	56,074,915.00
23	WIZARA YA AFYA-MOH	4,378,550.00	7,196,860.00	4,625,000.00			16,200,410.00
24	IRINGA DC	-	-	-	-	10,400,000.00	10,400,000.00
25	URAMBO DC	-	-	-	-	27,405,000.00	27,405,000.00
	TOTAL	1,740,241,135.60	1,931,549,588.80	598,225,214.32	1,712,378,760.50	726,215,232.78	6,708,609,932.00

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

ANALYSIS OF OUTSTANDING PAYABLE-AGE WISE JUNE 2023

S/N	DEBT DESCRIPTION	< 30 Days	> 30 Days < 60 Days	> 60 Days < 90 Days	> 90 Days < 365 Days	> 365 Days	Total
1	Specialized Medical Equipment and Supplies	7,000,000.00	59,014,550.00	19,430,000.00	99,903,700.00	8,529,240.00	193,877,490.00
2	Medical Equipment	-	-	-	37,891,551.00	-	37,891,551.00
3	Drugs And Medicine	-	18,247,240.00	356,099,852.38	453,095,796.12	-	827,442,888.50
4	ICT Equipment	-	36,450,000.00	3,859,000.00	-	-	40,309,000.00
5	Hospital Supplies	-	5,000,000.00	-	20,521,000.00	-	25,521,000.00
6	Furniture And Fittings	40,221,000.00	12,590,000.00	106,593,310.00	28,616,000.00	-	188,020,310.00
7	Consumables Medical Supplies	-	19,709,937.50	131,140,050.00	309,223,042.00	-	460,073,029.50
8	Office Equipment	-	-	32,100,000.00	-	-	32,100,000.00
9	Consumables	-	-	-	17,000,000.00	-	17,000,000.00
10	Stationaries	-	-	-	10,047,000.00	-	10,047,000.00
12	MSD	-	-	2,330,231,991.00	-	-	2,330,231,991.00
13	Staff Arrears	-	-	-	180,557,992.00	-	180,557,992.00
	Total	47,221,000.00	151,011,727.50	2,979,454,203.38	1,156,856,081.12	8,529,240.00	4,343,072,252.00

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

ANALYSIS OF OUTSTANDING PAYABLES -AGE WISE FOR THE 2022

S/N	DEBT CATEGORY	DEBT DESCRIPTION	<30 Days	> 30 Days < 60 Days	> 60 < 90 Days	>90 < 365 Days	TOTAL
1	SUPPLIERS	Drugs and Medicines	1,082,918,577.00	168,502,187.12	93,776,256.00	302,329,660.00	1,647,526,680.12
2	SUPPLIERS	Office equipment	316,510,808.98	5,411,900.00	850,000.00	4,800,000.00	327,572,708.98
	SUPPLIERS	Cement, Bricks and Building Materials	124,145,126.00			7,748,067.62	131,893,193.62
	SUPPLIERS	Medical Gases	166,075,000.00				166,075,000.00
	SUPPLIERS	Air Ticket	3,394,573.00				3,394,573.00
	TOTAL		1,693,044,084.98	173,914,087.12	94,626,256.00	314,877,727.62	2,276,462,155.72

Physical Performance for July 2022 - June 2023

No	Description	Annual Budget	Actual	Status of implementation
	COST CENTRE: 201A - Directorate of Administration, Human Resources Management and Development			
H13S	Administration and Human Resources Management provided to 519 Staff Annually by June, 2026	3,102,247,847.66	3,054,583,546.14	Administration services have been provided to all staff
A02S	HIV & AIDS and NCD prevention capacity amongst 360 staff built by June, 2026.	11,750,000.00	9,346,900.00	Capacity building have been done and Benefits for people living with HIV/AIDS provided
B01S	Integrity committee facilitated to perform its duties by June, 2026	38,000,000.00	36,847,322.16	Three Meetings have been conducted
H14S	Number of BMH Staff increased annually from 519 to 700 by June, 2026	1,398,210,000.00	1,514,671,209.33	Payment for casual labour and foreign service allowance
H15S	Statutory rights to BMH Staff provided annually by June, 2026	156,627,500.00	87,455,668.00	Statutory rights provided to staff
H16S	Statutory meetings conducted annually by June, 2026	452,490,000.00	386,946,852.70	Board of Trustees meeting and workers council meeting and other statutory meetings conducted accordingly
H17S	Human Resources Development Plan prepared by June, 2026	1,300,000.00	90,000.00	Human Resources Development Plan prepared.
H18S	Records Management System facilitated by June, 2026	33,182,480.00	31,274,000.00	Records management system facilitated
	Sub Total	5,193,807,827.66	5,121,215,498.33	
	COST CENTRE: 202A - Directorate of Planning, Finance and Insurance			
H01S	Annual budget and action plans prepared and its implementation coordinated by June, 2026	48,655,120.00	7,031,000.00	Producing documents and preparation of progress report for quarter one, two, three and quarter four.
H02S	Hospital development programmes and projects coordinated by June, 2026	12,305,000.00	366,526.00	Hospital projects coordinated
H03S	Statutory requirements on Financial report complied annually by June, 2026	49,240,000.00	36,427,932.00	Quarterly financial reports prepared and the preparation of financial statement is on progress
H04S	Financial management and systems utilization enhanced by June 2026	2,521,173,384.98	1,411,374,048.00	Financial Management systems have been utilized. Fund was used service suppliers debts and for Purchase of office consumables

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

No	Description	Annual Budget	Actual	Status of implementation
H05S	Internal control system enhanced by June 2026	4,400,000.00	4,200,000.00	Internal control system enhanced.
H07S	Internal revenue collection increased at the rate of 10% by June 2026	13,200,000.00	13,000,000.00	Internal revenue collection was TZS. 31,735,756,143.68 which is 103 % of the target
H08S	Claim rejections from Credit companies reduced from an average of 33.82% to below 5% by June 2026	4,547,977,145.00	5,751,470,091.80	Claim rejections have been reduced to an average of 13%.
	Sub total	7,196,950,649.98	7,223,869,597.80	
	COST CENTRE: 203A - Directorate of Medical Services			
C24S	Number of outpatients in general medicine increased from 7200 to 10,080 by June, 2026	167,410,000.00	36,927,646.00	15,013 patients treated, fund was used to procure drugs and consumable
C19S	Treatment through High Tech Renal and Urological equipment provided to 14,832 patients by June, 2026	2,533,595,000.00	900,616,763.65	9,777 patients treated, fund was used to procure drugs, consumable extra duty and per diem allowances.
C29S	Medical care provided at BMH to infants, children and adolescents annually by June, 2026	102,340,000.00	10,377,000.00	9,860 Infants and adolescence treated. Fund was used to procure drugs and consumables.
C22S	Number of visits to patients attending physiotherapy treatments increased from 3500 to 5000 by June, 2026	44,506,000.00	11,060,600.00	14,625 patients attended. Fund was used to procure drugs and consumables.
C27S	Awareness of cervical cancer on early screening and detection techniques and prompt treatment and diagnosis for patients created by June, 2026	6,902,500.00	4,614,500.00	2,511 patients attended. Fund was used to procure office consumables.
C28S	Cancer care services provided to 6,558 patients by June, 2026	88,220,000.00	25,265,819.28	Cancer care services provided to 3129 patients. Fund was used to procure specialized equipment.
C39S	Bone marrow transplant services provided at BMH to 30 patients by June, 2026	188,413,600.00	48,732,000.00	Services for bone marrow transplant provided to 3 patients.
C18S	Non invasive and invasive cardiology & cardiothoracic services provided to 14,432 by June, 2026	999,050,000.00	130,636,860.72	18,880 patients attended. Cardiac camp conducted. Fund was used for consumables, drugs, diesel and extra duty for staff.

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

No	Description	Annual Budget	Actual	Status of Implementation
	Sub Total	4,130,437,100	1,168,231,190	
	COST CENTRE: 204A - Directorate of Surgical Services			
C135	Number of operations increased from 2,912 annually by June, 2026	185,500,000.00	26,837,931.20	7,033 patients operated. Fund was used to procure medical supplies and consumables.
C125	Orthopaedics, Traumatology and Neurosurgery operations conducted to 64,806 patients by June, 2026	267,212,000.00	188,927,918.00	1,221 patients attended. Fund was used to procure medical supplies, drugs and paying per diem and extra duty allowances.
C175	Services regarding Otorhinolaryngology (Ear, Nose and Throat) provided to 23,622 patients by June, 2026	107,250,000.00	2,195,000.00	9,765 patients attended. Fund was used to facilitate advertisement and publication services
C385	Dental, oral health and maxillofacial services provided to 7,000 Patients by June, 2026	94,155,000.00	43,890,000.00	6,383 patients attended. Fund was used to procure dental and Hospital supplies and paying extra duty allowances
C145	Essential emergency and surgical services provided by June, 2026	224,500,000.00	26,324,000.00	44,005 patients attended. Fund was used to procure hospital supplies and per diem domestic
C155	Obstetrics and Gynaecology Care Operations conducted by June, 2026	758,160,000.00	14,659,100.00	1,817 patients attended. Fund was used to pay per diem domestic
C10C	Capacity building done to OBGY staff and Specialists by June, 2026	18,166,000.00	9,112,925.00	Staff trained. Fund was used to pay training allowance.
C095	Ophthalmology services provided to 16,086 patients by June, 2026	360,760,000.00	7,250,000.00	8,960 patients attended. Fund was used to procure hospital supplies, furniture and paying extra duty allowance.
	Sub Total	2,015,703,000	319,196,874.20	
	COST CENTRE: 205A - Directorate of Clinical Research and Teaching Coordination.			
J015	Number of performed Clinical Researches increased by 50% annually from 3 to 6 by June 2026	44,110,006.00	27,217,050.00	Clinical researches conducted. Fund was used to procure office consumables
J025	Continuing professional development facilitated by June, 2026	4,140,000.00	7,030,000.00	CPD facilitated. Fund was used to pay for training allowance, materials, per diem, ground travel and books
J035	Outreach services for health care providers coordinated and established by June 2026	10,600,000.00	8,854,400.00	Quarterly outreach services conducted
	Sub Total	58,850,006	43,101,450	

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

No	Description	Annual Budget	Actual	Status of Implementation
	COST CENTRE: 206A - Directorate of Nursing and Clinical Administration			
C315	Quality Nursing services executed to 137612 patients by June, 2026	440,412,000.00	159,720,323.15	250,342 Patients attended. Fund was used to procure consumable medical supplies, uniforms, equipment and per diem
C325	Nursing cadre strengthened through seminars, training and equipment by June, 2026	123,020,000.00	23,794,010.00	Staff trained. Fund was used for tuition fees, training allowance, procurement of computers and hospital beds
C335	Customer care provided to 29,700 clients by June, 2026	41,930,000.00	11,638,475.55	Customers attended. Fund was used for per diem and ground travel
C345	Capacity of Social Welfare office strengthened with facilities and skills by June, 2026	15,985,000.00	580,379.58	Social Welfare Staff capacitated.
	Sub Total	621,347,000	195,733,188	
	COST CENTRE: 207A - Directorate of Clinical support			
E055	Radiological and imaging examinations using MRI, CT-Scan, Mammography, X-Rays, Ultrasound and other radiological equipment performed by June, 2026	172,590,000.00	30,892,020.52	43,886 patients attended. Fund was used to procure software for radiological services, consumables, equipment and to pay tuition fees.
E04C	The capacity of pharmacy and Laboratory sections strengthened and skills developed by June, 2026	56,870,000.00	19,859,803.00	Pharmacy and Laboratory Sections capacitated with computers and accessories
E06S	High quality medical laboratory services provided to 615486 patients by June, 2026	1,229,900,000.00	710,343,145.78	265,080 tests conducted. Fund was used to procure laboratory supplies and equipment
E01S	Percentage availability of prescribed medicines and medical supplies increased from 96% to 100% by June, 2026	3,997,000,000.00	2,424,204,277.37	Percentage of drug availability is 98. Fund was used to procure drugs, consumables and specialized equipment
E02S	Specialized pharmacy services established by June, 2026	20,900,000.00	0.00	
E03S	Drug information centre established by June, 2026	17,300,000.00	11,770,000.00	Drug Information Centre has been established
E04S	The capacity of pharmacy and Laboratory sections strengthened and skills developed by June, 2026	3,780,000.00	0.00	

THE UNITED REPUBLIC OF TANZANIA
BENJAMIN MKAPA HOSPITAL

No	Description	Annual Budget	Actual	Status of implementation
	Sub Total	5,494,560,000.00	3,197,069,246.67	
	COST CENTRE: 208A - Technical Service and Estate Management Unit			
D03C	The office of Technical Service and Estate Management (TSEM) run and maintained by June, 2026	10,210,000.00	1,600,000.00	Routine activities of TSEM unit have been facilitated.
D04S	Machines, equipment and Infrastructures managed and maintained by June, 2026	3,668,049,959.00	1,488,504,038.58	Maintenance of Hospital building, biomedical equipment, electricity, water, air conditions, furniture and other infrastructures have been conducted.
	Sub total	3,678,259,959.00	1,490,104,038.58	
	COST CENTRE: 209A - Clinical Audit and Quality Assurance Unit			
C35S	Service quality control measures including ten guidelines and 100 standard operating procedures developed and implemented by June, 2026	85,855,000.00	26,990,139.89	SOPs implemented. Fund was used to procure Casual labour, Hospital supplies, Medical gas, Gift and prizes, fumigation, Fire protection equipment and paying Extra duty allowance.
C36C	Adherence to professional standards and ethics in health services delivery ensured by June, 2026	28,100,000.00	20,500,000.00	Professional standards and ethics adhered. Fund was used to pay extra duty allowance
	Sub Total	113,955,000.00	47,490,139.89	
	COST CENTRE: 210A - Communication and Public Relation Unit			
G05S	Communication Strategy designed and implemented by June, 2026	112,570,000.00	4,477,000.00	Educational radio and TV broadcasting, programming have been implemented
G02S	BMH website & social media enriched with relevant information for a positive visibility of the hospital annually by June, 2026	81,750,000.00	61,232,800.00	BMH Website and social media was serviced accordingly. Fund was used to pay for office consumables, per diem, advertisement and publication
G04S	The professional relationship between BMH	27,090,000.00	3,428,000.00	Fund was used to pay for advertisement and

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No	Description	Annual Budget	Actual	Status of Implementation
	and the media facilitated annually by 2026			publication
G03S	10,000/ Promotional Materials prepared and distributed annually by 2026	154,520,000.00	128,168,800.00	Fund was used to pay for office consumables, ground travel, exhibitions, festivals and celebrations
	Sub Total	375,930,000	197,306,600	
	COST CENTRE: 211A - Procurement Management Unit			
I01S	Guidance and facilitation of procurement, storage, supply and disposal of items provided by June 2026	96,410,000.00	43,008,396.79	Fund was used to pay for advertisement and publication, specialized equipment and supplies
I02C	Thirty (30) staff capacitated on the Procurement Act and its regulations by June 2026	53,635,000.00	44,271,500.00	Legal unit staff capacitated. Fund was used to pay for tuition fees, ground travel and per diem domestic
	Sub Total	150,045,000.00	87,279,896.79	
	COST CENTRE: 212A - Internal Audit Unit			
H09S	Value For Money Audit conducted in all hospital projects by 2026	13,554,000.00	6,397,000.00	Routine quarterly auditing has been conducted
H10S	Audit committee established and audit charter and plan reviewed and approved by June, 2026	33,296,000.00	21,600,000.00	A committee meeting was conducted. Fund was used to facilitate Sitting allowance, food & refreshment
H11S	Internal Audit staff trained on Auditing standards, NBAA By laws and statutory regulations by June 2026	6,980,000.00	1,770,000.00	Training attended
	Sub Total	53,830,000.00	29,767,000.00	
	COST CENTRE: 213A - Information and Communication Technology Unit			
F03S	Hospital Records and Electronic Systems stabilized by June, 2026	287,830,000.00	212,896,127.00	Internet & email connection, Telecommunication infrastructure, office consumables, computer supplies and accessories, uniform

THE UNITED REPUBLIC OF TANZANIA
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No	Description	Annual Budget	Actual	Status of Implementation
F04S	Internet and network stabilized by June 2026	7,760,000.00	6,260,000.00	Communication network services
	Sub Total	295,590,000.00	219,156,127.00	
	COST CENTRE: 214A - Legal Affair Unit			
I03S	Thirty (30) service contracts drafted, negotiated and concluded by June, 2026	9,790,000.00	1,124,483.94	Implemented
I04S	Legal Service Department Strengthened by June 2026	20,193,600.00	2,850,000.00	Implemented
	Sub Total	29,983,600.00	3,974,483.94	
	Grand Total	29,409,249,142.64	19,343,495,331.20	



Accounting Officer



Date

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STRUCTURED TRIAL BALANCE REPORT FOR THE PERIOD ENDED 30 JUNE, 2023			
		TZS	TZS
Revenue Grants		DR	CR
13399801	Revenue Grants - Non-Monetary		19,646,740,488.00
Revenue from Exchange Transactions			
14039215	General Surgery		15,270,000.00
14150157	Receipt from Consultancy Fees		2,870,000.00
14210132	Laboratory Charges		3,834,273,830.65
14210150	Receipts from Medical and Dental Charges		14,285,083,331.92
14150107	Revenue from Rent of Government Quarters		524,085,000.00
14150114	Rent		19,720,000.00
14210153	Receipt from Surgical Services		1,014,965,650.00
Other Revenue			
14150214	Sale of Vaccines and Diagnostic Services		1,425,000.00
Subvention from other Government entities			
13410101	Subvention for Personal Emolument		10,690,638,350.00
13410102	Subvention for Other Charges		1,860,607,332.76
13465101	Government Grant Development Local		2,895,834,880.12
13465102	Government Grant Development Foreign		59,140,790.00
Net Assets/Equity			
EXPENSES AND TRANSFERS			
Wages, Salaries and Employee Benefits			
21111101	Civil Servants	10,871,196,342.00	
21112107	Casual Labourers	1,066,772,921.09	
21113101	Leave Travel	94,685,618.24	
21113103	Extra-Duty	697,657,346.80	
21113105	Foreign Service Allowance	267,999,888.93	
21113108	Acting Allowance	2,036,932.00	
21113113	Outfit Allowance	654,696.00	
21113114	Sitting Allowance	76,200,519.06	

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21113115	Subsistence Allowance	37,543,200.00	
21113117	On Call Allowance	258,830,000.00	
21113119	Medical and Dental Refunds	6,212,000.00	
21113121	Special Allowance	5,119,997,198.40	
21113127	Uniform Allowance	11,408,640.00	
21113129	Moving Expenses	19,384,800.00	
21121101	Electricity	154,359,809.48	
21121102	Housing Allowance	86,230,000.00	
21121103	Food and Refreshment	96,798,500.00	
21121104	Telephone	9,543,320.38	
21121107	Furniture	222,643,615.56	
21121110	Casual Labour	948,045,407.11	
Use of Goods and Service			
22001101	Office Consumables (papers, pencils, pens and stationaries)	158,087,527.55	
22001102	Computer Supplies and Accessories	66,901,469.77	
22001104	Tapes, Films, and Materials (split)	324,139.89	
22001105	Books, Reference and Periodicals	17,344,000.00	
22001109	Printing and Photocopying Costs	8,240,000.00	
22001110	Computer Software	25,625,000.00	
22001112	Outsourcing Costs (includes cleaning and security services)	499,088,200.66	
22002101	Electricity	832,108,381.41	
22002102	Water Charges	247,751,837.27	
22003101	Petrol	380,350.00	
22003102	Diesel	375,525,568.91	
22004102	Drugs and Medicines	6,693,616,091.59	
22004104	Dental Supplies	53,490,000.00	
22004105	Hospital Supplies	52,128,400.00	
22004106	Post Mortem Expenses	10,500,000.00	
22004107	Laboratory Supplies	931,201,923.17	

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22004108	Specialised Medical Supplies	678,112,710.00	
22004109	Medical Gases and Chemicals	93,530,000.00	
22004110	Consumable Medical Supplies	4,579,578,532.76	
22006102	Bed Sheets and Linen	39,930,000.00	
22006109	Special Uniforms and Clothing	31,811,864.66	
22006112	Uniforms	16,018,380.90	
22007104	Rent of Private vehicles	23,248,160.00	
22007109	Conference Facilities	4,200,000.00	
22008101	Accommodation	21,753,300.00	
22008102	Tuition Fees	127,354,959.00	
22008107	Training Allowances	44,546,570.00	
22008108	Training Materials	10,820,000.00	
22008110	Ground Transport (Bus, Train, Water)	5,351,400.00	
22008111	Research and Dissertation	30,245,400.00	
22009102	Tuition fees	4,676,000.00	
22010101	Air Travel Tickets	18,756,792.00	
22010102	Ground travel (bus, railway taxi, etc)	42,013,373.00	
22010105	Per Diem - Domestic	529,634,698.00	
22011101	Air Travel Tickets	94,796,527.00	
22011105	Per Diem - Foreign	111,191,108.00	
22012101	Internet and Email connections	24,303,738.00	
22012102	Posts and Telegraphs	797,000.00	
22012105	Advertising and Publication	102,037,100.00	
22012109	Telephone Charges (Land Lines)	90,842,219.15	
22012110	Mobile Charges	21,246,805.12	
22012111	Publicity	495,000.00	
22012114	News Services Fees	8,713,000.00	
22012115	Communication Network Services	6,260,000.00	
22013112	Educational Radio and TV broadcasting programming	6,695,000.00	
22013116	e Training Materials	4,019,780.00	

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22014101	Exhibition, Festivals and Celebrations	109,667,800.00	
22014104	Food and Refreshments	137,054,380.00	
22014105	Entertainment	10,500,000.00	
22014106	Gifts and Prizes	4,400,000.00	
22017113	Fumigation	4,532,000.00	
Payables and Accruals			
33181102	Supplies of goods and services		4,343,072,252.00
Maintenance Expenses			
22019101	Cement, Bricks and Building Materials	59,893,297.38	
22019103	Wood and Timber Supplies	7,000,000.00	
22019104	Paint and Weather Protection Coatings	1,442,000.00	
22019106	Plumbing Supplies and Fixtures	126,278,196.00	
22019107	Electrical and Other Cabling Materials	19,361,844.00	
22019108	Small Tools and Implements	263,236,622.72	
22019109	Direct Labour (contracted or casual hire)	13,438,000.00	
22019110	Outsource Maintenance Contract Services	149,668,878.73	
22020111	Outsource Maintenance Contract Services	1,507,000.00	
22021102	Tyres and Batteries	30,306,900.00	
22022101	X-Ray Equipment	294,093,382.60	
22022104	CT Scan Equipment	396,307,578.05	
22023101	Mechanical, electrical, and electronic spare parts	52,044,104.81	
22023102	Oil, grease, and other chemical materials	41,860,000.00	
22023105	Outsource maintenance contract services	2,248,043,051.95	
22024101	Computers, printers, scanners, and other computer related equipment	20,264,010.00	
22024103	Fax machines and other small office equipment	520,000.00	
22024104	Air conditioners	39,564,000.00	
22024106	Outsource maintenance contract services	1,586,457,063.81	
22028101	Medical and Laboratory equipment	360,146,799.58	

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22028105	Fire Protection Equipment	875,000.00	
22028108	TV sets and Radios	1,470,000.00	
Depreciation of Property, Plant and Equipment			
23120104	Hospitals, clinics and health facilities	1,172,709,514.87	
23120116	Public Building	77,584,913.15	
23140101	Depreciation Motor Vehicles (Administrative)	212,411,155.49	
23150108	Computers and Photocopiers	282,020,924.68	
23150124	Plant and Machinery	1,078,013,244.62	
23160105	Depreciation Medical Equipment	13,457,178,297.65	
23160148	Library Books	2,000,000.00	
23160164	Other Office equipment	204,393,071.02	
23160211	Depreciation-Furniture and Fittings	497,844,887.92	
Rejected Claim -NHIF			
22033111	Rejected Claim -NHIF	3,266,408,603.00	
Other Expenses			
28520204	consultancy fees	37,712,735.00	
28520213	Director's Fee	49,500,000.00	
28520311	Burial Expenses	16,740,000.00	
28520320	Specialized Equipment and Supplies	272,420,128.36	
28520370	Vehicles Insurance	33,000,000.00	
Social Benefits			
27110109	Benefits for PLHA	2,600,000.00	
27320990	Medical Exemption-Special Group (Non monetary)	595,871,515.00	
Financial Position			
Assets			
Cash and Cash Equivalents			
62123136	Commercial Own source revenue	246,477,801.15	
62123137	Own source Recurrent Expenditure GF	616,875,109.98	
62123150	Own source Revenue Collection	1,063,947,678.93	
Receivables			

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32171119	Receivable from exchange transactions	12,631,213,092.00	
Prepayments			
32171204	Advance Payment	1,880,281,204.00	
Inventories			
31221101	Consumables	154,744,680.45	
31221105	Spare parts and tyres	8,580,930.50	
31221114	Fuel	33,040,000.00	
31224104	Consumable medical Supplies	2,445,000.00	
Assets			
31122133	Medical Equipment	3,088,093,907.02	
31122108	Computers and Photocopiers	143,672,244.65	
31111101	Houses, cottages and condos	338,871,974.41	
31111102	Hospitals, clinics and health facilities	267,490,345.24	
31124101	Houses, Cottages and condos	3,218,521,983.00	
31122213	Office equipment	311,233,931.10	
31123111	Office Furniture and Fittings	209,534,852.00	
Property, Plant and Equipment			
61112104	Hospitals, clinics and health facilities	70,095,080,547.00	
61112116	Public building	321,851,700.00	
61114101	Acquisition of land	87,295,599.60	
61121101	Motor vehicles,	1,062,055,777.46	
31122176	Library Books	10,000,000.00	
61121113	Office Equipment	710,731,424.00	
61122108	Computers and Photocopiers	1,830,474,228.32	
61122124	Plant and Machinery	5,390,066,223.09	
61122133	Medical Equipment	64,197,797,581.00	
61123111	Office Furniture and Fittings	2,279,689,588.00	
61461108	Accumulated Depreciation -Hospitals, clinics and health facilities	4,640,633,522.86	

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61462116	Public Building		89,465,995.15
61463126	Accumulated Depreciation Plant and Machinery		2,678,110,579.70
61465101	Accumulated Depreciation Motor Vehicles (Administrative)		685,366,490.62
61466108	Acc. Depr. Computers and Photocopiers		1,006,367,405.56
61466124	Accumulated Depreciation Plant and Machinery		1,078,013,244.62
61466133	Acc Depreciation Medical Equipment		51,115,030,213.36
61466176	Accumulated Depreciation Library Books		4,000,000.00
61466211	Accumulated Depreciation Office Furniture and Fittings		1,711,389,367.89
61466713	acc, depreciation office equipment		593,726,654.02
Intangible Assets			
61132310	Intangible asset-work in progress	57,973,400.00	
Work In Progress			
31710109	Buildings other than dwellings - WIP	6,634,153,812.11	
Liabilities			
Taxpayers/Share Capital			
63291101	Opening Taxpayers Fund		139,667,323,433.03
Accumulated Surpluses / Deficits			
63293101	Accumulated Surplus/Deficit	21,539,125,234.00	
		262,463,153,812.26	262,463,153,812.26

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INTRA ENTITIES ELIMINATION -BENJAMIN MKAPA HOSPITAL -JUNE 2023				
ENTITY NAME:	BENJAMIN MKAPA HOSPITAL			
ADDRESS:	P.O BOX 11088, DODOMA			
LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30TH JUNE 2023				
S/N	Goods/services provided	Name of entity received goods/services	Amount received	Receivable balance
1	Health Facilities Provided	JKT	574,461,968.00	26,829,760.00
2	Health Facilities Provided	JWTZ	1,617,231,457.00	3,188,989,367.00
3	Health Facilities Provided	NSSF	11,564,500.00	18,201,920.00
4	Health Facilities Provided	NHIF	15,756,790,481.00	8,873,006,607.00
5	Staff Disability Compensation	WCF	5,699,913.55	7,103,000.00
6	Health Facilities Provided	URAMBO DC	-	27,405,000.00
7	Medical Oxygen Services Provided	IRINGA DC	92,500,000.00	5,200,000.00
8	Medical Oxygen Services Provided	SINGIDA RRH	4,000,000.00	3,200,000.00
9	Medical Oxygen Services Provided	TABORA RRH	10,500,000.00	1,960,000.00
10	Medical Oxygen Services Provided	MOROGORO RRH	94,960,000.00	4,000,000.00
11	Medical Oxygen Services Provided	MAFINGA HEALTH CENTRE	-	2,220,000.00
12	Health Facilities Provided	MOHDGEC	-	74,196,800.00
13	Internship allowance-Subvention	MOHDGEC	833,544,000.00	-
14	Recurrent grants other charges-Subvention	MOHDGEC	1,027,063,332.76	-
15	Development Grants-Subvention	MOHDGEC	1,086,495,108.67	-

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LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30TH JUNE 2023				
S/N	Goods/services received	Name of entity provided goods/services	Amount Paid	Payable balance
1	ADVERTISEMENT CHARGES PPRA	PUBLIC PROCUREMENT REGULATORY AUTHORITY	14,500,000.00	
2	AIRPORTS SERVICES	TANZANIA AIRPORTS AUTHORITY	1,170,000.00	
3	ATOMIC ENERGY	TANZANIA ATOMIC ENERGY COMMISSION	4,975,000.00	
4	AUDIT FEES	CAG COLLECTION ACCOUNT	20,000,000.00	
5	COMPENSATION FUND	WORKERS COMPENSATION FUND	3,941,012.50	
6	CONSULTATION FEES	TANZANIA BUILDINGS AGENCY	1,086,495,108.67	
7	CONTRACT MAINTENANCE	GEPI TEMESA REVENUE ACCOUNT	34,413,525.32	
8	DEDUCTION TALGWU	THE TZ LOCAL GOVERNMENT WORKERS TALGWU BMH	2,932,598.40	
9	DRUGS, MEDICINES & EQUIPMENTS	MEDICAL STORE DEPARTMENT	2,008,422,603.00	
10	DRUGS AUTHORITY	TANZANIA MEDICINES AND MEDICAL DEVICES AUTHORITY	8,942,809.68	
11	ELETRICITY	Tanzania Electric Supply Company Limited	893,432,153.14	
12	EMAIL CHARGES	E GOVERNMENT AGENCY	16,176,218.80	
13	FEES NACVET	NATIONAL COUNCIL FOR TECHNICAL EDUCATION	1,170,000.00	
14	FUEL CHARGES	GOVERNMENT PROCUREMENT SERVICES AGENCY	408,737,351.70	
15	HCMIS UTUMISHI	UTUMISHI CPS MISC DEP EXP ELECTRONIC AC	17,795,000.00	
16	HEALTH SERVICES	NATIONAL HEALTH INSURANCE FUND CONTR	69,774,750.00	
17	HOUSES NHC	NATIONAL HOUSING CORPORATION	338,871,974.24	

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18	LIFT SERVICES NEMC	NATIONAL ENVIRONMENT MANAGEMENT COUNCIL NEMC	8,020,500.00	
19	LOANS BOARD	HIGHER EDUCATION STUDENTS LOANS BOARD	2,330,700.00	
20	MFUKO WA MAAFA HOSPITALI YA BENJAMIN MKAPA	MFUKO WA MAAFA HOSPITALI YA BENJAMIN MKAPA	58,260,000.00	
21	MFUKO WA MAAFA HOSPITALI YA MKOA DODOMA	MFUKO WA MAAFA HOSPITALI YA MKOA DODOMA	2,119,000.00	
22	NEWS PAPER	TANZANIA STANDARD NEWSPAPERS LTD	4,130,000.00	
23	PENSION	PSSSF COLLECTION ACCOUNT	242,089,319.73	
24	POSTS CHARGES	TANZANIA POSTS CORPORATION	398,250.00	
25	REFRESHMENTS KOROSHO	CEREALS AND OTHER PRODUCE BOARD	5,400,000.00	
26	REFUND FOR MEDICAL SERVICES	Vote 028 Inspector General of Police Imprest Account	3,863,400.00	
27	SACCOS AFYA	AFYA SAVINGS AND CREDIT COOPERATIVE SOCIETY LTD	450,000.00	
28	SACCOS BMH	BMH SACCOS LTD	206,076,304.96	
29	SACCOS MIREMBE	GETRUDE ERNEST NGONYANI	592,000.00	
30	SACCOS MUHIMBILI	MUHIMBILI SACCOS LTD	550,000.00	
31	SACCOS UDOM	WAZALENDU SACCOS LTD	926,068.98	
32	SCHOOL FEES CBE	COLLEGE OF BUSSINESS EDUCATION	4,700,000.00	
33	SCHOOL FEES MOCOU	MOSHI COOPERATIVE UNIVERSITY	1,119,360.00	
34	SCHOOL FEES MUHAS	MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCES	25,260,000.00	
35	SURGICAL ASSOCIATION	TANZANIA SURGICAL ASSOCIATION	3,000,000.00	
36	TBC NEWS	TANZANIA BROADCASTING CORPORATION	17,700,000.00	
37	TBS	TANZANIA BUREAU OF	9,504,000.00	

THE UNITED REPUBLIC OF TANZANIA
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		STANDARDS	
38	TELEPHONE CHARGES	TANZANIA TELECOMMUNICATION CORPORATION	68,167,476.90
39	UDOM SERVICES DELIVERED	UDOM ELECTRONIC EXPENDITURE ACCOUNT	18,673,500.00
40	WATER BILL	DUWASA	261,951,116.79
41	WITHHOLDING	COMMISSIONER FOR DOMESTIC REVENUE	602,687,003.91
42	SECURITY SERVICES	SUMA JKT GUARD LTD	249,388,000.00
43	DIAGNOSITC SERVICES	GOVERNMENT CHEMIST LABORATORY AUTHORITY	3,543,885.00
44	LEADERSHIP AND MANAGENT	UONGOZI INSTITUTE	6,946,000.00



Accounting Officer



Date