

**THE UNITED REPUBLIC OF TANZANIA**  
**PRIME MINISTER'S OFFICE**



**ANTI. DRUG COMMISSION**  
**(VOTE 91)**



**AUDITED FINANCIAL STATEMENTS**

**For the year ended 30<sup>th</sup> June 2014**

**THE UNITED REPUBLIC OF TANZANIA**  
**PRIME MINISTER'S OFFICE**



**ANTI. DRUG COMMISSION**  
**(VOTE 091)**



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For the year ended 30<sup>th</sup> June 2014

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FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

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**LIST OF ABBREVIATION**

**AIDS** - Acquire Immunodeficiency Syndrome

**AIDS** - Acquire Immunodeficiency Syndrome

**CAG** - Controller and Auditor General

**CDC** - Centers for Disease Control

**CPO** - Central Payment Office

**DCC** – Drug Control Commission

**HIV** - Human immunodeficiency Virus

**IPSAS** - International Public Sector Accounting Standards

**ISSAs** –International Standards of Supreme Audit Institutions

**KPIS** – Key Population Implementation science

**MAT** - Medical Assisted Treatment

**MTEF** - Medium Term Expenditure Framework

**PMU** - Procurement Management Unit

**TZS** - Tanzanian Shillings

**UNODC** –United Nations Office on Drugs and Crime

**URT** - United Republic of Tanzania



**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT BY THE MINISTER OF STATE  
(POLICY, COORDINATION & PARLIAMENTARY AFFAIRS)  
PRIME MINISTER'S OFFICE FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

**1. INTRODUCTION**

Tanzania faces a serious and growing problem of drug abuse and trafficking, which has adverse effects to individuals, families and the society at large. In recognition of the devastating effects of the drug problem that include fuelling crime, the Government established the Anti-Drug Unit within the Police Force. However, a broader approach against drug abuse and trafficking was initiated in 1995 after enacting "The Drugs and Prevention of Illicit traffic in Drugs Act, No 9 of 1995". The Act, in consistent with International Conventions and Protocols, took into consideration the diverse nature of the drug problem. It also defines the drug problem as multi-sectoral rather than a mere criminal issue and established the Drug Control Commission.

The Government is therefore committed to ensure participation of multi-sectoral stakeholders in planning, implementing, monitoring and evaluation of drug control interventions for the purpose of creating an efficient control mechanism, promoting cooperation, flexibility and innovation in drug control measures.

**2. STRATEGIES OF THE COMMISSION**

The strategies set by the Commission to realize the objectives and targets that would provide direction in the control of drug abuse and illicit trafficking in the country are:

- i. To strengthen coordination of efforts toward control of drug trafficking and abuse.
- ii. Establishment of the effective drug control coordination mechanism
- iii. Timely amendments of drug control legislation
- iv. Formulation of drug control guidelines and facilitate the implementation
- v. Promote international cooperation and partnership
- vi. Promote prevention and eradication of cannabis and that production
- vii. Develop and implement advocacy programmes for drug abuse prevention
- viii. Develop and implement mass awareness campaigns
- ix. Develop and implement treatment and rehabilitation programmes

**3. OVERALL PERFORMANCE DURING THE YEAR**

During the financial year 2013/2014, the Commission implemented activities as prescribed in the MTEF which include:

- i. Participation in educating the general population through national events such as Nane Nane in Dodoma and HIV/AIDS day for the year.
- ii. Mass awareness on adverse effects of drug abuse through Star TV, Radio (TBC FM) and Radio Maria
- iii. Preparation and submission before the parliament the Drug Situation Report for the year 2012.

**THE UNITED REPUBLIC OF TANZANIA  
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**STATEMENT BY THE MINISTER OF STATE,  
PRIME MINISTER'S OFFICE FOR  
THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

- iv. Facilitated and participated in Task Force operations.
- v. Destruction of 127 acres of cannabis in Arusha region and 1,107 bags of cannabis and 3,445 kg of cannabis seeds.
- vi. Submission of the draft of the National Drug Control Policy to Prime Minister's Office for submission to Inter-Ministerial Technical Committee (IMTC)
- vii. Follow-up on court cases related to drug trafficking in Tanga
- viii. Attended one international meeting with regards to control of drug trafficking and abuse.
- ix. Preparation and submission of amendments of the drug Act. of 1995.
- x. Conducting the commemoration of the international drug day on 26 June 2014.

**4. CHALLENGES/CONSTRAINTS IN GENERAL**

Despite all these efforts and associated success, we still face a number of challenges in the control of both drug trafficking and abuse in Tanzania. Our capacity to suppress supply and demand for drugs is limited by various factors including inadequate resources, increase in complexity of the problem due to advancement in technology and porous nature of our borders.

**5. FUTURE OUTLOOK/WAY FORWARD**

The Government intends to strengthen drug enforcement capacity and facilitate participation of Civil Society Organizations in the control of drug abuse and trafficking in the country. Greater attention will be directed towards promotion of mass awareness and provision of drug addiction treatment and rehabilitation services.

I urge every citizen to support the Drug Control Commission and stakeholders in implementation of drug control initiatives.

---

Hon. William Lukuvi (MP)  
**MINISTER OF STATE (POLICY, COORDINATION  
& PARLIAMENTARY AFFAIRS)**

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT BY THE COMMISSIONER  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

**1.0 INTRODUCTION**

It's my pleasure to present general overview on the budget implementation for the financial year 2013/2014 for the Anti-Drug Commission (Vote 91). This is a second year our financial statements are prepared on IPSAS accrual basis of Accounting.

The Drug Control Commission which was established in accordance with Act No. 9 of 1995 is an independent department under the Prime Minister's Office which has the responsibility of defining, promoting and coordinating the policy of the Government for the control of drug abuse and trafficking in the country.

Its role involves contribution to the creation of conducive drug control implementation framework by developing and reviewing related policies and legislations, advocating for drug preventions, supporting stakeholder's initiatives and facilitating information sharing and networking.

Focus area for interventions which are reflected in the National Drug Control Master Plan include provision of education and information to the public, provision of drug addiction treatment and rehabilitation services, prevention of manufacturing and trafficking of illicit drugs, prevention of diversion of licit drugs for medical use into illicit use and prohibition of production of illicit drugs.

**a. Vision of our commission**

To have a society with zero tolerance to drug abuse and trafficking

**b. Mission of our commission**

To protect the well-being of Tanzanians against drug and related effects by defining, promoting and coordinating the Policy of the Government for the control of drug abuse and illicit trafficking.

**c. Our Core Values**

In order to achieve the above Vision and Mission statements, the Commission has put forward core values, which are reliability, cooperation, accountability, innovativeness, professionalism, confidentiality, efficiency and effectiveness

**2.0 ORGANISATION AND MANAGEMENT STRUCTURE**

**a. Management Structure**

The Anti-Drug Commission is an independent department under Prime Minister's Office. The Drug Control Commission management is headed by a Commissioner who is also the Accounting Officer. The Commissioner is vested with the overall authority of the Management of daily activities of the Commission. The Commissioner reports directly to the Chairman of the Commission who is the Prime Minister of the URT. The Commissioner is assisted by heads of Units and sections.

There are three sections and four independent units namely;

**Units**

- i. Accounts and Finance
- ii. Internal audit
- iii. Procurement Management Unit
- iv. Administration and Personnel

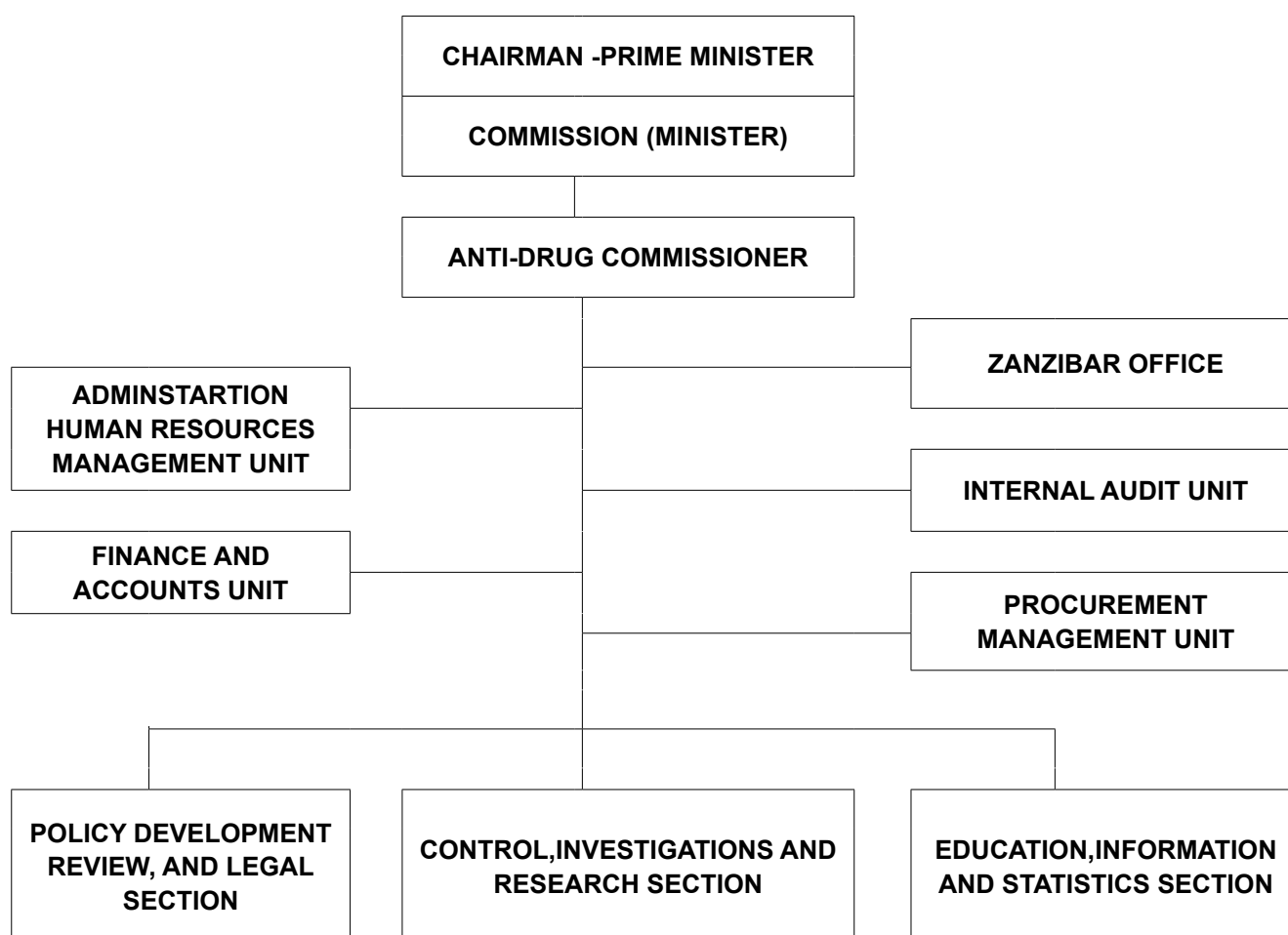


**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT BY THE COMMISSIONER  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**Sections**

- i. Policy development Review and Legal section
  - ii. Control, Investigation and Research section
  - iii. Education, Information and Statistics
- b. Organization structure of the Anti-Drug Control Commission for the coordination of Drugs control.



**c. Operational Objectives**

The Operational Objectives of the Anti-Drugs are as Follows:-

- i. Developing and implementing a national plan of action for drugs control; drugs and psychotropic substance.
- ii. Implementing the provisions of international Conventions on narcotic
- iii. Updating and adapting drugs control laws and regulations.
- iv. Promoting the prevention of drugs abuse and Public information for youngsters, families, educators and the general public. By supporting other initiatives in the field of information and prevention.
- v. Establishing a viable data collection and analysis system at the national level on drugs abuse and drugs trafficking.

**STATEMENT BY THE COMMISSIONER  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

- vi. Developing treatment and rehabilitation programmes for drugs addicts,
- vii. Undertaking research on drugs addiction,
- viii. Training of personnel in charge of measures dealing with drugs abuse and drugs trafficking, money laundering and cooperation.
- ix. Promoting and ensuring international cooperation,
- x. Ensuring Co-ordination and support of activities of non-government organizations and associations participating in drugs abuse control.

**3.0 INTERNAL CONTROL SYSTEM**

Accounting System is operating under Integrated Financial Management System (IFMS) using the Epicor Accounting Software package controlled by the Central Payments Office (CPO) in Dar es Salaam. Accounting procedures revolve around the Public Finance Act No. 6 of 2001 (revised 2004) and the Public Procurement Act No. 21 of 2004.

**a. Internal Audit**

The Public Finance Regulations 2001 (Regulation 28) requires the Accounting Officer to establish an effective Internal Audit Unit. The Internal Audit Unit is required to appraise the soundness and application of accounting financial and operational controls within the Department. The Internal Audit Unit is in place and effective.

**b. Audit Committee**

The Audit Committee members of the Commission were appointed by the Commissioner as an Accounting Officer in accordance with the Public Finance Regulations No. 31 (1). The Commission's Audit Committee was established since July 2000 .The Committee members are:

**The Audit Committee members are:-**

- |   |   |           |
|---|---|-----------|
| i. Charles R. Mulamula (State Attorney)                     | - | Chairman  |
| ii Lusajo Gilbert (Senior Economist)                        | - | Secretary |
| iii. Moza Makumbuli (Education Officer )                    | - | Member    |
| iv. Elibariki Funga (Human Resource Officer)                | - | Member    |
| v. Mwanyika S. Mussa (AIAG Internal Auditor General Office) | - | Member    |

**The roles of Audit Committee include:**

The following are the activities conducted by the committee in order to achieve the objective of enhancing control by assisting the Accounting officer to fulfill stewardship, leadership and control responsibility in managing the Commission resources. `

- i. Adequate and effective audit function operating according to professional standards.
- ii. Suitable mechanism that can allow Internal Audit recommendation to be fully addressed and managed. Adequate system of internal controls and these are being operated effectively.
- iii. Material problems resulting from internal control weaknesses were fully investigated and addressed.
- iv. Suitable policies and procedures are in place to prevent fraud and irregularity.

## **STATEMENT BY THE COMMISSIONER FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

The Commission's Audit Committee has conducted its meeting as per action plan and scheduled activities tabled by Chief Internal Auditor and CAG annual reports.

During the reporting period ended 30<sup>th</sup> June 2014, the Committee has achieved the following;

- Reviewed 2012/2013 Internal Audit reports and issued recommendations to the Accounting Officer.
- Prepared and submitted annual report of financial year 2013/2014

### **5.0 PROCUREMENT MANAGEMENT UNIT AND COMMISSION'S TENDER BOARD**

The Public Procurement Act 21 of 2004 Sections 33 and 34 require each MDA to form a Tender Board and establish a Procurement Management Unit (PMU). The department has strong and independent Tender board and Procurement unit.

The board comprises of five (5) members. The board is responsible for adjudication of recommendation from Procurement Unit (PMU) and award of contracts, contract review and procurement process approval.

#### **Procurement Tender Board Members are;**

|      |                            |   |           |
|------|----------------------------|---|-----------|
| i.   | Mr. Amani Msami            | - | Chairman  |
| ii.  | Ms. Kijoli Said            | - | Secretary |
| iii. | Mr. Lupakisyo Mwakitaliama | - | Member    |
| iv.  | Ms. Christina Rweshabula   | - | Member    |
| v.   | Mr. Omary Mikidadi         | - | Member    |
| vi.  | Mr. January Ntisi          | - | Member    |

### **6.0 IMPLEMENTATION OF THE PLAN AND BUDGET 2013/2014**

During this financial year 2013/2014, implementation of the Plan and Budget experienced some achievements and challenges as follows:

#### **a. Achievements**

- Raised awareness on adverse effects of drug trafficking and drug abuse to the general population
  - Participation in educating the general population through national events such as Nane Nane in Dodoma and HIV/AIDS day in Singida.
  - Mass awareness on adverse effects of drug abuse through Star TV, Radio (TBC FM) and Radio Maria
  - Preparation and submission before the parliament the Drug Situation Report for the year 2012.
  - Conducting the commemoration of the international drug day on 26 June 2014.
- To prevent drug trafficking and reduce harm caused by drug abuse
  - Facilitated and participated in Task Force operations.
  - Destruction of 127 acres of cannabis in Arusha region and 1,107 bags of cannabis and 3,445 kg of cannabis seeds.
- Establishing effective Policy, Legal framework and coordinating mechanism in drug control activities.

**STATEMENT BY THE COMMISSIONER  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

- Preparation and submission of amendments of the drug Act. of 1995.
- Submission of the draft of the National Drug Control Policy to Prime Minister's Office for submission to Inter-Ministerial Technical Committee (IMTC)
- Follow-up on court cases related to drug trafficking in Tanga
- Attended one international meeting with regards to control of drug trafficking and abuse.

**b. Challenges**

Among the challenges facing the Commission are widespread cultivation of cannabis, the use of illicit drugs, inadequate treatment and rehabilitation services to drug addicts, changing nature and complexity of the drug problem and scarcity of resources.

**c. Future Strategies**

- To promote community awareness on effects related to drug abuse and trafficking.
- Enhancing cooperation with stakeholders who are involved in the fight against drug abuse and trafficking.
- The Commission is looking forward to finalizing the National Drug Control Policy, formulation, review and dissemination of drug control guidelines as well as facilitation of implementation. Also, the Commission plans to strengthen the coordination of treatment and rehabilitation services including support social support services to ex-drug addicts.

**7.0 PROGRAMME/PROJECT IMPLEMENTATION**

During the year 2013/2014 the Commission continued with the coordination of implementation of the project of Expansion of comprehensive HIV Prevention services for injecting drug users and other most at risk. The project is financed by the Centers for Disease Control and Prevention (CDC) and its goal is to contribute to the creation of enabling environment for provision of effective HIV/AIDS prevention and care among drug using population in Tanzania.

**Achievements**

- Opening of the second Medically Assisted Treatment clinic at Temeke hospital
- Facilitation of provision of Methadone services at Temeke and Mwananyamala MAT clinics.
- Training of Health care providers on Medically Assisted Treatment of Opioid dependence services at Mwananyamala MAT clinic and Temeke MAT Clinic.
- Review of various policy guidelines for provision of MAT services.
- Renovation of MAT Clinics at Mwananyamala and Temeke Hospitals for provision of MAT services.

**8.0 CROSSCUTTING ISSUES**

**a. HIV/AIDS**

The Commission strives to educate staff on HIV/AIDSs at work place. and also provides education on voluntary counseling and testing

**STATEMENT BY THE COMMISSIONER  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**b. Gender**

The Commission has been playing a big role in mainstreaming gender in commission's activities. The Commission has been gender sensitive in providing training, employment as well as promotion.

**c. Disabled Persons**

The Commission recognizes the existence of policies and guidelines regarding the equal treatment of the disabled employees.

**d. Corruption**

The Commission has employed much effort to combat corruption through the implementation of anti-corruption strategy and action plan

**9.0 EMPLOYEE WELFARE**

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

The Commission is convinced that equal opportunities for all irrespective of ethnicity, race, gender, disability or religion should be pursued. The commission accepts that only through the loyalty and dedication of its employees will be able to achieve its goal and fulfill its aims. The Commission provides various benefits to staff such as retiring benefit to staff, spouse and children not exceeding four.



**Kenneth J. Kasseke  
COMMISSIONER**

26/9/2014

**Date**

**STATEMENT OF MANAGEMENT RESPONSIBILITY  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

Section 25(4) of the Public Finance Act 2001(revised in 2004) requires management to prepare financial statements for each financial year, which give a true and fair view of receipts and payments of the reporting entity at the end of the financial year. It also requires management to ensure the reporting entity keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the reporting entity. They are also responsible for safeguarding the assets of the reporting entity.

Management accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standard (IPSAS) and in the manner required by the Section 25(4) of the Public Finance Act 2001(Revised in 2004).

Management is of the opinion that the financial statements give a true and fair view of the statement of the financial affairs of the reporting entity. Management further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. Management is responsible for safeguarding the assets of the reporting entity and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the financial statement for the 2013/2014 financial year.

We accept responsibility for the integrity of the financial statement, the information it contains, and its compliance with the Public Finance Act 2001(Revised in 2004) and instructions from the Treasury.

Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act No. 4 of 2004.

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



**Kenneth J. Kasseke  
COMMISSIONER**

26/9/2014  
**Date**

**AUDIT REPORT ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

**TO:** Commissioner and Accounting Officer Vote 91.  
Drugs Control Commission,  
P. O. Box 80327,  
DAR ES SALAAM.

**RE: REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE DRUGS CONTROL COMMISSION – VOTE 91 FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2014**

**Introduction**

I have audited the financial statements of the Drugs Control Commission (DCC) which Comprises of Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Changes on Net Assets and Accounting Policies and Notes to the Financial Statements for the year ended 30th June, 2013 as shown in Annexure I of this report.

**Audit Mandate**

By virtue of the provisions of Article 143 of the Constitution of the United Republic of Tanzania and Sect. 10 of the Public Audit Act No. 11 of 11 of 2008, the Controller and Auditor General is the statutory auditor of all Government revenues and expenditures including the revenues expenditures of the Drug Control Commission.

**Audit Objectives**

The main objective of conducting the audit is to enable the controller and Auditor General to express an independent audit opinion on the financial statement of DCC for the year ended 30th June, 2014 and established whether they were prepared in all material respects, in accordance with the applicable financial reporting framework.

**Other objectives include:**

- i. Determining whether all funds as approved by parliament were received and used Exclusively and judiciously for eligible expenses as per approved budget and regulations governing government expenditure with due attention to economy and efficiency.
- ii. Determining that all revenue collected by the DCC was properly accounted for.
- iii. Ascertaining whether all necessary documents, books, registers, accounts, financial data and information have properly been kept in respect of all transactions and balances.
- iv. Establishing whether all relevant financial statement items have properly been presented and disclosed.
- v. Evaluating and testing the relevant controls within the DCC by ascertaining the adequacy and effectiveness of the internal control system including the related IT control environment.
- vi. Reviewing and assessing the risk of material misstatement in the financial statements.
- vii. Determining whether the desired results or benefits are being achieved, whether the objectives established by parliament or other authorizing bodies are being met, and whether the DCC has considered alternative ways to ensure the desired results are attained at lower costs.

## AUDIT REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)

- viii. Assessing and evaluating the compliance with the Public Procurement Act. No. 7 of 2011 and its Regulations.
- ix. Establishing whether good governance has been enforced in the day –to- day operations of the DCC and in carrying out its overall strategy and how management has addressed the social and environmental issues arising thereon.

### **Audit Methodology**

My audit approach included tests of the accounting records and other procedures in order to satisfy the audit objectives. My audit procedures included the following steps:

- i. Planning the audit to obtain an adequate understanding of the DCC's activities and operations.
- ii. Holding an entrance meeting with the auditee to discuss the audit objectives, timing and the expected deliverables.
- iii. Reviewing and analyzing major risk areas, carrying out an assessment of the related risks including assessment of the audit risk in order to arrive at an appropriate audit opinion.
- iv. Evaluating the internal control system in place, including testing whether it is in compliance with laid down Rules and Regulations, policies and procedures.
- v. Ascertaining whether the controls are designed such that they adequately protect the DCC assets against theft or fraud, foster accountability and operational efficiency and whether management has persistently been using them.
- vi. Reviewing and appraising the DCC IT control environment
- vii. Carrying out substantive tests of the transactions and account balances reported by the DCC in order to obtain reasonable assurance regarding the accuracy of those transactions and disclosures included in the financial statements.
- viii. Reviewing the DCC Medium Term Expenditure Framework (MTEF), to establish and obtain reasons for all the significant variances.
- ix. Holding interviews and discussions with key staff and other stakeholders in the implementation of various activities of the DCC.
- x. Conducting site visits to verify physical implementation of planned activities as well as assessing the progress made in an effort to establish the existences of value for money in the projects undertaken by the DCC.
- xi. Closely following up on the implementations and instructions/directives issued by the Public Accounts Committee (PAC) and to ensure that proper actions have been taken in respect of all audit matters raised.
- xii. Verifying whether the Tender Board/Procurement Management Unit effectively performs their prescribed duties and whether goods and services procured by the DCC were acquired through laid down procurement ACT NO. 7 of 2011 and its Regulations.
- xiii. Reviewing the DCC organization structure, determining gaps (if any) in the overall governance structure.
- xiv. Determining whether the DCC has properly addressed key social problem areas such as HIV/AIDS, gender balance, environmental issues etc.
- xv. Holding an exit meeting with the auditee to discuss the results of the audit.



## **AUDIT REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

### **Audit Scope**

The audit was carried out in accordance with the International Standards of supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the DCC.

The audit conducted on a sample basis; therefore the findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me.

As an auditor, I am not required to specifically search for fraud and errors, therefore, my audit cannot be relies upon to disclose all such matters. However my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatements in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities in the maintenance of an effective and adequate system of internal control rests with the management of the DCC.

### **Management Responsibility on the Financial Statements**

The preparation of the financial statements is the responsibility of the management of the DCC as per the Statement of Management responsibility on the Financial Statements enclosed in this report as Annexure II.

Sect.25(4) of the Public Finance Act No.6 of 2001 (revised 2004), places responsibility on the Accounting Officer to prepare financial statements for each financial year which presents true and fair view of the financial position, financial performance and cash flows for the year then ended. It also, requires management to ensure that the reporting entity keeps proper accounting records, which will disclose with reasonable accuracy its financial position of the reporting entity and its responsibility in safeguarding the assets of the report entity.

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

My responsibility as an auditor is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions and such other procedures I considered necessary in circumstances. These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud of error, in making those risk assessments, I considered the internal control relevance to the DCC preparation and fair presentation of the financial statements 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 DCC internal control. An audit also

**AUDIT REPORT ON THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

In addition, Sect.10 (2) of the PAA No.11 of 2008 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards and that; reasonable precautions have been taken to safeguard the collection of revenue, receipt, custody, disposal, issue and proper use of public property, and that the law, directions and instructions applicable thereto have been duly observed and expenditures of public monies have been properly authorized.

Further, Sect 48 (3) of the Public Procurement Act No.7 of 2011 requires me to state in my annual audit report whether or not the auditee has complied with the provision of the Law and its Regulations.

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

**Unqualified opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Drugs Control Commission as at 30<sup>th</sup> June 2014, and its financial performance and its cash flows for the year then ended in accordance with the accordance with the International Public Sector Accounting Standards (IPSAS)

  
Prof. Messa Juma Assad  
CONTROLLER AND AUDITOR GENERAL

National Audit Office  
Dar es salaam



March, 2015

**Copy:** The Chief Secretary,  
State House,  
P.O. Box 9120,  
1 Barack Obama Road,  
11400 DAR ES SALAAM.

Permanent Secretary and Paymaster General  
Ministry of Finance  
P.O. Box 9111  
1 Madaraka Street  
**11468 DAR ES SALAAM**

## **COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014**

### **1.0 INTRODUCTION**

The Drug Control Commission implemented its annual budget based on the Medium Term Expenditure Framework (MTEF) covering the period of 2011/12–2013/2014. The implementation of 2013/2014 annual budget was based on the main objective of coordinating and promoting the drug control activities.

The financial statements provide information about the financial status, which is useful to the government and other stakeholders in measuring transparency and accountability. It also provides comparative figures with the actual outturn of the previous year 2013/2014, to serve as a decision tool.

### **2.0 OVERALL PERFORMANCE DURING THE FINANCIAL YEAR 2013/14**

During the financial year 2013/14, the final approved budget for the commission was **TZS 5,800,286,000.00**. The approved budget for recurrent expenditure was **TZS 3,002,286,000.00** (That is **TZS 2,587,176,826.00** for other charges and **TZS 415,109,174.00** for personal Emolument.), and **TZS 2,798,000,000.00** for Development Expenditure. The exchequer received during the year was **TZS 2,965,105,244.75**

Snapshot of financial performance for the financial year 2013/2014 is shown below:

| <b>ITEM</b>           | <b>ACTUAL 2013/14 (TZS)</b> |
|-----------------------|-----------------------------|
| Total Issues Received | 2,965,105,244.75            |
| Total Expenditure     | 2,961,881,538.43            |
| Cash in Hand          | 3,223,706.32                |

### **3.0 EXCHEQUER ISSUES**

The Exchequer received in the financial year 2013/14 was **TZS 2,965,105,244.75** comprises both Recurrent and development. That is **TZS 1,465,976,093.00** for recurrent expenditures and **TZS 1,499,129,151.00** for Development expenditure against net approved estimate of **TZS 5,800,286,000.00**. The exchequer received for previous financial year 2012/13 was **TZS 2,435,935,400.00**

The Exchequer received is about **52.83%** of the total approved budget, resulting to variation of **47.18%**. The recurrent and development estimates depended much on local funds collected from Internal sources of revenue which has been affected by low revenue collected by the Government. The Commission received development fund from American Centers for Diseases control (**CDC**) which was less than it was estimated. In regard to Development funds released of **TZS 1,499,129,151.75**, **TZS 2,214,117,306.26** was externally financed, and **TZS 150,000,000.00** was local development fund. This is disclosed in the financial statement pg 45 of exchequer received statements.

## COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014 (continued)

### 4.0 PAYMENT BY THIRD PARTIES

The Commission did not receive cash or any other payment by third parties throughout the financial year and also in the last financial year 2013/14.

### 5.0 PERSONAL EMOLUMENTS

Personal Emolument comprises of Salaries and Other Personal Allowances such as Electricity, House allowance, Per diems, Leave travel, moving Expenses, Medical & dental refunds, Utilities, sitting allowances etc.

In the financial year 2013/14 Commission spent **TZS 1,557,368,219.72** on salary wages Contributions and other employment allowances as mentioned above. The amount spent increased by **TZS 589,700,684.62** (37.9%) as compared to the previous financial year 2012/13 because the Government of the United Republic of Tanzania increases civil Servants salaries and responsibility allowance. This is disclosed in the note **18** to the financial statements.

### 6.0 SUPPLIES AND CONSUMABLE GOODS

The Commission's spent the Total amount of **TZS 1,052,837,491.48** to facilitate expenditure on Supplies and consumable goods compared to **TZS 1,014,586,537.59** spent last financial years of 2012/13. The increase of **3.64%** is caused by preparing various report on drug abuse and trafficking such arresting of people cultivating cannabis, Miraa trafficking and cocaine & heroin trafficking and paid tuition to commission's staff as compared to last financial year of 2012/13. This is disclosed in the **note 20** to the financial statements.

### 7.0 CURRENT GRANTS, TRANSFER AND SUBSIDIES PAYMENT

Total of **TZS 42,675,000.00** were recorded on Transfers and Subsidies items compared to **TZS 103,779,074.38** of the previous year. The current transfers and subsidies decreased by **59.0%** The decrease was mainly caused by decrease the transfer of payment to Drug Control Funds to facilitate the Task Force, which was formed to combating illicit drugs and to NGOs. This is disclosed in the **note 21** to the financial statements.

### 8.0 ROUTINE MAINTENANCE AND REPAIR

The Commission spent TZS 95,900,504.84 during the Financial 2013/14 compared to TZS 102,977,185.70 of the last financial year of 2012/13. The decrease of the mentioned above item was caused by reducing from repair of air conditioners ,fax machines and other office equipment etc. This is disclosed in the note 40 to the financial statements.

### 9.0 OTHER EXPENSES

This payment includes Burial expenses, consultancy fees and specialized equipment supplies, During the Financial year 2013/14 the Commission spent **TZS 268,446,692.80** compared **TZS 151,977,185.70** of the previous financial year of 2013/14. The huge increase of this amount was caused by payment of the consultancy fees. Note 41 of the Financial Statements.

## COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014 (continued)

### 10.0 CASH AND CASH EQUIVALENTS

These are cash balances at end of the financial it include bank balances on the deposit, recurrent and development account. During the financial year the cash and cash equivalent was TZS 29,004,771.58 compared to TZS 31,098,555.26 of the previous financial year of 2012/13. This is disclosed in the note 49 to the financial statements.

### 11.0 INVENTORIES

Inventories are stated at the lower of cost and net realizable value. Costs incurred in bringing each product to its present location and condition, are accounted for such as Stationeries and other consumables – cost is determined on first in first out. However, a Memorandum record is maintained in the Inventory Registers at cost. Inventories are disclosed in the statement of stores and other assets.in accordance with IPSAS 12.The commission has recorded the inventories amounted to **TZS 9,566,890.00** in the financial year 2013/14 compared to **TZS 744,720.00** of the last year 2012/13.The increase was caused by the huge balance of stationeries the commission maintained. This is disclosed in the note 52 to the financial statements.

### 12.0 PURCHASE/CONSTRUCTION OF PROPERTY, PLANT AND EQUIPMENT

These are assets of similar nature or function to the operations of the Commission. Purchase, Construction of Property, Plant and Equipment increased from **TZS 1,419,118,152.00** for the financial year 2012/13 to **TZS 1,658,510,499.50** in financial year **2013/14** thus, resulted into difference of **TZS 239,392,347.50** (14.4%). The expenditure incurred exceeds the reported amount in the previous financial year, because the Commission used received funds to procure Computers and Photocopiers, and Renovation of KIPS buildings. This is disclosed in the **note 59** to the financial statements.

### 13. OUTSTANDING LIABILITY

Outstanding liabilities during this financial year 2013/14 were TZS. 308,917,576.91 compared TZS 43,011,832.05 for the previous financial year 2012/13. The increase of liabilities was due to the outstanding certificate of construction of KIPS building, staff claims and suppliers. This is disclosed in the **note 64** to the financial statements.

### 14. PURCHASE/CONSTRUCTION OF NON CURRENT ASSETS

The Commission purchased/constructed of non-current asset of during the Financial 2013/14 was TZS 105135707.50 but in the previous financial year was TZS 99,715,750.00

### 15. OTHER RECEIPTS

The deposit receipts received during the financial year was TZS 108,953,090.00 these are funds from UNODC, KIPS and drug control funds. This is disclosed in the **pg. 40** to the financial statements.

### 16. OTHER PAYMENTS

The deposit payment made during the financial year 2013/14 was **TZS 114, 270, 580.00** was compared to last financial year amounted to **TZS 6,700,000.00** this is disclosed in the **note 72**

## COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2014 (continued)

to the financial statements. This is disclosed in the **note 41** to the financial statements.

### 17. TAXPAYERS FUNDS

The taxpayer's fund during the financial year 2013/14 was **TZS 1,523,529,341.05** compared to the last financial year amounted to **TZS 1,382,882,758.00**. These increased by **TZS 140,646,583.05** because all adjustment on purchase of assets and renovation of building are made here. **Note 90** of the Financial Statements

### 18. CONTINGENT LIABILITY

The contingent liability is the liabilities that a commission as required to pay from a law suit against an individual or firm which is the commission defendant. The Commission did not have contingent liability during this financial year 2013/14 likewise in the last financial year.

### 19. EXTRAORDINARY ITEMS

These are non-recurring event that materially affected the Commission's financial Statements in the reporting period. No extraordinary items as at 30 June 2014.

### 20. RELATED PARTY TRANSACTIONS

The related is a transfer of resources or obligations between related parties .regardless whether a price is charged. Related party transactions exclude transactions with any other entity that is a related solely because of its economic dependence on the reporting entity or the government which it form part. This includes key management Personnel etc.

The remuneration of key management personnel is any consideration or benefit derive directly or indirectly by key management personnel from the reporting entity for services provided in their capacity as members of the governing body or otherwise employees of the reporting entity. The Related party transactions during the financial year 2014/15 amounted to **TZS 111,245,000.00** compared to last financial year 2013/14 which is **TZS 111,245,000.00** This is disclosed in the **pg. 34** to the financial statements.

### 21.0 AUDITORS

The Controller and Auditor – General (CAG) is the statutory auditor for the Commission pursuant to the provisions of Article 143 of the constitution of the United Republic of Tanzania of 1977 (revised 2000), Sects. 26 – 37 of the Public Financial Act No. 6 of 2001 (revised 2004). This financial statement should be read in conjunction with the underlying notes and schedules for better understanding



**Kenneth J. Kasseke**  
**COMMISSIONER**

26/9/2014

**Date**

THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)

# AUDITED FINANCIAL STATEMENTS

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF FINANCIAL POSITION  
AS AT 30th June 2014**

|                                 | NOTE | <u>2014</u>                    | <u>2013</u>                    |
|---------------------------------|------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                   |      |                                |                                |
| <b>Current Assests</b>          |      |                                |                                |
| Cash and Cash Equivalent        | 49   | 29,004,771.58                  | 31,098,555.26                  |
| Receivables                     | 51   | 0.00                           | 0.00                           |
| Inventories                     | 52   | 9,566,890.00                   | 744,720.00                     |
| Total Current Assets            |      | <u><b>38,571,661.58</b></u>    | <u><b>31,843,275.26</b></u>    |
| <b>Non- Current Assests</b>     |      |                                |                                |
| Property,Plant and Equipment    | 59   | 1,658,510,499.50               | 1,419,118,152.00               |
| Intangible Assets               | 61   | 0.00                           | 0.00                           |
| Total Non-Current Assets        |      | <u><b>1,658,510,499.50</b></u> | <u><b>1,419,118,152.00</b></u> |
| <b>TOTAL ASSESTS</b>            |      | <u><b>1,697,082,161.08</b></u> | <u><b>1,450,961,427.26</b></u> |
| <b>LIABILITIES</b>              |      |                                |                                |
| <b>Current Liabilities</b>      |      |                                |                                |
| Payables                        | 64   | 308,917,576.91                 | 43,011,832.05                  |
| Recurrent Deferred Income       | 71   | 327,663.82                     | 737,670.00                     |
| Deposits                        | 72   | 25,781,065.26                  | 31,098,555.26                  |
| Total Current Liabilities       |      | <u><b>335,026,305.99</b></u>   | <u><b>74,848,057.31</b></u>    |
| <b>Non- Current Liabilities</b> |      |                                |                                |
| Development Deferred Income     | 83   | 2,896,042.50                   | 7,050.00                       |
|                                 |      | <u>2,896,042.50</u>            | <u>7,050.00</u>                |
| <b>TOTAL LIABILITIES</b>        |      | <u><b>337,922,348.49</b></u>   | <u><b>74,855,107.31</b></u>    |
| <b>Net Assets</b>               |      | <u><b>1,359,159,812.59</b></u> | <u><b>1,376,106,319.95</b></u> |
| <b>NET ASSETS/ EQUITY</b>       |      |                                |                                |
| <b>Capital contributed by:</b>  |      |                                |                                |
| Taxpayers Funds                 | 90   | 1,523,529,341.05               | 1,382,882,758.00               |
| Accumulated surplus/ (deficits) |      | <u>(164,369,528.46)</u>        | <u>(6,776,438.05)</u>          |
| <b>TOTAL NET ASSETS/EQUITY</b>  |      | <u><b>1,359,159,812.59</b></u> | <u><b>1,376,106,319.95</b></u> |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014

Date



**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th June 2014**

*(Classification of Expenses by Nature)*

|  | NOTE | <u>2014</u><br>TZS             | <u>2013</u><br>TZS             |
|--|------|--------------------------------|--------------------------------|
| <b>REVENUE</b>                           |      |                                |                                |
| Exchequer Revenue                        | 36   | 2,859,634,823.43               | 2,333,631,654.72               |
| <b>TOTAL REVENUE</b>                     |      | <b><u>2,859,634,823.43</u></b> | <b><u>2,333,631,654.72</u></b> |
| <b>EXPENSES AND TRANSFERS</b>            |      |                                |                                |
| <b>Expenses</b>                          |      |                                |                                |
| Wages,Salaries and Employee Benefits     | 18   | 1,558,704,011.57               | 967,667,535.10                 |
| Supplies and Consumable Goods            | 20   | 1,052,837,491.48               | 1,014,586,537.59               |
| Current Grants,Transfers and Subsidies   | 21   | 42,675,000.00                  | 103,779,074.38                 |
| Routine Maintenance and Repair           | 40   | 95,900,509.84                  | 102,977,185.70                 |
| Other Expenses                           | 41   | 267,110,900.95                 | 151,397,760.00                 |
| <b>TOTAL Expenses</b>                    |      | <b><u>3,017,227,913.84</u></b> | <b><u>2,340,408,092.77</u></b> |
| <b>TOTAL EXPENSES AND TRANSFERS</b>      |      | <b><u>3,017,227,913.84</u></b> | <b><u>2,340,408,092.77</u></b> |
| <b>Surplus/ (deficit) for the period</b> |      | <b><u>(157,593,090.41)</u></b> | <b><u>(6,776,438.05)</u></b>   |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014

Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30th June 2014**

*(Classification of Expenses by Function)*

|  | <u>2014</u>             | <u>2013</u>             |
|--|-------------------------|-------------------------|
|  | TZS                     | TZS                     |
| <b>REVENUE</b>                           |                         |                         |
| Exchequer Revenue                        | 2,859,634,823.43        | 2,333,631,654.72        |
| <b>TOTAL REVENUE</b>                     | <u>2,859,634,823.43</u> | <u>2,333,631,654.72</u> |
| <b>EXPENSES AND TRANSFERS</b>            |                         |                         |
| <b>Expenses</b>                          |                         |                         |
| Accrued Expenses                         | 170,048,972.91          | 6,776,438.05            |
| Administration and HR Management         | 2,847,178,940.93        | 2,333,631,654.72        |
| <b>Total Expenses</b>                    | <u>3,017,227,913.84</u> | <u>2,340,408,092.77</u> |
| <b>TOTAL EXPENSES AND TRANSFERS</b>      | <u>3,017,227,913.84</u> | <u>2,340,408,092.77</u> |
| <b>Surplus/ (deficit) for the period</b> | <u>(157,593,090.41)</u> | <u>(6,776,438.05)</u>   |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
FOR THE YEAR ENDED 30 June, 2014**

|                                   | <u>Taxpayer's Fund</u>  | <u>Accumulated Surplus/<br/>(Deficit)</u> | <u>Total</u>            |
|-----------------------------------|-------------------------|---|-------------------------|
| Opening Balance                   | 1,382,882,758.00        | (6,776,438.05)                            | 1,376,106,319.95        |
| Capital Fund Received             | 105,135,707.50          | 0.00                                      | 105,135,707.50          |
| Adjustment of Taxpayers Fund      | 35,510,875.55           | 0.00                                      | 35,510,875.55           |
| Revaluation Surplus/ (deficit)    | 0.00                    | 0.00                                      | 0.00                    |
| Surplus/(Deficit) during the year | -                       | (157,593,090.41)                          | (157,593,090.41)        |
| Closing Balance                   | <u>1,523,529,341.05</u> | <u>(164,369,528.46)</u>                   | <u>1,359,159,812.59</u> |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014

Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED 30Th June2014**

|   | <u>2014</u><br>TZS             | <u>2013</u><br>TZS             |
|---|--------------------------------|--------------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>    |                                |                                |
| <b>RECEIPTS</b>                               |                                |                                |
| Exchequer Issues                              | 2,965,105,244.75               | 2,435,935,400.00               |
| Other Receipts                                | 108,953,090.00                 | 37,798,555.26                  |
| <b>TOTAL RECEIPTS</b>                         | <b><u>3,074,058,334.75</u></b> | <b><u>2,473,733,955.26</u></b> |
| <b>PAYMENTS</b>                               |                                |                                |
| Wages,Salaries and Employee Benefits          | 1,430,595,219.72               | 967,667,535.10                 |
| Supplies and Consumable Goods                 | 1,020,464,200.42               | 1,007,810,099.54               |
| Current Grants,Transfers and Subsidies        | 42,675,000.00                  | 103,779,074.38                 |
| Other Expenses                                | 114,270,580.00                 | 6,700,000.00                   |
| Routine Maintenance and Repair                | 95,900,509.84                  | 102,977,185.70                 |
| Other Expenses                                | 267,110,900.95                 | 151,397,760.00                 |
| <b>TOTAL EXPENSES</b>                         | <b><u>2,971,016,410.93</u></b> | <b><u>2,340,331,654.72</u></b> |
| Net Cash Flow From Operating Activities       | <b>103,041,923.82</b>          | <b>133,402,300.54</b>          |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>    |                                |                                |
| Purchase/ Construction of Non- Current Assets | 105,135,707.50                 | 99,715,750.00                  |
| Purchase of Intangible Assets                 | 0.00                           | 0.00                           |
|   | <b><u>105,135,707.50</u></b>   | <b><u>99,715,750.00</u></b>    |
| Net increased/ (Decrease) in cash             | (2,093,783.68)                 | 33,686,550.54                  |
| Cash to be Surrendered to Holding Account     | 0.00                           | -                              |
| Cash to be Surrendered to PMG                 | 3,223,706.32                   | 2,587,995.28                   |
| Cash at the beginning of the year             | 31,098,555.26                  | 31,098,555.26                  |
| Cashat the end of the Period                  | <b><u>25,781,065.26</u></b>    | <b><u>31,098,555.26</u></b>    |



Kenneth J. Kasseke  
Accounting Officer


26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT  
FOR THE YEAR ENDED 30th June 2014**

Budget approved on the Cash Basis (Classification of Payments by Nature)

|   | Actual Amount (A)<br>TZS | Final Budget (B)<br>TZS | Original Budget<br>TZS  | Difference (B-A)<br>TZS |
|---|--------------------------|-------------------------|-------------------------|-------------------------|
| <b>CASH IN FLOW</b>                           |                          |                         |                         |                         |
| Exchequer issues                              | 2,965,105,244.75         | 5,868,340,000.00        | 5,800,286,000.00        | 2,903,234,755.25        |
| <b>TOTAL RECEIPTS</b>                         | <b>2,965,105,244.75</b>  | <b>5,868,340,000.00</b> | <b>5,800,286,000.00</b> | <b>2,903,234,755.25</b> |
| <b>CASH OUTFLOW</b>                           |                          |                         |                         |                         |
| Wages, Salaries and Employee Benefits         | 1,430,595,219.72         | 2,277,532,000.00        | 2,197,938,000.00        | 846,936,780.28          |
| Supplies and Consumable Goods                 | 1,020,464,200.42         | 2,231,711,910.67        | 2,231,347,500.00        | 1,211,247,710.25        |
| Routine Maintenance and Repair                | 95,900,509.84            | 160,836,000.00          | 171,000,000.00          | 64,935,490.16           |
| Other Expenses                                | 267,110,900.95           | 328,476,000.00          | 327,976,000.00          | 61,365,099.05           |
| <b>Transfers</b>                              |                          |                         |                         |                         |
| Current Grants, Transfers and Subsidies       | 42,675,000.00            | 282,849,500.00          | 282,849,500.00          | 240,174,500.00          |
| <b>Capital Expenditures</b>                   |                          |                         |                         |                         |
| Purchase/ Construction of Non- Current Assets | 105,135,707.50           | 495,175,000.00          | 551,175,000.00          | 390,039,292.50          |
| <b>Purchase of Intangible Assets</b>          | -                        | 70,000,000.00           | 38,000,000.00           | 70,000,000.00           |
| <b>TOTAL PAYMENTS</b>                         | <b>2,961,881,538.43</b>  | <b>5,846,580,410.67</b> | <b>5,800,286,000.00</b> | <b>2,884,698,872.24</b> |
| <b>NET CASH FLOWS</b>                         | <b>3,223,706.32</b>      | <b>21,759,589.33</b>    | <b>0.00</b>             | <b>18,535,883.01</b>    |

  
Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014**

**1. GENERAL INFORMATION**

The Drug Control Commission was established by the Drugs and Prevention of Illicit traffic Drugs Act No. 9 of 1995 with the mandate of defining, promoting and coordinating the policy of the Government for control of Drug abuse and Illicit trafficking. The commission came into operation since 1997. The Drug Control Commission is under the Prime Minister's Office. The Office of the Commission is located at Upanga Malik Road, Plot no 434

P.O. BOX 80327

**DAR ES SALAAM.**

TEL: 255-022 2152532

FAX: 255-022 2152820

Email: [tumedawa@pmo.go.tz](mailto:tumedawa@pmo.go.tz)

Website: [pmo.go.tz](http://pmo.go.tz)

**a. Bankers**

Bank of Tanzania,  
10 Mirambo Street,  
P.O. BOX 2939,  
**DAR ES SALAAM.**

National Microfinance Bank (NMB),  
(Bank House),  
DAR ES SALAAM.

**b. LAWYERS**

Attorney General,  
P.O. BOX 5821,  
DAR ES SALAAM.

**c. COMMISSIONER**

Kenneth J Kasseke  
P.O. BOX 80327,  
DAR ES SALAAM.

**d. AUDITORS**

The Controller and Auditor General,  
The National Audit Office,  
P.O BOX 9050,  
DAR ES SALAAM.

## **NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

### **2.0 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE**

#### **a. Basis of Preparation**

The Commission financial statements are generally prepared in accordance with:-


- i. The provision of section 25(4) of the Public Finance Act No. 6 of 2001 (revised in 2004).
- ii. Public Procurement Act No. 21 of 2004 (Revised in 2014)
- iii. Applicable International Public Sector Accounting Standards (IPSAS) Financial Reporting under the Accrual basis of Accounting.
- iv. Treasury Circulars and Guidelines issued from time to time

#### **b. Statement Of Compliance**

The Financial statements for the year ended 30 June 2014 have been complied with International Public sector Accounting Standards under Accrual Basis, Public Finance Act of 2001 Revised 2004 and Public Procurement Act No. 21 of 2004.

### **3.0 AUTHORIZATION DATE**

The Financial Statements were authorized for issue on \_\_\_\_\_ 2014 by:



Kenneth Kasseke  
**Accounting Officer**

### **4.0 REPORTING ENTITY**

The financial statements are for the Drug Control Commission (VOTE 91). The financial statements encompass the reporting entity as specified in the relevant legislation.

### **5.0 GOVERNMENT BUSINESS ENTITIES**

These include both trading and statutory enterprises which are either fully Government owned or Government has a stake. These entities operate commercially and do not rely on continuing Government funding to be a going concern.

Government Business Entities are excluded from the consolidated Accounts. Such entities contribute dividends to the Government and such earnings are recognized as revenue.

### **6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Accounting policies adopted in the preparation of these financial statements are consistent with those followed for the year ended 30<sup>th</sup> June, 2013. Except for the adoption and amendment to IPSAS 1 'Presentation of Financial Statement on accrual basis and interpretation that are applicable for the year ended 30<sup>th</sup> June, 2014

#### **a. Reporting Period**

The reporting period for these financial statements is the financial year of the Government which runs from **1<sup>st</sup> July, 2013 to 30<sup>th</sup> June 2014.**

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**i. Foreign currency translation**

Items included in the financial statements of the Government are measured using the currency of the primary economic environment in which the Government operates ("the functional currency"). In accordance with IPSAS 4

**The financial statements are presented in Tanzanian Shillings (TZS)**, which is the Government's functional and presentation currency. The average exchange rate for the year ended 30 June 2014 was **TZS 1,640.00**

**ii. Transactions and balances**

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

**iii. Cash and cash equivalents**

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

**iv. Unspent cash balances**

In accordance with the requirement of the Public Finance Act No. 6 of 2001 as revised in 2004. Unspent cash balances by Government entities at the end of the financial year are returned to the Consolidated Fund in the course of the following financial year.

**v. Exchequer Issue**

These are moneys received from the Consolidated Fund upon the authority of a warrant under the hand of the Paymaster General addressed to the Accountant General. These are recognized upon receipt.

**b. Government grants**

Government grants are not recognised until there is reasonable assurance that the Government will comply with the conditions attaching to them and the grants will be received. Government grants whose primary condition is that the Government should purchase, construct or otherwise acquire non-current assets are recognised as deferred income in the statement of financial position and transferred to statement of financial performance on a systematic and rational basis over the useful lives of the related assets. Other government grants are recognised as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Government with no future related costs are recognised in the statement of financial performance in the period in which they become receivable.



**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**c. Employment benefits**

Employee benefits include salaries, pensions and other related - employment costs. Employee benefits are recognised on accrual basis.

The Government operates a defined benefit plans. Different plans and contribution rates for employer and employees are detailed below:

| No. | Name of the Fund              | Employer Contribution | Employee Contribution |
|-----|-------------------------------|-----------------------|-----------------------|
| 1   | National Social Security Fund | 10%                   | 10%                   |
| 2   | Parastatal Pension Fund       | 15%                   | 5%                    |
| 3   | GEPF                          | 15%                   | 10%                   |
| 4   | PSPF                          | 15%                   | 5%                    |
| 5   | LAPF                          | 15%                   | 5%                    |

Additionally, the Government operate insured (health benefit) plan where contributions are made by the employer and employee, each contributing 3% of gross salary of the respective employee. In accordance with IPSAS 25

**d. Taxes**

Anti-Drug Commission is not exempted from value added Tax (VAT).

**i. Value added tax**

Revenues, expenses and assets are recognized gross of the amount of value added tax except:

- Where the value added tax incurred on a purchase of assets or services is recoverable from the Taxation Authority, in which case the value added tax is recognized as a receivable; and
- Receivables and payables that are stated with the amount of value added tax included. The net amount of value added tax recoverable from, or payable to, the Taxation Authority is included as part of receivables or payables in the statement of financial position.

**e. Property, plant and equipment**

Property, plant and equipment principally comprise land, buildings, plant, and vehicles. Equipment, specialize military equipment and any other infrastructure assets. Purchases of property, plant and equipment's are expensed fully in the year of purchase. However, a memorandum record is maintained in the Fixed Asset Registers at historical cost/valuation of non-current assets of the Department. Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Proceeds from disposal of property, plant and equipment are recognized as non-tax revenue in the period in which it received. Property, plant and equipment is stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value. Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. The carrying values of cash – generating property, plant and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of property, plant and equipment is derecognised upon disposal or when no future

## NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)

### 6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of financial performance in the year the asset is derecognised.

The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end. When each major inspection is performed, its cost is recognised in the carrying amount of property, plant and equipment as a replacement if the recognition criteria are satisfied. In accordance with IPSAS 17

#### **f. Intangible assets**

Intangible assets (consisting of computer software) purchased are expensed fully in the year of purchase. However, a memorandum record is maintained in the fixed Asset Registers at historical cost of noncurrent assets of the Force. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is charged against surplus/deficit in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The expected useful life is approximately 5 years.

The amortisation period and the amortisation method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortisation period or method, as appropriate, and treated as changes in accounting estimates. The amortisation expense on intangible assets is recognised in the statement of financial performance. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in surplus/deficit when the asset is derecognized.

#### **g. Non-current assets held for sale**

Non-current assets and disposal group are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification. Non-current assets (and disposal group) classified as held for sale are measured at the lower of the assets' previous carrying amount and fair value less costs to sell.

#### **h. Impairment of non-financial assets**

The Government assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Government makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less costs

## **NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

### **6.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, The estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations, if any, are recognised in the statement of financial performance in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of financial performance. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life, the Government assesses at each statement of financial position date whether a financial asset or group of financial assets is impaired. in accordance with IPSAS 21.

#### **i. Inventories**

Inventories are stated at the lower of cost and net realizable value. Costs incurred in bringing each product to its present location and condition, are accounted for such as Stationeries and other consumables – cost is determined on first in first out. However, a Memorandum record is maintained in the Inventory Registers at cost. Inventories are disclosed in the statement of stores and other assets.in accordance with IPSAS 12

#### **j. Projects expenditure**

Commission projects are a series of undertakings by an accounting entity with specific objectives and defined time frame and could be either:

- Fully funded by the Ministry
- Jointly funded by the Ministry and a development partner
- Fully funded by a development partner

Fully or partly commission funded project expenditure is recognized in the statement of cash receipts and payment of the parent accounting entity to the extent of funding received from the Ministry.

Expenditure funded by a development partner is disclosed in separate columns on the face of the statement of cash receipts and payments. Such disclosure is only be made when during the reporting period the entity has been formally advised by the third party or the recipient that such payment has been made or has otherwise verified the payment.

## **NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

### **7.0 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

#### **a. Judgments**

In the process of applying the accounting policies management has made the various judgments, apart from those involving estimations, which has the most significant effect on the amounts disclosed in the financial statements:

#### **b. Estimates and assumptions**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the disclosed amounts of assets and liabilities within the next financial year are liabilities regarding utilities such as telephone, water and electricity. Values given to assets are more estimates based on the initial price or in line with its assumed wear and tear. Proper evaluation is yet to be carried out by a specialist appointed by the Treasury.

#### **c. Comparatives**

To ensure consistency with the current period, comparative figure have been restated where appropriate.

#### **d. Expenses**

In general, expenditures are recognized when are incurred.

### **8.0 TRANSITIONAL PROVISIONS**

- a. Section 151 of IPSAS 1 Presentation of Financial Statements: For this reason, comparative information is not required in respect of the financial statements to which accrual accounting is first adopted in accordance with IPSASs.
- b. Section 95 of IPSAS 17 Property, Plant and Equipment: For this reason, for a five- year period following the date of first adoption of accrual accounting in accordance with International Public Sector Accounting Standards, the entity is not required to comply fully with the recognition and measurement requirements of IPSAS 17 Property, Plant and Equipment.
- c. Section 116 of IPSAS 23 Revenue from Non-Exchange Transactions (Taxes and Transfers): For this reason, Entities are not required to change their accounting policies in respect of the recognition and measurement of taxation revenue for reporting periods beginning on a date within five years following the date of first adoption of this Standard.
- d. Section 129 of IPSAS 31 Intangible Assets: For this reason, the recognition of Intangible assets will be applied prospectively.

### **9.0 FUTURE CHANGES IN ACCOUNTING POLICIES**

Standards issued but not yet effective up to the date of issuance of the Commission financial statements are listed below. This listing of standards issued is those that the entity reasonably expects to have an impact on disclosures, financial position or performance when applied at a

## NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)

### 9.0 FUTURE CHANGES IN ACCOUNTING POLICIES (continued)

future date. The entity intends to adopt these standards when they become effective.

- a. IPSAS 28 – Financial Instruments: Presentation – This Standard is effective for annual financial statements covering periods beginning on or after January 1, 2014. The entity is currently assessing the impact of the standard.
- b. IPSAS 29 – Financial Instruments: Recognition & Measurement – This Standard is effective for annual financial statements covering periods beginning on or after January 1, 2014. The entity is currently assessing the impact of the standard.
- c. IPSAS 30 – Financial Instruments: Disclosure – This Standard is effective for annual financial statements covering periods beginning on or after January 1, 2014. The entity is currently assessing the impact of the standard.
- d. IPSAS 32 – Service Concession Arrangements: Grantor – This Standard is effective for annual financial statements covering periods beginning on or after January 1, 2015. The standard has no impact on the entity's financial position or performance.

### 10.0 RISKS MANAGEMENT

The Anti- Drug Commission is subject to a number of financial and operational risks, and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation. The Categories of risk are as follows:-

**a. Interest rate risk**

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

**b. Foreign exchange risk**

Refers to the risk of loss due to adverse movements in foreign exchange rates. A range of instruments is currently being used to minimize the Government's exposure to foreign exchange risk which include currency.

**c. Liquidity risk**

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

**d. Credit risk**

Credit risk refers to the risk of a loss due to the non-performance by counterparties to discharge an obligation. Financial instruments which subject the Government to credit risk

## NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)

### 10.0 RISKS MANAGEMENT (continued)

include bank balances and receivables, advances and investments. The entities within the Government reporting entity manage their exposure to credit risk by:

- Maintaining credit exposure only with highly rated institutions, for which the probability of default is low. The credit worthiness of counterparties is continuously monitored.
- Ensuring diversification of credit exposure by limiting the exposure to any one financial institution.
- In some instances requiring a form of collateral from counterparties.

### 11.0 ORIGINAL AND FINAL APPROVED BUDGET AND COMPOSITION OF ACTUAL AND BUDGET AMOUNTS

The approved budget is the annual budget approved by Member of Parliament for one year developed on the same accounting basis (Cash basis IPSAS), for the period from 1 July 2013 to 30 June 2014 as for the financial statements. The original budget was approved by legislative on May, 2013. In accordance of IPSAS 24. The final budget for financial year 2013/2014 was **TZS 5,800,286,000.00** while Exchequer received was **TZS 2,965,105,244.75**. The reason for variation is:

- a. Developed Partners did not release enough funds as agreed in the period of budget preparation.
- b. The Treasury did not release enough funds to meet approved budget by the Parliament

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**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
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|  | <b>2014</b>                 | <b>2013</b>                 |
|--|-----------------------------|-----------------------------|
|  | <b>Actual</b>               | <b>Actual</b>               |
|  | <b>Receipts/Expenditure</b> | <b>Receipts/Expenditure</b> |
|  | <b>TZS</b>                  | <b>TZS</b>                  |
| <b>Note 18 - Wages, Salaries and Employee Benefits</b> |                             |                             |
| Accrued Wages, Salaries and Employee Benefit           | 128,108,791.85              | 0.00                        |
| Acting Allowance                                       | 0.00                        | 19,248,695.65               |
| Civil Servants   | 414,584,383.66              | 335,938,600.00              |
| Electricity  | 4,717,539.76                | 5,462,500.00                |
| Extra-Duty   | 143,195,000.00              | 374,159,239.45              |
| Food and Refreshment                                   | 2,000,000.00                | 0.00                        |
| Furniture  | 0.00                        | 0.00                        |
| Honoraria  | 24,225,000.00               | 29,450,000.00               |
| Housing Allowance                                      | 11,400,000.00               | 8,400,000.00                |
| Leave Travel   | 7,974,000.00                | 10,800,000.00               |
| Outfit Allowance                                       | 1,200,000.00                | 600,000.00                  |
| Responsibility Allowance                               | 413,844,796.00              | 106,800,000.00              |
| Sitting Allowance                                      | 119,615,000.00              | 64,226,000.00               |
| Special Allowance                                      | 260,385,507.80              | 0.00                        |
| Telephone  | 11,805,000.00               | 12,582,500.00               |
| <b>Total</b>   | <b>1,558,704,011.57</b>     | <b>967,667,535.10</b>       |
| <b>Note 20 - Supplies and Consumable Goods</b>         |                             |                             |
| Accommodation  | 4,000,000.00                | 4,910,000.00                |
| Accrued Supplies and Consumable Goods                  | 41,195,461.06               | 0.00                        |
| Advertising and Publication                            | 2,691,104.24                | 2,372,504.00                |
| Air Travel Tickets                                     | 66,710,250.00               | 93,530,520.00               |
| Computer Supplies and Accessories                      | 0.00                        | 20,160,000.00               |
| Conference Facilities                                  | 76,774,500.00               | 114,652,000.00              |
| Consumable Medical Supplies                            | 25,552,500.00               | 78,472,000.00               |
| Courier Services                                       | 200,000.00                  | 235,400.00                  |
| Diesel   | 68,434,885.00               | 76,938,043.00               |
| Electricity  | 17,186,319.18               | 15,742,500.00               |
| Entertainment  | 20,072,140.00               | 22,500,000.00               |
| Exhibition, Festivals and Celebrations                 | 13,000,000.00               | 4,906,112.12                |
| Food and Refreshments                                  | 24,173,000.00               | 30,249,321.80               |
| Fumigation   | 0.00                        | 800,000.00                  |
| Gifts and Prizes                                       | 20,300,000.00               | 25,009,057.00               |
| Ground travel (bus, railway taxi, etc)                 | 116,219,680.00              | 127,993,000.00              |
| Hospital Supplies                                      | 0.00                        | 4,720,000.00                |
| Internet and Email connections                         | 3,589,000.00                | 6,870,000.00                |
| Laundry and Cleaning                                   | 0.00                        | 2,880,000.00                |
| Newspapers and Magazines                               | 4,191,000.00                | 8,899,000.00                |
| Office Consumables                                     | 3,383,316.00                | 15,926,500.00               |
| Outsourcing Costs                                      | 26,362,065.20               | 29,113,064.80               |

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**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
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|  | <b>2014</b>                            | <b>2013</b>                            |
|--|--|--|
|  | <b>Actual<br/>Receipts/Expenditure</b> | <b>Actual<br/>Receipts/Expenditure</b> |
|  | <b>TZS</b>                             | <b>TZS</b>                             |
| Per Diem - Domestic                                      | 305,935,880.00                         | 161,289,711.75                         |
| Per Diem - Foreign                                       | 108,864,744.75                         | 74,958,069.00                          |
| Petrol   | 0.00                                   | 800,000.00                             |
| Printing and Photocopy paper                             | 0.00                                   | 2,000,000.00                           |
| Printing and Photocopying Costs                          | 13,238,361.00                          | 8,000,000.00                           |
| Printing Material  | 29,953,800.00                          | 20,378,000.00                          |
| Programs Transmission Fees                               | 0.00                                   | 6,254,000.00                           |
| Sewage Charges   | 170,000.00                             | 92,000.00                              |
| Specialized Medical Supplies                             | 0.00                                   | 0.00                                   |
| Stationery   | 744,720.00                             | 0.00                                   |
| Telephone Charges (Land Lines)                           | 7,805,202.25                           | 16,894,376.82                          |
| Telephone Equipment (mobile)                             | 0.00                                   | 0.00                                   |
| Training Materials                                       | 5,828,500.00                           | 7,419,290.00                           |
| Transcriptions Services                                  | 0.00                                   | 0.00                                   |
| Tuition Fees   | 36,201,599.85                          | 17,648,500.00                          |
| Uniforms   | 0.00                                   | 300,000.00                             |
| Uniforms and Ceremonial Dresses                          | 1,080,000.00                           | 0.00                                   |
| Upkeep Allowances  | 0.00                                   | 480,000.00                             |
| Water Charges  | 1,486,043.95                           | 4,417,129.25                           |
| <b>Total</b>   | <b>1,052,837,491.48</b>                | <b>1,014,586,537.59</b>                |
| <b>Note 21 - Current Grants, Transfers and Subsidies</b> |  |  |
|  | 0.00                                   | 0.00                                   |
| Drug Control Fund  | 27,175,000.00                          | 69,999,999.98                          |
| Non-Government Organizations (NGOs)                      | 15,500,000.00                          | 33,779,074.40                          |
| <b>Total</b>   | <b>42,675,000.00</b>                   | <b>103,779,074.38</b>                  |
| <b>Note 36 - Exchequer Revenue</b>                       |  |  |
| Development Exchequer Received                           | 1,372,024,725.25                       | 0.00                                   |
| Recurrent Exchequer Received-OC                          | 1,056,820,714.52                       | 0.00                                   |
| Recurrent Exchequer Received-PE                          | 430,789,383.66                         | 2,333,631,654.72                       |
| <b>Total</b>   | <b>2,859,634,823.43</b>                | <b>2,333,631,654.72</b>                |
| <b>Note 40 - Routine Maintenance and Repair</b>          |  |  |
| Air conditioners   | 0.00                                   | 8,000,000.00                           |
| Computers & other computer related equip                 | 2,507,100.00                           | 18,000,000.00                          |
| Direct Labour (contract, casual hire)                    | 5,680,740.00                           | 21,033,901.60                          |
| Direct labour (contracted/casual hire)                   | 0.00                                   | 0.00                                   |
| Fax machines & other office equipment                    | 0.00                                   | 3,680,000.00                           |
| Fire Protection Equipment                                | 0.00                                   | 424,800.00                             |



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|  | <b>2014</b>                                    | <b>2013</b>                         |
|--|--|-------------------------------------|
| <b>Actual</b>                                  | <b>Actual<br/>Receipts/Expenditure<br/>TZS</b> | <b>Receipts/Expenditure<br/>TZS</b> |
| Motor Vehicles and Water Craft                 | 12,158,121.64                                  | 7,227,000.00                        |
| Outsource Maintenance Contract Services        | 31,500,000.00                                  | 700,000.00                          |
| Panel &shop repair materials & services        | 31,156,947.20                                  | 35,208,925.50                       |
| Spare Parts                                    | 12,897,601.00                                  | 6,782,558.60                        |
| TV sets and Radios                             | 0.00   | 1,920,000.00                        |
| <b>Total</b>                                   | <b>95,900,509.84</b>                           | <b>102,977,185.70</b>               |
| <b>Note 41 - Other Expenses</b>                |  |                                     |
| Burial Expenses                                | 500,000.00                                     | 500,000.00                          |
| Consultancy Fees                               | 265,707,912.00                                 | 150,897,760.00                      |
| Specialized Equipment and Supplies             | 200,000.00                                     | 0.00                                |
| Sundry Expenses                                | 702,988.95                                     | 0.00                                |
| <b>Total</b>                                   | <b>267,110,900.95</b>                          | <b>151,397,760.00</b>               |
| <b>Note 49 - Cash and Cash Equivalents</b>     |  |                                     |
| Ep.9.CPS Development Exp. Electronic           | 2,888,992.50                                   | 0.00                                |
| Ep.9.CPS Misc. Deposit                         | 25,781,065.26                                  | 31,098,555.26                       |
| Ep.9.CPS Recuee.Expend.Electronic              | 334,713.82                                     | 0.00                                |
| <b>Total</b>                                   | <b>29,004,771.58</b>                           | <b>31,098,555.26</b>                |
| <b>Note 51 - Receivables</b>                   |  |                                     |
| Imprest Receivable                             | 0.00   | 0.00                                |
| <b>Total</b>                                   | <b>0.00</b>                                    | <b>0.00</b>                         |
| <b>Note 52 - Inventories</b>                   |  |                                     |
| Consumables                                    | 2,476,500.00                                   | 0.00                                |
| Fuels Spare Parts and Tyres                    | 0.00   | 0.00                                |
| Stationery                                     | 7,090,390.00                                   | 744,720.00                          |
| <b>Total</b>                                   | <b>9,566,890.00</b>                            | <b>744,720.00</b>                   |
| <b>Note 59 - Property, Plant and Equipment</b> |  |                                     |
| Accrued Construction WIP                       | 134,256,640.00                                 | 0.00                                |
| Beds, Desks, Shelves, Tables& Chairs           | 18,016,000.00                                  | 18,016,000.00                       |
| Bicycles                                       | 72,000.00                                      | 72,000.00                           |
| Computers and Photocopiers                     | 5,029,700.00                                   | 3,300,000.00                        |
| Computers Equipment                            | 78,987,787.00                                  | 78,987,787.00                       |
| Fax Machines                                   | 0.00   | 0.00                                |
| Fire Fighting Equipment's                      | 830,840.00                                     | 830,840.00                          |
| Four Wheel Drive Vehicles                      | 0.00   | 0.00                                |

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|   | <b>Actual<br/>Receipts/Expenditure<br/>TZS</b> | <b>Actual<br/>Receipts/Expenditure<br/>TZS</b> |
|---|--|--|
| Hospitals   | 73,600,000.00                                  | 73,600,000.00                                  |
| Kitchen Appliances, Utencils & Crockery           | 4,727,750.00                                   | 4,727,750.00                                   |
| Land and Buildings                                | 794,767,308.00                                 | 794,767,308.00                                 |
| Motor Vehicles                                    | 308,733,377.00                                 | 308,733,377.00                                 |
| Office residential furniture, Fittings and Equipt | 101,083,090.00                                 | 101,083,090.00                                 |
| Plant machinery and equipment                     | 35,000,000.00                                  | 35,000,000.00                                  |
| Printers and Scanners                             | 0.00   | 0.00   |
| Public Buildings                                  | 103,406,007.50                                 | 0.00   |
| <b>Total</b>                                      | <b>1,658,510,499.50</b>                        | <b>1,419,118,152.00</b>                        |
| <b>Note 61 - Intangible Assets</b>                |  |  |
| Consulting Work                                   | 0.00   | 0.00   |
| <b>Total</b>                                      | <b>0.00</b>                                    | <b>0.00</b>                                    |
| <b>Note 64 - Payables</b>                         |  |  |
| Construction Work in Progress                     | 134,256,640.00                                 | 23,509,760.00                                  |
| Net Salary  | 0.00   | 0.00   |
| Salary Deductions                                 | 0.00   | 0.00   |
| Staff Claims                                      | 126,773,000.00                                 | 0.00   |
| Supplies of Goods and Services                    | 46,552,145.06                                  | 19,502,072.05                                  |
| Utilities   | 1,335,791.85                                   | 0.00   |
| <b>Total</b>                                      | <b>308,917,576.91</b>                          | <b>43,011,832.05</b>                           |
| <b>Note 71 - Recurrent Deferred Income</b>        |  |  |
| Recurrent Deferred Income                         | 327,663.82                                     | 737,670.00                                     |
| <b>Total</b>                                      | <b>327,663.82</b>                              | <b>737,670.00</b>                              |
| <b>Note 72 - Deposits</b>                         |  |  |
| Ep.9.CPS Misc. Deposit                            | 25,781,065.26                                  | 31,098,555.26                                  |
| <b>Total</b>                                      | <b>25,781,065.26</b>                           | <b>31,098,555.26</b>                           |
| <b>Note 83 - Development Deferred Income</b>      |  |  |
| Development Deferred Income                       | 2,896,042.50                                   | 7,050.00                                       |
| <b>Total</b>                                      | <b>2,896,042.50</b>                            | <b>7,050.00</b>                                |
| <b>Note 90 - Taxpayers Funds</b>                  |  |  |
| Tax Payers Fund                                   | 1,282,247,788.00                               | 1,282,247,788.00                               |
| Tax Payers Fund Adjustment                        | 36,430,095.55                                  | 919,220.00                                     |
| Beds, Desks, Shelves, Tables& Chairs              | 18,016,000.00                                  | 18,016,000.00                                  |

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

|   | <b>2014</b>                                    | <b>2013</b>                                    |
|---|--|--|
|   | <b>Actual<br/>Receipts/Expenditure<br/>TZS</b> | <b>Actual<br/>Receipts/Expenditure<br/>TZS</b> |
| Bicycles                                | 72,000.00                                      | 72,000.00                                      |
| Computers and Photocopiers              | 5,029,700.00                                   | 3,300,000.00                                   |
| Consulting Work                         | 0.00   | 0.00   |
| Fax Machines                            | 0.00   | 0.00   |
| Four Wheel Drive Vehicles               | 0.00   | 0.00   |
| Hospitals                               | 73,600,000.00                                  | 73,600,000.00                                  |
| Kitchen Appliances, Utensils & Crockery | 4,727,750.00                                   | 4,727,750.00                                   |
| Printers and Scanners                   | 0.00   | 0.00   |
| Public Buildings                        | 103,406,007.50                                 | 0.00   |
| <b>Total</b>                            | <b>1,523,529,341.05</b>                        | <b>1,382,882,758.00</b>                        |

NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)

92.0 PROPERTY, PLANT AND EQUIPMENTS FOR THE YEAR ENDED 30TH JUNE , 2014

|                                | Land &<br>Building      | Plant &<br>Machinery | Furniture &<br>Equipments | Motor<br>Vehicles     | Electronic Data<br>Processor | Fire Fighting<br>Equipments | Total                   |
|--------------------------------|-------------------------|----------------------|---------------------------|-----------------------|------------------------------|-----------------------------|-------------------------|
| Balance as at 1st<br>July 2013 | 868,367,308.00          | 35,000,000.00        | 123,898,840.00            | 308,733,377.00        | 82,287,787.00                | 830,840.00                  | 1,419,118,152.00        |
| Additions                      | 103,406,007.50          | 0.00                 | 0.00                      | 0.00                  | 1,729,700.00                 | 0.00                        | 105,135,707.50          |
| Accrued construction           | 134,256,640.00          | 0.00                 | 0.00                      | 0.00                  | 0.00                         | 0.00                        | 0.00                    |
| <b>At 30Th June, 2014</b>      | <b>1,106,029,955.50</b> | <b>35,000,000.00</b> | <b>123,898,840.00</b>     | <b>308,733,377.00</b> | <b>84,017,487.00</b>         | <b>830,840.00</b>           | <b>1,658,510,499.50</b> |
| <b>Cost/Valuation</b>          |                         |                      |                           |                       |                              |                             |                         |
| At 1 July, 2012                | 868,367,308.00          | 35,000,000.00        | 123,898,840.00            | 308,733,377.00        | 82,287,787.00                | 830,840.00                  | 1,419,118,152.00        |
| Additions                      | 0.00                    | 0.00                 | 0.00                      | 0.00                  | 0.00                         | 0.00                        | 0.00                    |
| Disposal                       | 0.00                    | 0.00                 | 0.00                      | 0.00                  | 0.00                         | 0.00                        | 0.00                    |
| <b>At 30Th June, 2013</b>      | <b>868,367,308.00</b>   | <b>35,000,000.00</b> | <b>123,898,840.00</b>     | <b>308,733,377.00</b> | <b>82,287,787.00</b>         | <b>830,840.00</b>           | <b>1,419,118,152.00</b> |

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**NOTE**

- i) All Property, Plant and Equipments of the Commission have been reported at Cost
- ii) Depreciation rates for different classes of properties, plant and equipments have been disclosed in the accounting policy applied in the Financial Statements
- iii) the amount of TZS 119,451,170.00 is for Project vehicle DFP 7321 which is used for the MAT services activities

**93.0 CONTINGENT LIABILITIES**

Contingent liabilities are recorded/disclosed in the Statement of Contingencies Liabilities when the contingency becomes evident.

Contingent assets are neither recognized nor disclosed.

There are no known material contingencies at 30th June 2014

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**94.0 COMMITMENTS FOR THE YEAR ENDED 30TH JUNE 2014**

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments and loans and commitments relating to employment contracts are not included in the Statement of Outstanding commitments are recorder/disclosed in the Statement of Outstanding Commitments. All purchases and sales or investments are recognized at the date when payments are effected or when proceeds are received. All investments are disclosed in the Statement of Assets at historical cost.

|                            | 2013/2014<br>TZS | 2012/2013<br>TZS |
|----------------------------|------------------|------------------|
| Commitment during the year | 0.00             | 0.00             |

| Vote      | MDA/RAS | Total Commitment | Amount transferred to the Exchequer Account | Amount utilized as at 30 Sept 2014 | Balance in the deposit account and reasons of not Transferred to the Exchequer Account or utilized todate |
|-----------|---------|------------------|---|------------------------------------|---|
| 2013/2014 | 91      | 0.00             |   |                                    | 0.00  |

**95.0 GUARANTEES**

No guarantees were recorded by vote 091 for the year ended 30 June 2014

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**NOTES TO THE AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>th</sup> JUNE 2014 (Continued)**

**96.0 Related Party Disclosure**

**(i) Key Management Personnel:**

**The Department has six (6) Key Management Personnel**

- (i) Commissioner who heads the Commission
- (ii) CA and CIA
- (iii) Three Head of Sections

**Legal Affairs**

- (ii) Remuneration;

Salaries of Key Management Personnel are drawn as per Government circulars and their letters of appointment.

**(iii) Other Benefit;**

Benefits drawn by Key Management Personnel includes electricity, telephone and housing allowances which are paid monthly according to government circulars.

**Aggregate Remuneration drawn was**

|                   | <b>2013/2014</b> | <b>2012/2013</b> |
|-------------------|------------------|------------------|
|                   | <b>TZS</b>       | <b>TZS</b>       |
|                   | 111,245,000.00   | 126,495,000.00   |
| Number of persons | 2                | 3 persons        |

**97.0 NUMBER OF EMPLOYEES**

The average number of permanent employees for the year 2013/2014 was 34

**98.0 SEGMENTAL REPORTING**

The nature of entity's service means it does not have separate reportable segments.

**99.0 POST BALANCE SHEET EVENTS**

Post balance sheet events are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are 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); and
- those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

There were no any post balance sheet events neither to be disclosed no warrant adjustment of the financial statements during the year.



Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

# SUPPLIMENTARY INFORMATION



**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF APPROPRIATION ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 2014**

| Sub<br>Vote<br>Code | Description  | Budget<br>1             | 2013/2014                  |                         | 2012/2013                             |
|---------------------|--------------|-------------------------|----------------------------|-------------------------|---------------------------------------|
|                     |              |                         | Actual<br>Expenditure<br>2 | Variance<br>3=(1-2)     | Actual Expenditure<br>'June 2013<br>4 |
| 1001                | Recurrent    | 3,070,340,000.00        | 1,465,698,620.82           | 1,604,641,379.18        | 1,253,347,404.72                      |
|                     | Development  | 2,798,000,000.00        | 1,496,240,159.25           | 1,301,759,840.75        | 1,180,000,000.00                      |
|                     | <b>TOTAL</b> | <b>5,868,340,000.00</b> | <b>2,961,938,780.07</b>    | <b>2,906,401,219.93</b> | <b>2,433,347,404.72</b>               |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF VOTE ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 2014**

| Description                 | 2013/2014        |                    |                  | 2012/2013        |                    |                  |
|-----------------------------|------------------|--------------------|------------------|------------------|--------------------|------------------|
|                             | Recurrent<br>TZS | Development<br>TZS | Total<br>TZS     | Recurrent<br>TZS | Development<br>TZS | Total<br>TZS     |
| original Approved Estimates | 3,002,286,000.00 | 2,798,000,000.00   | 5,800,286,000.00 | 1,336,430,000.00 | 1,180,000,000.00   | 1,336,430,000.00 |
| Add:Reallocation Warrant    | 68054000.00      | 0.00               | 68,054,000.00    | 0.00             | 0.00               | 0.00             |
| Net Approved Estimates      | 2,934,232,000.00 | 2,798,000,000.00   | 5,732,232,000.00 | 1,336,430,000.00 | 1,180,000,000.00   | 1,336,430,000.00 |
| Issues during the year      | 1,465,976,093.00 | 1,499,129,151.75   | 2,965,105,244.75 | 1,255,935,400.00 | 1,180,000,000.00   | 1,255,935,400.00 |
| Net Expenditure             | 1,465,641,379.18 | 1,496,240,159.25   | 2,961,881,538.43 | 1,253,347,404.72 | 1,180,000,000.00   | 1,253,347,404.72 |
| Unutilised Budget           | 1,468,590,620.82 | 1,301,759,840.75   | 2,770,350,461.57 | 80,494,600.00    | 0.00               | 80,494,600.00    |
| Unutilised issues           | 334,713.82       | 2,888,992.50       | 3,223,706.32     | 2,587,995.28     | 0.00               | 2,587,995.28     |
| Represented by:             |                  |                    | 0.00             |                  |                    | 0.00             |
| Outstanding Imprestss       | 0.00             |                    | 0.00             | 0.00             | 0.00               | 0.00             |
| Advances                    | 0.00             |                    | 0.00             | 0.00             | 0.00               | 0.00             |
| Cash Transferred to PMG     |                  |                    | 0.00             | 2,587,995.28     | 0.00               | 2,587,995.28     |
| cash in hand with PMG       | 334,713.82       | 2,888,992.50       | 3,223,706.32     | 0.00             | 0.00               | 0.00             |
| Balance in Hand with PMG    | 334,713.82       | 2,888,992.50       | 3,223,706.32     | 2,587,995.28     | 0.00               | 2,587,995.28     |




Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF CASH FLOW -RECURRENT  
FOR THE YEAR ENDED 30Th June2014**

|   | <u>2014</u><br>TZS             | <u>2013</u><br>TZS             |
|---|--------------------------------|--------------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>    |                                |                                |
| <b>RECEIPTS</b>                               |                                |                                |
| Exchequer Issues                              | 1,465,976,093.00               | 1,255,935,400.00               |
| <b>TOTAL RECEIPTS</b>                         | <b><u>1,465,976,093.00</u></b> | <b><u>1,255,935,400.00</u></b> |
| <b>PAYMENTS</b>                               |                                |                                |
| Wages,Salaries and Employee Benefits          | 886,805,923.42                 | 623,088,295.10                 |
| Supplies and Consumable Goods                 | 474,009,753.42                 | 471,848,099.54                 |
| Current Grants,Transfers and Subsidies        | 42,675,000.00                  | 79,779,074.38                  |
| Routine Maintenance and Repair                | 59,721,002.34                  | 74,168,185.70                  |
| Other Expenses                                | 700,000.00                     | 500,000.00                     |
| <b>TOTAL EXPENSES</b>                         | <b><u>1,463,911,679.18</u></b> | <b><u>1,249,383,654.72</u></b> |
| Net Cash Flow From Operating Activities       | <b>2,064,413.82</b>            | <b>6,551,745.28</b>            |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>    |                                |                                |
| Purchase/ Construction of Non- Current Assets | 1,729,700.00                   | 3,963,750.00                   |
| Purchase of Intangible Assets                 | 0.00                           | 0.00                           |
|   | <b><u>1,729,700.00</u></b>     | <b><u>3,963,750.00</u></b>     |
| Net increased/ (Decrease) in cash             | 334,713.82                     | 2,587,995.28                   |
| Cash to be Surrendered to Holding Account     | 0.00                           | -                              |
| Cash to be Surrendered to PMG                 | 0.00                           | 2,587,995.28                   |
| Cash at the beginning of the year             | 0.00                           | 0.00                           |
| Cash at the end of the Period                 | <b><u>334,713.82</u></b>       | <b><u>0.00</u></b>             |

  
\_\_\_\_\_  
Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
\_\_\_\_\_  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF CASH FLOW- DEVELOPMENT  
FOR THE YEAR ENDED 30Th June2014**

|   | <u>2014</u><br>TZS      | <u>2013</u><br>TZS      |
|---|-------------------------|-------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>    |                         |                         |
| <b>RECEIPTS</b>                               |                         |                         |
| Exchequer Issues                              | 1,499,129,151.75        | 1,180,000,000.00        |
| <b>TOTAL RECEIPTS</b>                         | <b>1,499,129,151.75</b> | <b>1,180,000,000.00</b> |
| <b>PAYMENTS</b>                               |                         |                         |
| Wages,Salaries and Employee Benefits          | 543,789,296.30          | 344,579,240.00          |
| Supplies and Consumable Goods                 | 543,977,947.00          | 535,962,000.00          |
| Current Grants,Transfers and Subsidies        | 0.00                    | 24,000,000.00           |
| Routine Maintenance and Repair                | 38,656,007.50           | 28,809,000.00           |
| Other Expenses                                | 266,410,900.95          | 150,897,760.00          |
| <b>TOTAL EXPENSES</b>                         | <b>1,392,834,151.75</b> | <b>1,084,248,000.00</b> |
| Net Cash Flow From Operating Activities       | <b>106,295,000.00</b>   | <b>95,752,000.00</b>    |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>    |                         |                         |
| Purchase/ Construction of Non- Current Assets | 103,406,007.50          | 95,752,000.00           |
| Purchase of Intangible Assets                 | 0.00                    | 0.00                    |
|   | <b>103,406,007.50</b>   | <b>95,752,000.00</b>    |
| Net increased/ (Decrease) in cash             | 2,888,992.50            | 0.00                    |
| Cash to be Surrendered to Holding Account     | 0.00                    | 0.00                    |
| Cash to be Surrendered to PMG                 | 0.00                    | 0.00                    |
| Cash at the beginning of the year             | 0.00                    |                         |
| Cashat the end of the Period                  | <b>2,888,992.50</b>     | <b>0.00</b>             |




Kenneth J. Kasseke  
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26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
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ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF CASH FLOW - DEPOSITS  
FOR THE YEAR ENDED 30Th June2014**

|  | <u>2014</u><br>TZS           | <u>2013</u><br>TZS          |
|--|------------------------------|-----------------------------|
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b> |                              |                             |
| <b>RECEIPTS</b>                            |                              |                             |
| Other Receipts                             | 108,953,090.00               | 37,798,555.26               |
| <b>TOTAL RECEIPTS</b>                      | <b><u>108,953,090.00</u></b> | <b><u>37,798,555.26</u></b> |
| <b>PAYMENTS</b>                            |                              |                             |
| Other Expenses                             | 114,270,580.00               | 6,700,000.00                |
| <b>TOTAL EXPENSES</b>                      | <b><u>114,270,580.00</u></b> | <b><u>6,700,000.00</u></b>  |
| Net Cash Flow From Operating Activities    | <b>(5,317,490.00)</b>        | <b>31,098,555.26</b>        |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b> |                              |                             |
| Net increased/ (Decrease) in cash          | (5,317,490.00)               | 31,098,555.26               |
| Cash to be Surrendered to Holding Account  | 0.00                         | 0.00                        |
| Cash to be Surrendered to PMG              | 0.00                         | 0.00                        |
| Cash at the beginning of the year          | 31,098,555.26                | 0.00                        |
| Cash at the end of the Period              | <b><u>25,781,065.26</u></b>  | <b><u>31,098,555.26</u></b> |

  
Kenneth J. Kasseke  
Accounting Officer


26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - RECURRENT  
FOR THE YEAR ENDED 30th June 2014**

Budget approved on the Cash Basis (Classification of Payments by Nature)

|   | Actual Amount (A)<br>TZS | Final Budget (B)<br>TZS | Original Budget<br>TZS  | Difference (B-A)<br>TZS |
|---|--------------------------|-------------------------|-------------------------|-------------------------|
| <b>CASH IN FLOW</b>                           |                          |                         |                         |                         |
| Exchequer issues                              | 1,465,976,093.00         | 3,070,340,000.00        | 3,002,286,000.00        | 1,604,363,907.00        |
| <b>TOTAL RECEIPTS</b>                         | <b>1,465,976,093.00</b>  | <b>3,070,340,000.00</b> | <b>3,002,286,000.00</b> | <b>1,604,363,907.00</b> |
| <b>CASH OUTFLOW</b>                           |                          |                         |                         |                         |
| Wages, Salaries and Employee Benefits         | 886,805,923.42           | 1,175,202,000.00        | 1,111,608,000.00        | 288,396,076.58          |
| Supplies and Consumable Goods                 | 476,486,253.42           | 1,321,876,910.67        | 1,323,512,500.00        | 845,390,657.25          |
| Routine Maintenance and Repair                | 57,244,502.34            | 110,736,000.00          | 120,900,000.00          | 53,491,497.66           |
| Other Expenses                                | 700,000.00               | 54,116,000.00           | 53,616,000.00           | 53,416,000.00           |
| <b>Transfers</b>                              |                          |                         |                         |                         |
| Current Grants, Transfers and Subsidies       | 42,675,000.00            | 162,849,500.00          | 162,849,500.00          | 120,174,500.00          |
| <b>Capital Expenditures</b>                   |                          |                         |                         |                         |
| Purchase/ Construction of Non- Current Assets | 1,729,700.00             | 223,800,000.00          | 229,800,000.00          | 222,070,300.00          |
| <b>TOTAL PAYMENTS</b>                         | <b>1,465,641,379.18</b>  | <b>3,048,580,410.67</b> | <b>3,002,286,000.00</b> | <b>1,582,939,031.49</b> |
| <b>NET CASH FLOWS</b>                         | <b>334,713.82</b>        | <b>21,759,589.33</b>    | <b>0.00</b>             | <b>21,424,875.51</b>    |

  
Kenneth J. Kasseke  
Accounting Officer


26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - DEVELOPMENT  
FOR THE YEAR ENDED 30th June 2014**

Budget approved on the Cash Basis (Classification of Payments by Nature)


|   | Actual Amount (A)<br>TZS | Final Budget (B)<br>TZS | Original Budget<br>TZS  | Difference (B-A)<br>TZS |
|---|--------------------------|-------------------------|-------------------------|-------------------------|
| <b>CASH IN FLOW</b>                           |                          |                         |                         |                         |
| Exchequer issues                              | 1,499,129,151.75         | 2,798,000,000.00        | 2,798,000,000.00        | 1,298,870,848.25        |
| <b>TOTAL RECEIPTS</b>                         | <b>1,499,129,151.75</b>  | <b>2,798,000,000.00</b> | <b>2,798,000,000.00</b> | <b>1,298,870,848.25</b> |
| <b>CASH OUTFLOW</b>                           |                          |                         |                         |                         |
| Wages, Salaries and Employee Benefits         | 543,789,296.30           | 1,102,330,000.00        | 1,086,330,000.00        | 558,540,703.70          |
| Supplies and Consumable Goods                 | 543,977,947.00           | 909,835,000.00          | 907,835,000.00          | 365,857,053.00          |
| Routine Maintenance and Repair                | 38,656,007.50            | 50,100,000.00           | 50,100,000.00           | 11,443,992.50           |
| Other Expenses                                | 266,410,900.95           | 274,360,000.00          | 274,360,000.00          | 7,949,099.05            |
| <b>Transfers</b>                              |                          |                         |                         |                         |
| Current Grants, Transfers and Subsidies       | 0.00                     | 120,000,000.00          | 120,000,000.00          | 120,000,000.00          |
| <b>Capital Expenditures</b>                   |                          |                         |                         |                         |
| Purchase/ Construction of Non- Current Assets | 103,406,007.50           | 271,375,000.00          | 321,375,000.00          | 167,968,992.50          |
| <b>Purchase of Intangible Assets</b>          | 0.00                     | 70,000,000.00           | 38,000,000.00           | 70,000,000.00           |
| <b>TOTAL PAYMENTS</b>                         | <b>1,496,240,159.25</b>  | <b>2,798,000,000.00</b> | <b>2,798,000,000.00</b> | <b>1,301,759,840.75</b> |
| <b>NET CASH FLOWS</b>                         | <b>2,888,992.50</b>      | <b>-</b>                | <b>0.00</b>             | <b>(2,888,992.50)</b>   |

  
Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

| <u>DATE</u>                                 | <u>REFERENCE NO</u>  | <u>TZS</u>              |
|---|----------------------|-------------------------|
| <b>RECURRENT EXCHEQUER RECEIVED</b>         |                      |                         |
| <b>EXISS- Other Charges</b>                 |                      |                         |
| 02-May-2014                                 | EB/AG/159/13/779     | 88,391,200.00           |
| 14-May-2014                                 | EB/AG/159/13/825     | 200,000,000.00          |
| 10-Sep-2013                                 | EB/AG/159/13/136     | 110,489,000.00          |
| 18-Jul-2013                                 | EB/AG/159/13/026     | 220,978,000.00          |
| 07-Oct-2013                                 | EB/AG/159/13/220     | 110,489,000.00          |
| 25-Nov-2013                                 | EB/AG/159/13/326     | 50,000,000.00           |
| 27-Jan-2014                                 | EB/AG/159/13/477     | 93,737,319.00           |
| 13-Feb-2014                                 | EB/AG/159/13/524     | 88,391,200.00           |
| 18-Mar-2014                                 | EB/AG/159/13/624     | 88,391,200.00           |
| <b>Total EXISS- Other Charges</b>           |                      | <b>1,050,866,919.00</b> |
| <b>EXISS- Personal Emolument</b>            |                      |                         |
| 23-Apr-2014                                 | EB/AG/159/13/723     | 36,420,000.00           |
| 27-May-2014                                 | EB/AG/ 159/13/846    | 36,420,000.00           |
| 12-Jun-2014                                 | EB/AG/159/13/949     | 36,073,000.00           |
| 20-Aug-2013                                 | EB/AG/159/13/091     | 35,072,200.00           |
| 17-Jul-2013                                 | EB/AG/159/13/014     | 31,736,200.00           |
| 17-Sep-2013                                 | EB/AG/159/13/156     | 31,624,200.00           |
| 19-Oct-2013                                 | EB/AG/159/13/248     | 32,308,000.00           |
| 14-Nov-2013                                 | EB/AG/159/13/301     | 32,619,000.00           |
| 18-Dec-2013                                 | EB/AG/159/13/380     | 33,797,400.00           |
| 17-Jan-2014                                 | EB/AG/159/13/443     | 34,027,000.00           |
| 19-Feb-2014                                 | EB/AG/159/13/547     | 42,900,174.00           |
| 20-Mar-2014                                 | EB/AG/159/13/643     | 32,112,000.00           |
| <b>Total EXISS- Personal Emolument</b>      |                      | <b>415,109,174.00</b>   |
| <b>TOTAL RECURRENT EXCHEQUER RECEIVED</b>   |                      | <b>1,465,976,093.00</b> |
| <b>DEVELOPMENT EXCHEQUER RECEIVED</b>       |                      |                         |
| <b>Exchequer Issue D fund</b>               |                      |                         |
| 30-Jun-2014                                 | RW/No.2900/2013/2014 | 1,376,629,151.75        |
| <b>Total exchequer Issue DFund</b>          |                      | <b>1,376,629,151.75</b> |
| <b>EXISS- Government Finance</b>            |                      |                         |
| 27-Sep-2013                                 | EB/AG/159/13/185     | 122,500,000.00          |
| <b>Total EXISS- Government Finance</b>      |                      | <b>122,500,000.00</b>   |
| <b>TOTAL DEVELOPMENT EXCHEQUER RECEIVED</b> |                      | <b>1,499,129,151.75</b> |
| <b>REPORT TOTAL</b>                         |                      | <b>2,965,105,244.75</b> |

  
Kenneth J. Kasseke  
Accounting Officer


26/9/2014  
Date



**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF COMPOSITION OF FUNDS- DEVELOPMENT  
FOR THE YEAR ENDED 30TH JUNE , 2014**

| PROJECT CODE | PROJECT NAME                          | DONOR       | APPROVED ESTIMATES      |                       |                         | FUNDS RECEIVED          |                       |                         | ACTUAL EXPENDITURE    |             |                         |
|--------------|---------------------------------------|-------------|-------------------------|-----------------------|-------------------------|-------------------------|-----------------------|-------------------------|-----------------------|-------------|-------------------------|
|              |                                       |             | Foreign                 | Local                 | Total                   | Foreign                 | Local                 | Total                   | Foreign               | Local       | Total                   |
| 5497         | HIV/AIDS Prevention services for IDUs | Basket Fund | 2,448,000,000.00        | 0.00                  | 2,448,000,000.00        | 1,376,629,161.75        | 0.00                  | 1,376,629,161.75        | 1,376,629,161.75      | 0.00        | 1,376,629,161.75        |
| 631          | Construction of ADU building          | Local Fund  | 0.00                    | 350,000,000.00        | 350,000,000.00          | 0.00                    | 122,500,000.00        | 122,500,000.00          | 103,406,007.50        | 0.00        | 103,406,007.50          |
| <b>Total</b> |                                       |             | <b>2,448,000,000.00</b> | <b>350,000,000.00</b> | <b>2,798,000,000.00</b> | <b>1,376,629,161.75</b> | <b>122,500,000.00</b> | <b>1,499,129,161.75</b> | <b>103,406,007.50</b> | <b>0.00</b> | <b>1,480,035,169.25</b> |

  
Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI DRUG COMMISSION ( VOTE 91)

**STATEMENT OF FUNDS OPERATED WITH THE COMMISSION  
FOR THE YEAR ENDED 30th June 2014**

| <b>FUNDS DESCRIPTION</b> | <b>TOTAL CAPITAL PLUS EARNINGS</b> | <b>CASH/ INVESTMENTS AS AT 30th JUNE 2014</b> | <b>DEBTORS</b> | <b>OTHER ASSETS</b> | <b>CREDITORS</b> | <b>NET ASSETS</b> |
|--------------------------|------------------------------------|---|----------------|---------------------|------------------|-------------------|
| Drug Control Fund        | 27,175,000.00                      | 383,243.00                                    | 0.00           | 0.00                | 0.00             | 383,243.00        |



Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date


**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF OUTSTANDING LIABILITIES FOR THE YEAR ENDED 30TH JUNE 2014**

2013/2014      2012/2013  
TZS              TZS

Outstanding liabilities during the year      308,917,576.91      43,011,832.05

|           | Staff claim    | unclaime<br>d salaries | Motor<br>vehicles<br>maintenance | office<br>Rent | Fumigatio<br>n | Supplies of<br>Goods and<br>Services | Utilities    | Training | Assets | Contract<br>works | Moving<br>expenses | Subsidized<br>Fertilizer | Totals         |
|-----------|----------------|------------------------|----------------------------------|----------------|----------------|--------------------------------------|--------------|----------|--------|-------------------|--------------------|--------------------------|----------------|
| 2013/2014 | 126,773,000.00 | 0.00                   | 0.00                             | 0.00           | 0.00           | 46,552,145.06                        | 1,335,791.85 | 0.00     | 0.00   | 134256640.00      | 0.00               | 0.00                     | 308,917,576.91 |

  
Kenneth J. Kasseke  
Accounting Officer

26/9/2014  
Date

THE UNITED REPUBLIC OF TANZANIA  
MINISTRY OF FINANCE

Telegram: "TREASURY" Dar es Salaam

Telephone : 2123950

Fax: 2123982, 2123748, 2110040

(All official communication should be addressed  
to the Principal Secretary to the Treasury  
and not to individuals)

In reply please quote:

Ref. No. EB/AG/159/04/076

P.O. Box 9111,  
DAR ES SALAAM



26/09/2014

To: Commissioner,  
Anti-Drug Commission (vote 91)  
P.O.Box.  
DAR ES SALAAM

RE: CONFIRMATION OF EXCHEQUER ISSUES FOR THE FINANCIAL YEAR  
2013/2014

Please confirm in writing the following as early as possible .

A: Exchequer Issues - Issued to you from 1/07/2013 to 30/06/2014 are  
as follows;

|                      |      |                  |
|----------------------|------|------------------|
| i) Supply Vote       | Shs  | 1,465,976,093.00 |
| ii) Development Vote | Shs  | 1,499,129,151.75 |
| iii) C.F.S.          | Shs. | Nil              |

B: Your net approved estimates as at this day of 30/06/2014 are as shown  
below:

|                            |      |                  |
|----------------------------|------|------------------|
| i) Supply Vote             | Shs. | 3,070,340,000.00 |
| Less: Appropriation in Aid | Shs. | Nil              |
| Net approved estimate      | Shs. | 3,070,340,000.00 |
| ii) Development Vote       | Shs. | 2,798,000,000.00 |
| iii) C.F.S.                | Shs. | Nil              |

G.R. Mngara

For: PERMANENT SECRETARY – TREASURY

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI- DRUG COMMISSION (VOTE 091)**

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30th June 2014

BUDGET CODE: RECURRENT

| TARGET CODE  | PLANNED TARGET   | APPROVED ESTIMATE | ACTUAL EXPENDITURE | PERCENTAGE(%) | ACHIEVEMENTS   |
|--|--|-------------------|--------------------|---------------|--|
| <b>OBJECTIVE CODE AND DESCRIPTION: A - SERVICES IMPROVED AND HIV INFECTION REDUCED</b>   |  |                   |                    |               |  |
| <b>TARGET CODE AND DESCRIPTION: A01 - TO FACILITATE VCT AND PROVIDE SUPPORT TO HIV INFECTED COMMISSION'S STAFF BY JUNE 2014</b>  |  |                   |                    |               |  |
| A01S01   | To provide support to HIV infected staff                                   | 500,000.00        | -                  | 0%            | There is no provision of nutritious food/diet because no any staff who revealed to be HIV infected |
| <b>OBJECTIVE CODE AND NAME: C - HUMAN AND PHYSICAL RESOURCES ARE DEVELOPED AND FINANCIAL CAPACITY INCREASED AND WELL MANAGED</b> |  |                   |                    |               |  |
| <b>TARGET CODE AND DESCRIPTION: C01 - CAPACITY BUILDING TO 5 COMMISSION STAFF BY JUNE 2014</b>                                   |  |                   |                    |               |  |
| C01C01   | To train DCC staffs at different levels and skills                         | 88,262,000.00     | 46,502,759.40      | 53%           | Training cost for up to June 2014 5 Drug Control Commission staff.                                 |
| C01C02   | To review Human resource plan and prepare PE                               | 16,440,000.00     | 10,520,000.00      | 64%           | Review human resource plan and prepare PE was successfully done                                    |
| <b>TARGET CODE AND DESCRIPTION: C02 - PROVIDE ADMINISTRATIVE OVERHEADS JUNE 2014</b>   |  |                   |                    |               |  |
| C02S01   | Provide Administration & Personnel services to the Commission by June 2031 | 277,925,000.00    | 257,252,751.51     | 93%           | Provision of Administration & Personnel services to the Commission was successfully done           |
| C02S02   | To facilitate PMU services   | 20,260,000.00     | 19,744,360.00      | 97%           | Two tender board meeting conducted and one procurement management seminars attended.               |
| C02S03   | To participate in May Day, Women Day, Tughe and Shimwi                     | 12,000,000.00     | 9,665,000.00       | 81%           | Seminar for Tughe and Shimwi was attended  |

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI. DRUG COMMISSION (VOTE 091)**

**STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30th June 2014**

| <b>TARGET CODE AND DESCRIPTION: C03 - PROCURE VEHICLES AND MAINTAINANCE BY JUNE 2014</b>                       |  |                |               |     |  |
|--|--|----------------|---------------|-----|--|
| C03S01   | To ensure availability of reliable transport to the Commission | 106,000,000.00 | -             | 0%  |  |
| <b>TARGET CODE AND DESCRIPTION: C04 - COMPUTERS, PRINTERS ASSCESORIES PROCURED AND MAINTAINED BY JUNE 2014</b> |  |                |               |     |  |
| C04S01   | To equip office with modern tools and equipments               | 7,000,000.00   | 1,730,000.00  | 25% | Computers, printers and scanners were serviced.      |
| <b>TARGET CODE AND DESCRIPTION: C05 - BUDGET WELL MANAGED AND MAINTAINED BY JUNE 2014</b>                      |  |                |               |     |  |
| C05S01   | To prepare, monitor and submit MTEF Budget                     | 19,065,000.00  | 16,310,200.00 | 86% | Annual report prepared                               |
| C05S02   | To prepare and submit Annual Accounts                          | 22,340,000.00  | 17,380,000.00 | 78% | Annual accounts prepared, submitted and audited      |
| C05S03   | To facilitate internal and External audit to the Commission    | 14,360,000.00  | 9,290,000.00  | 65% | Annual reports prepared and submitted to users.      |
| C05S04   | To maintain the drug control fund                              | 142,849,500.00 | 88,000,000.00 | 62% | Task force operations and meetings was done.         |
| C06S01   | To develop the Commission's Strategic plan                     | 16,860,000.00  | 12,400,000.00 | 74% | Preparation was done for Commission's strategic plan |

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI-DRUG COMMISSION (VOTE 091)**

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30th June 2014

| OBJECTIVE CODE AND NAME: D - EFFECTIVE POLICY AND LEGISLATIVE FRAMEWORK DEVELOPED  |  |               |               |      |  |  |
|--|--|---------------|---------------|------|--|--|
| TARGET CODE AND DESCRIPTION: D01 - BUDGET WELL MANAGED AND MAINTAINED BY JUNE 2014 |  |               |               |      |  |  |
| DO1S01   | To conduct 4 Commission's and Secretariat meetings by June 2014                                      | 60,100,000.00 | 20,091,369.00 | 33%  | Preparations were done but the meetings was not yet conducted.   |  |
| DO1S02   | To develop draft of a strategy for implementation of the National Drug Control Policy                | 21,825,500.00 | 3,000,000.00  | 14%  | Preparation of first draft was done  |  |
| DO1S03   | To enhance International cooperation and partnership in DCC annually by June 2014                    | 46,950,000.00 | 27,649,176.00 | 59%  | Five international events were attended in Nairobi, Ethiopia, Uganda and Zimbabwe  |  |
| DO1S04   | To finalize the National Drug Control Policy and submit to the Parliament                            | 6,500,000.00  | 6,500,000.00  | 100% | National Drug Control Policy and submit to the Parliament was done by 2014   |  |
| DO1S05   | To monitor prosecuted drug related cases in the court of law   | 36,600,000.00 | 20,731,482.80 | 57%  | Drug related cases in Tanga and Dar es salaam attended   |  |
| DO1S06   | To provide legal awareness to members of the public on matters related to drugs in 5 national events | 20,550,000.00 | 18,734,017.20 | 91%  | Provision of legal awareness to be done during national events such as Nane Nane, Uhuru touch and international Trade Fare (Sabasaba) by June 2014 |  |
| E01S01   | Establish the Drug Control Commission website  | 3,600,000.00  | 1,870,000.00  | 52%  | Website is in place waiting for settlement   |  |

**THE UNITED REPUBLIC OF TANZANIA  
PRIME MINISTER'S OFFICE  
ANTI- DRUG COMMISSION (VOTE 091)**

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30th June 2014

| OBJECTIVE CODE AND NAME: E - MANAGEMENT INFORMATION SYSTEM DEVELOPED AND IMPLEMENTED                           |  |                         |                         |     |   |
|--|--|-------------------------|-------------------------|-----|---|
| TARGET CODE AND DESCRIPTION: E01 - AN INTEGRATED DRUG INFORMATION SYSTEM DEVELOPED AND MAINTAINED BY JUNE 2014 |  |                         |                         |     |   |
| E01S02   | To provide Internet services in the Commission                             | 7,480,000.00            | 1,719,000.00            | 23% | Internet services paid for 8 months   |
| OBJECTIVE CODE AND NAME: F - DEMAND OF ILLICIT DRUGS REDUCED   |  |                         |                         |     |   |
| TARGET CODE AND DESCRIPTION: F01 - DRUG ABUSE PREVENTION CAMPAIGN CONDUCTED BY JUNE 2014                       |  |                         |                         |     |   |
| F01S01   | To conduct mass awareness campaigns on harm caused by drug abuse           | 88,660,000.00           | 78,349,640.00           | 90% | Activities and preparation of International Trade Fair (sabasaba 2014) was done |
| F01S02   | To prepare and submit to the Parliament the drug situation report annually | 24,842,500.00           | 23,075,000.00           | 93% | Preparation and submission of drug situation report was successfully done       |
| F01S03   | To conduct the commemoration of the international Drug day 26th June.      | 58,600,000.00           | 40,800,000.00           | 70% | Commemoration of the international Drug day 26th June 2014.                     |
| OBJECTIVE CODE AND NAME: G - SUPPLY FOR ILLICIT DRUGS REDUCED  |  |                         |                         |     |   |
| TARGET CODE AND DESCRIPTION: G01 - CANNABIS AND KHAT PRODUCTION REDUCED IN 15 REGIONS BY JUNE 2014             |  |                         |                         |     |   |
| G01S01   | To facilitate the functioning of the Task Force and anti drugs operations  | 1,478,888,500.00        | 274,129,969.27          | 19% | Task force operations supported and done successfully                           |
| TARGET CODE AND DESCRIPTION: G02 - STAKEHOLDERS INVOLVED IN DRUG CONTROL MONITORED AND SUPPORTED BY JUNE 2014  |  |                         |                         |     |   |
| G02S01   | To monitor and support stakeholders involved in drug control activities    | 31,955,000.00           | 23,152,500.00           | 72% | stakeholders involved in drug control activities are financially supported      |
| G02S02   | Prevention of trafficking drugs through border points                      | 11,870,000.00           | 10,750,000.00           | 91% | Preliminary actions was done  |
| G02S03   | To facilitate investigation measures in drug control                       | 11,455,000.00           | 10,200,000.00           | 89% | Investigation measures in drug control was facilitated                          |
|  | <b>Personal Emoluments</b>   | 418,602,000.00          | 415,109,174.00          | 99% | Emoluments of Commission's staff was provided during the year                   |
|  | <b>TOTAL VOTE</b>  | <b>3,070,340,000.00</b> | <b>1,464,656,399.18</b> |     |   |





