REPORT OF THE CONTROLLER AND AUDITOR

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

# INFORMATION AND COMMUNICATION TECHNOLOGIES COMMISSION
# ICTC TR No 262

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


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March 2025

AR/CG/TR262/ICTC/2023/24

## About the National Audit Office

### Mandate

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




**Independence and objectivity**

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

**Teamwork Spirit**

We value and work together with internal and external stakeholders.

**Results-Oriented**

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




**Professional competence**

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

**Integrity**

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

**Creativity and Innovation**

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

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## Abbreviations

| | |
|---|---|
| **CAG** | Controller and Auditor General |
| **IPSAS** | International Public Sector Accounting Standards |
| **ISSAIs** | International Standard of Supreme Audit Institutions |
| **ICTC** | Information and Communication Technology Commission |
| **PAA** | Public Audit Act |
| **PAC** | Public Accounts Committee |
| **PAR** | Public Audit Regulation |
| **PFA** | Public Finance Regulations |
| **PPA** | Public Procurement Act |
| **PPR** | Public Procurement Regulations |

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Director General and Accounting Officer,
Information and Communication Technologies Commission,
P.O. Box 70479,
**Dar Es Salaam,**
**Tanzania.**

## 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

### Unqualified Opinion

I have audited the financial statements of The Information and Communication Technologies Commission (ICTC), which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the 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 The Information and Communication Technologies Commission as of 30 June 2024, and its financial performance and its cash flows for the year that ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348

### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of The Information and Communication Technologies Commission (ICTC) 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 that, in my professional judgment, were of the utmost significance in my audit of the current period's financial statements. I have determined that there are no key audit matters to communicate in my report.

**Other Information**
Management is responsible for the other information. This comprises the Director's Report and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

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

In connection with my audit of the financial statements, my responsibility is to read the other information and consider whether it 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 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 preparing and fairly presenting the financial statements in accordance with IPSAS and for such internal control as management determines necessary to enable the preparation of financial statements 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, related safeguards.

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

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

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

## 1.2 REPORT ON COMPLIANCE WITH 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 ICT Commission for the financial year 2023/24 as per the Public Procurement laws.

**Conclusion**
Based on the audit work performed, I state that the Information and Communication Technologies Commission's procurement of goods, works, and services is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Tanzania Information Technology (ICT) Commission for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

**Conclusion**
Based on the audit work performed, I state that, except for the matters described below, the Budget formulation and execution of ICT Commission is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

**Inadequate participation of the Workers Council in Budget formulation**
Under the Guidelines for the preparation of the Government plan and budget for the year 2023/24, public sector entities (PSEs) are required to prepare plans and budget estimates in a participatory manner and get approval from their respective Legislative Authorities, including the Workers' Councils. During an audit of the ICT Commission, we noted that the Workers Council did not participate in the budget formulation for 2023/24.

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

**March 2025**

## 2.0 FINANCIAL STATEMENTS

## STATEMENT BY THE HONOURABLE MINISTER FOR THE YEAR ENDED 30th JUNE 2024



The Government of the United Republic of Tanzania recognizes that effective use of Information, Communication and Information Technology is a critical factor for rapid socio-economic growth in its aspiration to become a middle-income country by 2025, which then we have managed to achieve before the expected time. The Nation is now aiming to reach higher middle-income country status by 2025. The CCM Election Manifesto of 2020 - 2025, as well as the National Development Vision 2025, envisages a globally competitive and prosperous nation with a high quality of life by the year 2025.

It is a Vision anchored and emphasizing creating a platform for wider use of Information and Communication Technology (ICT) in increasing production and efficiency in all sectors of the economy especially when our nation is geared toward establishing an industrialized economy by 2025, but also creating a favourable environment of information sharing. The Information and Communication Sector is guided by the National ICT Policy, 2016 National Postal Policy, 2003; National Broadcasting Policy, 2003; and the National Telecommunication Policy, 1997.

While taking cognizant of the theme of the Third Phase of the Five-Year Development Plan, "Realizing Competitiveness and Industrialization for Human Development". The plan also recognizes that digital technologies have been globally accepted as being one of the most significant forces of modernization in the last 20 years.

The Ministry is the national coordinating organ for the development of national ICT-related modernization activities. It is working towards improving the nation's ICT infrastructure, systems and services to facilitate the digital economy revolution to attract investors into the country and integrate all sectors through the uses of digital technologies to ensure sustainable socio-economic growth. Hand in hand with that, the Ministry is responsible to Coordinate and Regulate Mass Media to have a well-informed society. These coordinated media and ICT development initiatives will contribute to transforming Tanzania to become an industrial country with a high human development or a high standard of living.

To provide a sound base for advancements in the use of ICT, Tanzania has constructed the National ICT Broadband Backbone (NICTBB) Infrastructure by laying 11,019 kilometers of Optic Fibre Cable (OFC) backbone covering 25 regions of Mainland Tanzania and Zanzibar. In the Financial year 2023/24, 3,342 kilometers are under construction which then will make a total of 14,361 kilometers being built.

For reliability and commercial reasons, the NICTBB is connected to two submarine cables (Easy & SEACOM), and the third submarine cable by 2Africa Company is under construction. In the border post of our neighbouring countries, the National Broadband Backbone is connected to:

Kenya, Uganda, Rwanda, Malawi, Burundi, Mozambique and Zambia. The feasibility studies to connect DRC through Lake Tanganyika have been completed, and construction will commence in the Financial Year 2023/24, which then will accomplish connections to all eight (8) neighbouring countries. The Government recognizes that ICT has been a major enabler in fostering the Fourth Industrial Revolution through the digital revolution. The information and Communication sector not only acts as a key driver of economic growth observed in the past decade but also enhances access to information transmission across the country and brings basic financial services to remote areas through mobile banking and facilitating banks to open agents all over the country. While the overall economy grew to 5.3% in 2023 from 4.7% in the year 2022, with a rate of growing up to 5%, the Information and Communication sector grew to around 7.4% in 2023. In addition to accelerating Tanzania's socio-economic development, communication goods and services have elevated the massive dual goals of the blue and digital economies at all levels.

The Postal Sector has significantly contributed to enhancing the efficiency of Government operations over the past five decades. Technological advancement, especially in ICT has brought in several challenges that require a new policy focus. Currently, the Government has revolutionized Postal services by adopting several new technologies and emphasizing new services enabled by ICT to cope with the changing customer demands.

The Government has therefore decided to review the National Postal Policy (2003), National Information and Broadcasting Policy (2003), National Telecommunication Policy (1997) and National ICT Policy (2016) and also review the sector's laws to address challenges encountered in service delivery and increase its contribution to national development including establishment of an addressing and postcode system which will meet the diversified needs of customers. It is an initiative aimed at providing every citizen with a physical address so that they can participate fully in the country's socio-economic activities.

Together with the above-mentioned achievements, there are several challenges related to the limited availability of human resources as well as financial resources. The strategy for solving these challenges is for the government to allocate enough funds for the sector and seek funds from other sources.

Notwithstanding these challenges, the Ministry is still optimistic about fulfilling thegoal of enhancing the contribution of the sector to National Development.

## STATEMENT BY CHAIRMAN OF THE BOARD



The Information and Communication Technologies Commission (ICTC) was established by the Presidential Decree Government Notice (GN) No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015. The key mandates of the ICTC are drawn from the president decree gazetted by GN No. 532, the functions of the ICTC are to foster investment and development of the ICT industry, advise and collaborate with other stakeholders on ICT research and foresight on ICT trends, and building capacity of ICT Professionals in Tanzania.

Accordingly, the ICTC is operated by the Governing Board with six members and a chairperson, the ICT Commission Board's roles and powers are stipulated in the Board Charter under para 9. Amongst other things, the ICTC Board is responsible for the performance of the functions and management of the affairs of the ICT Commission; maintaining the integrity of the ICT financial activities, monitoring the ICT's financial and annual reports; observing the elements of good governance of the Commission that include: responsibility; accountability; fairness; transparency and dynamism; innovation and collaboration in directing and making its strategic decisions; approving the ICTC budget and strategic plan as well as staff recruitment and well-being.

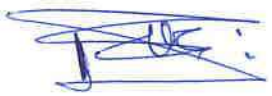
Further, the ICT Board works closely with the Ministry, which provides policy support and ensures that the Commission implements its functions and mandate effectively.

For this year the ICTC had various accomplishments in promoting the use of ICT, specifically in the educational sector, creating conditions for accelerated inception of ICT startups and attracting investments in ICT from within and out of the country as itemized by the DG.

Even though there are major achievements registered in the financial year 2023/2024, the sector experienced challenges as follows: inadequate cash inflow for development projects; inadequate infrastructure and working facilities, including working tools, transport and office accommodation; absence of local capacity to manufacture ICT equipment in the country, with only a few local companies developing complementary interventions needed to register impact with the sector.

It is envisaged that in the Financial Year 2024/2025, the Commission will focus on allocating resources into strategic areas such as fostering startups specifically in educational, medical and agricultural sectors, manufacturing/assembling of ICT equipment in the country and projects that will leverage private sector participation in investment and smooth transformation to the digital economy.

These priorities focus on the implementation of the Commission's strategic plan and thus the FYDP II. Priority will be given to establishing ICT Equipment Manufacturing, Assembling, E-Waste Recycling and Software Development Centers; and building human resources capacity on ICT.



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Prof. Leonard Mselle
**CHAIRMAN OF THE BOARD**

5/3/2025

.....

**DATE**

## STATEMENT BY THE DIRECTOR GENERAL



The Information and Communication Technologies (ICT Commission faced a challenging year but continued to deliver its promises with notable achievements. Commission's targets for 2023/24 were to coordinate the implementation of ICT policy and ICT promotion to attain registration of professionals and capacitate them in various areas of ICT knowledge, establish the pilot software business acceleration/promotion centre, namely Soft Centre, implement the ICT innovation enhancement program and coordinate capacity building programs to ICT professional through conferences, seminars, workshops and training.

During the financial year 2023/2024, the ICTC managed to: prepare and approve the ICT Products and Services Guideline; ICT Professional Training Institutions Authorization Guideline, and ICT Professional and Development Guidelines; Participated in the preparation of National ICT Law as the main stakeholder; finalized the preparation of Institutional compliance documents which include staff regulation, financial regulation, incentive scheme and Scheme of service; Facilitated Nine (9) startup companies (Agribalance, TSSFL, Scancode, Soshub, Saluu/Triscope, Niajiri, Lipa kwa Uhakika, Agripoa and Kimbweta) to participate in the Saba Saba and Nane Nane exhibitions in July and August 2023; participated to a seventeenth conference on cooperation in cyber security held in Rusia. Further, the ICTC managed to facilitate training for 192 ICT Professionals and Practitioners who have been trained in Software Safety, Network Development and Security, Data Governance and Analysis Techniques, Systems and Networks.

Furthermore, the ICTC, in the financial year 2023/2024, conducted the 8th Tanzania Annual ICT Conference, which was held on 16 - 20 October 2023 at the JNICC in Dar es Salaam. The 8th TAIC was preceded by two events of Women and Youth in ICT. The event was attended by 750 participants from 9 Ministries, 25 MDAs, 33 LGAs, eight regulatory bodies, four professional bodies, five private sector companies, eight academy institutions, 14 startup companies and 4 Development partners. In promoting digitization, the ICTC hosted the 3rd Tanzania Cyber Security Forum 2024 from 04th to 05th April 2024 in Arusha. The Cybersecurity forum was attended by representatives from 76 institutions and companies.

The ICTC facilitated the finalization of two studies which were conducted: Internet Development Survey & Pilot Study of Internet Development for Kinondoni District and Study on the Tanzania digital economy road map, which launched in 2023. Another study was on ICT skills gap analysis conducted to identify the most required skills such as Artificial Intelligence, computer security and cryptography, blockchain, cloud computing, data science and cybersecurity as the most needed skills in this digital economy era.

The outcome of the study was the draft Digital Skills in this Development Framework and the associated occupational standard. The study outcome also led to the introduction of training programs focusing on technical and soft skills that the study identified. Other achievements include the revision of the ICT Registration and Certification Framework to incorporate certification and recognition of honorary and allied practitioners

Additionally, in the financial year 2023/2024, the ICTC managed to facilitate the renovation of the Dar es Salaam Soft Centre and Office building, which is in the final stage. The ICTC, in promoting startups, identified areas for hosting soft centres in Arusha, Mwanza, Lindi, Dodoma, Mbeya, Dar es Salaam, Tanga, and Zanzibar. Other achievements include the preparation of architectural drawings and renovation costs (BoQ) for Dar es Salaam phase II, Dodoma, Tanga, Lindi, and Zanzibar soft centres were completed. ICTC and SIDO signed a MoU to establish these centres for promoting ICT Innovations in Tanzania. ICTC is in agreement procedures with the building owners for the centres of Dodoma, Arusha, Mbeya, Mwanza, Tanga, Lindi and Zanzibar. Notably, the ICTC in 2023/2024 facilitated twelve (12) ICT startup companies to participate in the annual ICT startup meeting held in Algeria.

In the financial year 2024/2025, the ICTC is planning to continue with the accomplishment of ICT Soft Centres in five zones and six districts start-up innovation hubs; establishment of two refurbishment and assembly centres; conduct two studies on the development of ICT in Tanzania; prepare digital standards; conducting a feasibility study on Kiswahili Large Language Model and initiation of the processes for the establishment of metaverse studio. Further, the ICTC will evaluate and monitor ICT investment in Tanzania in collaboration with the private sector in a public-private partnership.

1. Identifying and facilitating the construction and inception of the **prototype for an integrated digital educational solution (IDES; tentatively to be called Samia, Digital Educational Solution-SDES).** IDES/SDES includes; the hardware, the network, the operating system, application, educational materials such as books, dictionaries, encyclopedias and all necessary school materials for students. In addition, the IDES/SDES include video content for all subjects.

   This facility is envisaged to be deployed in all secondary schools countrywide by the year 2027. It is cheap, affordable, and sustainable. The facility will create conditions for at least 1,300 startups to be engaged in implementing, maintaining, and supporting the IDES.

2. Initiation of construction of three district ICT innovation centres (Kibaha, Kisarawe and Lindi).
3. Securing USD 10 Million from Bill Gates Foundation. This fund is envisaged to be spent on the construction of the district ICT hub.

4. Hosting the 7th National ICT conference, where fifteen (15) young Tanzanian startups showcased their innovations.

5. Attracting Quad Gen Wireless Solutions Pvt Ltd. (an Indian electronics manufacturing company to team up with the Tanzanian Government for possible construction of computer and mobile phone assembly in Tanzania.

6. Obtaining the TR number, which will enable the Commission to recruit the implementation team

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Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
.....
**DATE**

## ICTC information of Principal Place of Business

| | |
|---|---|
| **PRINCIPAL PLACE OF BUSINESS**<br><br>ICT COMMISSION<br>P.O. Box 70479,<br>14 JAMHURI STREET<br>**11470 DAR ES SALAAM**<br>**Tanzania**<br><br>Web: www.ictc.go.tz<br>Email: info@ictc.go.tz<br>Phone: +255(0) 736 848444 | **BANKER**<br><br>BANK OF TANZANIA<br>2 MIRAMBO STREET<br>P.O.BOX 2939,<br>**11884 DAR ES SALAAM - TANZANIA.**<br><br>**CRDB PLC**<br><br>Azikiwe Street,<br>P.O. Box 268,<br>**DAR ES SALAAM - TANZANIA.**<br><br>**NMB BANK**<br><br>Physical address.<br>NMB-BANK HOUSE<br>P.O.BOX 9213,<br>**DAR ES SALAAM - TANZANIA** |
| **ACCOUNTING OFFICER**<br><br>DIRECTOR GENERAL,<br>ICT COMMISSION,<br>14 JAMHURI STREET,<br>P.O. Box 70479,<br>Tel: +255 736 848444,<br>dg@ictc.go.tz<br>**11470 DAR ES SALAAM, TANZANIA.** | **LAWYERS**<br><br>**ATTORNEY GENERAL**<br>THE ATTORNEY GENERAL CHAMBERS<br>GOVERNMENT CITY- MTUMBA<br>P.O.BOX 630<br>**DODOMA - TANZAINA.** |
| **AUDITORS**<br>CONTROLLER AND AUDITOR GENERAL<br>UKAGUZI HOUSE,<br>4 UKAGUZI ROAD,<br>P.O.BOX 950,<br>**41104 TAMBUKARELI, DODOMA.**<br>Tel: +255 26 2321759<br>Fax: +255 26 2117527<br>E-mail: ocag@nao.go.tz<br>Website: www.nao.go.tz | **SOLICITOR GENERAL**<br>OFFICE OF THE SOLICITOR GENERAL,<br>P.O.BOX 1733,<br>**DODOMA -TANZANIA.** |

## 1.1 INTRODUCTION

The commissioners are honored to present its report for the period ended 30th June 2024 to all stakeholders, the report is accompanied by the financial statements which include a statement of Financial Position, Statement of Financial Performance, Cash flow statements, Statement of Changes in Net Assets/Equity and the related notes which offers the results of ICTC operations, performance and its state of affairs.
The ICTC Governing Board is humbled to produce this report which addressed to all primary users and other stakeholders as well as all interested parties by setting out an analysis of the ICTC's operations and financial review, with a forward-looking orientation and sustainability issues. The report is supposed to provide the status of operations of ICTC for the related year to assist primary users and other stakeholders in assessing the strategies and achievements made by the Office and the potential for those strategies to succeed toward creating value over the short-term, medium-term and long-term periods.

The Governing Board's Report has been prepared following the Tanzania Financial Reporting Standards (TFRS) No. 1 - The Report by Those Charged with Governance. In this regard, those charged with governance are hereby submitting their report that follows all the laid down principles, which are *Fair Presentation and Adherence to TFRSs*: The entity's financial status, performance, and cash flows must all be shown genuinely and fairly in the financial statements. They ought to abide by TFRSs; *Going Concern:* Unless management plans to liquidate the company or stop trading, the financial statements are prepared as a going concern; *Accrual Basis of Accounting:* Regardless of the timing of cash flow, transactions are recorded when they happen; Consistency: Accounting policies ought to be applied uniformly by entities throughout different periods.

Further, the report abided with the principle of *Materiality:* Information that is important to users should be disclosed in financial statements; *Offsetting*: Unless specifically permitted by TFRSs, assets and liabilities should not be offset and *Comparative Data*: Organizations are required to submit data that is comparable to earlier times. Additionally, those charged with governance submit the financial statements for the financial year that ended, which disclose the state of affairs of the ICT Commission for the period ended 30th June 2024.

### 1.1.1 Composition of the ICT Commission Governing Board

The ICT Commission Governing Board is composed of 8 members including the Chairperson and the Director General who serves as a Secretary to the Board.

ICT Commission is committed to having a great 'mix' of qualified individuals appointed to the Board, as diversity is not only a strength but also provides a great competitive edge. Diversity is observed through differentiation in the age of Directors, their gender, and professional qualifications.

The Governing Board which held office during the year under audit was appointed effective from February 2022 for three years. This is the third year for the ICTC governing board since when it resumed the task.

**Table 1: Composition of the Governing Board**

| | |
|---|---|
| Board Chairperson | **Prof. Leonard J. Mselle, Chairperson.** Male, Tanzanian. Prof. Leonard holds a PhD (Computer Programming). |
| Prof Leonard is a Lecturer at the University of Dodoma - UDOM. Prof. Mselle is a known world researcher in the areas of computer programming, program visualization, programming languages, e-Learning and cyber security. He has published six books in the areas of computer programming and program visualization. Prof. is the inventor of the Memory Transfer Language (MTL), an artificial language used for learning and teaching programming in both low- and high-level languages. He has presented and published more than 44 scientific papers in various conferences and international journals. | |
| Board Member | **CPA. Amina Ramadhani Haighai,** Member Female, Tanzanian. She holds a degree in Accounting, and she is a certified public Accountant -CPA (T) and a Diploma in International Public Sector Accounting (IPSAS) |
| Ms. Amina is currently working with TCRA-CCC as a Finance Manager | |
| Board Member | **Prof. George S. Oreku,** Member, Male, Tanzanian. Prof. George Oreku is a Full Professor of Cyber Security and Forensics at the Open University of Tanzania |
| Currently, he is a Deputy Chancellor- Planning, Finance and Administration (DVC-PFA) | |
| Board Member | **Eng. Anzuruni R. Kiroboto,** Member Male, Tanzanian. Holds a degree in Computer Engineering and Information Technology |
| He continued to be the Managing Director of NST Solutions Company Ltd | |
| Board Member | **Eng. Albert R. Dohoyi,** Member Male, Tanzanian. He holds a Computer Engineering and Information technology degree |
| Albert continued to be the Director of Operations, Research, and Development at the Universal Communication Access Fund (UCSAF) | |
| Board Member | **Prof. Faisal H. Issa,** Member Male, Tanzanian. Prof. Faisal holds a PhD in Public Management, Administration and Practice |
| He is currently working with Mzumbe University as a Senior Lecturer in Public Management and Administration | |
| Board Member | **Dr. Amos M. Nungu,** Member Male, Tanzanian. Dr. Nungu holds a PhD in Telecommunication Systems and an MSc in Information Technology. He has a BSc. in Computer Science. |
| He continued to hold the position of the Director General of COSTECH Tanzania | |

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| Board Secretary | **Dr. Nkundwe M. Mwasaga,** Secretary Male, Tanzanian. He holds a PhD in Super Computing |
| He is the Director General of the ICT Commission and saves as Secretary of the Board of the Commission | |

### 1.1.2 Appointment of Board Members and the Chair

| No. | Name | Position | Age | Organization | Qualification | Date of appointment |
|---|---|---|---|---|---|---|
| 1. | Prof. Leonard J. Mselle | Chairperson | N/A | UDOM | PhD (Computer Programming). | February 2022 |
| 2. | Ms. Amina R. Haighai | Member | N/A | TCRA-CCC | Degree in Accounting and CPA (T) | February 2022 |
| 3. | Prof. George S. Oreku | Member | N/A | OUT | Professor of Cyber Security and Forensics | February 2022 |
| 4. | Mr. Anzuruni R. Kiroboto | Member | N/A | NST Solution Co Ltd | Degree in Computer Engineering and Information Technology | February 2022 |
| 5. | Eng. Albert R. Dohoyi | Member | N/A | UCSAF | Degree in Computer Engineering and Information technology | February 2022 |
| 6. | Prof. Faisal H. Issa | Member | N/A | Mzumbe University | PhD in Public Management, Administration and Practice | February 2022 |
| 7. | Dr. Amos M. Nungu | Member | N/A | COSTECH | PhD in Telecommunication Systems | February 2022 |
| 8. | Dr. Nkundwe M. Mwasaga | Secretary to the Board | N/A | ICTC | PhD in Supper computing | February 2022 |

### 1.1.3 Attendance of Governing Board Meetings

During the year, the Governing Board held four meetings, three of which were normal and one extraordinary.

| No. | Name | Meeting Attendance | Position |
|---|---|---|---|
| 1. | Prof. Leonard J. Mselle | 4/4 | Chairperson |
| 2. | Ms. Amina R. Haghai | 4/4 | Member |
| 3. | Prof. George S. Oreku | 4/4 | Member |
| 4. | Mr. Anzuruni R. Kiroboto | 4/4 | Member |
| 5. | Eng. Albert R. Dohoyi | 4/4 | Member |
| 6. | Prof. Faisal H. Issa | 4/4 | Member |
| 7. | Dr. Amos M. Nungu | 4/4 | Member |
| 8. | Dr. Nkundwe M. Mwasaga | 4/4 | Secretary to the Board |

## 1.2 Committees of the ICT Commission Governing Board

In ensuring that its functions are executed accordingly, The ICTC governing Board had four Committees which it's to perform its duties namely.

i. Audit and Risk Management Committee;
ii. Corporate Affairs Committee; and
iii. Tender Board Committee

### i. Audit and Risk Management Committee Composition

Regulation 116 of the Public Finance Regulations 2009 requires Audit Committees to be established in Public Sector Entities with at least is constituted with five members of which three should come outside the entity. The ICTC has an Audit Committee made up of five

The committee has members, as shown below. Among other issues, the Committee is responsible for reviewing Financial Statements, internal audit reports on Investment and revenue collection management, quarterly reports, and annual reports.

In the financial period under review, the Audit Committee performed its duties as described in the Audit Charter through normal meetings and deliberations. It is well known that the purpose of having an Audit Committee is to provide an advisory function on key functional and operational processes of the ICTC. Currently, the Audit Committee is constituted of three members and the chairperson.

| No. | Name | Position | Age | Organization | Qualification | Date of appointment |
|---|---|---|---|---|---|---|
| 1. | CPA. Amina R. Haighai | Chairperson | N/A | TCRA-CCC | Degree in Accounting and CPA (T) | 06.12.2022 |
| 2. | Dr. Amos M. Nungu | Member | N/A | COSTECH | PhD in Public Management, Administration and Practice | 06.12.2022 |
| 3. | Prof. Faisal H. Issa | Member | N/A | MZUMBE | PhD in Public Management, Administration and Practice | 06.12.2022 |
| 4. | Ms. Flora J Salakana | Secretary | N/A | ICTC | Master in Business Administration (HRM) | 06.12.2022 |

### ii. Corporate Affairs Committee

It is well known that the purpose of having a Corporate Affairs Committee is to provide an advisory function on key functional, good governance and operational processes of the ICTC. Currently, the Committee is constituted with three members and the chairperson.

| No. | Name | Position | Age | Organization | Qualification | Date of appointment |
|---|---|---|---|---|---|---|
| 1. | Prof. George S. Oreku | Chairperson | N/A | OUT | Professor of Cyber Security and Forensics. | 06.12.2022 |
| 2. | Eng. Albert R. Dohoyi | Member | N/A | UCSAF | Computer Engineering and Information Technology. | 06.12.2022 |
| 3. | Mr. Anzuruni R. Kiroboto | Member | N/A | NST Solution Co Ltd | Computer Engineering and Information Technology. | 06.12.2022 |

| No. | Name | Position | Age | Organization | Qualification | Date of appointment |
|---|---|---|---|---|---|---|
| 4. | Mary Memba Mwatujobe | Secretary | N/A | ICTC | MSc (HRM), BPA (HRM) | 06.12.2022 |

**Meetings of Audit and Risk Management and Corporate Affairs Committees.**
According to Audit Committee guidelines, the audit committee is supposed to hold its meetings every quarter at least once. During the period under review, AC and CAC held four (4) meetings as required by laws and as per the calendar and ALMANAC of ICTC. The meeting was held on **6th September 2023, 16th January 2024, 4th June 2024 and 14th August 2024, respectively,** to discuss, deliberate, and approve ICTC's internal controls-related matters per the presented agenda for 2023-24.

Further, in the meeting held on **15 August 2024** at the ICTC Conference, the Audit and Risk Management Committee deliberated on the financial statements for ICTC for the year ended 30th June 2024 and approved to be submitted to the Controller and Auditor General according to law. The AC and CAC held meetings as shown in the table below;

**Audit and Risk Management meetings and deliberations**

| No | Date | Time | Meeting | Purpose | Attendance |
|---|---|---|---|---|---|
| 1 | 6th September 2023 | 09:30 am to 11:40 am | Ordinary Meeting | Deliberation of the ICTC Financial Statement for the year ended 30th June 2023 and Approval of presented agenda. | A quorum was noted and achieved |
| 2 | 16th January, 2024 | 09:00 am to 11:40 am | Ordinary Meeting | Deliberation of CAG audit queries, issued recommendations, and Approval of presented agenda. | A quorum was noted and achieved |
| 3 | 4th June 2024 | 02:00 pm to 05:00 pm | Ordinary Meeting | Deliberation of CAG audit opinion for 2023, Mgt responses on issued recommendations and Approval of presented agenda. | A quorum was noted and achieved |
| 4 | 14th August 2024 | 09:00 am to 11:00 am | Ordinary Meeting | Deliberation of ICTC financial statements for the year ended 30th June 2024i issued recommendations and Approval of presented agenda. | A quorum was noted and achieved |

**Corporate Affairs Committee meetings and deliberations**

| No | Date | Time | Meeting | Purpose | Attendance |
|---|---|---|---|---|---|
| 1 | 17 January, 2024 | 09:00 am to 11:40 am | Ordinary Meeting | Deliberation of ICTC Almanac, Incentive Scheme, Budget proposal for 2024-2025, Guidelines for professional registration, ICT professional training, ICT product and service Guideline issued recommendations and Approval of presented agenda. | A quorum was noted and achieved |
| 2 | 4th June 2-24 | 09:00 am to 02:40 pm | Ordinary Meeting | Deliberation, note and approval to the Board of the ICTC revised budget, ICTC Strategic Plan, ICTC Salary scheme and structure, and Establishment of Innovation Hubs. | A quorum was noted and achieved |
| 3 | 18th August 2024 | 09:00 am to 02:40 pm | Ordinary Meeting | Deliberation, note and approval to the Board of the ICTC 4th Quarter Performance report, Employee shortage issues, preparation of TAIC conference and development of Innovation Hubs. | A quorum was noted and achieved |

### iii. Tender Board Committee

Section 31 of the Public Procurement Act, CAP 411, requires all public entities to have Tender Boards. The ICTC has a Tender Board committee composing five (5) members as shown below. Among other issues, the Committee is responsible for review and approval of all tendering procedures before signing of contracts, review and approval of all circular resolutions of procurement of Goods, Works Consultancy and Non-Consultancy Services, as well as review and approval of all minutes of Tender Board, Procurement of Goods, Works, Consultancy and Non-Consultancy services.

| No. | Name | Position | Age | Organization | Qualification | Date of appointment |
|---|---|---|---|---|---|---|
| 1. | CPA. Williard Y Kalulu | Chairperson | N/A | ICTC | MSc A&F, PGDA, FCPA, Diploma in IPSAS, ADA | 09 October 2023 |
| 2. | Jasson Ndanguzi | Member | N/A | ICTC | MSc TELECOM, BSC in Telecommunication | 09 October 2023 |
| 3. | Haji Lunga | Member | N/A | ICTC | BCs Ed | 09 October 2023 |
| 4. | Rosemary Panga | Member | N/A | ICTC | Cert in CCNA & ICDL, Sc Computer Science, MS ISNS | 09 October 2023 |
| 5. | Mary Mwatujobe | Member | N/A | ICTC | MSc (HRM), BPA (HRM) | 09 October 2023 |

Following the Public Procurement Act, CAP 411, the Secretary to the Tender Board continued to be Mr. Rashid Sheha holder of a Certificate in NSC, Diploma in MM, CPSP (T), MSc. PSCM, Registered by PSPTB; AU00374 who is the Ag. Head of Procurement Unit from 2016. Further, the Tender Board executed its statutory meetings as per PPA in the financial year 2023-2024.

## 1.3 ICT COMMISSION PROFILE AND CORPORATE CULTURE

The Information and Communication Technologies Commission (ICTC) is a government institution under the Ministry of Information, Communication and Information Technology. The ICTC was established by the Presidential Decree in Government Notice (GN) No.532 published by the Government Gazette No. 4 Vol. 96 dated 20 November 2015. Its establishment was in response to the implementation of the National ICT Policy 2003, which required the establishment of a body in the institutional framework of the ICT sector to coordinate, promote and lead the implementation of ICT programs in the Country.

## 1.4 VISION STATEMENT

*"To be a dynamic world class digital model in promoting the ICT industry that contributes effectively to national economic growth and knowledge economy".*

## 1.5 MISSION STATEMENT

*To Promote, facilitate and participate in strategic ICT investment for national economic growth; provide proper technical and policy advice for sector development and promote secure ICT deployment and the ICT workforce.*

## 1.6 CORE VALUES

The Commission shall always embrace and institutionalize values that care about stakeholders' satisfaction and expectations at all times. All employees are expected to be committed, competent and able to uphold the following values to achieve the ICTC vision and mission, the set core values are:

i. **Integrity:** staff shall provide quality services without inducements and personal gains, as well as devote their time exclusively to high-quality public service delivery;
ii. **Innovativeness:** Staff shall translate their new ideas and innovation into action;
iii. **Professionalism:** staff shall demonstrate a high level of competence and efficiency guided by ethical behaviour and professionalism;
iv. **Transparency:** staff shall provide services openly and fairly to promote participation and accountability;
v. **Customer-focused:** staff shall strive to provide quality services to meet customers' expectations; and
vi. **Teamwork:** staff believes in working collaboratively to achieve intended objectives.
vii. **Accountability:** We take liability for our actions and the outcome of our decisions.
viii. **Collaboration:** We cooperate with our stakeholders to deliver our services.

## 1.7 NATURE OF THE OPERATIONS

The principal function of the ICTC is as stipulated in the established by the Presidential Decree Government Notice (GN) No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015.

### 1.7.1 The legislative and regulatory environment in which the Commission operates

According to the President's Decree No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015 that established the ICTC, the main functions are as shown here.

**Key Functions of the ICTC**

i. Provide advice, strategic planning, implementation, and investment in ICT,

ii. Monitor and coordinate National ICT initiatives, and

iii. provide foresight on trends and opportunities for ICT uptake for the nation's socio-economic development

**Other functions**

iv. Build Capacity, certify and regulate ICT professionals;
v. Promote and foster investment and development of the ICT industry; and
vi. Advise and collaborate with other stakeholders on ICT research, setting of standards, and foresight.

### 1.7.2 Macro and microeconomic conditions (such as economic stability, globalization, and industry trends)

An acronym for information technology (IT) that emphasizes the role of unified communications and the integration of computers, telecommunications (phone lines and wireless signals), enterprise software, middleware, storage, and audiovisual components that allow users to access, store, transmit, understand, and manipulate information is information and communications technology (ICT).

In 2022, the global ICT industry encountered new challenges marked by a slowdown in turnover growth. This deceleration was driven by such factors as worsening global economic conditions, soaring inflation and tightening monetary policies, which subsequently impacted investments in digitalization and the demand for IT services. Nevertheless, looking ahead, the industry's growth is expected to stabilize as the rapid evolution of the digital landscape persists
ITU's 2023 ICT Development Index strongly correlates digital and economic development. The objective of the IDI is thus to assess the extent to which a country's connectivity is universal and meaningful. Accordingly, the analytical framework that guided the development of the IDI shows how achieving universal connectivity is possible, implying that people, households, communities, and businesses are connected. Universal connectivity for the people means anyone can connect regardless of their urban or rural location, gender, level of education, etc. Universal connectivity for households, communities and businesses means that the places where people live, work, learn and interact are connected. Meaningful connectivity depends on

several factors, called "connectivity enablers": infrastructure, affordability, device, skills, and safety and security. Each of these enablers plays an important role in making connectivity meaningful:
Meaningful connectivity requires high-quality infrastructure that is in place and functioning and allows for a fast and reliable connection. The framework adopts a technology-neutral approach. Satellite connectivity and fixed and mobile terrestrial networks all can contribute to connecting people to the Internet.

i. Affordable devices and ICT services are essential for enabling people to go online. Affordability is a relative concept that depends on people's social and economic conditions.
ii. Access to an Internet-enabled device is required to go online. This can be a mobile phone or a desktop computer; a basic-model phone is cheaper, while a computer allows for a richer experience. For mobile phones, it is important to distinguish between use and ownership: merely having access to a device that one does not own imposes.

### 1.7.3 Market forces

ICTC operates as a player in the information and Communication Technology industry with the mandate given by the President's Decree No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015. To compete internally and externally to ensure the digital

economy agenda is achieved ICTC's excellent performance in the areas of information and communication technology, innovation, and digitization is key to the country in ensuring economic growth.

**1.7.4 The speed and effect of technological change.**

Unimaginable until they happen, technology has the power to drastically alter the world. For our medieval predecessors, turning on an electric light would have been unthinkable. Our grandparents would have had a hard time imagining a future where smartphones and the Internet were commonplace. In a similar vein, we find it difficult to envision the coming of all those technologies that are going to drastically alter the world we know. By considering how quickly technology has transformed our environment in the past, ICTC might remind us that our future may look very different from the one we live in now.

**1.7.5 The industry in which the Commission operates**

The Commission operates under the Ministry of Information, Communication and Information Technology (MICIT) of the United Republic of Tanzania. It operates in collaboration with other ministries like the Ministry of Planning and Investment, Ministry of Finance, Ministry of Industry and Investment, Ministry of Defence, Planning Commission, National Environmental and Management Council and all independent Department as well as private sector.

**1.7.6 Main products, services, stakeholders, business processes and distribution methods**

**i. Products and services.**

The Commission services fall under three (03) categories, that is: Information services, Communication services and he Technology on Information related services.

**ii. Stakeholders.**

The key stakeholders include the Employees, Suppliers, government line ministries, independent departments, agencies, private sector, donor community, professional organizations, academia and research institutions.

**iii. Business processes and distribution methods**

These main processes and distribution methods are those which aim to improve health services and minimize HIV/AIDS infections; to ensure that effective implementation of national anti-corruption strategy is enhanced and sustained; to improve Standards, Digital literacy and ICT Human capital environment; to enhance coordination, promotion and research in ICT and strengthen human resource, organizational capacity and operational efficiency.

## 1.6 EXTERNAL ENVIRONMENT

**Analysis of the Industry's External Environment**

The Information and Communication Technologies Commission (ICTC) is a Body empowered by the President's decree to undertake and promote ICT related activities with the sense of promoting an ICT-enabled knowledge society. In the financial year ended 30th June 2024, the

Governing Board managed to perform its activities as planned except for a few activities which were not completed due to the nature of the activity.

Every organization is impacted by the surrounding environment in which it operates. The following is a summary of the analysis of external environmental issues that could have an impact on the operations of the Commission:

**(a) Market and Competitive Position**

The Commission is an independent entity operating under the information, communication and ICT technology sector and has an exclusive mandate to undertake this business.

**(b) Legislative and Regulatory Environment**

The legal environment contributes potential impact in the Commission as it embraces legislative change in the external atmosphere the Commission is operating.

**(c) The legitimate needs and interests of key stakeholders**

The Commission embraces the needs and interests of key stakeholders in its decision-making. In this regard, the Commission as per establishment President decree GN No. 512 has identified categories of stakeholders; Government, ICT investors, development partners, ICT innovators and the public at large. The needs and interests of each stakeholder have been identified in the Report by TCWG.

**(d) Macro and Micro Economic Conditions**

Macro and Micro Economic Conditions determine an economy's performance impacting the Commission's operational capabilities as well as its sustainability. These comprise interest rate, exchange rate, and a remaining single-digit rate of inflation, which influence the corporation to perform its mandated function. Despite the aforementioned opportunities, the commission took into consideration the following challenges; rise in global oil demand as a result of the impact of the war between Russia and Ukraine, which resulted in increased operational cost in terms of forex exchange, which resulted in increased purchasing power and affect our budget, war between in the Middle East (Israel and Hamas) also impacted in the purchasing power hence high operation costs.

**(e) Market Forces**

ICTC operates as a player in the information and communication technology business with given exclusive mandate on items as stated in establishing President decree GN No. 512. There is no competition with internal players in the industry but our performance in the area of information and communication technologies business is key to the Nation in ensuring business sustainability and digital economic growth.

**(f) The speed and effect of technological Change**

In a globalized world, two key issues play vital roles; development in information technology and improvements in technology related to the industry. The Commission continues to cooperate with various entities to ensure compliance with applicable requirements in the implementation of technological initiatives to enhance service delivery to customers and stakeholders through the utilization of digital transformation and innovation strategies. ICTC is continuing with its efforts to build capacity for ICT staff to cope with technological changes. The Commission continues to adopt new technologies such as advanced data analytics; the Internet of Things, cyber-security and artificial intelligence in conducting its processes. On the other hand, the availability of new technologies and technological changes come with the challenges of cyber-attacks on digital platforms. This has made the commission closely monitor its systems and enhance its cyber security capacity on its critical system to ensure continued services to customers.

**(g) Societal Issues**

The commission is functioning in areas that involve shared culture and attitudes of the population. In this regard, the Commission has been participating and supporting society's programs under the corporate social responsibilities. However, despite continuous participation and support, demands from societies are higher than approved annual budgets. Going forward, the Commission will consider increasing its budget allocation and focus its contribution to the welfare of society.

**(h) Environmental Challenges Pollution of the environment has been a major challenge in the industry.**

The relationship between ICTs and the environment is complex and multifaceted, as ICTs can play both positive and negative roles. Positive impacts can come from dematerialization and online delivery, transport and travel substitution, a host of monitoring and management applications, greater energy efficiency in production and use, and product stewardship and recycling.

Negative impacts can come from energy consumption and the materials used in the production and distribution of ICT equipment, energy consumption in use directly and for cooling, short product life cycles and e-waste, and exploitative applications - e.g. remote sensing for unsustainable over-fishing by collaborating with other Public Institutions such as Tanzania Meteorological Authority (TMA) to strengthen its capacity to implement its mandated functions. The Commission continued with its efforts to educate and create awareness in the public on this area and held several stakeholder meetings during monitoring visits.

**(i) Political Environment**

The political environment in the country is calm, and the Commission can perform its functions without political challenges. The Commission plans, and budgets are prepared and implemented while observing the leading political party (Currently Chama cha

Mapinduzi-CCM) manifesto. During its operations, ICTC encountered no political interference in exercising its mandate.

## 1.7 STRATEGIC OBJECTIVES

Based on the current operating environment and identified critical issues, the ICT Commission has set forth the six (6) objectives to be achieved. In preserving the value over a long-term period, the ICT Commission will continue to implement strategic objectives stipulated in its Strategic Plan 2023/24-2025/26 as mentioned below:

a) HIV/AIDS infections and non-communicable diseases reduced, and supportive services improved.

b) Effective implementation of the National Anti-Corruption Strategy enhanced and sustained.

c) Access to ICT services enhanced.

d) ICT Innovation enhanced.

e) ICT competency improved.

f) Institutional capacity improved.

In realizing the objectives set forth, the ICT Commission has come out with the following strategies:

i. Strengthen HIV/AIDS and NCDs preventive and supportive initiatives
ii. Strengthen Anti-corruption initiatives to combat and prevent the related practices;
iii. Promoting Investments and enhancing green in ICT;
iv. Promoting ICT innovation and enhancing research in ICT;
v. Strengthen the capability of ICT professionals and improve ICT literacy at all levels; and
vi. Strengthening resource management and improving the working environment

Key performance indicators used in assessing the progress of the Board's strategic objectives are:

i. Number of cases of HIV/AIDS infections at ICT Commission;
ii. Number of stigmatization cases;
iii. Number of corruption incidences;
iv. Number of corruption complaints;
v. Percentage of compliance with ICT regulatory frameworks;
vi. Percentage of compliance with laws and regulations;
vii. Level of stakeholders' and customer's satisfaction on service delivery;
viii. Meetings of the Governing Board and Management are done as per the schedules and charters;

ix. Increase of ICT Commission new students and members;
x. Number of visitors to the ICT Commission portal;
xi. Percentage increase in revenue;
xii. Audit opinion; and
xiii. Rate of Compliance with the Public Procurement Act and its Regulations.

The financing of this Strategic Plan shall be accomplished through the Medium-Term Expenditure Frameworks (MTEF) for the years 2024/25 - 2025/26, budget prepared and approved in an annual basis. The estimated cost of implementing this Plan will cover two years.

## 1.8 KEY STRENGTH AND RESOURCES

The following are the key strengths and resources that assist the Board in pursuit of its objective:

i. Presence of Presidential Decree Government Notice (GN) No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015;
ii. Trust within Public confidence and trust in the administration of the ICT Commission's activities;
iii. Existence of competent, hard-working staff recruited, hired and transferred based on the qualifications enshrined in schemes of service; and
iv. Availability of support morally and financially to execute all the planned activities

## 1.9 RELATIONSHIP WITH STAKEHOLDERS

In discharging its duties, the Governing Board cooperates with other government machinery and stakeholders. The main stakeholders who integrated with the Board in executing its responsibility of ICT-related knowledge and empowerment are the government, ICT investors, development partners, ICT innovators and the public at large.

## 1.10 STATEMENT OF SERVICE PERFORMANCE INFORMATION

The ICTC's Service Performance Information assists in providing relevant information needed for ICT-based knowledge and registration for ICT cadre, accountability and decision-making purpose, primarily to help users of the report by Those Charged with Governance to understand what the ICTC had set out to achieve (target) and what it has achieved (results). The service performance information is generally a mix of qualitative and quantitative reporting. The reporting of service performance information is based on two elements:

i. **Outcomes:** what the ICTC seeks to achieve in terms of its impact on society; and
ii. **Outputs:** the goods or services that the ICTC delivers during the financial year 2023-2024.

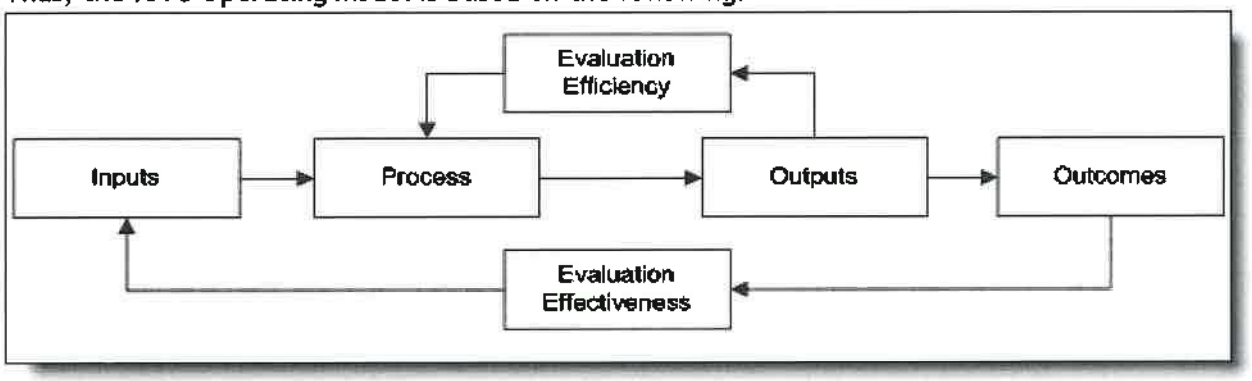
## 1.11 ICTC OPERATING MODEL

The ICTC continues with its operations as designed in the operating model which provides the system of transforming inputs, through its operating activities, into outputs and outcomes that

aim to fulfil its strategic purposes and create value over the short, medium and long-term period. An operating model is a bridge between strategy and operations.

| Strategy | Operating Model | Operations |
|---|---|---|
| **Why are we doing this?** | **What are we doing?** | **How do we do things?** |
| Leaders have increased visibility into the impacts and trade-offs of strategic decisions on day-to-day operations and initiatives. | An operating model translates strategic intent into operational capabilities. It serves as the foundation for execution and provides a clear guide for the ICT leadership team, line managers and operational teams. | It allows employees to increase engagement in strategy, providing a clearer view of how it affects their roles, processes, teams and supporting technology. |

Thus, the ICTC Operating Model is based on the following:




**A. Inputs**

a. **Human Capital:** The ICTC has employed staff with adequate skills and competence in different cadres to ensure the delivery of quality services. Employees are well-motivated and perform their duties responsibly and ethically. ICTC engages in capacity building for its Staff on short and long courses intending to improve their performance to meet expected targets. In building capacity for its staff, the ICTC utilized TZS 15.150 million on 30th June 2024 (30th June 2023: TZS 15.505 million) to enhance 16 staff capabilities vide short and long courses. ICTC had 16 staff out of which 10 were men and six women (30th June 2023: 12).

b. **Financial Capital:** Financial capital is composed of financial resources for recurrent activities, special funds and development activities received through subvention issued from the Government via the Ministry of Information, Communication and Information Technology TZS 4.114 billion out of it TZS 827.955 million for Recurrent and TZS 3.286 billion for Development activities (30th June 2023: TZS 924.029 million), Own sources collection from registration fees and other contributions TZS 1.705 billion (30th June 2023: TZS 1.475 billion).

c. **Social and Relationship Capital:** In executing its functions, ICTC has established an ethical, moral and transparent relationship with its members and with various stakeholders such as government institutions, customers, suppliers, policymakers, the ruling party and society in general. In doing this, ICTC has established a platform used to engage with various stakeholders, mainly the ICT cadre, in annual conferences where issues are debated and goals set for further achievement.

**B. Outputs**

In providing advice, strategic planning, implementation, and investment in ICT, Monitor, and coordinate National ICT initiatives, and provide foresight on trends and opportunities for ICT uptake for the nation's socio-economic development. The ICTC in the financial year ended on 30th June 2024 successful;

i. Care and support services to ICTC staff living with HIV/AIDS and NCD provided accordingly;
ii. Conducted one awareness meeting and promoted voluntary counselling and testing;
iii. Conducted one meeting on Anti-corruption initiatives to combat and prevent the related practices and good governance;
iv. Conducted TAIC 2023 and Cyber security forums successfully with a turn-up of over 950 participants;
v. Entered into a Memorandum of Understanding with SIDO and TIRDO for 8 innovation hubs and one Fabrication Lab;
vi. Enhanced capacity to its staff;
vii. Developed three frameworks for ICT professionals and companies' management; and
viii. Internal control framework developed and operationalized

**C. Outcomes**

The following were noted outcomes:

- Increased awareness in ICT related and digital transformation issues;
- Increased customer satisfaction;
- Increased timely production of required reports;
- Increased service delivery to its customers and all stakeholders; and
- Enhancement of accessibility of ICT-related devices.

## SERVICE PERFORMANCE INFORMATION

### Table 1: Service Performance Information

| Objectives | Risk | Risk Impact | Risk Mitigation | Strategies | Key Performance Indicators (KPIs) | 2023/2024 Target | Input | Processes | Outputs | Outcome | Implementation Status | Budget (TZS 'Mio) | Actual (TZS 'Mio) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A. To improve health services and minimize HIV/AIDS Infections and Non-Communicable Diseases Reduced and Supportive Services. | Loss and weakening of manpower | The unwillingness of staff to undertake voluntary testing and share their HIV/AIDS status. | • Provide sensitization on voluntary counselling and testing of HIV/AIDS.<br>• Continue providing care and support to people living with HIV.<br>• Review of HIV/AIDS policy.<br>• Provision of HIV combating gear | To engage staff in various activities as well as sports and games in order to reduce idle time. | Number of staffs living with HIV/AIDS provided support. | • Support Services provided to number of staffs identified with HIV/AIDS<br>• HIV workplace guidelines are reviewed after every three years.<br>• One (1) HIV/AIDS awareness seminar report. | • Competent staff<br>• Competent Health consultancy<br>• Sufficient fund | • Conduct sensitization on voluntary counselling and testing of HIV/AIDS<br>• providing care and support to people living with HIV<br>• Review of HIV/AIDS policy | • Care and support provided monthly to all people living with HIV on monthly basis<br>• Improved knowledge among staff<br>• HIV/AIDS policy reviewed | Minimizing of HIV/AIDS Infections at workplace. | • Awareness meeting conducted and enhancement of voluntary testing to ICTC staff<br>• Provision of protective gears and installation of safe boxes at ICTC. | 15.82 | 15.82 |

| Objectives | Risk | Risk Impact | Risk Mitigation | Strategies | Key Performance Indicators (KPIs) | 2023/2024 Target | Input | Processes | Outputs | Outcome | Implementation Status | Budget (TZS 'Mio) | Actual (TZS 'Mio) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | such as condoms in a work place. | | | | | | | | | | |
| B. Effective implementation of national anti-corruption strategy enhanced and sustained. | Reputational Risk | The unwillingness of customers and employees to report corruption incidents. | Enhance anti-corruption awareness campaigns for customers and employees. | Workshop intervention programs on preventing and combating corruption developed and implemented | • Number of staff trained on corruption.<br>• Level of Public perception on corruption to ICT Commission's services. | • Two (2) integrity committee meetings<br>• One (1) Corruption and Ethics seminar | • Competent staff<br>• Sufficient fund | Conducting seminars to the Commission's staff on Corruption issues | One seminar and meeting conducted | Reduction of unethical behaviour incidents. | Sensitization meetings and seminars to staff on Corruption issues conducted | 17.9 | 17.8 |
| C. Access to ICT services enhanced | Lack of ICT literacy | Failure to engage in the digital economy | Strengthening accessibility of ICT services | • Promoting Investments in ICT.<br>• Promoting green ICT | • Six (6) ICT infrastructure and application frameworks developed by June 2026<br>• National ICT infrastruc | • Three (3) Professional registration guidelines, platform and services produced.<br>• One (1) | • Competent staff<br>• Sufficient fund | Establishment of refabrication centres | ICT Literacy society | • Affordability of ICT equipment | Feasibility studies continuing, establishment of collaborations with other stakeholders. | 534.97 | 421.80 |

| Objectives | Risk | Risk Impact | Risk Mitigation | Strategies | Key Performance Indicators (KPIs) | 2023/2024 Target | Input | Processes | Outputs | Outcome | Implementation Status | Budget (TZS 'Mio) | Actual (TZS 'Mio) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | ture hosting plan established by June 2025<br>• Ten (10) ICT investments established by June 2026 | Digital skills development program implemented.<br>• Two (2) ICT Standards guidelines developed and implemented. | | | | | | | |
| D. ICT Innovation enhanced | Lack of innovations in new ICT areas | Unstable and non-competitive industry | Conducting comprehensive license applicant's evaluation and implementation of effective oversight activities | • Promoting ICT innovation.<br>• Enhancing research for ICT | • Number of ICT researches undertaken.<br>• Number of digital promotion forums organized<br>• Number of coordinated initiatives | • ICT Research activities implemented.<br>• ICT investment facilitated.<br>• ICT Innovation and Promotion activities | • Competent and skilled staff<br>• Sufficient fund | • Build a vibrant ICT business industry by strengthening collaboration within the industry.<br>• promote Tanzani | spark growth in digital innovation and enhance digital entrepreneurial skills. | Sustainable future business potentials in digital space and policy advice which will position Tanzania as a digital destinati | • Identification of potential stakeholders and areas of establishing innovation hubs.<br>• Drawings for innovation hubs and entering into MoU | 630.8 | 622.4 |

| Objectives | Risk | Risk Impact | Risk Mitigation | Strategies | Key Performance Indicators (KPIs) | 2023/2024 Target | Input | Processes | Outputs | Outcome | Implementation Status | Budget (TZS 'Mio) | Actual (TZS 'Mio) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | for the security of National ICT resources | implemented. | | a to the global digital stage. | | on. | with stakeholders. | | |
| E. ICT competency improved | Lack of skilled society | Failure to engage in the digital economy. | Enhancement of professional management and competencies | • Strengthen the capability of ICT professionals<br>• Improving ICT literacy at all levels | • Three (3) ICT skills framework developed by June 2025.<br>• Four (4) ICT skills tools established by June 2025. | 20% of the ICT capacity development program at all levels implemented by June 2024 | • Competent and skilled staff<br>• Sufficient fund | Hosting stakeholder meetings to collect their views for frameworks to be established. | ICT frameworks. | % Change in ICT professional unethical practices | • Three frameworks have been developed and approved by the board for execution<br>• Sensitization meeting preparation to stakeholders. | 207.23 | 113.38 |
| F. Institutional capacity improved | Inadequate Resource provision | Compromising the sustainability of the Commission's operations | Developing and implementing Human, Financial, and other resources mobilization | • Strengthening resource management<br>• Strengthening working environment | • Percentage of audit recommendations issued.<br>• Level of institution performa | 100% | • Competent and skilled staff.<br>• Sufficient resources | Provision of Human, financial and other resources | Sustainable, efficient and effective operations | • Level of stakeholder satisfaction<br>• Audit opinion obtain | Human, financial and other resources are provided. | 567.42 | 554.3 |

| Objectives | Risk | Risk Impact | Risk Mitigation | Strategies | Key Performance Indicators (KPIs) | 2023/2024 Target | Input | Processes | Outputs | Outcome | Implementation Status | Budget (TZS 'Mio) | Actual (TZS 'Mio) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | nce rating.<br>• Level of staff satisfaction.<br>• Level of stakeholders' satisfaction. | | | | | ed<br>• Level of stakeholder awareness on ICTservices | | | |

## 1.12 SUSTAINABILITY DISCLOSURES

### 1.12.1 General Sustainability-related Financial Information Disclosure

ICTC promotes the aligning the timing of sustainability reports with financial statements improves connectivity and ensures decision-useful information for users of general-purpose financial reports

### 1.12.2 Climate-Related Disclosures

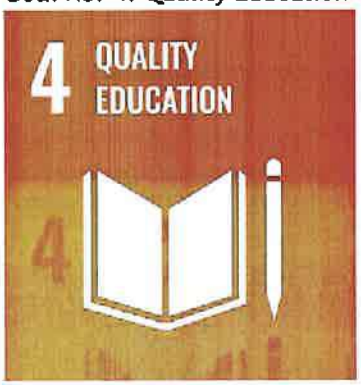
Scenario analysis is a well-established method used to develop strategic plans that contemplate a range of plausible future states. As climate-related impacts grow increasingly uncertain, scenario analysis is an effective tool to help an entity assess alternatives that may significantly alter the basis for "business as usual" and to communicate its plans for responding to the potential risks and opportunities to investors.

### 1.12.3 Societal issues

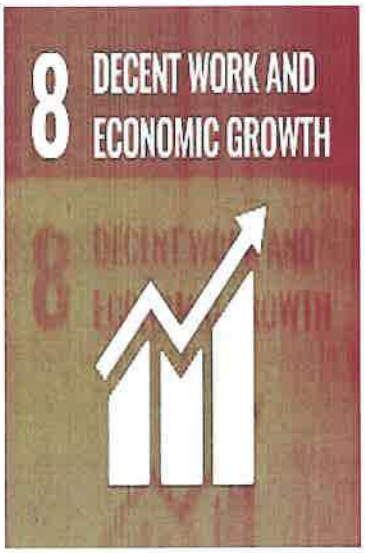
The areas in which the ICTC operates entail shared cultural norms and attitudes among the populace. In this sense, as shown in the Table below, the ICTC has been taking part in and supporting society programs under corporate social responsibility initiatives that align with most of the global sustainable development goals.

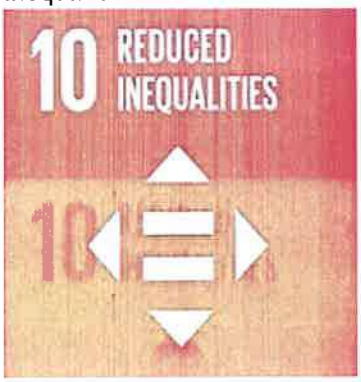
**Global Sustainable Development Goals (SDGs)**

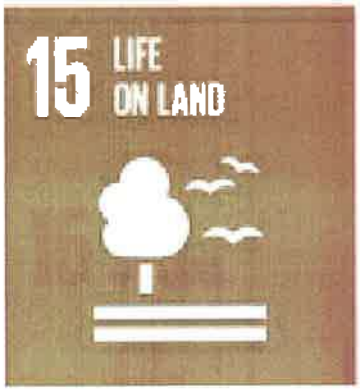
| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No.1: No Poverty   | • Identification of areas where Innovation hubs will be established.<br>• Drawings for the Innovation and soft canters to be established for youth and women development catalyst and participation in economic growth. | • Women participated in TAIC and forums for technology transfer<br>• In the financial year 2023/2024, the Commission paid TZS 155.5 million for start-up companies to attend international conferences in Algeria, Zanzibar, and Arusha to showcase their products. |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No. 2: Zero hunger   | • Involving youth and women in ICT innovation meetings such as Cybercrime and TAIC will assist them in getting funds and technology that will equip them to sell their products. | • In the financial year 2023/2024, the ICTC has paid TZS 185 million for participation fees and upkeeping of youth and women in ICT to attend various workshops.<br>• Connected youth and women with financial institutions for assessment and acquisition of loans for their ICT companies and business |
| Goal No. 3: Good Health and Well-being   | • Sponsorship and donation to the health sector.<br>• Provision of health benefits to its staff.<br>• Provision of safe gear at the work area to prevent staff from HIV infection | • In the financial year 2023/24, ICTC paid TZS 45 million for staff health. |
| Goal No. 4: Quality Education   | • Sponsorship and donation to various sector<br>• Increasing efficiency in the service deliverance to its customers and stakeholders | • During the year the Commission donated to youth and women in ICT Forum TZS 3 million, Pycon TZS 5 million, Tanzania Women Editors Forum TZS 5 million, Saving women in ICT at calamity in Manyara 10 million and Women Forum in Economy TZS 5 million.<br>• Contributed to the University of Dar es Salaam (Co -ICT women) TZS 15 million.<br>• MUST university ICT women TZS 3 million<br>• Women education forum conducted by EGav TZS 3 million. |
| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No. 5: Gender Equality   | • Offering equal employment opportunities to both males and females. | • The Commission has been involved in promoting Gender equality through equal employment opportunity. The Commission's total number of staff in the financial year 2023/2024 was 16 of which 10 (62.5%) are Male and 6 (37.5%) are Female.<br><br>• Sponsorship to Women and youth in innovations in ICT to promote their participate in the digital economy. |
| Goal No. 6: Clean Water and Sanitation   | • Sponsorship and donation to promote Clean Water and Sanitation. | • The ICTC promotes the use of clean water and prevention of wastage of water by ensuring that all staff are aware of the importance of prevention of water sources for future generations. |
| Goal No. 7: Clean and Affordable Energy   | • The use of renewable sources of power. | • The ICTC uses clean and affordable energy sources, switching off the electric devices when are not used to prevent wastage of electric power unnecessarily. |
| Sustainable Development Goal (SDGs) | The Commission's Strategic approach | Our quantified achievement |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No. 8: Decent Work and Economic Growth   | • Sponsorship and donation to promote Clean Water and Sanitation.<br>• Participation in investment in government securities, fixed deposits, Corporate Bonds and Long-term loans (Staff loans and loans to SME members.<br>• Provide a guarantee to the young generation in ICT innovation to get finances from financial institutions like Imbeju Strategy in collaboration with CRDB Bank PLC. | • In the financial year 2023/2024, the ICTC entered into an agreement with SIDO and TIRDO for the establishment of innovation hubs and fab labs respectively to promote the young generation's participation in economic growth. |
| Goal No. 9: Industries, Innovation and Infrastructures.   | • To promote sustainable industrialization, ICT innovation, Startup Companies and infrastructures.<br>• Providing guarantee to start-up companies to qualify to access loans from financial institutions. | • The ICTC in Collaboration with CRDB Bank promotes the growth of young ICT companies by facilitating them to get loans in Imbeju program. |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No. 10: Reduced Inequalities.<br> | • Sponsorship granted to formal and informal ICT generation. | • In the financial year 2023/2024 the ICTC paid for private and public ICT companies and individuals to attend a forum in Zanzibar, Algeria, and Arusha to acquire skills and market their products in the international markets. |
| Sustainable Development Goal (SDGs) | The Commission's Strategic approach | Our quantified achievement |
| Goal No. 11: Make cities and Human settlements inclusive, safe, resilient and sustainable.<br> | • ICTC is planning to engage in smart city projects by removing ICT waste and refurbishing them for affordable prices to enhance the accessibility of ICT. | • The Commission is engaging in the establishment of a Refurbishment Lab for used ICT equipment to be revived and accessed at a low price to promote participation in the digital economy and smart city. |
| Goal No. 13: Climate Action<br> | • Sponsorship and donation to promote efforts to reduce greenhouse gas emissions and green ICT. | • The Commission is engaging in the establishment of a Refurbishment Lab for used ICT equipment to be revived and accessed at a low price to promote participation in the digital economy and smart city. |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Sustainable Development Goal (SDGs) | The Commission's Strategic approach | Our quantified achievement |
| Goal No. 15: Life on Land   | • Sponsorship and donation to promote life on land. | • The ICT is planning to engage in the collaborative initiative of TBC by planting trees to give life to the world. |
| Goal No. 16: Peace, Justice and Strong Institutions.   | • Sponsorship and donation to support and strong institution.<br>• Legal measures against non-complying employers. | • During the period under review the ICTC continued to collaborate with Government Authorities/ Agencies by sharing experiences and designing strategic plans to enforce employers' compliance to the Fund. Such Institutions include; The Office of National Prosecutions Services, Department of Criminal Investigation, Prevention and Combating of Corruption Bureau, Prime Minister's Office Labour Commissioner, Police Tanzania, Prisons Tanzania and Workers' Compensation Fund. |
| Sustainable Development Goal (SDGs) | Fund's Strategic approach | Our quantified achievement |

| Sustainable Development Goal | The Commission's Strategic approach | Our quantified achievement |
|---|---|---|
| Goal No. 17: Partnership for the Goals.<br> | • Investing with the government<br>• Construction and development of ICT industries<br>• Providing sponsorship and donations to various entities. | • The ICTC invests with the government, in turn, the invested amount is utilized by the government to provide various social amenities intended to reduce poverty, and hunger and foster digital economic growth. |

## 1.13 STAKEHOLDERS' RELATIONSHIP

The analysis is conducted in terms of services delivered, customer satisfaction, time taken to attend to Customers and products offered, registration of ICT personnel made, what are their expectations when liaising with ICTC and ranking of these expectations to prioritize activities. Before making its decisions, the ICTC Board and Management consider the interests of all stakeholders and ensure that engagement with stakeholders is deliberate and planned and that communication is always transparent and effective. These stakeholders and their relationship to ICTC are as follows:

a) **Employees**

Employees are key with whom the ICTC is supposed to make them feel pleasure and honored working at the ICTC. They should find working for ICTC an inspiring place for elevating personal experience and consequently accept co-responsibility for the development of each employee to the full potential. Together with efficient and value-creating solutions, services and operations offer value to our customers. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the ICTC.

**Key concerns**

Employees want a friendly, safe and conducive working environment, defined career progression, better salary and benefits, motivation and recognition, opportunities to contribute to society as well as enough and Up to Date working tools.

**Source:** Feedback on this is obtained through ICTC Staff meetings and the Workers Council meetings held twice in the financial year 2023-2024.

**Value we create**

Transforming into an inclusive society through employment equity and gender equality; ICTC focuses on developing our employee through targeted training programs and skills upgrading to further their career and improve our services;

- Rewarding employees for the value they add;
- Motivating and energizing our workforce;
- Capacity building to its employees by engaging them in short- and long-term courses per the training schedule; and
- Timely payments of employees' entitlements.

**b) Suppliers**

The suppliers are very important stakeholders of the ICTC operations; these include suppliers of various goods and services, which make the day-to-day activities of the ICTC achieved accordingly as per its Strategic Plan and budget set out.

**Key concerns**

The suppliers are very much interested to see that their matured bills are honored accordingly and that there is a friendly safe and conducive business environment. The processes are openly handled to ensure that everyone is treated equally due to the services offered.

**Source:** Feedback on this is obtained through ICTC stakeholders' engagement and suggestion boxes placed at ICTC Offices, the stakeholder's engagement meeting shall be held at least once a year in every financial year.

**Value we create**

Transforming into an inclusive business relationship and participatory which enhances service deliverance to the citizens. It reduces business commotion between ICTC and suppliers and improves the sense of dialogue in case of difficulties.

**c) Debtors**

The Debtors are key stakeholders of ICTC since some of the payments are made vide imprest which needs to be retired or otherwise the surcharge may take place to unretire.

**Key concerns**

Debtors require a clear reconciliation of their outstanding dues so that when all outstanding are properly cleared or fully retired, the record is kept well.

**Source:** Feedback on this is obtained through ICTC stakeholders' engagement and suggestion boxes placed at ICTC Offices, the stakeholder's engagement meeting shall be held at least once a year in every financial year. Issuing circulars to remind unretired imprest holders of the impact of late or non-retiring.

**Value we create**

Transforming into an inclusive business relationship and participatory which enhances service deliverance to the citizens. It reduces business commotion between ICTC and suppliers and improves the sense of dialogue in case of difficulties.

**d) business partners**

The business partners are very important stakeholders of the ICTC operations, these include other government institutions like Ministries, Departments, Agencies and Public Sector

Entities which assist and make the day-to-day activities of the ICTC be achieved accordingly as per its Strategic Plan and budget set out.

**Key concerns**
Business partners want a friendly, safe and conducive working environment, collaborations, and support for each other to ensure ICTC operationalization is done accordingly.

**Source:** Feedback on this is obtained through ICTC Staff meetings and the Workers Council meetings held twice in the financial year 2023-2024.

**The value we create:**
It is transforming into an inclusive service delivery and promotion of enhancement of compliance with laws, rules and regulations to facilitate working situations and revenue collection.

**e) Politicians**
The politicians are critical stakeholders of the ICTC operations, these groups represent those charged with the power for approval of budgets and legislations relating to the performance of ICTC. The ICTC needs political will and support to execute its duties smoothly which makes the day-to-day activities of the ICTC be achieved accordingly as per its Strategic Plan and budget set out.

**Key concerns**
Politicians want a friendly, safe, and conducive working environment, a clear understanding of the ICTC operations environments compliance with rules, laws and regulations defined career progression, motivation and recognition, opportunities to contribute to society as well and a conducive arena for Government operations.

**Source:** Feedback on this is obtained through ICTC appearing in Oversight meetings of the Standing Committees and through Parliamentary proceedings held from time to time in the financial year 2023-2024.

**Value we create.**
Transforming ICTC strategy into reality through the budget issued and approved by the Parliamentary through sessions in the financial year; ICTC focuses on developing a smooth environment in the government investments for the betterment of revenue collections.

**f) Co-shareholders**
The ICTC invests in various businesses, and among the important stakeholders of the ICTC operations are co-shareholders, these include co-shareholders involve ICT investors with the government in various capacities to ensure strategic plans are achieved accordingly as per the budget set out.

**Key concerns.**
CO-Shareholders want a friendly, safe and conducive working environment, defined career progression, better policies and benefits, motivation and recognition, opportunities to contribute to society as well as enough up-to-date working tools.

**Source:** Feedback on this is obtained through ICTC shareholders meetings and Annual General Meetings held once in the financial year 2023-2024 for all PSEs as set out.

**Value we create.**
Transforming into an inclusive and comprehensive revenue collection and contribution to the consolidated fund the ICTC focuses on developing conducive contributions through targeted training programs and skills upgrading to further their career and improve our services.

**g) Members of Parliamentary Oversight Committees**
The ICTC works closely with Parliamentary Oversight Committees such as the Public Investment Committee, Public Accounts Committee, Infrastructure Development Committee and Budget Committee. These committees are key tools to the success of ICTC operations about supervising Government investment through PSE.

**Key concerns**
Delay in replying to directives issued by the Committees which eventually causes difficulty in advising as to the best way for investing and reporting by the PSE.

**Source:** Feedback on this is obtained through ICTC appearing in the Committee's meetings with respective PSEs and parliamentary sessions from time to time held in accordance to the schedule issued by the National Assembly.

**Value we create**
Promotion of legislation compliance to all ICTC's supervision role to public sector entities and improvement of the investment of the government and information deliverance for decision making.

**h) Member of the Media**
The Members of the Media are very important stakeholders of the ICTC operations, this group helps the ICTC management to disseminate information about the operations of ICTC in various capacities.

**Key concerns**
The key concern of the media group is freedom of express and the right to access any kind of information that is not harmful to the operations of the ICTC functions.

**Source:** Feedback on this is obtained through ICTC conference meetings and the interviews made by ICTC and the press which has been conducted four times in the financial year 2023-2024.

**Value we create**
Transforming into an inclusive society understanding through meetings and press releases as well as periodicals issued by the ICTC to improve our services;

**i) The Office of Controller and General Auditor.**
Amongst the important stakeholders of the ICTC operations is the NAOT, according to Article 143, the CAG is the constitutional auditor of the ICTC and is supposed to assure users of the financial information issued and published by the Board in collaboration with the Management of ICTC these includes auditing and providing information of various goods and services used and other payments made on behalf of various suppliers and stakeholders which makes the day to day activities of the ICTC been achieved accordingly as per its Strategic Plan and budget set out.

**Key concerns**
Availability of information supported with relevant attachments for the authenticity of the payment made to ensure the relevance of the documents to approve payment for proper budget execution of subvention released from the consolidated fund. Financial statements comply with the requirements of the applicable framework.

**Source:** Feedback on this is obtained through ICTC Staff meetings and the Workers Council meetings held twice in the financial year 2023-2024.

**Value we create**
Transforming into an inclusive society through employment equity and gender equality; ICTC focuses on developing our employee through targeted training programs and skills upgrading to further their career and improve our services;

**j) Public at large**
The public at large makes a very important stakeholder of the ICTC operations, these include the provision of satisfactory services as well as goods and services which make the day-to-day activities of the ICTC achieved accordingly as per its Strategic Plan and budget set out.

**Key concerns.**
Employees wants friendly, safe and conducive working environment, defined career progression, better salary and benefits, motivation and recognition, opportunities to contribute to the society as well as enough and Up to Date working tools.

**Source:** Feedback on this is obtained through ICTC Staff meetings and the Workers Council meetings held twice in the financial year 2023-2024.

**Value we create.**
Transforming into an inclusive society through employment equity and gender equality; ICTC focuses on developing its employees through targeted training programs and skills upgrading to further their careers and improve our services;

## 1.13 SIGNIFICANT ASPECTS OF THE FINANCIAL PERFORMANCE

### a) Revenue

In the financial period ended 30th June 2024, the ICTC recognized a total of revenue worth TZS 5.820 billion (30th June 2023: TZS 2.299 billion); this is an increase of TZS 3.521 billion as compared to the previous year, 2023. The increase was attributed much to the effort exacted with the Office as well as collaboration obtained from other stakeholders. Receipt of large amounts in the development activities has contributed to this notable increase.

i. Fees, fines, penalties and forfeit recorded TZS 1.238 billion during the year ended 30th June 2024 (30th June 2023: TZS 1.005 billion) this is an increase of TZS 0.233 billion equivalent to 18.8% as compared to last year's.

ii. Other Revenue recorded TZS 0.467 billion during the year ended 30th June 2024 (30th June 2023: TZS 0.369 billion) this is an increase of TZS 0.098 billion equivalent to 20.98% as compared to the previous year.

iii. Subvention from the Government recorded TZS 4.114 billion during the year ended 30th June 2024 (30th June 2023: TZS 0.924 billion) this is an increase of TZS 3.19 billion as compared to last year's performance.

### a) Expenses

The ICTC's expenses for the financial year ended 30th June 2024 amounted to TZS 3.838 billion (30th June 2023: TZS 2.150 billion). An increase of TZS 1.687 billion as compared to the previous financial year resulted from more activities of the Commission including monitoring of the construction of ICT Centre in various places.

The expense figure includes.

i. Wages, salaries and employees benefit at TZS 0.403 billion (30 June 2023: TZS 0.250 billion), an increase of TZS 0.154 billion as compared to the financial year ended 30th June 2023;

ii. Supplies of goods and services TZS 2.553 billion (30th June 2023: TZS 1.061 billion). The increase of TZS 1.493 billion is attributed to more activities engaged by the commission relating to monitoring and evaluation of soft centre development.

iii. Maintenance expenses increased to TZS 24.969 million (30th June 2023: TZS 18.038 million) an increase of TZS 8.038 million as compared to last year. Other reasons for the rise of price for spare parts for computer and air conditions frequently incurring maintenance as well as other equipment. Further, is the fluctuation of the forex currency which is mostly used to import spare parts.

iv. Other expenses decreased to TZS 771.057 million (30th June 2023: TZS 775.761 million) a decrease of TZS 4.704 million, the increase is a result of ICTC continuing extinguishing its daily activities in ICT-based activities.

v. Asset depreciation due to ware and tare during income generation and operational resulting from usage of respective assets. For the year 2023/2024 the depreciation and amortization stand at TZS 83.400 million (30th June 2023: TZS 44.846 million) an increase of TZS 38.554 million as a result of more addition of assets including furniture, motor vehicles and computers.

## 1.14 SIGNIFICANT ASPECTS OF THE FINANCIAL POSITION

### a) Cash and Cash Equivalents

The ICTC's cash and cash equivalents as of 30th June 2024 was TZS 704.109 million (30th June 2023: TZS 220.191 million), which is an increase of TZS 483.919 million, the increase in cash and cash equivalent is due to some collected revenues and development funds from subvention were received late during the closure of the financial year. The ECL for the year 2023/2024 was TZS 1,224,800 (30th June 2023: TZS 190,739) computed using the assumptions and credit rating from Moody's report of 2023 and 2023 respectively.

## STATEMENT OF THE MANAGEMENT RESPONSIBILITY FOR THE PERIOD ENDED 30 JUNE 2024

The Management is responsible for preparing Financial Statements following sections 30 (2) and (4) of the Public Finance Act Cap 348 for each financial year. The statements should give a true and fair view of receipts and payments of the reporting entity as at the end of the financial year. It also requires management to ensure the reporting entity keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the reporting entity. They are also responsible for safeguarding the assets of the reporting entity.

The Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the accrual Basis of the International Public Sector Accounting Standard (IPSAS); Also, financial Reporting was prepared in the manner required by section 30 (2) and (4) of the Public Finance Act Cap 348.

The Management accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. Management is responsible for safeguarding the assets of the reporting entity and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities. To the best knowledge of the Management, the system of internal control has operated adequately throughout the reporting period under review and the records and underlying accounts provide a reasonable basis for the preparation of the financial statements for the period ended 30th June 2024.

The Management accepts responsibility for the integrity of the financial statement, the information it contains, and its compliance with sections 30 (2) and (4) of the Public Finance Act Cap 348, and instructions from the Treasury. Procurement of goods, works, consultancy, and non - consultancy services to the extent that they are reflected in these financial statements, have been done following the Public Procurement Act, CAP 411.

Nothing has come to the attention of the Management to indicate that the ICT Commission will not remain a going concern for at least the next twelve months from the date of this statement.

**DIRECTOR GENERAL**

5/02/2025

**DATE**

## DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

As per Auditors and Accountants (Registration) Act. CAP 286, Heads of Accounts are liable to declare the legitimacy of the presented accounts. Therefore, I, **CPA Williard Y Kalulu, registered under FCPA 2562** Director of Business Support Services at the Information and Communication Technologies Commission (ICTC), do hereby declare these financial statements for ICTC present a true and fair view of the state of affairs of the Commission as accorded by the International Public Sector Accounting Standards (IPSAS) and other legislatures as may from time to time be directed to abide with. The best practice requires Financial Statements to have a declaration issued by the Head of Finance/Accounting who is registered under this Act as an active member to assume the responsibility for the preparation of Financial Statements of the entity concerned.

In discharging my duty as an active registered Professional Accountant to assist the Accounting Officer performing its responsibility of preparing and furnishing Financial Statements of an entity that reflects the true and fair view of the entity's position, performance and cash flows in compliance with applicable International Public Sector Accounting Standards and other statutory financial reporting requirements. Full legal responsibility for the preparation of Financial Statements rests with the Accounting Officer, as under the Accounting Officer statement on an earlier page.

Thus, I hereby acknowledge my responsibility of ensuring that Financial Statements and accompanying notes for the period ended 30th June 2024 have been prepared in compliance with International Public Sector Accounting Standards and other jurisdictional statutory requirements.

Consequently, I confirm that the Financial Statements portray the true and fair view of the state of affairs ICT Commission for the year ended 30th June 2024 as of that date and that they have been prepared based on properly maintained financial records.

**I the under Signed:** _____
**Position:** DIRECTOR OF BUSINESS SUPPORT SERVICES
**Registration No.** FACP 2562
**Date:** *22 August 2024*

## COMMENTARY ON THE REPORT OF THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

### 1. INTRODUCTION

The ICTC implemented its annual budget based on the Medium-Term Expenditure Framework and the rolling Medium-Term Strategic Plan of the Ministry of Finance and Planning updated each year. These financial statements include; a statement of financial position, statement of financial performance, statement of change in net assets/ equity, cash flow statement, statement of comparison of budget and actual amounts and notes to the financial statements of the ICTC for the period ended 30th June, 2024.

### 2. FINANCIAL AND OPERATIONAL OVERVIEW

The financial statements of ICTC for the year ended have been prepared in compliance with the requirement of the International Public Sector Accounting Standard (IPSAS) accrual basis. Further, other legislations, Guidelines, Circulars and pronouncements by relevant authorities according to the law have been complied with to provide relevant, complete, prudent and better financial information for decision-making.

### 3. REVENUE

Revenue includes Fees, Other revenue, and Subvention from other Government entities. Fee revenue is the money received from the registration fee and professional fee, application fee, training fee paid and Subvention fee obtained from The Ministry of Information Communication and Technologies and donations from donors like UNDP and other stakeholders. The total revenue for the year under review is TZS. 5,820,264,816

### 3.1. REVENUE

Revenue includes revenue from registration fees, professional fees, and Subvention from the Government. The total revenue for the year under review is TZS. 5,820,264,816, which includes revenue from registration fees, training fees and professional fees TZS.1,238,450,750 (30th June 2023: TZS 1,005,798,000). Other revenue was TZS 467,404,470 (30th June 2023: TZS. 369,545,000) and Subvention from other Government entities TZS 4,114,409,991 which includes other charges of TZS 827,955,075 and Development fund TZS 3,286,454,516.19 (30th June 2023: TZS 924,029,000).

**Table 1: Break down of Revenue**

| S/N | FINANCIAL YEAR | 2023/24 (TZS '000') | 2022/23 (TZS '000') |
|---|---|---|---|
| 1. | Revenue Fees | 1,238,451 | 1,005,798 |
| 2. | Other revenue | 467,404 | 369,545 |
| 3. | Subvention | 4,114,410 | 924,029 |
| | **TOTAL** | **5,820,265** | **2,299,372** |

## 4.0 EXPENSES AND TRANSFERS

Expenses and transfer include: Wages, Salaries and Employee Benefits TZS 403,865,200; Use of Goods and services TZS 2,553,800,293; Routine repair and Maintenance TZS 24,969,530; Other Expenses TZS 771,057,844.70; and Depreciation and amortization expense TZS 83,400,433.69. During the year, Total expenses and transfers for the year ended 30th June 2024 was TZS 3,837,093,301.

## 4.1. WAGES, SALARIES, EMPLOYEES BENEFITS EXPENSES

Leave allowances, honoraria, internship allowances extra duty, etc., review was TZS 403,865,200 in the financial year ended 30th June 2024 as compared to TZS. 250,025,000 for the year ended 30th June, 2023.

## 4.2. ROUTINE MAINTENANCE AND REPAIR

Total expenditure with regards to Routine Maintenance and repairs expenses for the year ended 30th June 2024 review was TZS. 24,969,530 outsourced Maintenance Contractual Services (30th June 2023: TZS 18,038,000).

## 4.3. USE OF GOODS AND SERVICES

During the year under review, the total expenditure for the Use of goods and services was TZS 2,553,800,293 for the financial year ended 30th June 2024 (30th June 2023: TZS 1,061,607,000).

## 4.4. DEPRECIATION AND AMORTIZATION EXPENSES

The depreciable amount of an asset is a systematic allocation cost over its estimated useful life irrespective of the assets as revealed by TZS. 83,400,433.69 an increase as compared to the previous year due to additional assets procured.

## 4.5. OTHER EXPENSES

During the year under review, the total expenditure for consultancy fees was TZS. 771,057,844.70 for the financial year ended 30th June, 2024 as compared to TZS 775,761,000 in the previous financial year ended 30th June,2023.

## 5.0 ASSETS

During the year under review, Total Asset comprises Current Asset of TZS 718,153,612, which includes Cash and Cash Equivalents TZS 702,884,798; inventory TZS 13,340,653, prepayments to GPSA of TZS 1,928,161 and non-current assets of TZS 994,097,000 (Property, Plant and Equipment) and WIP TZS 599,363,000. Total Assets for the year ended 30th June 2024 was TZS 2,325,605,134 (30th June 2023: TZS 331,619,000). During the year under review, ICTC bought software worth TZS 13,991,522.

**Table 2 Assets**

| S/N | FINANCIAL YEAR | 2023/24 | 2022/23 |
|---|---|---|---|
| 1. | Current Assets | 718,153,612 | 223,387,000 |
| 2. | Non-Current Assets | 1,607,451,522 | 108,232,000 |
| | **TOTAL** | **2,325,605,134** | **331,619,000** |

## 5.1. CASH AND CASH EQUIVALENT

IPSAS 41 Stage assumes that there is no significant deterioration in credit risk since origination (when the financial asset has stayed for 30 days) and significant deterioration in credit risk since origination (when the financial asset has stayed between 31-90 days). Further, nonperforming (when the financial asset has stayed for more than 90 days). For the banks that are not rated, we have used the credit rating below the rate of the country, i.e. Tanzania. Example: If Tanzania's rating is B2, we will use the rating below the countries, so it will be B3. For banks that have parent/sister companies, we have used the rating of the parent company where the bank has its headquarters. The Cash and Cash Equivalent amount as of 30th June 2024 was TZS. 704,109,597 (30th June 2023: TZS 220,191,000). The ECL for cash and cash equivalent for 30th June 2024 is TZS 1,224,800 (30th June 2023: TZS 190,739) to be expensed in surplus or deficit.

## 5.2. THE RESULT OF THE APPLICATION OF IPSAS 41 IS A CHANGE IN ACCOUNTING POLICY

ICTC adopted IPSAS 41, which substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model. This resulted in the preparation of an expected credit loss model to establish the amount lost, account for it in the financial statement, and set provisions on the other side for expected loss in the future.

## 5.3. THE IMPACT OF CHANGE IN ACCOUNTING POLICY

During the year under review, the ICTC recognized the impact of introducing IPSAS 41 with the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year. Moreover, in the financial year 2023/2024 the ICTC operated with the Bank of Tanzania (BOT),

CRDB Bank Plc, and NMB Bank Plc with global ratings of B+ from Fitch, B2 and B1 from Moody's, and from S&P, which gives a Probability of Default (PD) of respectively.

## 5.4. PROPERTY PLANT AND EQUIPMENT (PPE)

Property, Plant and Equipment (PPE) comprises computer equipment, Office Equipment and Furniture and Fittings TZS.1,607,451,522 with the depreciation of TZS. 83,400,433.69.

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ICT COMMISSION TR NO. 262
REPORT BY THOSE CHARGED WITH GOVERNANCE AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2024

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

| | Note | 2024 TZS | 2023 TZS |
|---|---|---|---|
| **ASSETS** | | | |
| **Current Asset** | | | |
| Cash and Cash Equivalents | 22 | 702,884,798 | 220,000,261 |
| Inventories | 26 | 13,340,653 | - |
| Prepayments & Receivables | 25 | 1,928,161 | 3,196,000 |
| **Total Current Asset** | | **718,153,612** | **223,196,261** |
| **Non-Current Asset** | | | |
| Property, Plant and Equipment | 23 | 1,593,460,000 | 108,232,000 |
| Intangible | 31 | 13,991,522 | - |
| **Total Non-Current Asset** | | **1,607,451,522** | **108,232,000** |
| **TOTAL ASSETS** | | **2,325,605,134** | **331,428,261** |
| **LIABILITIES** | | | |
| **Current Liabilities** | | | |
| Payables and Accruals | 24 | 107,212,419 | 95,173,000 |
| **TOTAL LIABILITIES** | | **107,212,419** | **95,173,000** |
| **Net Assets** | | **2,218,392,715** | **236,255,261** |
| **NET ASSETS/EQUITY** | | | |
| **Capital Contributed by:** | | | |
| Taxpayers/Share Capital | 28 | 185,746,000 | 185,746,000 |
| Accumulated surplus/deficit | | 2,032,646,715 | 50,509,261 |
| **TOTAL NET ASSETS/EQUITY** | | **2,218,392,715** | **236,255,261** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

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

| | Note | 2024 TZS | 2023 TZS |
|---|---|---|---|
| **REVENUE** | | | |
| Fees, fines, penalties & Forfeits | 14 | 1,238,450,750 | 1,005,798,000 |
| Other Revenues | 15 | 467,404,475 | 369,545,000 |
| Subvention from Government | 16 | 4,114,409,991 | 924,029,000 |
| **TOTAL REVENUE** | | **5,820,264,816** | **2,299,372,000** |
| **EXPENSES AND TRANSFERS** | | | |
| Wages, Salaries and Employee Benefits | 17 | (403,865,200) | (250,025,000) |
| Use of Goods and Service | 18 | (2,553,800,293) | (1,061,607,000) |
| Routine repairs & Maintenance Expenses | 19 | (24,969,530) | (18,038,000) |
| Depreciation of Property, Plant and Equipment | 20 | (83,400,434) | (44,846,000) |
| Other Expenses | 21 | (771,057,845) | (775,761,000) |
| Expected Credit Loss on Bank balances | 29 | (1,034,061) | (190,739) |
| **Total Expenses** | | **(3,838,127,362)** | **(2,150,467,739)** |
| **Surplus for the year** | | **1,982,137,454** | **148,904,261** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

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## STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 30 JUNE 2024

| | Taxpayer's Fund | Accumulated Surplus | Total |
|---|---|---|---|
| | TZS | TZS | TZS |
| Opening Balance as at 01 Jul 2023 | 185,746,000 | 50,509,261 | 236,255,261 |
| Capital Fund | - | 0 | 0 |
| Adjustment | - | 0 | 0 |
| Surplus for the Year | - | 1,982,137,454 | 1,982,137,454 |
| **Closing Balance as at 30 Jun 2024** | **185,746,000** | **2,032,646,715** | **2,218,392,715** |
| | | | |
| Opening Balance as at 01 Jul 2022 | 185,746,000 | (98,395,000) | 87,351,000 |
| Capital Fund | - | - | - |
| Surplus for the Year | - | 148,904,261 | 148,904,261 |
| **Closing Balance as at 30 Jun 2023** | **185,746,000** | **50,509,261** | **236,446,000** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/05/2025
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## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

| CASH FLOW FROM OPERATING ACTIVITIES | 2024 | 2023 |
|---|---|---|
| **RECEIPTS** | **TZS** | **TZS** |
| Fees, fines, penalties and Forfeits | 1,238,450,750 | 1,005,798,000 |
| Other Revenues | 467,404,075 | 369,545,000 |
| Subvention from the Government | 4,114,409,991 | 924,029,000 |
| **Total Receipts** | **5,820,264,816** | **2,299,372,000** |
| **PAYMENTS** | | |
| Wages, Salaries and Employee Benefits | (403,865,200) | (250,025,000) |
| Use of Goods and Service | (2,553,800,293) | (1,061,607,000) |
| Other Expenses | (771,057,845) | (775,761,000) |
| Routine and Maintenance Expenses | (24,969,530) | (18,038,000) |
| **Total Payments** | **(3,753,692,868)** | **(2,105,431,000)** |
| **NET CASH FLOW FROM OPERATING ACTIVITIES** | **2,066,571,948** | **193,941,000** |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Building renovation - WIP | (599,362,851) | - |
| Acquisition of Intangibles | (13,991,522) | - |
| Acquisition of Property, Plant and Equipment | (969,298,978) | (63,767,000) |
| **NET CASH FLOW USED IN INVESTING ACTIVITIES** | **(1,582,653,351)** | **(63,767,000)** |
| **Net Increase** | **483,918,597** | **130,174,000** |
| Cash and cash equivalent at the beginning of the period | 220,191,000 | 90,017,000 |
| **Cash and cash equivalent at the end of the period** | **704,109,597** | **220,191,000** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

## STATEMENT OF COMPARISON AMOUNT OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30th JUNE 2024

| | Budgeted Amount | | | | |
|---|---|---|---|---|---|
| | Original Budget | Reallocations/ Adjustments | Final Budget (B) | Actual Amount on Comparison Basis (A) | Different Final Budget & Actual (B-A) |
| **RECEIPTS** | TZS | TZS | TZS | TZS | TZS |
| Revenue Grants | 4,422,897,000 | - | 4,422,897,000 | 4,114,409,991 | 308,487,009 |
| Non-tax Revenue | 861,828,000 | 844,026,825 | 1,705,854,825 | 1,705,854,825 | 0 |
| **Total Receipts** | **5,284,725,000** | **844,026,825** | **6,128,751,825** | **5,820,264,816** | **308,487,009** |
| **PAYMENTS** | | | | | |
| Wages, Salaries and Employee Benefits | 493,847,000 | - | 493,847,000 | 403,865,200 | 89,981,800 |
| Use of Goods and Service | 2,618,878,000 | - | 2,618,878,000 | 2,553,800,293 | 65,077,707 |
| Other Expenses | 800,000,000 | - | 800,000,000 | 771,057,844.70 | 28,942,155 |
| Maintenance Expenses | 25,000,000 | - | 25,000,000 | 24,969,530 | 30,470 |
| Acquisition of Property, Plant and Equipment | 1,347,000,000 | 844,026,825 | 2,191,026,825 | 1,582,653,351 | 608,373,474 |
| **Total Payment** | **5,284,725,000** | **844,026,825** | **6,128,751,825** | **5,336,346,218** | **792,405,606** |
| **Net Receipts/ Payments** | - | - | - | **483,918,597** | **(483,918,597)** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

## RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS

| | 2024 TZS | 2023 TZS |
|---|---|---|
| **Surplus for the Period** | 1,981,946,714.61 | 149,095,000 |
| **Add/ (Less) Non-Cash Item** | | |
| Depreciation of PPE | 83,400,433.69 | 44,846,000 |
| ECL | 1,224,800 | 0.00 |
| **Add/ (Less) Change in Working Capital** | | |
| Payables and Accruals | 12,039,419 | 20,664,000 |
| Prepayments | 1,301,234 | (20,664,000) |
| Inventory | (13,340,653) | |
| **Net Cash Flow from Operating Activities** | **2,066,571,948.30** | **193,941,000** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

**Reconciliation of budget vs Actual Amounts**

| Item | Final Budget | Actual | Difference | Explanation for the differences |
|---|---|---|---|---|
| Subvention from Consolidated Fund | 4,422,897,000.00 | 4,114,410,000.00 | 308,487,009.00 | Financial Constraints. |
| Fine, Fee, Subscription and Penalties | 261,828,000.00 | 1,238,450,750.00 | (976,622,750.00) | More effort was made by the Office as a result of the collection. Reallocation was sought to accommodate the difference. |
| Other Revenue | 600,000,000.00 | 467,404,075.00 | 132,595,925.00 | More effort needs to be made by the Office |
| Wages, salaries, and Employee benefits | 493,847,000.00 | 403,865,200.00 | 89,981,800.00 | Financial Constraints. |
| Supplies and consumables goods | 2,618,878,000.00 | 2,553,800,293.00 | 79,069,229.00 | Financial Constraints. |
| Maintenance expenses | 25,000,000.00 | 24,969,530.00 | 30,470.00 | Increase in accrued expenses |
| Other Expenses | 800,000,000.00 | 771,057,844.70 | 28,942,155.30 | Increase in accrued expenses |
| Purchase/Construction of Non-Current Assets | 2,191,026,825.00 | 1,582,653,351.00 | 583,575,303.00 | Financial Constraints. |

## 1. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

These financial statements have been prepared by Those Charged with Governance per the provisions of the Public Finance Act, CAP 348 Section 30 (2) and (4) (a -b) together with the Generally Accepted Accounting Practice and Presidential Decree Government Notice (GN) No.532 published in the Government Gazette No. 4 Vol. 96 dated 20 November 2015 and have been prepared per International Public Sector Accounting Standards (IPSAS). The financial statements are presented in TZS, which is the functional and reporting currency of the Government and all values are rounded to the nearest two decimal places.

The financial statements have been prepared based on ongoing concerns and adhered to in the process of preparing and presenting these financial statements. The Accounting Policies have been applied consistently throughout the period.

## 2. AUTHORISATION DATE

The financial statements were authorized for issue following Article 143(4) of the Constitution of the United Republic of Tanzania, 1977(revised in 2005) after they were tabled to the National Assembly.

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

## 3. REPORTING ENTITY

ICTC presents the financial statements that reflect the state of affairs of the Information and Communication Technology Commission for the period ending on 30th June 2024.

## 4. Summary of Significant Accounting Policies

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

4.1 **Expenses**

In general, expenditures are recognized when are incurred.

4.2 **Property, Plant and Equipment**

Property, Plant and Equipment is stated at cost, excluding the cost of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such costs include the cost of any replacement parts per related recognition criteria. Depreciation is calculated on a straight-line basis over the useful life of the asset.

For the case of Intangible Assets, the useful lives are assessed to be finite for internally generated assets with a range of 15- 20 years. Intangible assets with a finite life are amortized over the useful economic life and assessed for impairment is done on an annual basis and whenever there is an indicator that an asset can be impaired.

The amortization period is reviewed annually and the amortization method for an intangible asset is reviewed at each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is 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.

4.3 **Useful life**

The useful life of an asset is an accounting estimate of the number of years it is likely to remain in service for cost-effective revenue generation or service potential. The Internal Revenue Service (IRS) employs useful life estimates to determine the amount of time during which an asset can be depreciated.

During the financial year, ICTC revisited useful life for all property, plant and equipment after assessing for internal and external indicators. According to the Treasury Circular issued by PST through the Directorate of Government assets and adjusted carrying amounts are running to zero while they are still in use. The result is an uplift of assets' useful lives by two years and computed depreciation accordingly.

4.4 **Non-Current Assets**

ICTC recognizes the costs of an asset in its statement of financial position only when it meets the following criteria:

It is probable that future economic benefit flows to ICTC or service potential associated with the use of these items; and

- The cost or fair value of the items can be measured reliably.

**4.5 Related Party Disclosure**

Parties are considered to be related if one party can control the other party or exercise significant influence over the other party in making financial and operating decisions.

They include relationships with the key Management personnel for the Information and Communication Technologies Commission Directors, Assistant Directors, Heads of Unit, Board Members, and the Chair. Some of the department's transactions and arrangements are with related parties and the effect of these on the basis determined between the parties is reflected in these financial statements.

**4.6 Taxpayers Funds**

ICTC's taxpayer funds are made of monies invested by the department to satisfy individual or collective needs or to create future benefits. It includes all monies invested in capital expenditure. For the year ended 30th June, 2023 the Tax Payer stood at TZS 185,746,000.00

**5. FUTURE CHANGES IN ACCOUNTING POLICIES**

This include standards issued but not yet effective up to the date of issuance and some amendments thereon which might have an impact in 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.

- IPSAS 42, Social Benefits, guides accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits.

- IPSAS 43 on leases this standard sets out a comprehensive model for the identification of lease arrangements and the treatment in the financial statements of both lessees and lessor. In this standard the lessee and lessor accounting model are asymmetrical. The ICTC is preparing to adopt the standard.

- IPSAS 44, non-current asset Held for Sale and Discontinued Operations, this standard specifies the accounting for assets held for sale and the presentation and disclosures of discontinued operations. It requires assets that meet criteria to be classified as held for sale to be: Measured at the lower of the carrying amount and fair value less cost to sell and depreciation on such assets to cease. ICTC is preparing for the adoption of the standard.

  IPSAS 45, Property, Plant and Equipment is introduced to replace IPSAS 17 with an effective date of January 1, 2025, with earlier application permitted. and IPSAS 46 is January 1, 2025, with earlier application permitted. The Objective of this standard is

to prescribe the accounting treatment. ICTC will be supposed to adopt and comply with it as it reports on an accrual basis.

- IPSAS 46, Measurement is introduced to consolidate in one standard all issues related to measurement except for very specific and unique issues which will be placed under the relevant standard. This standard's effective date is January 1, 2025, with earlier applications permitted

- IPSAS 47, Revenue will replace IPSAS 9 and 23 when it comes to its effect. The objective is to establish principles that an entity shall apply to report useful information to users of financial statements about the nature, amount and uncertainty of revenue and cash flows arising from revenue transactions.

- IPSAS 48, Transfer Expenses will come to effect upon issue and will prescribe the principles for recording expenses accordingly

## 6. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

These financial statements reflect the financial position (service potential and financial capacity) as of 30th June 2024, and the financial results of operations and cash flows for the year ended on that date. Underpinning these financial statements are several judgments, estimations and assumptions. These include assumptions and judgments about the future, in particular, the service benefits and future cash flows about existing assets and liabilities. The preparation of the ICTC's financial statements requires management to make judgments, estimates and assumptions that affect the disclosed amounts of assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

**Estimates and assumptions**

**Key assumptions**

The estimations in these financial statements are based on the best information available at the time of their preparation. Given the inherent uncertainty of predicting the future, actual events are likely to differ from these assumptions, which may have a material impact on the results reported in these financial statements. Some of the key assumptions are discussed below.

The valuation of many assets and liabilities is based on assumptions using market information. The most significant of these are:

| Key Assumptions | Methodology |
|---|---|
| Foreign exchange rates | Foreign currency-denominated financial assets and liabilities are translated to Tanzania Shilling (TZS) at the reporting date. |
| Share prices | Listed share investments, which consist of approximately 95% of the Government's total share investments, are based on quoted market prices at the balance date. |
| Interest rates | The majority of marketable securities and borrowings are valued using current market yield curves. |
| Property prices | Where possible property owned by the Government is/will be valued using market evidence. Property prices concerning land and buildings can therefore impact the value of the Government's assets. |

Many long-term assets and liabilities are valued by estimating future cash flows which are then discounted to present value. Some of the cash flows, in particular those relating to long-term liabilities (Government's obligations) use assumptions to predict cash flows up as far as over 20 years into the future. Therefore, changes in several economic assumptions can have a significant impact on the Government's financial position and performance.
Other key assumptions concerning the future and other sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the disclosed amounts of assets and liabilities within the next financial year are liabilities regarding utilities such as telephone, water and electricity.

- Except for those assets that have been valued, the values given to assets are mere estimates based on the initial price or in line with its assumed wear and tear. Proper valuation is still going on.
- Verification of fixed assets (Property, Plant and Equipment) to complete the fixed assets registers for the migration to accrual.

**ECL computation.**
IPSAS 41, Financial Instruments requires entities to compute expected loss well in advance and recognize in the books of accounts. The Objective of this standard is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users. Its effective date is January 1 2023 with early adoption encouraged. ICTC in the financial year ended 30th June 2024 has computed the expected credit loss (ECL) on bank balances using the established model. The established model based on Moody's credit rating in comparable with the Standard and Poor (S&P) in correlation with the Fitch rating.

## 6 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (Continued)

**Estimates and assumptions.**

Provision for expected credit losses of trade receivables and contract assets IPSAS 41 The ICTC uses a provision matrix to calculate ECLs for revenue receivables, trade receivables and contract assets. The provision rates are based on days past due for groupings of various customer segments that have similar loss patterns (i.e., by geography, product type, customer type and rating, and coverage by letters of credit and other forms of credit insurance). The provision matrix is initially based on the ICTC's historical observed default rates.

The ICTC will calibrate the matrix to adjust the historical credit loss experience with forward-looking information. For instance, if financial sector economic conditions are expected to deteriorate over the next year which can lead to an increased number of defaults in the finance sector, the historical default rates are adjusted. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analyzed. The assessment of the correlation between historical observed default rates, forecast economic conditions and ECLs is a significant estimate.

| | | |
|---|---|---|
| 1 | IPSAS 41<br>Stage | |
| | Description | Stage |
| | No significant deterioration in credit risk since origination ( when the financial asset has stayed for 30 days) | 1 |
| | Significant deterioration in credit risk since origination (when the financial asset has stayed between 31-90 days) | 2 |
| | Non performing (when the financial asset has stayed for more than 90 days) | 3 |
| 2 | For the banks which are not rated we have used the credit rating below the rate of the country ie Tanzania. Example: If the rating of Tanzania is B2, hence we will use the rating below country, so it will be B3. For banks which have parent/sister company, we have used the rating of the parent company where the bank has its head quarters. | Ratings |
| 3 | We have used the Standard and Poor (S&P) Global Recovery rates to determine the Loss given default (LGD) | LGD |
| 4 | We have used the Standard and poor (S&P) Marginal Corporate Probability of default to determine the PD for the corporates | PD |
| 5 | The entity assumed the day to maturity of 365 days | |
| 6 | We have used Moody's as the source of ratings | |

## 7. PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment are stated at the lower of net realizable value and values at which they were transferred from former Consolidated Holding Corporation Less Accumulated depreciation. Depreciation was provided on fixed assets to write off their costs on the straight-line method at the following annual rates.

| Asset Category | Useful Life/Years |
|---|---|
| Land | N/A |
| Building | 50 |
| Plant and Machinery | 15 |
| Furniture and Equipment | 10 |
| Motor Vehicle | 10 |

**Assets Useful Life**

ICTC assets' useful life is tested on an annual basis to cover all changes with respect of the remaining useful life of these assets that might be affected by economic situations of assets controlled by the Office to reflect a fair presentation of financial statements.

The useful life of an asset is an accounting estimate of the number of years it is likely to remain in service for cost-effective revenue generation or service potential. The ICTC employs useful life estimates to determine the amount of time during which an asset can be depreciated.

## 8. EXCHANGE RATES

The ICTC entered into the transaction with different customers in forex-designated currencies i.e. USD, British Pound, Euro, Japanese Yen, and Chinese Yuan in terms of financial assets and liabilities. Further, for reporting, all monetary amounts in the financial statements are expressed in Tanzanian Shillings, the legal tender shown as TZS. The Exchange rates of selling TZS against other currencies as of 30th June 2024 each were applied for all monetary transactions.

| Currency | 30 June 2024 | 30 June 2023 |
|---|---|---|
| United States Dollar (USD) | 2,640.00 | 2,339.10 |
| British Pound | 3,341.71 | 2,954.52 |
| Euro | 2,831.14 | 2,557.10 |
| Swedish Kronor | 248.00 | 227.73 |
| Japanese Yen | 16.46 | 16.19 |
| Chinese Yuan | 377.24 | 322.53 |

As of 30 June 2024, if the forex weakened/strengthened by 5% against TZS with all other variables remaining unchanged it is expected that there will be an impact on pre-tax surplus in the year.

## 9. RISK MANAGEMENT

The office is subject to several Financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.

All types of risks associated with the ICTC activities are managed through the Office through the Risk Management Framework.

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

b. **Foreign Exchange risk:** Foreign Exchange risk refers to the risk of loss due to adverse movement in foreign exchange rates. A range of instruments is currently being used to minimize the Government's Exposure to Foreign Exchange Risk which includes currency.

c. **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.

d. **Credit Risk:** This refers to the risk of loss due to the non-performance by counterparties to discharge an obligation. Financial Instruments that subject the Government to credit risk include bank balances and receivables, advances and investments. The entities within the Government reporting entity manage their exposure to credit risk by:

   i. Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The creditworthiness of counterparties is continuously monitored.
   ii. Ensuring diversification of credit exposure by limiting the exposure to one financial institution.
   iii. In some instances, requiring collateral from counterparties to safeguard ICTC from defaulters.

**Outstanding Liabilities; Ageing Analysis**

| No | CATEGORY | TOTAL | 0<365 DAYS | ABOVE 365 DAYS |
|---|---|---|---|---|
| | | TZS | TZS | TZS |
| 1 | Supplies (goods & services) | 78,419,719 | 78,419,719 | - |
| 2 | Utilities | - | - | - |

| No | CATEGORY | TOTAL | 0<365 DAYS | ABOVE 365 DAYS |
|---|---|---|---|---|
| | | TZS | TZS | TZS |
| 3 | Staff claim | 28,792,700 | 28,792,700 | - |
| | TOTAL: | 107,212,419 | 107,212,419 | - |

## 10. Liabilities

Liabilities comprise current liabilities Payables; Deposits and Accrued expenses. The total liabilities for the year under review were TZS 107,212,419 for the year ended 30th June 2024.

## 11. Net Asset

Net Asset includes Taxpayers Fund and Accumulated Surplus/Deficit. Accounting Circular No. 2 of 2018/19 defined the Taxpayers' fund as the public fund which includes all resources collected and spent by the Government in various infrastructures. The term Taxpayers Fund was adopted by the Government in respect of initial residual value. Accordingly, Taxpayers' fund is expected to be static after the lapse of IPSAS implementation. The ICT Commission has a Net Asset of TZS 2,218,392,715 as of 30th June 2024 (30th June 2023: 236,255,261). Therefore, there was an increase of TZS 1,982,137,454 due to retained earnings of TZS 1,982,137,454 as of 30th June 2024.

## 12. Cash Flow Statement

Cash Flow Statement comprises Cash flow from operating activities, Cash flow from financing activities, and Cash flow from investing activities.

### 12.1 Cash from Receipts

Cash flows from Government subvention are TZS 4,114,409,991 (30th June 2023: TZS 924,029,000.00) Other sources of revenue are TZS 467,404,075 (30th June 2023: TZS 369,545,000.00) and application fee, registration fee and training fee is TZS 1,238,450,750 (30th June 2023: TZS 1,005,798,000.00)

### 12.2 Payments

Payments include wages, salaries and employee benefits TZS 403,865,200 (30th June 2023: TZS 250,025,000) Use of goods and Services TZS 2,553,800,293 (30th June 2023: TZS 1,061,607,000) routine and repair TZS 24,969,530 (30th June 2023: TZS18,038,000) and other expenses TZS 771,057,844.70 (30 June 2023: 775,761,000.00).

## 13. ORIGINAL AND FINAL APPROVED BUDGET AND COMPARISON OF ACTUAL AND BUDGET AMOUNTS

The budget of the Government is still on a cash basis, in causes the ICTC to operate a cash basis budget which is always prepared following Budget Act CAP 410. The budget for ICTC for 2023/2024 was prepared and approved by the Parliament to cover the same period (from 01st July 2023 to 30th June 2024). It was approved by the Legislative on 15th June, 2023. Further, IPSAS 24 requires a disclosure explaining the reasons for differences between the original and final budget is important, including whether those differences arise from reallocations within the budget or other factors such as policy shifts, natural disasters, or other unforeseen events. During the year under review, ICTC made several re-allocations to meet the actual needs of the Office

| Details | Operating | Financing | Investing | Total |
|---|---|---|---|---|
| Net cash flows from the actual amount on a Comparable basis as Presented in the Budget and Actual Comparative Statement | 2,066,571,948 | 0 | (1,582,653,351) | 483,918,597 |
| Timing Differences | 220,191,000 | - | - | 220,191,000 |
| Entity Differences | 0 | - | - | 0 |
| Basis Differences | - | - | - | - |
| Actual Amount in the Statement of Cash Flow | 2,286,762,948 | 0 | (1,582,653,351) | 704,109,597 |

| | 2024<br>TZS | 2023<br>TZS |
|---|---|---|
| **14. FEES, FINES, PENALTIES & FORFEITS** | | |
| Application fees, registration fees and training fees | 1,238,450,750 | 1,005,798,000 |
| | **1,238,450,750** | **1,005,798,000** |
| **15. OTHER REVENUE** | | |
| Miscellaneous Receipts | 467,404,075 | 369,545,000 |
| | **467,404,075** | **369,545,000** |
| **16. SUBVENTION FROM GOVERNMENT** | | |
| Subvention - Current | 827,955,475 | 424,029,000 |
| Development fund | 3,286,454,516 | 500,000,000 |
| | **4,114,409,991** | **924,029,000** |
| **17. WAGES, SALARIES AND EMPLOYEE BENEFITS** | | |
| Extra Duty allowances | 94,060,000 | 78,640,000 |
| Leave allowances | 12,202,200 | 5,906,000 |
| House allowances | 49,540,000 | - |
| Honoraria | 95,165,000 | 57,103,000 |
| Internship allowance | 23,600,000 | 20,110,000 |
| Sitting allowances | 68,088,000 | 63,906,000 |
| Training Allowance | - | 13,100,000 |
| Public holidays Celebration | 52,910,000 | 5,645,000 |
| Professional meeting fees (CPD) | 8,300,000 | - |
| Annual Subscription Fees | - | 5,615,000 |
| | **403,865,200** | **250,025,000** |
| **18. USE OF GOODS AND SERVICE** | | |
| Diesel | 34,199,310 | 19,843,000 |
| Ground travel | 65,156,000 | 84,256,000 |
| Air travel tickets inside the country | 39,205,700 | 5,440,000 |
| Air travel tickets outside the country | 68,487,080 | - |
| Catering Services | 199,083,008.5 | - |
| Cleaning Services | 9,891,822.04 | 7,290,000 |
| Conference Facilities | 188,722,213.3 | 249,499,000 |
| Public relations and publicity | 76,314,953.76 | 25,703,000 |
| Electricity expenses | 12,641,527.16 | 9,369,000 |
| Food and refreshments | 7,856,800 | 6,480,000 |
| IPRS supportive expenses | 14,238,346.66 | 22,753,000 |

| | | |
|---|---|---|
| Administrative expenses | 144,310,000 | 203,791,000 |
| Per Diem-Domestic | 417,912,700 | 73,753,000 |
| Per Diem -Outside country | 87,160,662 | - |
| Incidental costs & hospitality | 17,806,015 | - |
| Outfit allowances | 552,186.60 | |
| Internets and Communications | 22,507,427.69 | 6,238,000 |
| Rebranding costs | 309,464,060 | - |
| Water charges | 388,949.38 | - |
| Printing and Photocopy | 26,718,567.60 | 3,531,000 |
| Provision of security services | 5,240,135.62 | 4,367,000 |
| Board fees and expenses | 66,000,000 | 170,587,000 |
| Auditing related expenses | - | 27,105,000 |
| Contingency costs | 6,500,000 | - |
| Accommodation costs | 6,814,827.90 | - |
| Courier and postage expenses | 275,000 | 662,000 |
| Business and Exhibitions | - | 41,520,000 |
| Soft Centre Facilitations | - | 26,095,000 |
| Start-up expenses | - | 73,325,000 |
| Research expenses | 25,200,000 | - |
| Donations to Other Government/Private entities | 79,000,000 | - |
| Sitting and Other allowances | 460,193,000 | - |
| Honoraria for CMT | 161,960,000 | - |
| | **2,553,800,293** | **1,061,607,000** |

**19. ROUTINE AND MAINTENANCE EXPENSES**

| | | |
|---|---|---|
| Motor Vehicles and Watercraft | 12,626,264 | 11,346,000 |
| Building maintenance | 4,906,200 | 6,692,000 |
| Repair and maintenance of the machine | 7,437,066 | - |
| | **24,969,530** | **18,038,000** |

| | | | |
|---|---|---|---|
| | **20. DEPRECIATION AND AMORTIZATION EXPENSES** | | |
| | Office furniture and fittings | 44,846,000.00 | 44,846,000 |
| | Computers and ICT Equipment | 27,943,700.98 | |
| | Motor vehicles | 10,610,732.71 | |
| | | **83,400,433.69** | **44,846,000** |
| | **21. OTHER EXPENSES** | | |
| | Consultancy fees | 153,087,187.20 | 70,945,000 |
| | Bank Charges and Commissions | 34,041,483.55 | 4,841,000 |
| | Annual ICT conference expenses | 188,349,924.74 | 682,184,000 |
| | Burial Expenses | 0 | - |
| | Withholding Tax | 90,539,418.21 | 17,791,000 |
| | Papu and retreat costs | 305,039,830.00 | - |
| | | **771,057,843** | **775,761,000** |
| 22 | **CASH AND CASH EQUIVALENT** | | |
| | Bank of Tanzania (BoT) | 79,556,025 | 186,443,000 |
| | Collection Acc. NMB & CRDB | - | - |
| | Operation CRDB Bank | 624,553,573 | 33,748,000 |
| | | **704,109,598** | **220,191,000** |
| | ECL on Cash and Cash Equivalent (Note 29) | (1,224,800) | (190,739) |
| | | **702,884,798** | **220,000,261** |
| 23 | **PROPERTY, PLANT AND EQUIPMENTS** | | |
| | Furniture & Fittings | 216,207,000 | 37,000,000 |
| | Computer electronic equipment | 96,909,000 | 71,232,000 |
| | Motor Vehicles | 680,981,000 | 0.00 |
| | Building WIP | 599,363,000 | 0.00 |
| | | **1,593,460,000** | **108,232,000** |
| 24 | **PAYABLES AND ACCRUALS** | | |
| | Supplies of goods and services | 78,419,719 | 49,810,000 |
| | Staff | 28,792,700 | 42,621,000 |
| | Utilities | 0 | 2,742,000 |
| | | **107,212,419** | **95,173,000** |
| 25 | **PREPAYMENT AND ACCRUALS** | | |
| | Prepayment to GPSA | 1,928,161 | 3,196,000 |
| | | **1,928,161** | **3,196,000** |
| 26 | **INVENTORY** | | |
| | Consumables | 13,340,652 | 0 |
| | | **13,340,652** | **0** |

| | | | |
|---|---|---|---|
| 27 | **DEFERRED INCOME** | | |
| | Deferred income-subvention | 0 | 0 |
| | | **0** | **0** |
| 28 | **Taxpayer Fund** | | |
| | Taxpayer fund | 185,746,000 | 185,746,000 |
| | | **185,746,000** | **185,746,000** |
| 29 | **Movement of ECL balance on Cash and Cash Equivalent** | | |
| | Opening balance | 190,739 | 0 |
| | Charge during the year | 1,034,061 | 190,739 |
| | **Closing balance** | **1,224,800** | **190,739** |
| 30 | Provision on expected credit loss during the year | 1,034,061 | 190,739 |
| | | **1,034,061** | **190,739** |
| 31. | **Intangible asset** | | |
| | Acquisition of firewall (SOPHOS) | 13,991,522 | 0 |
| | **Total** | **13,991,522** | **0** |

## 22. COMMITMENTS

The following are the commitments made during the year ended 30 June 2024. The ICTC had NO commitments, including unpaid salary deductions or supplier claims.

## 23. RELATED PARTY TRANSACTIONS

The key management personnel of the ICTC in the financial year 2023/2024 were 14. This includes Board Members and Chairperson, the Director General, and Other Directors who form the Management team. *IPSAS 20 para 16. Disclosure forms were obtained on the NBAA website and filled out by all members of those charged with governance.*

| No. | Title | Basic Salary | Housing Allowance | Electricity Allowance | Telephone Allowance |
|---|---|---|---|---|---|
| 1. | Chairperson | 22,000,000 | | | |
| 2 | Board Members | 76,000,000 | | | |
| 3 | Director General | 94,000,000 | 9,600,000 | 3,540,000 | 3,420,000 |
| 4 | Management team | 172,800,000 | 7,200,000 | 2,760,000 | 3,120,000 |
| | **Total 2023-2024** | **364,800,000** | **16,800,000** | **6,300,000** | **6,540,000** |

**Compensations to Key Management Personnel:**

## 24. NUMBER OF EMPLOYEES.

In the year ended 30th June 2024, the ICTC had 16 permanent and pensionable employees out of it 10 were men and 6 were women (30th June 2023: 12 men 6 women 6). The ICTC continues with an effort to ensure that its manning level is fully constituted according to the establishment to ensure that a 50:50 ratio is achieved.

## 25. SEGMENT REPORTING

The nature of the entity's services does not have separate reporting segments currently except that ICTC HQ.

## 26. Explanation of the Variances in the Statement of Budget and Actual Amount.

The ICT did not receive the whole budgeted amount during the year under review and thus the unreleased part makes the variance.

## 27. EVENTS AFTER REPORTING DATE.

ICTC had no events worth adjusting during the financial year that ended on 30th June 2024 except that the Minister responsible for Information and Communication was changed before the signing of Accounts for transmission.

## 28. ENTER GOVERNMENT ENTITY TRANSACTIONS

In the financial year ended 30th June 2024, the ICTC has been transacting with other Government entities and institutions that provide various services such as security, electricity, water, telecommunications etc. that lead to transfers of resources to meet required expenses.

Below is the list of institutions and the value of transactions made with the Information and Communication Technologies Commission (ICTC) during the financial year 2023/2024 operations.

**LIST OF ENTITIES TRANSACTED WITH ICTC IN 2023/2024**

| NO. | NAME OF ENTITY | DESCRIPTION OF THE SERVICE RENDERED | AMOUNT (TZS) |
|---|---|---|---|
| 1 | GOVERNMENT PROCUREMENT SERVICES AGENCY | Fuel and stationery services | 24,000,000.00 |
| 2 | TANZANIA MECHANICAL AND ELECTRICAL SERVICE AGENCY | Maintenance services | 4,064,687.00 |
| 3 | AIR TANZANIA COMPANY LIMITED | Air Ticket services | 35,545,700.00 |
| 4 | ARUSHA INTERNATIONAL CONFERENCE CENTRE | Conference facilities services | 109,045,086.19 |
| 5 | COMMISSIONER FOR DOMESTIC REVENUE | Tax expenditure | 90,539,418.21 |
| 6 | TANZANIA RECORDS AND ARCHIEVES MANAGEMENT ASSOCIATION | Training Services | 900,000.00 |
| 7 | DAWASA | Water bills | 388,949.38 |
| 8 | TANZANIA ELECTRIC SUPPLY COMPANY LIMITED | Electricity services | 12,641,527.16 |
| 9 | SUMAJKT GUARD LTD | Security services | 5,240,135.62 |
| 10 | TANZANIA PUBLIC SERVICE COLLEGE | Staff training | 2,600,000.00 |
| 11 | TANZANIA PERSONAL SECRETARIES' ASSOCIATION | Training Services | 450,000.00 |
| 12 | TANZANIA POSTS CORPORATION | Postage services | 275,000.00 |
| 13 | PROCUREMENT AND SUPPLIES PROFESSIONAL AND TECHNICIANS BOARD | Training Services | 500,000.00 |
| 14 | TANZANIA TELECOMMUNICATION CORPORATION | Communication services | 5,877,427.69 |

| | | | |
|---|---|---|---|
| 15 | PUBLIC PROCUREMENT REGULATORY AUTHORITY | Procurement Services | 6,850,000.00 |
| 16 | TANZANIA BROADCASTING CORPORATION | Broadcasting Services | 5,600,000.00 |
| 17 | UNIVERSITY OF DAR ES SALAAM (UDSM) | Training services | 4,000,000.00 |
| 18 | National Board of Accountants and Auditors (NBAA) | Continuous profession developments | 1,450,000.00 |
| 19 | SUMAJKT CONSTRUCTION COMPANY LTD | Rehabilitation of soft center Upanga | 598,462,851 |
| 20 | e-GOVERNMENT (e- Gov) | Participation Fees | 450,000.00 |
| | **TOTAL AMOUNT PAID** | | **908,880,782.25** |

## CASH FLOW FROM OPERATING ACTIVITIES - RECURRENT

| | 2024 | 2023 |
|---|---|---|
| **RECEIPTS** | **TZS** | **TZS** |
| Fees, fines, penalties and Forfeits | 1,238,450,750.00 | 1,005,798,000.00 |
| Other Revenues | 467,404,075.00 | 369,545,000.00 |
| Subvention from the Government | 827,955,475.00 | 424,029,000.00 |
| **Total Receipts** | **2,533,810,300.00** | **1,799,372,000.00** |
| **PAYMENTS** | | |
| Wages, Salaries and Employee Benefits | 403,865,200.00 | 250,025,000.00 |
| Supplies and Consumables Used | 1,399,446,635.78 | 625,374,000.00 |
| Other Expenses | 771,057,844.70 | 775,761,000.00 |
| Maintenance Expenses | 14,969,530.00 | 18,038,000.00 |
| **Total Payments** | **2,589,339,210.48** | **1,669,198,000.00** |
| **NET CASH FLOW FROM OPERATING ACTIVITIES** | **(55,528,910.48)** | **130,174,000** |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Acquisition of Property, Plant and Equipment | - | - |
| Acquisition of Intangibles | - | - |
| **Total Investing Activities** | - | - |
| **NET CASH FLOW FROM INVESTING ACTIVITIES** | - | - |
| **Net Increase (Decrease) in cash** | **(55,528,910.48)** | **130,174,000.00** |
| Cash and cash equivalent at the beginning of the period | 220,191,000.00 | 90,017,000.00 |
| Cash and cash equivalent at the end of the period | **164,662,090.48** | **220,191,000.00** |

**Director General**

5/03/2025
**Date**

## CASH FLOW FROM OPERATING ACTIVITIES - DEVELOPMENT

| | 2024 | 2023 |
|---|---|---|
| **RECEIPTS** | **TZS** | **TZS** |
| Funds Received | 3,286,454,516.19 | 500,000,000.00 |
| **Total Receipts** | **3,286,454,516.19** | **500,000,000.00** |
| | | |
| **PAYMENTS** | | |
| Supplies and Consumables Used | 1,140,362,135.22 | 385,857,297.57 |
| Maintenance Expenses | 10,000,000.00 | 58,305,000 |
| **Total Payments** | **1,150,362,135.22** | **444,162,297.57** |
| **NET CASH FLOW FROM OPERATING ACTIVITIES** | **2,136,092,380.97** | **55,837,702.43** |
| | | |
| **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| **Investing Activities** | | |
| Acquisition of Property, Plant and Equipment | (1,582,653,350.90) | (55,837,702.43) |
| Acquisition of Intangible Assets | (13,991,522.00) | - |
| **Total Investing Activities** | (1,596,644,872.90) | (55,837,702.43) |
| **NET CASH FLOW FROM INVESTING ACTIVITIES** | **(1,596,644,872.90)** | **(55,837,702.43)** |
| | | |
| **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| **Financing Activities** | | |
| Grants refunded/ transferred | - | - |
| **Total Financing Activities** | - | - |
| **NET CASH FLOW FROM FINANCING ACTIVITIES** | - | - |
| | | |
| **Net Increase (Decrease) in cash** | **539,447,508.07** | - |
| | | |
| Cash and cash equivalent at the beginning of the period | - | |
| Cash and cash equivalent at the end of the period | **539,447,508.07** | - |

**Director General**

5/03/2025
**Date**

## 29. BUDGET- RECURRENT

| | Budgeted Amount | | | | |
|---|---|---|---|---|---|
| | Original Budget | Reallocations/ Adjustments | Final Budget (B) | Actual Amount on Comparison Basis (A) | Different Final Budget & Actual (B-A) |
| | TZS | TZS | TZS | TZS | TZS |
| **RECEIPTS** | | | | | |
| Revenue Grants | 1,122,897,000.00 | - | 1,122,897,000.00 | 827,955,475.00 | 294,941,525.00 |
| Non-tax Revenue | 861,828,000 | 844,026,825.00 | 1,705,854,825.00 | 1,705,854,825.00 | 0.00 |
| **Total Receipts** | **1,984,725,000.00** | **844,026,825.00** | **2,828,751,825.00** | **2,533,810,300.00** | **294,941,525.00** |
| **PAYMENTS** | | | | | |
| Wages, Salaries and Employee Benefits | 280,725,000.00 | 213,122,000.00 | 493,847,000.00 | 403,865,200 | 89,981,800.00 |
| Use of Goods and Service | 700,000,000.00 | 630,904,825.00 | 1330,904,825.00 | 1,399,446,635.78 | (68,541,810.78) |
| Other Expenses | 800,000,000.00 | - | 800,000,000.00 | 771,057,844.70 | 28,942,155.30 |
| Maintenance Expenses | 15,000,000.00 | - | 15,000,000.00 | 14,969,530.00 | 30,470.00 |
| Acquisition of Property, Plant and Equipment | 189,000,000.00 | - | 189,000,000.00 | 0.00 | 189,000,000.00 |
| **Total Payment** | **1,984,725,000.00** | **844,026,825.00** | **2,828,751,825.00** | **2,589,339,210.48** | **239,412,614.52** |
| **Net Receipts/Payments** | **-** | **-** | **-** | **(55,528,910.48)** | **55,528,910.48** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

## 30. BUDGET - DEVELOPMENT

| | Budgeted Amount | | | | |
|---|---|---|---|---|---|
| | Original Budget TZS | Reallocations/ Adjustments TZS | Final Budget (B) TZS | Actual Amount on Comparison Basis (A) TZS | Different Final Budget & Actual (B-A) TZS |
| **RECEIPTS** | | | | | |
| Revenue Grants | 3,300,000,000 | - | 3,300,000,000 | 3,286,454,516 | 13,545,483 |
| **Total Receipts** | **3,300,000,000** | **-** | **3,300,000,000** | **3,286,454,516** | **13,545,483** |
| **PAYMENTS** | | | | | |
| Wages, Salaries and Employee Benefits | 0 | - | 0 | 0 | 0 |
| Use of Goods and Service | 1,165,557,000 | - | 1,165,557,000 | 1,154,353,657 | 11,203,342 |
| Other Expenses | 0 | - | 0 | 0 | 0 |
| Maintenance Expenses | 10,000,000 | - | 10,000,000 | 10,000,000 | 0 |
| Acquisition of Property, Plant and Equipment | 2,124,443,000 | - | 2,124,443,000 | 1,582,653,351 | 541,789,649 |
| **Total Payment** | **3,300,000,000** | **-** | **3,300,000,000** | **2,747,007,008** | **552,992,991** |
| **Net Receipts/Payments** | **-** | **-** | **-** | **539,447,508** | **(539,447,508)** |

Dr. Nkundwe M. Mwasaga
**DIRECTOR GENERAL**

5/03/2025
**Date**

## PROPERTY, PLANT AND EQUIPMENT FOR THE YEAR ENDED 30 JUNE 2024

| 2023/24<br>Cost Values: | Furniture & Fittings<br>TZS (000) | Computer electronic equipment<br>TZS (000) | Building WIP<br>TZS (000) | Motor Vehicles<br>TZS (000) | TOTAL<br>TZS (000) |
|---|---|---|---|---|---|
| Opening Balance 1 July 2023 | 46,122 | 241,876 | 0 | 0 | 287,998 |
| Disposal during the Year | | | | | |
| Additions During the Year | 205,701 | 72,006 | 599,363 | 691,592 | 1,568,662 |
| **Total Cost as at 30 June 2024** | 251,823 | 313,182 | 599,363 | 691,592 | 1,856,660 |
| | | | | | |
| **Depreciation** | | | | | |
| As at 1st July 2023 | 18,448 | 161,318 | 0 | 0 | 179,766 |
| Charged during the year | 17,168 | 55,655 | 0 | 10,611 | 83,434 |
| Accumulated depreciation + Disposed Asset | 35,616 | 216,973 | 0 | 10,611 | 263,200 |
| **Carrying value as at 30 June 2024** | 216,207 | 96,209 | 599,363 | 680,981 | 1,593,460 |

| 2022/2023<br>Cost Values: | Furniture & Fittings<br>TZS (000) | Computer electronic equipment<br>TZS (000) | Building WIP<br>TZS (000) | Motor Vehicles<br>TZS (000) | TOTAL<br>TZS (000) |
|---|---|---|---|---|---|
| **Opening Balance 1 July 2022** | 46,122 | 178,109 | = | = | 223,871 |
| Disposal during the Year | 0.00 | 0.00 | = | = | 0.00 |
| Additions During the Year | 0.00 | 63,767 | = | = | 63,767 |
| **Total Cost As at 30 June 2023** | 46,122 | 241,176 | = | = | 287,998 |
| **Depreciation** | | | | | |
| As at 1 July 2022 | 9,224 | 125,099 | - | - | 134,323 |
| Charged during the year | 9,224 | 36,219 | - | - | 44,846 |
| Accumulated depreciation | 18,448 | 161,318 | = | = | 179,766 |
| **Carrying Value as at 30 June 2023** | 37,000 | 71,232 | = | = | 108,232 |

**OUTSTANDING LIABILITY REPORT FOR THE YEAR ENDED 30th JUNE 2024**

| S/No. | DATE | PARTICULARS | FILE NO. | REF | FOLIO | OUTSTANDING AMMOUNT (TZS) | REMARKS |
|---|---|---|---|---|---|---|---|
| 1 | 10.05.2021 | SAFAR I YA KIKAZI DODOMA | AC.254/412/01 | 292 | 288 | 1,000,000.00 | STAFF CLAIMS |
| 2 | 20.08.2021 | POSHO KWAAJILI YA KIKAO CHA MENEJIMENTI MPANGO MANUNUZI | AB.172/375/01 | 87 | 80 | 1,280,000.00 | STAFF CLAIMS |
| 3 | 26.11.2021 | GHARAMA SAFARI YA KIKAZI DODOMA DG&DRIVER | AC 254/412/01 | 341 | 338 | 490,000.00 | STAFF CLAIMS |
| 4 | 26.11.2021 | MALIPO YA MKUTANO WA WAFANYAKAZI | AC.226/330/01 | 167 | 162 | 200,000.00 | STAFF CLAIMS |
| 5 | 02/07/2022 | AIR TICKET DG KWENDA DODOMA NA KURUDI DAR | AC.269/412/01 | 43 | 40 | 656,500.00 | STAFF CLAIMS |
| 6 | 21/2/2022 | KIBALI CHA TRAINING | AC.172/408/01 | 280 | 278 | 1,200,000.00 | STAFF CLAIMS |
| 7 | 21/2/2022 | TENDER BOARD HPMU | AC.33/403/01 | 81 | 80 | 950,000.00 | STAFF CLAIMS |
| 8 | 03/09/2022 | TENDER BOARD HPMU | EA.172/404/01 | 74 | 67 | 1,000,000.00 | STAFF CLAIMS |
| 9 | 19/3/2022 | MAOMBI YA SIKU ZA ZIADA KIKAZI DODOMA | AB 115/132/01 | 140 | 137 | 1,620,000.00 | STAFF CLAIMS |
| 10 | 22/3/2022 | DTS AIR TICKET KWENDA DODOMA | AC.269/412/01 | 61 | 60 | 512,200.00 | STAFF CLAIMS |
| 11 | 22/3/2022 | KIBALI CHA MATAYARISHO YA MKATABA | EA.220/295/01 | 200 | 197 | 500,000.00 | STAFF CLAIMS |
| 12 | 19/4/2022 | KIBALI CHA UNUNUZI WA STATIONARY | AC.254/371/01 | 186 | 185 | 84,000.00 | STAFF CLAIMS |
| 13 | 22/4/2022 | KIBALI CHA UCHAMBUZI WA WATAALAM WA TEHAMA | BD.171/325/01 | 197 | 195 | 2,500,000.00 | STAFF CLAIMS |
| 14 | 17/5/2022 | KIBALI CHA STAFF REGULATION,FINANCIAL REGULATION AND SCHEME | AC.87/366/01 | 29 | 19 | 16,800,000.00 | STAFF CLAIMS |
| 15 | 20/1/2022 | EATV | FA.171/402/01 | 36 | 26 | 10,000,000.00 | BROADICASTING SERVICES |
| 16 | 30/5/2022 | SANDBOX REGULATORY FRAMEWORK | BA.38/171/01 | 161 | 156 | 14,700,000.00 | SUPPLIES OF GOODS AND SERVICES |
| 17 | 03.08.2021 | PPRA | EA.172/303/01 | 29 | 23 | 1,500,000.00 | SUPPLIES OF GOODS AND SERVICES |
| 18 | 20/1/2022 | JENIFER GENERAL SUPPLIES LIMITED | AC.254/320/01 | 260 | 257 | 582,261.37 | SUPPLIES OF GOODS AND SERVICES |
| 19 | 30/06/2022 | UNIQUE ACADEMY | AC.171/408/01 | 144 | 156 | 27,590,000.00 | SUPPLIES OF GOODS AND SERVICES |
| 20 | 29/3/2022 | UNIQUE ACADEMY | AC.172/408/01 | 336 | 289 | 14,747,457.63 | SUPPLIES OF GOODS AND SERVICES |
| 21 | 13/1/2021 | EATV | FA.171/402/01 | | | 5,000,000.00 | SUPPLIES OF GOODS AND SERVICES |
| 22 | 22/4/2022 | UNIVERSITY OF DAR ES SALAAM (UDSM) | AC.254/320/01 | 275 | 172 | 4,300,000.00 | SUPPLIES OF GOODS AND SERVICES |
| | | | TOTAL | | | 107,212,419.00 | |

**SUMMARY REPORT FOR PHYSICAL STOCK AS AT 30th JUNE 2024.**

| S/No. | Item | Unit | Quantity | Unit Cost | Cost | Folio | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | Photocopy Paper | Ea | 45 | 9,912 | 446,040.00 | 93 | |
| 2 | Paper Clips S/Size | Pkt | 10 | 300 | 3,000.00 | 101 | |
| 3 | Paper Clips M/Size | Pkt | 2 | 1,227 | 2,454.00 | 99 | |
| 4 | Extension cable | Ea | 5 | 35,000 | 175,000.00 | 61 | |
| 5 | Stapler Machine S/Size | Ea | 2 | 5,900 | 11,800.00 | 10 | |
| 6 | Punch S/Size | Ea | 5 | 5,500 | 27,500.00 | 11 | |
| 7 | Toner Catridge 05A | Ea | 1 | 143,220 | 143,220.00 | 110 | |
| 8 | Envelope A4 | Pkt | 12 | 12,400 | 148,800.00 | 20 | |
| 9 | Ball pen | Ea | 40 | 139 | 5,560.00 | 109 | |
| 10 | Envelope S\Size | Pkt | 7 | 5,500 | 38,500.00 | 108 | |
| 11 | Box File | Ea | 23 | 2,686 | 61,768.57 | 91 | |
| 12 | Fuel Register | Ea | 4 | 20,500 | 82,000.00 | 32 | |
| 13 | Marker Pen | Ea | 41 | 850 | 34,850.00 | 35 | |
| 14 | Log book | Bks | 4 | 15,000 | 60,000.00 | 36 | |
| 15 | Minute Sheets | Pkt | 28 | 12,203 | 341,684.00 | 94 | |
| 16 | Punch L/size | Ea | 1 | 46,186 | 46,186.00 | 97 | |
| 17 | Correction Fluid | Ea | 9 | 597 | 5,377.14 | 50 | |
| 18 | Stamp Pad | Ea | 2 | 1,770 | 3,540.00 | 51 | |
| 19 | Stamp Pad Ink | Ea | 1 | 485 | 485.00 | 52 | |
| 20 | Counter Book | Ea | 14 | 2,500 | 35,000.00 | 55 | |
| 21 | Note book (Shorthand) | Ea | 35 | 1,200 | 42,000.00 | 64 | |
| 22 | Yellow Sticker | Pad | 7 | 533 | 3,731.00 | 65 | |
| 23 | Green Tag | Pkt | 11 | 932 | 10,252.00 | 69 | |
| 24 | File Cover General | Pkt | 49 | 13,700 | 671,300.00 | 70 | |
| 25 | Envelope A3 | Pkt | 7 | 14,300 | 100,100.00 | 71 | |
| 26 | Highlighter | Ea | 15 | 826 | 12,390.00 | 117 | |
| 27 | Toner Catridge 26A | Ea | 1 | 450,000 | 450,000.00 | 7 | |
| 28 | Toner Catridge 415A -Black | Ea | 1 | 231,355 | 231,355.00 | 104 | |
| 29 | Toner Catridge 415A-Magenta | Ea | 1 | 287,288 | 287,288.00 | 107 | |
| 30 | Toner Catridge 415A -Cyan | Ea | 1 | 287,288 | 287,288.00 | 106 | |
| 31 | Signature pen | Ea | 8 | 2,966 | 23,728.00 | 95 | |
| 32 | Manilla paper | Pkt | 13 | 1,864 | 24,232.00 | 30 | |
| 33 | Printed pen | Ea | 323 | 3,500 | 1,130,500.00 | 113 | |
| 34 | Gift Duty Bags | Ea | 106 | 1,829 | 193,874.00 | 114 | |
| 35 | Printed Diary | Ea | 186 | 24,780 | 4,609,080.00 | 46 | |
| 36 | T- Shirts Cyber | Ea | 47 | 20,500 | 963,500.00 | 112 | |
| 37 | T-Shirt | Ea | 90 | 28,320 | 2,548,800.00 | 112 | |
| 38 | Transparent Sheet | Pkt | 10 | 7,847 | 78,470.00 | 31 | |
| | **Total** | | | | **13,340,652.71** | | |