



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



**WATER INSTITUTE (WI)**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL  
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE  
FINANCIAL YEAR ENDED 30 JUNE 2025**

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Controller and Auditor General  
National Audit Office  
Ukaguzi House  
Mahakama Road, Tambukareli  
P.O. Box 950  
41104 Dodoma, Tanzania  
Tel: +255 (026) 2161200-9  
Email: [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

March 2026

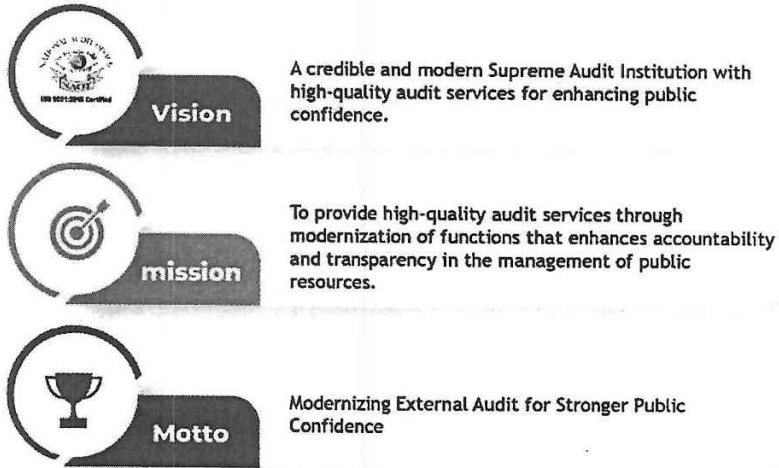
AR/CG/WI/2024/25

## About the National Audit Office

### Mandate

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

### NAOT Vision, Mission & Motto



### Core Values



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

## TABLE OF CONTENTS

Abbreviations .....	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL .....	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS.....	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS .....	4
2.0 FINANCIAL STATEMENTS.....	6

## Abbreviations

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

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of Water Institute (WI), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Water Institute (WI) as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348.

#### Basis for Opinion

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

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

#### Key Audit Matters

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

### **Other Information**

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

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS as issued by International Public Sector Accounting Standard Board (IPSASB) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance

with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and that I have

communicated to them all relationships and other matters that may reasonably be thought to bear on my independence, and, where applicable, related safeguards.

Based on communications with those charged with governance, I identify the matters of most significance in the audit of the financial statements for the current period and, therefore, the key audit matters. I describe these matters in my audit report unless a law or regulation precludes public disclosure, or, 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 in 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.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods, and services at the Water Institute (WI) for the year ended 30 June 2025, in accordance with the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

#### Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Water Institute (WI) generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

- Procurement made out of NeST TZS 534,187,586.66

Regulation 11(1) of the Public Procurement Regulations, 2024, states that: 'Subject to section 73 of the Act 2023, procuring entities shall conduct procurement, supply, and disposal activities specified in these Regulations through the electronic public procurement system. The authority shall ensure that the electronic public procurement system has sufficient modules to perform all procurement, supply, and disposal activities in accordance with the Act and these Regulations.'

Audit scrutiny of the procurement plan and its implementation, especially the vouching of payments for the year under review, revealed that procurements of goods and services worth TZS 534,187,586.66 were processed outside the National Electronic Procurement System of Tanzania (NeST), contrary to the stated criteria.

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

#### Subject matter: Budget formulation and execution

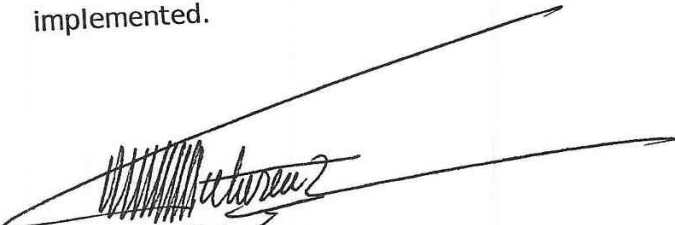
I conducted a compliance audit of budget formulation and execution at Water Institute (WI) for the year ended 30 June 2025 as per the Budget Act Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

#### Conclusion

Based on the audit procedures performed, I conclude that, except for the matter described below, Water Institute (WI) generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

- Inadequate implementation of Development activities worth TZS 4,299,972,500 Section 44(3) of the Budget Act, CAP 439 R.E 2020, requires the Accounting Officer to commit the budget in accordance with the annual cash flow plan.

A review of the Water Institute's approved annual budget and action plan for the financial year 2024/25 showed a total budget of TZS 15,081,437,629, including TZS 4,339,972,096 allocated for development activities. However, an examination of the performance reports for the same period revealed that development activities worth TZS 4,299,972,500, which account for 99% of the development budget, were not implemented.

  
Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March 2026



**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**REPORT BY THOSE CHARGED WITH GOVERNANCE**

**2.0 FINANCIAL STATEMENTS**

**STATEMENT BY THE CHAIRMAN OF THE MINISTERIAL ADVISORY BOARD**

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

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

The Water Institute aims to develop and provide the expertise required for the water sector through training, consultancy, and research, in accordance with the policy guidelines of the Ministry of Water.

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

Between 2008 and 2022, as an executive agency, the institute enrolled a total of 2,320 students, indicating rapid growth relative to prior enrolment periods.

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

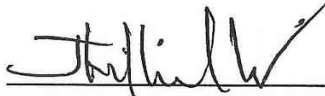
In the 2023/24 financial year, Ngurudoto Research Centre was transferred from the Ministry of Water to the Institute in November 2023. This transfer included the Centre's assets, which have no value. During the year, the Institute conducted a valuation exercise for the assets at the Ngurudoto Research Centre and determined a value of TZS 114,831,200.

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE

In the financial year 2024/25 as at June 2025, WI has managed to enrol 4,222 students, both continuous and new students (80 master's degree, 2,042 diploma and 2,100 degree students respectively).

During the year 2024/25, total budget was TZS 15,089,525,081. The budget includes Own Source Collection TZS 8,084,543,399 Personal Emolument TZS 3,704,304,832, Other Charges (OC) TZS 731,216,850, Local Development Funds TZS 1,320,525,000 and TZS 1,248,935,000 Foreign Development Funds.

Total Actual amounts up to June 2024/25 were TZS 12,236,851,843, which included TZS 7,022,003,999 from Own Source Collection, TZS 3,279,403,000 for Personal Emolument, TZS 603,999,931 for Other Charges, and TZS 1,331,444,913 from other revenue; however, the Institute did not receive Local and Foreign Development Funds.



Dr. Maulid J. Maulid  
MAB Chairman

23/02/2026

Date

### 3.0 STATEMENT BY THE RECTOR FOR THE YEAR ENDED 30 JUNE 2025

#### INTRODUCTION

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

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

The Financial statements for the year ended 30 June 2025 include: The Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets, Statement of Cash Flow, the Statement of Budget and Actual amount, as well as other Schedules, Summary Statements and Notes as provided in IPSAS 1.

#### VISION

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

#### MISSION

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

#### SLOGAN

“Wataalamu wa Maji kwa Maendeleo Endelevu”

#### PHILOSOPHY

Water expertise for sustainable development

#### CORE VALUES

**Teamwork:** We work as a team of individuals who are passionately committed and focused on achieving our goal.

**Professionalism:** We perform our duties using the highest standards of skill and expertise to create a better world.

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

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

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

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

## **THE NATURE, OBJECTIVES AND STRATEGIES OF THE INSTITUTE**

### **THE NATURE OF THE INSTITUTE**

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

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

The Water Institute aims to develop and deliver the expertise required in the water sector through training, consultancy, and research, in accordance with the Ministry of Water's policy guidelines.

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

From 2008 to 2022, the Institute, as an executive agency, enrolled a total of 2,320 students, reflecting rapid growth compared with prior enrolment periods.

WI is fully registered, and the National Council for Technical and Vocational Education and Training accredits its programs. (NACTVET).

### **OBJECTIVE OF THE INSTITUTE**

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

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

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**REPORT BY THOSE CHARGED WITH GOVERNANCE**

F: Human resource management improved

G: Sustainability of financial resources improved

### **PRINCIPAL ACTIVITIES OF THE INSTITUTE**

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

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

### **STRATEGIES OF THE INSTITUTE**

The strategies of the Institute are as follows:

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

### **CURRENT AND FUTURE DEVELOPMENT**

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

### **MANAGEMENT AND ORGANISATION STRUCTURE**

#### **MANAGEMENT**

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

The Institute comprises two divisions and six independent Units.

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

**DIVISIONS**

Academic Research and  
Consultancy; Head:  
Dr. Tulinave Mwamila  
E-mail: [tulinave.mwamila@waterinstitute.ac.tz](mailto:tulinave.mwamila@waterinstitute.ac.tz)

Planning, Finance, and Administration.  
Head: Dr. William Senkondo  
E-mail: [William.senkondo@waterinstitute.ac.tz](mailto:William.senkondo@waterinstitute.ac.tz)

**UNITS**

Legal Service Unit  
Head: Adelina Rogath  
E-mail: [adelina.rogath@waterinstitute.ac.tz](mailto:adelina.rogath@waterinstitute.ac.tz)

Internal Audit Unit  
Head: Japhet Mtigile  
E-mail: [japhet.mtigile@waterinstitute.ac.tz](mailto:japhet.mtigile@waterinstitute.ac.tz)

Quality Assurance and Control Unit  
Head: Sylvanus Ntrimolekwa  
E-mail: [sylvanus.ntrimolekwa@waterinstitute.ac.tz](mailto:sylvanus.ntrimolekwa@waterinstitute.ac.tz)

Procurement Management Unit  
Head: Dr Christopher Nditi  
E-mail: [christopher.nditi@waterinstitute.ac.tz](mailto:christopher.nditi@waterinstitute.ac.tz)

Communication and Marketing unit  
Head: Ghanima Chanzi  
E-mail: [ghanima.chazi@waterinstitute.ac.tz](mailto:ghanima.chazi@waterinstitute.ac.tz)

ICT Unit  
Head: Dickson Mwanyika  
E-mail: [Dickson.mwanyika@waterinstite.ac.tz](mailto:Dickson.mwanyika@waterinstite.ac.tz)

**KEY MANAGEMENT PERSONNEL OF THE INSTITUTE**

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

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

**OFFICE OF DEPUTY RECTOR - ARC**

Academics Directorate.

Head: Dr Lusajo Mfwango

Email: [lusajo.mfwango@waterinstitute.ac.tz](mailto:lusajo.mfwango@waterinstitute.ac.tz)

Academics Support Services Directorate

Head: Neema Mpayo

E-mail: [neema.mpayo@waterinstitute.ac.tz](mailto:neema.mpayo@waterinstitute.ac.tz)

Research and Consultancy and Publication Unit

Head: Dr Josephine Gobry

E-mail: [josephine.gobry@waterinstitute.ac.tz](mailto:josephine.gobry@waterinstitute.ac.tz)

**OFFICE OF DEPUTY RECTOR - PFA**

Planning and Finance Unit

Head: Regina Sekao

E-mail: [regina.sekao@waterinstitute.ac.tz](mailto:regina.sekao@waterinstitute.ac.tz)

Human Resources Management and Administration Unit

Head: Felix Staki

E-mail: [felix.staki@waterinsitute.ac.tz](mailto:felix.staki@waterinsitute.ac.tz)

Student Services Unit

Head: Grace Mvungi

E-mail: [grace.mvungi@waterinstitute.ac.tz](mailto:grace.mvungi@waterinstitute.ac.tz)

**CAMPUSES MANAGER**

Singida Campus

Head: Eng. Stephano Alphayo

E-mail: [stephano.alphayo@waterinstitute.ac.tz](mailto:stephano.alphayo@waterinstitute.ac.tz)

Ngurudoto Research Centre (Campus)

Head: Dr. Sahani Mihayo

E-mail: [sahani.mihayo@waterinsitute.ac.tz](mailto:sahani.mihayo@waterinsitute.ac.tz)

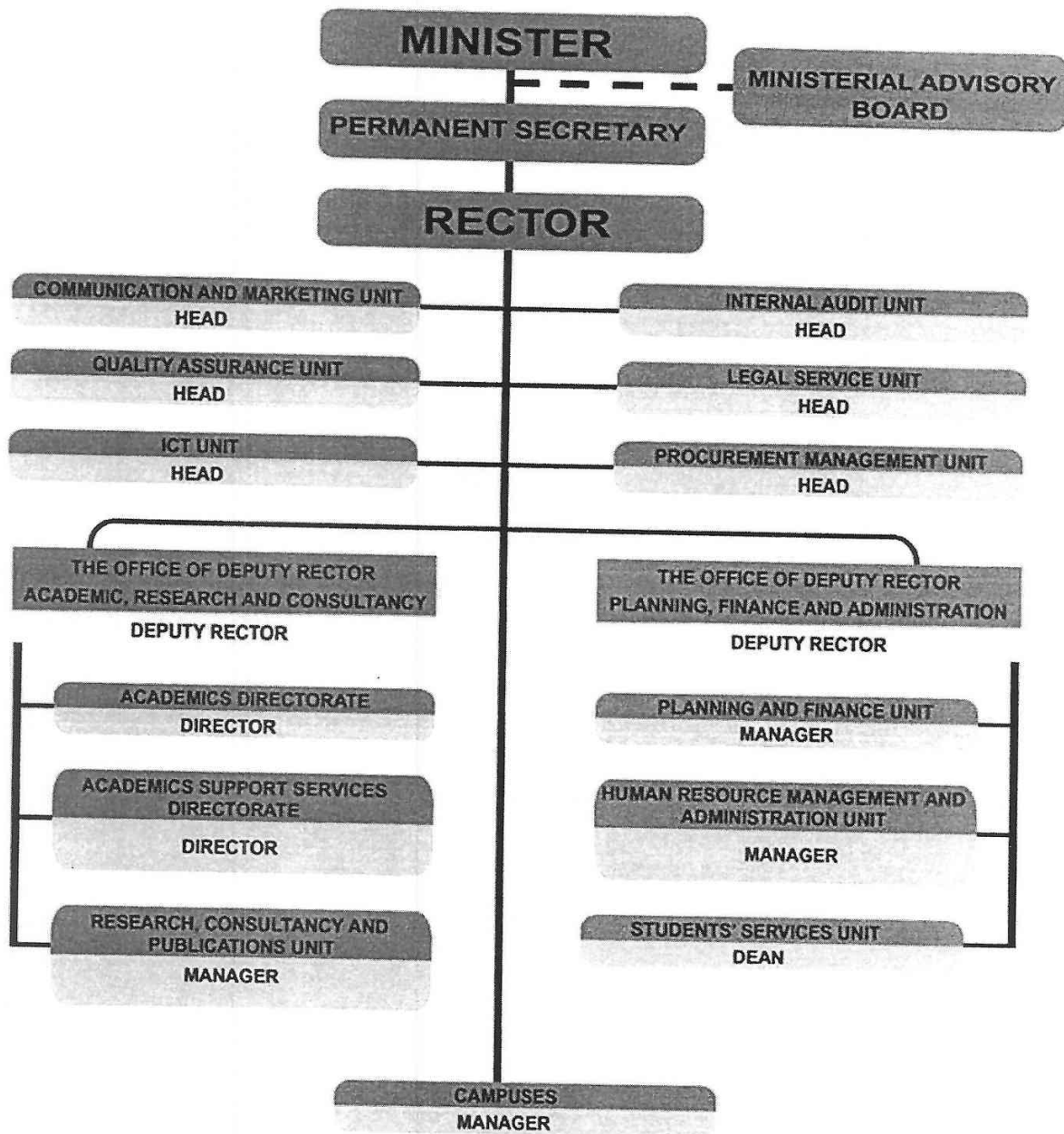
THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE

**ORGANISATION STRUCTURE**

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

**Figure 1: Organization Structure**

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 REPORT BY THOSE CHARGED WITH GOVERNANCE



**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

The Institute has the following Board and Committees:

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

**AUDIT COMMITTEE**

The Rector appointed the Institute's Audit Committee members as Accounting Officers in accordance with Public Finance Regulations No. 31 (1) of 2001, and appointed one member from outside by the Permanent Secretary of the Treasury. The Audit Committee has been appointed to serve for three years, commencing from 22 November 2022 to 22 November 2025. The audit committee met three (3) times during the period covering July 2024 to June 2025. Refer table 1.

**Table 1: Audit Committee Members**

S/N	Name	Position	Qualifications	Office	Nationality	Attendance 1 <sup>st</sup> Meeting	Attendance 2 <sup>nd</sup> Meeting	Attendance 3 <sup>rd</sup> Meeting
1.	Dr Tumaini M. Katunzi	Chairman	PhD	The Eastern Africa Statistical Training Centre	Tanzanian	Absent with apology	Attended	Attended
2.	Grace Mvungi	Secretary	Master's degree	Water Institute	Tanzanian	Attended	Attended	Attended
3.	CPA Elikira Mathew	Member	CPA	National Land Use Plan Commission	Tanzanian	Attended	Attended	Attended
4.	Dr Tumpale S. Mwankenja	Member	PhD	Ardhi University	Tanzanian	Attended	Attended	Attended
5.	Eng. Riziki Chamuso	Member	Master's degree	Water Institute	Tanzanian	Attended	Attended	Attended
6.	Jane Gonsalves	Member	Master's degree	Learning and Skills Development Bureau	Tanzanian	Attended	Attended	Attended

**MAB QUALITY ASSURANCE, ACADEMIC AND STUDENT WELFARE COMMITTEE**

The MAB Quality Assurance Academic and Student Welfare Committee were appointed by the MAB Chairperson as stipulated in the Board Charter for the purpose of facilitating the performance of the Board and shall serve for the period that the Board serves the Institute. Committee meets three (3) times during the year covering July 2024 to June 2025. Refer table 2.

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**REPORT BY THOSE CHARGED WITH GOVERNANCE**

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

S/N	Name	Position	Qualifications	Nationality	Attendance 1 <sup>st</sup> Meeting	Attendance 2 <sup>nd</sup> Meeting	Attendance 3 <sup>rd</sup> Meeting
1.	Dr. Masudi Senzia	Chairman	PhD	Tanzanian	Attended	Attended	Attended
2.	Dr. Said M. Ally	Member	PhD	Tanzanian	Attended	Attended	Attended
3.	Jane D. Gonsalves	Member	Master's degree	Tanzanian	Attended	Attended	Attended
4.	Dr. Tulinave Mwamila	Secretary	PhD	Tanzanian	Attended	Attended	Attended

**MAB FINANCE AND AUDIT COMMITTEE**

The MAB Finance and Audit Committee were appointed by the MAB Chairperson as stipulate in the Board Charter for the purpose of facilitating the performance of board and shall serve for the period where the Board will serve the Institute. Committee meets three (3) times during the year covering July 2024 to June 2025. Refer table 3.

**Table 3: MAB Finance and Audit Members**

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

**MAB PLANNING, ADMINISTRATION AND HUMAN RESOURCES COMMITTEE**

The MAB Planning, Administration, and Human Resources were appointed by the MAB Chairperson, as stipulated in the Board Charter, to facilitate the performance of the Board and shall serve for the period the Board serves the Institute. Committee meets three (3) time during the year covering July 2024 to June 2025. Refer table 4.

**Table 4: MAB Planning, Administration and Human Resource Committee**

S/No.	Name	Position	Qualifications	Nationality	Attendance 1 <sup>st</sup> Meeting	Attendance 2 <sup>nd</sup> meeting	Attendance 3 <sup>rd</sup> Meeting
1.	CPA Joyce A. Msiru	Chairman	CPA	Tanzanian	Attended	Attended	Attended
2.	CPA Lucy E. Mrikaria	Member	CPA	Tanzanian	Attended	Attended	Attended
3.	Dr. William W. Senkondo	Secretary	PhD	Tanzanian	Attended	Attended	Attended
4.	Dr. Said M. Ally	Member	PhD	Tanzanian	Attended	Attended	Absent with apology

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**REPORT BY THOSE CHARGED WITH GOVERNANCE**

**TENDER BOARD**

The Rector appointed the Institute's tender board members as Accounting Officers in accordance with the Public Procurement Act No. 9 of 2011 and its Regulations. Tender Board members have been appointed to serve for three years, commencing from 25 October 2022 to 25 October 2025. The tender board have met three (3) times during the year, covering July 2024 to June 2025. Refer to Table 5.

**Table 5: Tender Board Members**

S/No.	Name	Position	Qualifications	Nationality	Attendance 1 <sup>st</sup> Meeting	Attendance 2 <sup>nd</sup> Meeting	Attendance 3 <sup>rd</sup> Meeting
1.	Dr. William Senkondo	Chairman	PhD	Tanzanian	Attended	Attended	Attended
2.	Dr. Christopher Nditi	Secretary	PhD	Tanzanian	Attended	Attended	Attended
3.	Sylvanus Ntirumolekwa	Member	Master's degree	Tanzanian	Attended	Attended	Attended
4.	George Ishabairu	Member	Master's	Tanzanian	Attended	Attended	Attended
5.	Ghanima Chanzi	Member	Master's degree	Tanzanian	Attended	Attended	Attended
6.	Riziki Chambuso	Member	Master's degree	Tanzanian	Attended	Attended	Attended
7.	Dr. Tulinave Mwamila	Member	PhD	Tanzanian	Attended	Attended	Attended

**MINISTERIAL ADVISORY BOARD**

Ministerial Advisory Board has been established by the Executive Agencies Act, 1997(amended 2009). MAB has been appointed for three years, effective from 25 August 2022 to 25 August 2025. The Board met three (3) times during the year, covering July 2024 to June 2025. Refer to Table 6.

**Table 6: Ministerial Advisory Board**

S/No.	Name	Position	Nationality	Qualifications	Attendance 1 <sup>st</sup> Meeting	Attendance 2 <sup>nd</sup> Meeting	Attendance 3 <sup>rd</sup> Meeting
1	Dr. Rehema Nchimbi	Chairman	Tanzanian	PhD	Absent with apology	Absent with apology	Absent with apology
2	Dr. Adam Karia	Secretary	Tanzanian	PhD	Attended	Attended	Attended
3	Dr. Felician J. Komu	Member	Tanzanian	PhD	Attended	Attended	Attended
4	CPA Joyce A. Msiru	Member	Tanzanian	CPA	Attended	Attended	Attended
5	Dr. Said M. Ally	Member	Tanzanian	PhD	Attended	Attended	Attended
6	Dr. Masud A. Senzia	Member	Tanzanian	PhD	Attended	Attended	Attended
7	CPA Lucy E Mrikaria	Member	Tanzanian	CPA	Attended	Attended	Attended

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

**ACCOUNTING POLICIES**

The accounting policies used in preparing the financial statements are disclosed in notes 1 and 2. These policies are critical to understanding the Institute's economic performance and position.

**SOLVENCY**

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

**THE PERFORMANCE OF THE FINANCIAL YEAR ENDED 30 JUNE 2025**

As of June 2025, for the 2024/25 financial year, the Institute's performance is as follows. Refer to Table 7

**Table 7: Budget and Actual Amount for the year up to June 2025**

Description	Budgeted	Actual	Percentage (%)
Own Source Collection	8,024,543,399	7,022,003,999	87
Personal Emolument	3,704,304,832	3,279,403,000	89
Other Charges	731,216,850	603,999,931	83
Local Development	1,320,525,000	0	0
Foreign Development	1,248,935,000	0	0
Other Revenue	60,000,000	1,331,444,913	
<b>Total</b>	<b>15,089,525,081</b>	<b>12,236,851,843</b>	<b>81</b>

During this financial year 2024/25, implementation of the Plan and Budget experienced some achievements and challenges as follows:

**Achievements**

- 684 students graduated in November 2024 (19 at Basic certificate, 4 at Technician, 457 at Diploma and 204 at Degree level) in various programs.
- The institute manages to enrol new students, a total of 1,858 (1,701 Main Campus and 157 Singida Campus).
- The institute has managed to implement the project of rehabilitation and vertical extension of buildings, which is in progress.
- Institute under implementing capacity development plan manages to support staff members attending long-term courses (9 PhD, 5 Master's, 2 Bachelor's).

**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**REPORT BY THOSE CHARGED WITH GOVERNANCE**

The Institute supports 16 staff members. Seven staff members graduated with 3 PhD, 3 Master's, and 1 Bachelor's.

- During the year, the Institute had managed to recruit 80 staff through a permit from the President's Office, Public Service Management, and Good Governance.

### **Challenges**

- Financial constraints as a result of delays, and non-disbursement of WSDP funds, which contributed to the delays or non-payment to contractors, consultants and service providers. This resulted in delays in completing ongoing activities and the complete failure to implement some planned activities.

Projects that are affected by delays in fund release are:

- Construction of Singida Campus.
- Construction of fence at the main campus, Tabata and Mabibo.
- Rehabilitation of water supply and wastewater systems at the Ubungu main campus.
- Landscaping and constructing a stormwater system at the Ubungu main campus.
- Shortage of 115 support and academic staff.

### **The way forward**

- Increase the number of consultancy services; this will be achieved through increasing efforts on project write-ups and submissions to donors/funders.
- Request for a recruitment permit from the President's Office, Public Service Management and Good Governance, for the recruitment of new staff, which will reduce the burden on WI.
- Strengthen marketing strategies such as advertisements via media (TVs, Radio and Newspapers) and physical visits, especially during Industrial Practical Training.

### **Employee Welfare**

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

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE

The Institute is committed to equal opportunities for all, irrespective of ethnicity, race, gender, disability, or religion. The Institute accepts that only through the loyalty and dedication of its employees will it achieve its goals and fulfil its objectives.

It provides equal access to employment opportunities and ensures that the best-qualified person is appointed to any position, free from discrimination of any kind and without regard to factors such as gender, marital status, tribe, religion, or disability that do not impair the ability to discharge duties.

#### Employee Benefit Plans

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

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

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

#### Medical Scheme


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

#### Gender parity

The Institute had 176 employees in the financial year ending 30 June 2025 (that is, 57 were female and 119 were male) as compared to 96 employees on 30 June 2024

#### Prevention of Corrupt Conduct

The Institute offers training on corruption to its staff annually to educate them on these issues.

  
\_\_\_\_\_  
Dr. Adam O. Karia  
Rector

23/02/2026  
Date

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE**

**4.0 STATEMENT OF MANAGEMENT RESPONSIBILITY**

The management is responsible for the preparation of these Financial Statements for the year ended 30 June, 2025, to which it gives a true and fair view of the Institute's state of affairs and its operating results in accordance with International Public Sector Accounting Standards (IPSAS) Accrual Basis, in conformity with the provision of the Public Finance Act No. 6 of 2001 Section 25 (2) & (4) (as revised in 2020).

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

The Government budget for the Institute was approved for the fiscal period from 1 July 2024 to 30 June 2025, and the Institute continued to operate in accordance with that budget. Financial Statements for the year under review have been prepared in accordance with the Institute's previous year, providing comparative figures with the actual statistics for 2023/24 to support decision-making.

To the best of our knowledge, the internal control system has operated effectively throughout the reporting period, and the records and underlying accounts provide a reasonable basis for preparing the Financial Statements for the year ended 30 June 2025.

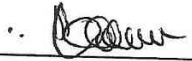
Procurement of goods, works, and consultancy and non-consultancy services, reflected in these financial statements, has been done in accordance with the Public Procurement Act 2023 and Public Procurement Regulations 2024.

The Management accepts the responsibility for the integrity of these financial statements, the information they contain and their compliance with the Public Finance Act No. 6 of 2001 as revised in 2004) and its Regulations; International Public Sector Accounting Standards (IPSAS) Accrual's basis; and Guidelines issued (or may be issued) from time to time by paymaster General and Accountant General.

Management is taking responsibility of building confidence to users of these financial statements that they portray the true and fair view of the state of affairs of the Institute.

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
REPORT BY THOSE CHARGED WITH GOVERNANCE

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

  
Dr. Adam O. Karia  
Rector

23/02/2026  
Date

## 5.0 DECLARATION BY THE HEAD OF FINANCE

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

It is the duty of a Professional Accountant to assist the Management in discharging the responsibility of preparing financial statements of an Institute showing a true and fair view of the Institute's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of the financial statements rests with the Institute's management.

I, Prisca J. Bussa, being the Head of Finance of the Institute, hereby acknowledge my responsibility to ensure that the financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

Thus, I confirm that the financial statements present a true and fair view of Water Institute's position as at 30 June 2025 and have been prepared from properly maintained financial records.

Signed by: 

Position: PRINCIPAL ACCOUNTANT

NBAA Members No: ACPA. 4079

Date: 29/08/2025

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**5.1 COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

**Introduction**

The financial statements for the year ended 30 June 2025 present the financial performance and the state of affairs of Water Institute as at that date.

The financial statements provide valuable information to the Government and Stakeholders to assess the Institute's transparency and accountability. It also provides comparative figures for the previous year with the actual current year figure so as to facilitate decision making purposes.

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

**Budget Implementation**

The Institute's budget is based on the Medium-Term Expenditure Framework (MTEF) for 2024/2025.

Total budget for the financial year ended 2024/2025 was TZS 15,089,525,081. The budget includes Own Source Collection TZS 8,084,543,399, Personal Emolument TZS 3,704,304,832, Other Charges (OC) TZS 731,216,850, Local Development Funds TZS 1,320,525,000 and TZS 1,248,935,000 Foreign Development Funds.

Total Actual amounts up to June 24/25 were TZS 12,236,851,843 which includes TZS 7,022,003,999 from Own Source Collection, TZS 3,279,403,000 for Personal Emolument, TZS 603,999,931 Other Charges, and TZS 1,331,444,913 from other revenue, however, the Institute did not receive Local and Foreign Development Funds. Refer table 8.

**Table 8: Budget and Actual Amount for the up to June 2025**

Description	Budgeted	Actual	Percentage (%)
Own Source Collection	8,024,543,399	7,022,003,999	87
Personal Emolument	3,704,304,832	3,279,403,000	89
Other Charges	731,216,850	603,999,931	83
Local Development	1,320,525,000	0	0
Foreign Development	1,248,935,000	0	0
Other Revenue	60,000,000	1,331,444,913	
<b>Total</b>	<b>15,089,525,081</b>	<b>12,236,851,843</b>	<b>81</b>

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**Financial Performance**

**Revenue Grants**

During the year, revenue grants was TZS 118,431,201 compared to year 2023/24 there were no revenue grants. The grants received are located in Ngurudoto, Arusha, and were obtained from the Ministry of Water, including laboratory equipment, motorcycles, and office furniture.

**Revenue from Exchange Transactions**

During the year, revenue from exchange transactions was TZS 6,972,691,826, compared with TZS 5,187,887,928 in 2023/24. The increase is due to a rise in the number of students enrolled during the year, from 3,547 to 4,222.

**Fair Value Gains on Assets and Liabilities**

During the year, fair value gains on assets and liabilities were TZS 282,111 compared to the previous year, 23/24, which was TZS 3,666,440. The decrease is due to a decrease in expected credit loss on cash and cash equivalents.

**Subvention from other Government Entities**

During the year, revenue from Government entities was TZS 3,883,402,931, compared to TZS 4,028,391,878 in 2023/24. The decrease is due to a reduction in Government disbursed funds, and no development funds were disbursed during the year.

**Other Revenue**

During the year, other revenue was TZS 1,331,444,913, compared with TZS 443,054,837 in 2023/24. The increase is due to funds received from the Ministry of Water for activities such as Maji Week, contract management training, steering committee meetings, and operating costs for the water quality laboratory.

**Wages, Salaries and Employee Benefits**

Total wages, salaries, and employee benefits were TZS 4,774,360,742, compared with TZS 3,960,043,158 in the previous year, 2023/24. The changes are due to the increase in staff from 96 to 176, which has led to higher salaries and allowances.

**Use of Goods and Services**

The Institute incurred total expenses of TZS 4,777,012,880, compared with TZS 2,987,502,458 for Use of Goods and Services in the previous year, 2023/24. The changes are due to increased expenditures for diesel, periderm, and office consumables.

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**Maintenance Expenses**

During the year the Institute incurred a total expense of TZS 135,543,047 compared to TZS 129,651,929 Maintenance expenses of the previous year of 2023/24. This increase is attributed to a rise in motor vehicle maintenance expenses due to an accident.

**Other Expenses**

The Institute incurred a total other expense of TZS 1,460,683,678 compared to TZS 2,186,328,400 of the previous year 2023/24, the change is due to a decrease in operation expenses.

**Expected Credit Loss**

During the year, expected credit loss was TZS 648,643, compared with TZS 38,048,934 in 2023/24. The decrease is due to a decline in student receivables.

**Depreciation of Property, Plant and Equipment**

During the year, depreciation charges were TZS 637,879,694, compared with TZS 672,588,105 in 2023/24. The decrease is due to the asset's value declining over time.

**Amortisation Expenses**

During the year, amortisation of intangible assets was TZS 1,575,630, compared with TZS 4,234,425 in 2023/24. The decrease is due to the asset's value declining over time.

**Transfer**

During the year, a transfer of TZS 56,910,400 was made, compared with TZS 10,000,000 in 2023/24, which was a contribution to the consolidated fund. The increase in contributions resulted from higher revenue from exchange transactions.

**Financial Position**

**Property, Plant and Equipment**

Property, Plant and Equipment amount as at 30 June, 2025, was TZS 57,614,214,376. This figure is net of accumulated depreciation. For the year 2023/24, the figure was TZS 58,044,776,583. The decrease is due to an increase in depreciation amount charged during the year.

**Intangible Assets**

Intangible Assets as at 30 June 2025 were TZS 14,180,666. This figure is net of amortisation expenses for the year 2023/24, which were 15,756,296.

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**Work In progress**

There was an amount of TZS 376,523,530 as work in progress in 2025, which is the same as the previous year, 2023/24. This amount was paid on the year 2023/24 for uncompleted building during the year.

**Inventories**

The Institute recorded an inventory balance of TZS 181,400,076 in the 2024/25 financial year, compared with TZS 117,493,298 in the 2023/24 financial year. The increase is due to the year-end inventory increase, which includes stationery.

**Receivables**

The Institute recorded a Receivable of TZS 28,942,844 for 2024/25, compared with TZS 77,276,553 for 2023/2024. The decrease is due to lower receivables from students and tenants.

**Prepayments**

The Institute recorded prepayments of TZS 13,891,386 for 2024/25, the same as in 2023/2024. This amount remains from the procurement of a motor vehicle conducted by GPSA. GPSA has not yet refunded the amount.

**Cash and Cash Equivalents**

During the year, the Institute held cash and cash equivalents totalling TZS 796,816,958, compared with TZS 294,433,371 in the previous year. The increase is due to funds saved for activities to be conducted in 2025/26.

**Payables**

There was an outstanding payable of TZS 429,882,000 in 2024/25, compared to TZS 805,701,447 in 2023/24. The decrease is due to the settlement of a payable commitment by the Institute for TZS 426,319,447.

**Deferred Income**

During the year, the Institute recorded deferred Income of TZS 121,875,037, the same as in 2023/24. No changes occurred during the year because the contractor has not raised any certificates for payment.

**Accumulated Surplus**

The Institute recorded an accumulated surplus of TZS 4,877,533,904, up from TZS 4,415,895,637 in the 2023/24 financial year.

**6.0 Auditors**

The Controller and Auditor General (CAG) is the statutory auditor for the Institute pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (Revised 2005), Sections. 26 - 37 of the Public Financial Act No. 6 of 2001 (Revised 2004) and the "Executive Agency Act


**THE UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF WATER**  
**WATER INSTITUTE (TR 37)**  
**FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**  
(CAP.245); Executive Agencies (The Water Institute) Establishment Sec 6(2.8), and

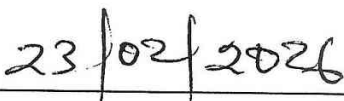
**7.0 FINANCIAL STATEMENTS**

**7.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025**

	Note	2024/25 TZS	2023/24 TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	62	796,816,958	294,433,371
Receivables	67	28,942,844	77,276,553
Prepayments	69	13,891,386	13,891,386
Inventories	70	181,400,076	117,493,298
<b>Total Current Asset</b>		<b>1,021,051,263</b>	<b>503,094,608</b>
<b>Non-Current Asset</b>			
Property, Plant and Equipment	77	57,614,214,376	58,044,776,583
Intangible Assets	78	14,180,666	15,756,296
Work In Progress	82	376,523,530	376,523,530
<b>Total Non-Current Asset</b>		<b>58,004,918,572</b>	<b>58,437,056,409</b>
<b>TOTAL ASSETS</b>		<b>59,025,969,835</b>	<b>58,940,151,017</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	89	429,882,000	805,701,447
Deferred Income	93	121,875,037	121,875,037
Deposits	94	0	0
<b>Total Current Liabilities</b>		<b>551,757,038</b>	<b>927,576,485</b>
<b>TOTAL LIABILITIES</b>		<b>551,757,038</b>	<b>927,576,485</b>
<b>Net Assets</b>		<b>58,474,212,798</b>	<b>58,012,574,532</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by:</b>			
Taxpayers Fund		53,596,678,894	53,596,678,894
Accumulated Surpluses		4,877,533,904	4,415,895,637
<b>TOTAL NET ASSETS</b>		<b>58,474,212,798</b>	<b>58,012,574,532</b>

Section 30-33 of the Public Audit Act, 2008.


  
\_\_\_\_\_  
Dr. Adam O. Karia  
Rector

  
\_\_\_\_\_  
Date

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**7.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 TZS	2023/24 TZS
<b>REVENUE</b>			
Revenue Grants	16	118,431,201	0
Revenue from Exchange Transactions	17	6,972,691,826	5,187,887,928
Fair value Gain on Assets and Liabilities	24	282,111	3,666,440
Other Revenue	31	1,331,444,913	443,054,837
Subvention from other Government entities	32	3,883,402,931	4,028,391,878
<b>Total Revenue</b>		<b>12,306,252,982</b>	<b>9,663,001,083</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, Salaries and Employee Benefits	34	4,774,360,742	3,960,043,158
Use of Goods and Service	35	4,777,012,880	2,987,502,458
Maintenance Expenses	36	135,543,047	129,651,929
Other Expenses	52	1,460,683,678	2,186,328,400
Expected Credit Loss	54	648,643	38,048,934
Depreciation of Property, Plant and Equipment	77	637,879,694	672,588,105
Amortization of Intangible Assets	78	1,575,630	4,234,425
<b>Total Expenses</b>		<b>11,787,704,314</b>	<b>9,978,397,410</b>
<b>Transfer</b>			
Other Transfers	60	56,910,400	10,000,000
<b>Total Transfer</b>		<b>56,910,400</b>	<b>10,000,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>11,844,614,714</b>	<b>9,988,397,409</b>
<b>Surplus / (Deficit)</b>		<b>461,638,267</b>	<b>(325,396,326)</b>


  
\_\_\_\_\_  
Dr. Adam O. Karia  
Rector

23/02/2026  
\_\_\_\_\_  
Date

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**7.3 STATEMENT OF CHANGES IN NET ASSETS AND EQUITY FOR THE PERIOD  
ENDED 30 JUNE, 2025**

	Taxpayer's Fund	Accum. Reserve	Total Equity
Opening Balance as at 01 Jul 2024	53,596,678,894	4,415,895,637	58,012,574,532
Surplus/ (Deficit) for the Year	0	461,638,267	461,638,267
Closing Balance as at 30 Jun 2025	53,596,678,894	4,877,533,904	58,474,212,798
Opening Balance as at 01 Jul 2023	53,596,678,894	4,741,291,963	58,337,970,857
Surplus/ (Deficit) for the Year	0	(325,396,326)	(325,396,327)
Closing Balance as at 30 Jun 2024	53,596,678,894	4,415,895,637	58,012,574,532


  
\_\_\_\_\_  
Dr. Adam O. Karia  
Rector

23/02/2026  
Date

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**7.4 CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025**

	2024/2025 TZS	2023/2024 TZS
<b>CASH FLOW FROM PERATING ACTIVITIES</b>		
<b>RECEIPTS</b>		
Subvention from other Government entities	3,883,402,931	3,659,118,348
Revenue Grants		
Revenue from Exchange Transactions	7,022,003,999	5,237,326,628
Other Revenue	1,331,444,913	443,054,837
<b>Total Receipts</b>	<b>12,236,851,843</b>	<b>9,339,499,813</b>
<b>PAYMENTS</b>		
Wages, Salaries and Employee Benefits	5,149,082,135	3,582,072,599
Use of Goods and Service	4,843,644,820	3,028,134,900
Other Transfers	56,910,401	10,000,000
Other Expenses	1,460,683,678	2,186,328,400
Maintenance Expenses	135,543,047	129,651,929
<b>Total Payments</b>	<b>11,645,864,081</b>	<b>8,936,187,827</b>
<b>NET CASH FLOW GENERATED FROM OPERATING ACTIVITIES</b>	<b>590,987,763</b>	<b>403,311,985</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
<b>Investing Activities</b>		
Payment for Work in Progress		(376,523,530)
Advance Payment for Acquisition of Property Plant and Equipment		(6,400,004)
Acquisition of Property, Plant and Equipment	(88,886,288)	(81,326,504)
Acquisition of Intangibles		0
<b>Total Investing Activities</b>	<b>(88,886,288)</b>	<b>(464,250,038)</b>
<b>NET CASH FLOW (USED IN)/ GENERATED FROM INVESTING ACTIVITIES</b>	<b>(88,886,288)</b>	<b>(464,250,038)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Financing Activities</b>		
Receipts from Sales of Government Assets	0	0
<b>Total Financing Activities</b>	<b>0</b>	<b>0</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>0</b>	<b>0</b>
Net Increase/(Decrease) in Cash and Cash Equivalent	502,101,475	(60,938,052)
Cash Surrendered to Holding Account	0	0
Cash and cash equivalent at beginning of period	295,431,875	356,369,927
Cash and cash equivalent at end of period	797,533,350	295,431,875

  
\_\_\_\_\_  
Dr. Adam O. Karia  
Rector

23/02/2026  
Date

**MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025**

**7.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 JUNE 2025**

	Original Budget		Reallocations/ Adjustments		Final Budget (B)		Actual Amount on Comparison Basis		Different Final Budget & Actual		Reasons for variance
	TZS		TZS		TZS		(A) TZS		(B-A) TZS		
<b>RECEIPTS</b>											
Subvention from other Government entities - Personal Emoluments	3,704,304,832		0		3,704,304,832		3,279,403,000		424,901,832		Inadequate number of enrolled students.
Subvention from other Government entities - Other charges	731,216,850				731,216,850		603,999,931		127,216,919		Inadequate disbursement of Other Charges from the Government.
Subvention from other Government entities - Local Development	1,320,525,000				1,320,525,000		0		1,320,525,000		No disbursement of Local development funds from the Government during the year at the institute.
Subvention from other Government entities - Foreign Development	1,248,935,000				1,248,935,000		0		1,248,935,000		No disbursement of Foreign development funds from the Government during the year at the Institute.
Revenue from Exchange Transactions	8,024,543,399		0		8,024,543,399		7,022,003,999		1,002,539,400		
Other Revenue	60,000,000		0		60,000,000		1,331,444,913		(1,271,444,913)		
<b>Total Receipts</b>	<b>15,089,525,081</b>		<b>0</b>		<b>15,089,525,081</b>		<b>12,236,851,843</b>		<b>2,852,673,238</b>		
<b>PAYMENTS</b>											
Wages, Salaries and Employee Benefits	5,578,064,261				5,578,064,261		5,149,082,135		428,982,126		
Use of Goods and Service	4,722,927,511				4,722,927,511		4,843,644,820		(120,717,309)		
Other Transfers	56,910,400						56,910,400				
Other Expenses	422,507,708				422,507,708		1,460,683,678		(1,038,130,970)		
Maintenance Expenses	1,058,400,000				1,058,400,000		135,543,047		922,856,953		
Acquisition of Property, Plant and Equipment	3,229,115,201				3,229,115,201		88,886,288		3,140,228,913		
Acquisition of Intangibles	21,600,000		0		21,600,000				21,600,000		
Total payments	15,089,525,081		0		15,089,525,081		11,734,750,368		3,346,687,665		
Net Receipts/Payments							502,101,475		(502,101,475)		

.....  
**Dr. Adam O. Karia**  
**Rector**

.....  
**Date** *23/07/2026*

**Controller and Auditor General**

**AR/CGM/I/2024/25**

## 7.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICES AND DISCLOSURE

### Basis of Preparation

The Institute's financial statements have been prepared in accordance with the Public Finance Act No. 6 of 2001, as revised in 2020, and the International Public Sector Accounting Standards (IPSAS) on an accrual basis.

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

### Currency

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

### Authorization Date

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

### Summary of Significant Accounting Policies

Except for depreciation and amortization, the accounting policies adopted in the preparation of these financial statements are consistent with those followed for the year ended 30 June 2025

The policies are shown below:

### Reporting Period

The reporting period for these financial statements is the Government's financial year, from 1 July 2024 to 30 June 2025.

### Cash and Cash Equivalents

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

### Unspent Cash Balances

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

### Related Party Transactions

Disclosure of Related Party Transactions is in respect of transactions between related parties other than transactions that would occur within a regular supplier or client/recipient relationship on terms and conditions no more or less favourable than those which it is reasonable to expect the entity would have adopted if dealing with that individual or entity at arm's length in the same circumstances, the reporting entity should disclose according to IPSAS 20 (a) The nature of the related party relationships; (b) The types of transactions that have occurred; and (c) The

elements of the transactions necessary to clarify the significance of these transactions to its operations and sufficient to enable the financial statements to

## 7.6 SUMMARY OF SIGNIFICANT ACCOUNTING POLICES AND DISCLOSURE

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Provide relevant, reliable information to support decision-making and accountability. Key management personnel include the Rector and Deputy Rector. Refer to Table 9.

**Table 9 Key Management Personnel**

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

**Accrual**

Expenses are recognised when incurred, rather than when cash is paid. Revenue is also recognised when earned, rather than when cash is received.

**Disbursement**

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

**The Objectives of WI Accounting System**

The objectives of the Water Institute accounting system are to:

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

**Transaction**

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

**Employees' benefits**

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

**Other long-term employee benefits (Pension benefits)**

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

**Table 10: Pension Benefit Contribution Percentage**

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

**Termination benefits**

Termination benefits are paid as a combination of a monthly pension and a lump-sum (commuted) pension, based on factors such as years of service, average salary before retirement, and contributions to the Public Service Social Security Fund. When an employee accepts voluntary redundancy in exchange for these benefits. The Government recognises termination benefits when it is demonstrably committed to either terminating the employment of current employees under a detailed formal plan without the possibility of withdrawal, or providing termination benefits as a result of an offer made to encourage voluntary redundancy, based on the number of employees expected to accept the offer.

**Revenue from exchange transactions**

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

**Revenue from Non-Exchange Transactions**

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

**Government Grants**

An inflow of resources from a non-exchange transaction recognised as an asset shall be recognised as revenue, except to the extent that a liability is also recognised in respect of the inflow. As an entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction

recognised as an asset, it shall reduce the carrying amount of the liability recognised and recognise revenue equal to that reduction.

#### **Expected Credit Loss**

IPSAS 41 required the use Expected Credit Loss (ECL) on financial assets be measured at amortized cost or fair value through other comprehensive revenue and expense. This means the entity must recognize impairment losses based on expected credit rather than incurred loss.

#### **Value Added Tax**

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

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

#### **Property, Plant and Equipment**

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

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

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

#### **Depreciation**

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

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

The Institute also charges depreciation based on the number of months remaining until the asset was acquired (proration).

**Estimated Useful Life (EUL)**

Assets have an economic life of their own, depending on make, routine handling, and operational use. Some assets remain in use well beyond the EUL due to periodic maintenance and repairs. Assets expected life are projected in ranges as follows:

**Table 11 Estimated Useful Life (EUL)**

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

**Inventories**

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

**Comparatives**

Where necessary, comparative figures are adjusted or reclassified to conform to changes in the presentation in the reporting period. Adjustments and re-classification of the comparative amounts have been made during the year 2024/25.

**Intangible assets**

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

## **RISKS MANAGEMENT**

The Institute is subject to financial and operational risks and is responsible for ensuring that appropriate risk management strategies and policies are in place for any mandate set by legislation. The Categories of risk are as follows: -

### **Credit risk**

Credit risk is the risk of loss arising from counterparties' failure to perform their obligations. Financial instruments which subject the Government to credit risk include bank balances and receivables. Risks encompassing the entire scope of general financial management, Potential factors to consider include; Cash flow adequacy and management thereof; financial losses; Wasteful expenditure; Budget allocations; Financial statement integrity; and increasing operational expenditure.

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

### **Political environment Risk**

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

### **Human resources Risk**

Risks related to the Institute's human resources can affect the Institute's human capital, including integrity and honesty, employee wellness, employee relations, and retention.

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

### **Operational risk**

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

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

### **Liquidity Risk**

Financial risk is a situation in which, for a specified period, the Institute does not receive sufficient funds from the Treasury to meet its obligations.

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

**Events after the reporting date**

According to IPSAS 14, post-balance sheet events are events, whether favourable or unfavourable, that occur between the end of the reporting period and the date the financial statements are authorised for issue. Two types of events can be identified.

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

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7.7 NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2025

	2024/2025 TZS	2023/2024 TZS
<b>16 - Revenue Grants</b>		
Revenue Grants - Non-Monetary	118,431,201	0
	<b>118,431,201</b>	<b>0</b>
<b>17 - Revenue from Exchange Transactions</b>		
Application fee- Exchange	0	463,000
Rent Fees - Exchange	59,260,365	84,410,715
Revenue from Consultancy Fees- Exchange	543,839,523	245,119,883
Revenue from Miscellaneous Fees- Exchange	178,127,632	62,760,784
Revenue from survey Fees- Exchange	500,000	35,580,000
Student Accommodation Fee- Exchange	222,300,000	184,407,000
Testing Fee- Exchange	75,151,000	25,291,578
Tuition Fees For University/College Students- Exchange	5,893,513,307	4,568,273,832
	<b>6,972,691,826</b>	<b>5,187,887,928</b>
<b>24 - Fair value Gains on Assets and Liabilities</b>		
Gain on impairment of Receivables (ECL)	282,111	3,666,440
	<b>282,111</b>	<b>3,666,440</b>
<b>31 - Other Revenue</b>		
HESLB Accommodation and Meal, research, books & Stationary		112,015,000
Best Student Award	16,200,000	11,000,000
National Multi Sector forum meeting - MOW		117,100,000
MoW - Water Quality Laboratory	103,512,680	77,647,183
Scientific Conference	114,123,560	69,586,657
Vending Machine Services		15,000,000
ILMS System	30,778,673	40,706,000
Ministry of Water - Maji week	900,000,000	
Ministry of Water - Steering Committee Meeting	50,780,000	
Ministry of Water - WSPP meeting	37,090,000	
Ministry of Water - Contract Management Meeting	60,920,000	
Ministry of Water - Contract Management Meeting	18,040,000	
	<b>1,331,444,913</b>	<b>443,054,837</b>
<b>32 - Subvention from other Government entities</b>		
Government Grant Personal Emolument	3,279,403,000	2,729,774,080
Subvention Capital		744,998,530
Subvention Other Charges	603,999,931	553,619,268
	<b>3,883,402,931</b>	<b>4,028,391,878</b>

**THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025**

<b>34 - Wages, Salaries and Employee Benefits</b>		
	<b>2024/25 TZS</b>	<b>2023/24 TZS</b>
Casual Labour Expenses	7,090,000	8,166,600
Civil Servants	2,968,888,382	2,231,019,191
Court Attire Allowance	0	2,000,000
Electricity Allowance	46,260,000	10,800,000
Extra-Duty	195,918,000	172,702,282
Facilitation Allowance Expenses -employee	31,939,429	5,400,000
Field (Practical Allowance)	12,400,000	14,000,000
Food and Refreshment	224,017,769	265,355,000
Furniture Expenses	0	34,400,000
Honoraria	150,200,000	116,969,553
Housing allowance Expenses	126,000,000	51,813,894
Leave Travel	52,400,000	62,135,000
Medical and Dental Refunds	4,556,000	600,001
Moving Expenses	18,893,047	10,600,000
Operational Service Staff Expenses	221,220,000	241,256,909
Outfit Allowance	19,500,000	3,600,000
Responsibility Allowance	22,500,000	45,000,000
Sitting Allowance	127,390,000	182,355,000
Special Allowance	409,349,964	401,123,228
Subsistence Allowance	28,200,000	27,000,000
Telephone Allowance	40,380,000	8,580,000
Transport Allowance	67,258,151	65,166,500
	<b>4,774,360,742</b>	<b>3,960,043,158</b>
<b>35 - Use of Goods and Service</b>		
Accommodation Training - Domestic	10,038,599	1,360,000
Advertising and publication	85,915,014	120,926,361
Air Travel Tickets Training - Domestic	71,020,000	44,475,680
Catering Services	235,640,000	4,472,000
Conference Facilities	253,684,000	161,045,000
Diesel	212,980,608	204,528,612
Drugs and Medicines	47,122,350	17,342,104
e Training Materials	8,000,000	513,500
Entertainment - Hospitality Supplies And Services	42,810,000	44,304,625
Examination Expenses	90,300,000	
Exhibition, Festivals and Celebrations	121,883,749	37,880,000
Food and Refreshments	39,445,000	49,930,000
Fumigation Expenses	10,000,000	2,400,000
Gifts and Prizes	15,513,803	12,485,003
Ground Transport (Bus, Train, Water)	306,773,293	192,349,016

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2024/2025 TZS	2023/2024 TZS
Internet and Email connections	17,824,768	3,170,000
Laboratory small non-durable equipment	6,500,000	3,110,200
Natural Gas - Utilities Supplies and Services	6,000,000	5,880,000
Newspapers and Magazines	6,720,000	2,079,000
Office Consumables (papers, pencils, pens and stationaries)	399,909,310	81,136,930
Other Chemicals Expenses	15,000,000	2,000,000
Cleaning Services	75,250,000	72,600,000
Security services	200,866,000	116,007,200
Per Diem - Domestic	898,351,600	698,445,168
Per Diem - Foreign	14,040,000	10,000,000
Printing Cost	66,207,670	42,444,300
Purchased Electricity - TANESCO	61,280,000	40,765,239
Remuneration of Instructors	661,676,371	620,283,599
Rent - Office Accommodation	60,000,000	50,000,000
Research and Dissertation	58,800,000	9,070,000
Training - Domestic	6,000,000	3,900,000
Sewage Charges - Utilities, Supplies and Services	700,000	0
Small engineering tools and equipment	12,500,000	0
Software Licence fees	13,297,850	5,369,999
Sporting Supplies	193,230,391	149,464,053
Subscription Fees	24,000,000	18,880,268
Telephone Charges (Land Lines)	800,000	4,000,000
Testing Facilities	33,100,000	33,329,500
Training Allowances	149,677,682	7,600,000
Training Materials	114,034,822	41,401,500
Tuition Fees Training - Domestic	69,020,000	38,000,000
Uniforms and Ceremonial Dresses	8,300,000	800,900
Visa Application Fees	52,800,000	33,752,701
Water Charges	4,777,012,880	2,987,502,458

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

	2024/2025 TZS	2023/2024 TZS
<b>36 - Maintenance Expenses</b>		
Air conditions & Chiller System Maintenance	5,000,000	0
Cement, Bricks and Building Materials		7,980,000
Computers, printers, scanners, and other computer related equipment	17,649,600	5,620,000
Mechanical, electrical, and electronic spare parts	20,735,700	19,213,985
Motor Vehicles and Water Craft	7,000,000	0
Oil and Grease	715,000	9,912,149 0
Outsource maintenance contract services - Buildings	21,600,000	27,938,390
Equipment and Plant	14,210,905	15,077,800
Panel and body shop repair materials and services	8,619,142	35,909,606
Telephone and Office PABIX System	1,000,000	6,000,000
Small tools and equipment	10,087,910	2,000,000
Tyres and Batteries	28,924,790	
	<b>135,543,047</b>	<b>129,651,929</b>
<b>52 - Other Expenses</b>		
Audit fees Expenses	48,000,000	40,306,261
Burial Expenses	9,600,000	11,311,900
Co-Location operational Expenses	1,193,925,275	1,912,186,327
Honorariums (expert opinion)	38,000,000	21,000,000
Legal fees Expenses	54,930,000	1,290,000
Registration Fees Expenses	83,600,000	80,000,000
Sundry Expenses	24,228,400	117,233,912
Upkeep of Grounds and Amenities Expenses	8,400,000	3,000,000
	<b>1,460,683,678</b>	<b>2,186,328,400</b>
<b>54 - Expected Credit Loss</b>		
Expected Credit Loss	648,643	38,048,934
	<b>648,643</b>	<b>38,048,934</b>
<b>60 - Other Transfers</b>		
Contribution to CF (15%)	56,910,400	10,000,000
	<b>56,910,400</b>	<b>10,000,000</b>

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

**62 - Cash and Cash Equivalents**

BoT Own-source Collection Account	764,367,016	241,528,864
Deposit Cash Account	8,377,680	53,727,026
Imprest Cash Account		120
Own source Collection Account -NBC		
Own source Collection Account -NMB		0
Provision for ECL (Cash)	-716,393	-998,504
Recurrent Expenditure Cash Account	24,788,654	175,865
Unapplied Cash Account		0

**796,816,957**                      **294,433,371**

**67 - Receivables**

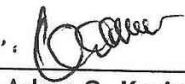
Imprest Receivable - Staff	29,386,000	27,758,892
Provision for Expected Credit Loss - Short Term	-38,697,577	-38,048,934
Receivable (GEPG)	38,254,421	87,566,595
	<b>28,942,844</b>	<b>77,276,553</b>

**69 - Prepayments**

Prepayments Assets - Monetary	13,891,386	13,891,386
	<b>13,891,386</b>	<b>13,891,386</b>

**70 - Inventories**

Consumables	181,400,076	117,493,298
	<b>181,400,076</b>	<b>117,493,298</b>


  
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 Dr. Adam O. Karia  
 Rector

23/02/2026  
 Date

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

**RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2025**

	2025	2024
<b>Surplus/Deficit for the Period</b>	461,638,267	-325,396,326
<b>Add/ (Less) Non-Cash Item</b>		
Amortisation of Intangible Assets	1,575,630	4,234,425
Revenue Grants - Non-Monetary	(118,431,201)	
Depreciation of Property, Plant and Equipment	637,879,694	672,588,105
Expected Credit Loss Impairment	648,643	38,048,934
Fair value Gain on Assets and Liabilities	(282,111)	-3,666,440
<b>Add/ (Less) Change in Working Capital</b>		
Deferred Income	0	-369,273,530
Inventories	(63,906,778)	-6,621,664
Payables and Accruals	(375,819,445)	371,718,673
Receivables	47,685,066	21,679,808
<b>Net Cash Flow from Operating Activities</b>	<b>590,987,763</b>	<b>403,311,985</b>

  
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 Dr. Adam O. Karia  
 Rector

23/02/2026  
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 Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

77 - Property, Plant and Equipment

Descriptions	Cost/Revaluation				Accumulated Depreciation and Impairment				Carrying Value
	At 01-July-2024	Addition Monetary	Addition Non-Monetary	30-Jun-2025	01-Jul-2024	Charge during the year - Depreciation	30-June-2025	TZS	
Acquisition of land	46,201,186,182	0	0	46,201,186,182		0	0	46,201,186,182	
Boreholes	16,000,000	0	0	16,000,000	3,207,277	1,421,414	4,486,549	11,513,451	
Graduation Gown	56,993,080	0	0	56,993,080	46,819,736	1,130,372	47,837,070	9,156,010	
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,599,002,122	59,461,288	0	1,658,463,410	1,440,557,252	27,238,270	1,467,795,523	190,667,888	
Laboratory equipment and instruments	5,710,836,233		90,364,400	5,801,200,633	2,993,898,257	280,730,238	3,274,628,495	2,526,572,138	
Library Books	275,818,323		0	275,818,323	246,236,459	2,958,186	249,194,645	26,623,678	
Motor vehicles	1,802,694,353			1,802,694,353	668,221,570	113,447,278	781,668,848	1,021,025,505	
Motorbikes and bicycles	7,400,000		3,600,000	11,000,000	3,396,194	1,086,258	4,482,452	6,517,548	
Office buildings and structures	9,008,764,342			9,008,764,342	1,700,422,134	145,911,644	1,846,588,978	7,162,175,364	
Office Furniture and Fittings	2,071,693,910	29,425,000	9,316,800	2,110,435,710	1,611,455,618	62,372,512	1,673,828,129	436,607,581	
Plant and Machinery	234,415,000		15,150,000	249,565,000	225,812,467	1,583,502	227,395,969	22,169,031	
<b>Total</b>	<b>66,984,803,545</b>	<b>88,886,228</b>	<b>118,431,200</b>	<b>67,192,121,033</b>	<b>8,940,026,963</b>	<b>637,879,694</b>	<b>9,577,906,657</b>	<b>57,614,214,376</b>	

77 - Property, Plant and Equipment

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

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Descriptions	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2024	Addition Monetary	Addition Non-Monetary	01-Jul-2024	Charge during the year - Depreciation	30-June-2024	
Computer Software	111,281,241	0	0	95,524,945	1,575,630	97,100,575	14,180,666
Total	111,281,241	0	0	95,524,945	1,575,630	97,100,575	14,180,666

MINISTRY OF WATER  
WATER INSTITUTE (TR 37)  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

78 - Intangible Assets

Descriptions	Cost/Revaluation			Accumulated Depreciation and Impairment			Carrying Value
	At 01-July-2023	Addition Monetary	Addition Non-Monetary	30-Jun-2024	01-Jul-2024	Charge during the year - Depreciation	
Computer Software	104,881,241	6,400,000	0	111,281,241	91,290,520	4,234,425	95,524,945
							15,756,296
<b>Total</b>	<b>104,881,241</b>	<b>6,400,000</b>	<b>0</b>	<b>111,281,241</b>	<b>91,290,520</b>	<b>4,234,425</b>	<b>15,756,296</b>



Dr. Adam O. Karia  
Rector

23/02/2026

Date

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

82 - Work in Progress

	Cost/Revaluation	Accumulated Depreciation and Impairment	Addition Non-Monetary	30-Jun-2025	01-Jul-2024	Charge during the year - Depreciation	30-June-2025	Carrying Value
	At 01-July-2024	Addition Monetary						
Descriptions								
Buildings other than dwellings - WIP	376,523,530	0	0	376,523,530				TZS 376,523,530
<b>Total</b>	<b>376,523,530</b>	<b>0</b>	<b>0</b>	<b>376,523,530</b>				<b>376,523,530</b>

MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

82 - Work in Progress

	Cost/Revaluation	Accumulated Depreciation and Impairment	Addition Non-Monetary	30-Jun-2024	01-Jul-2023	Charge during the year - Depreciation	30-June-2024	Carrying Value
	At 01-July-2023	Addition Monetary						
Descriptions								TZS
Buildings other than dwellings - WIP	376,523,530	0	0	376,523,530				376,523,530
Total	376,523,530	0	0	376,523,530				376,523,530



Dr. Adam O. Karia  
 Rector



Date

**89 - Payables and Accruals**

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2025					
Descriptions	Opening	Paid	Rejected	Addition	Balance
Advance for Work in Progress	0	0	0	0	0
Advance Utility	0	0	0	0	0
Meals, accommodation and stationery	2,526,540	0	0	(2,526,540)	0
Special faculty requirement	0	0	0	0	0
Staff Claims	653,779,636	0	0	(374,721,393)	279,058,243
Supplies of goods and services	138,888,527	0	0	(500,000)	138,388,527
Tuition Fees	0	0	0	0	0
Withholding tax	614,399	0	0	0	614,399
Withholding tax	9,892,345	0	0	1,928,487	11,820,831
	<b>805,701,447</b>	<b>0</b>	<b>0</b>	<b>(426,319,466)</b>	<b>429,882,001</b>

**93 - Deferred Income**

NOTES TO THE FINANCIAL STATEMENT - LIABILITY MOVEMENT FOR THE YEAR ENDED 30 JUNE 2025						
Descriptions	Opening	Fund Received	Amortized	Transfer to PMG	Transfer To Holding	Balance
Deferred Subvention Capital	0	0	0	0	0	0
Deferred Subvention Revenue	0	0	0	0	0	0
Development Deferred Income	121,875,037	0	0	0	0	121,875,037
Recurrent Deferred Income	0	0	0	0	0	0
<b>Total</b>	<b>121,875,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,875,037</b>

THE UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

**Reconciliation of Budget Vs Actual**

Reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts in the Cash Flows Statement for the year ended 30 June 2025 is presented below. The Financial Statements and the Budget documents are prepared for the same period, the Statement of Comparison of Budget and Actual and Cash Flow Statement are prepared on Cash basis.

Description	Operating (TZS)	Financing (TZS)	Investing (TZS)	Total (TZS)
Actual amount on comparable basis as presented in the budget and actual comparative in the statement	590,987,763	0.00	(88,886,288)	(502,101,475)
Basis Differences*	0	0	0	0
Timing Differences**	0	0	0	0
Entity differences **	0	0	0	0
Net Increase in the Statement of Cash Flow	590,987,763	0	(88,886,288)	(502,101,475)

**Receivables and Payables Aging Analysis**  
**Receivables**

Category	Amount	Less than 12 Months	More than 12 Months
Tuition Fees not Received	53,206,419	53,206,419	-
Rental Charges not received	14,434,002	9,034,002	5,400,000
<b>Total</b>	<b>67,640,421</b>	<b>62,240,421</b>	<b>5,400,000</b>

**Payables**

Category	Amount	Less than 12 Months	More than 12 Months
Suppliers Cost	161,280,248	92,743,613	68,536,635
Staff Debt	268,601,752	226,644,397	41,957,355
<b>Total</b>	<b>429,882,000</b>	<b>319,388,010</b>	<b>110,493,990</b>

REPUBLIC OF TANZANIA  
 MINISTRY OF WATER  
 WATER INSTITUTE (TR 37)  
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

DISCLOSURE INTRAGOVERNMENT TRANSACTIONS - REVENUE & EXPENSES ENTITY NAME: WATER INSTITUTION (WI)

FINANCIAL YEAR: 2025

TRANSACTIONS WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025

SNo	Goods/Services provided (Revenue)	Goods/Services received (Expenses)	Counterp Entity	Amount
1		Air Travel Tickets	Tanzania Airports Authority (TAA)	3,891,000.00
2		Training - Domestic		
3		Diesel	GPSA Dar es salaam Region	80,680,000.00
4		Office Consumables (papers,pencils, pens and stationaries)	TEMESA Dar es salaam Region	20,881,353.00
5		Outsource maintenance contract services - Vehicles and Transportation Equipment	TEMESA Dar es salaam Region	2,944,991.60
6		Outsourcing Costs (includes cleaning and security services)	Pangani Water Basins	11,433,430.00
7		Purchased Electricity - TANESCO	Tanzania Electric Supply Co. Ltd. (TANESCO)	28,128,005.00
8		Registration Fees Expenses	National Board of Accountants and Auditors (NBAA)	1,200,000.00
9		Small Car Mechanics Tools	TEMESA Dar es salaam Region	7,000,000.00
10		Software License Fees	e-Government Agency (eGA)	3,581,300.00
11		Subscription Fees	Public Procurement Regulatory Authority (PPRA)	14,525,000.00
12		Supplies of goods and services	TEMESA Dar es salaam Region	2,356,312.50
13		Tyres and Batteries	TEMESA Dar es salaam Region	1,783,810.43
		Water Charges	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	23,533,191.19
			TOTAL	<u><u>201,938,393.72</u></u>

**Recurrent and Development Grants Receipt.**

During the year up to June 2025, the Water Institute received Grants amounting to TZS 3,883,402,931, whereby TZS 3,279,403,000 was for Recurrent (Personal Emolument) and Other Charges was TZS 603,999,931 as shown in the tables respectively;

**Recurrent grants Receipt (Personal Emoluments)**

No	Month	Receipt	Amount
1	July, 2024	Salary payment slip for 31 July 2025	247,409,000
2	August, 2024	Salary payment slip for 31 August 2024	240,947,000
3	September, 2024	Salary payment slip for 30 September 2024	242,434,000
4	October, 2024	Salary payment slip for 31 October 2024	254,926,000
5	November, 2024	Salary payment slip for 30 November 2024	241,660,000
6	December, 2024	Salary payment slip for 31 December 2024	251,502,000
7	January, 2025	Salary payment slip for 30 January 2025	247,411,000
8	February, 2025	Salary payment slip for 29 February 2025	301,891,000
9	March, 2025	Salary payment slip for 31 March 2025	307,779,000
10	April, 2025	Salary payment slip for 30 April 2025	309,563,000
11	May, 2025	Salary payment slip for 31 MAY 2025	314,416,000
12	June, 2025	Salary payment slip for 30 JUNE 2025	319,465,000
<b>Total</b>			<b>3,279,403,000</b>

**Recurrent Grants Receipt (Other Charges)**

No	Month	Receipt	Amount
1	July, 2024	OT370000DR2500066	30,467,333
2	August, 2024	OT370000DR2500088	30,467,333
3	September, 2024	OT370000DR2500117	30,467,333
4	October, 2024	OT370000DR2500162	30,467,333
5	October, 2024	OT370000DR2500160	226,205,000
6	November, 2024	OT370000DR2500198	30,467,333
7	December, 2024	OT370000DR2200245	30,467,333
8	January, 2025	OT370000DR2500282	30,467,333
9	February, 2025	OT370000DR2500450	30,467,333
10	March, 2025	OT370000DR2500561	30,467,333
11	April, 2025	OT370000DR2500599	30,467,333
12	May, 2025	OT370000DR2500636	42,654,267
		OT370000DR2500646	30,467,333
<b>Total</b>			<b>603,999,931</b>