

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE



ANTI- DRUG COMMISSION
(VOTE 091)

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2015



THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE

ANTI - DRUG COMMISSION
(VOTE 091)



a. Vision of our commission

To have a society with zero tolerance on 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, the Commission has put forward core values, which are reliability, cooperation, accountability, innovativeness, professionalism, confidentiality, efficiency and effectiveness.



Heroin



Miraa



Cocain



Bhang

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THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

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LIST OF ABBREVIATION

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
ICT	-	Information Communication technology
IEC	-	Information, Education and Communication
IFMS	-	Integrated Financial Management System
IPSAS	-	International Public Sector Accounting Standards
KPIS	-	Key Population Implementation Science
MAT	-	Medical Assisted Treatment
MTEF	-	Medium Term Expenditure Framework
NGO	-	Non-governmental organization
PEPFAR	-	President's Emergency Plan for AIDS Relief
PMU	-	Procurement Management Unit
PWUDS	-	People Who Use Drugs
TZS	-	Tanzanian Shillings
URT	-	United Republic of Tanzania



**STATEMENT BY THE MINISTER OF STATE (POLICY,
COORDINATION & PARLIAMENTARY AFFAIRS)
PRIME MINISTER'S OFFICE
FOR THE YEAR ENDED 30th JUNE 2015**

The Anti-Drug Commission is determined to continue addressing the drug problem which has continued to pose a potential threat on socio-economic fabric of our society. It is the vision of the commission to have a society with zero tolerance to drug abuse and trafficking.

Recent years Tanzania has turned from a transit point to a consumer nation of drugs as evidenced by increased number of drug dependent persons seeking treatment in various health facilities. Similarly, drug trafficking in Tanzania has reached street level with result formation of criminal gang groups in isolated residential compounds. The commission has, therefore, devised new strategies aimed at curbing the drug scourge in in Tanzania, and has since, developed sensitization and awareness programmes targeting all age groups, in particular, women and teenagers who are presumed to be vulnerable to drug cartels.

Drug trafficking and abuse do not only affect the individuals involved, but also families, friends and the communities at large. Illicit drug abuse also contributes to gender based violence and rapid spread of blood borne infections such as HIV and viral hepatitis. Therefore the commission has continued to implement drug demand reduction programmes and activities that focus on reducing the use of illicit drugs and adverse effects of abusing illicit drugs in society

The growing problem of drug abuse and trafficking made the Government in 1992 to establish the Anti-Drug Unit within the Police Force in order to curb the increase of drug trafficking problem particularly the emergency of non – traditional drug like heroin, cocaine and precursors chemicals.

In 1995, the Parliament enacted “The Drugs and Prevention of Illicit traffic in Drugs Act No 9 of 1995”. The Act, took into consideration the nature of the drug problem, also defines the drug problem as multi-sectoral rather than a mere criminal issue.

In 1997 Anti-Drug Commission popularly known as Drug Control Commission took in place as a coordinating body for the efforts on combating drug use and trafficking in the country.

In 2006 the President of URT established the Anti-drug Task Force which comprises members from The Drug Control Commission, Tanzania Police Force, Tanzania Intelligence and Security Services, Tanzania Peoples Defense Force, Immigration and The Office of Director of Public Prosecutor. The task force was given responsibility of operations against drug trafficking.

**STATEMENT BY THE MINISTER OF STATE (POLICY, COORDINATION &
PARLIAMETARY AFFAIRS) PRIME MINISTER'S OFFICE
FOR THE YEAR ENDED 30th JUNE 2015 (Continued)**

1. Weakness of the Drugs and Prevention of illicit traffic Act, no 9 of 1995.

The function and duties of the Drug Control Commission established were limited

- a. To coordination of Drug Control activities while investigation, arrest; search and seizure are performed by other organs that have other functions.
- b. The law did not criminalize some of drug related activities such as possession of machines, equipments and laboratories intended for preparation, production or manufacturing of illicit drugs.
- c. The law did not have provisions in respect of diversion of precursor chemicals; and value of Drugs was used to determine punishment while market for these Drugs is illegal and announcement such value could encourage youth to get involved in trafficking activities as the value is on the high side and the amount involved is very huge.

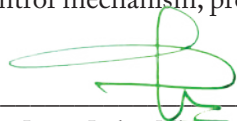
2. Due to these shortcomings recorded a new law was enacted known as the

“Drug Control and Enforcement Act No. 5 of 2015” which has repealed the Drug and Prevention of illicit traffic in Drugs Act Cap. 95

The Drug Control and Enforcement Act No. 5 of 2015 establish the Drug Control and Enforcement Authority which has more powers and mandate than the Drug Control Commission.

The Authority in addition to coordination role has powers to arrest, search, seizure and investigation on drug related matters. The new law gives firm punishment according to the gravity of the offences. It imposes penalty for persons financing direct or indirect any activities involved in drug abuse and trafficking and imposes penalty for possession of machines, equipments and laboratory used for production of illicit Drugs. The law has provisions in respect of offences by companies and punishment for diversion of precursor chemicals. It has done away with the requirement of value instead weight has to be used to determine the gravity of an offence and consequently punishment. It has introduced specific provisions for protection of children from drug abuse and trafficking. It has also introduced provisions for extended jurisdiction over the high seas. Thus, the Authority in collaboration with other Law Enforcement Agencies will have powers to arrest criminals in the high seas. The coming into force of the Drug Control and Enforcement Act, No. 5 of 2015 will ensure efficient and effective control of Drug abuse and Drug trafficking.

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.



Hon. Jenista Joakim Mhagama (MB)

MINISTER OF STATE, (POLICY, COORDINATION & PARLIAMETARY AFFAIRS)

30/09/2015

Date



STATEMENT BY THE COMMISSIONER FOR THE YEAR ENDED 30TH JUNE 2015

1.0 INTRODUCTION

It's my pleasure to present the Anti-Drug Commission (Vote 091).financial statements for the year ended 30th June 2015. This financial statement was prepared on IPSAS Accrual basis.

The Anti Drug Commission known as “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.

Its role involves contribution to the creation of constructive 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.

1.1 Management and organisation structure

a. Management Structure

The Anti- Drug 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. Administratively the Commissioner reports to the Permanent Secretary of The PMO office as is structurally is positioned under the office. The Commissioner is assisted by heads of Units and sections. There are four independent units and three sections namely;

Units

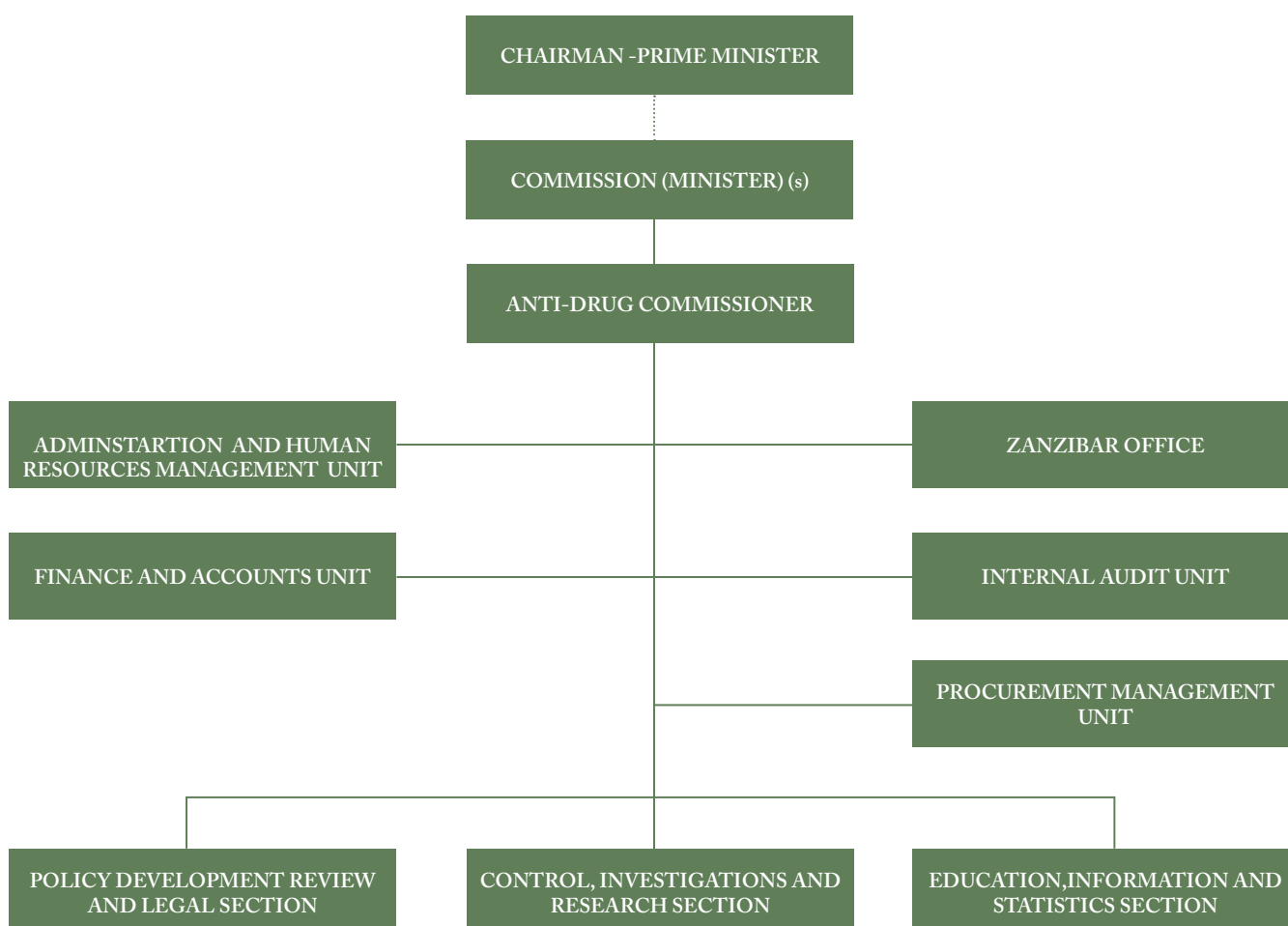
1. Accounts and Finance
2. Internal audit
3. Procurement Management Unit
4. Administration and Human Resources Management Unit

STATEMENT BY THE COMMISSIONER
 FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

Sections

1. Policy development Review and Legal section
2. Control, Investigation and Research section
3. Education, Information and Statistics.

b. Organization structure of the Anti-Drug Control Commission for the coordination of Drugs control as approved by President on 18/04/2006.



STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

c. Operational Services

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

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

2.0 FINANCIAL PERFORMANCE REVIEW

The activities of the Drug Control Commission are financed mainly by grants (Recurrent and Developments) from Treasury and Development partners. The approved budget for 2014/15 for Drugs Control Commission was **TZS 7,595,862,918.00** of which **TZS 4,165,862,918.00** for recurrent expenditure and **TZS 3,430,000,000.00** for Development Expenditure. The exchequer received during the year was **TZS 4,566,690,858.26** (60.12%).

2.1 Exchequer issues received

Trend of the recurrent grants received against approved budget for the past three years are as follows:

Table 1: Recurrent Grant

Financial Year	Approved Estimates (TZS)	Actual Released (Tzs)	Under Release (TZS)	%
2014/2015	4,665,862,918.00	2,202,573,557.00	(1,963,289,361.00)	47.13
2013/2014	2,934,232,000.00	1,465,976,093.00	(1,468,255,907.00)	11.6
2012/2013	1,336,430,000.00	1,255,935,400.00	(80,494,600.00)	6.22

From the table above it can be noted that, there were under releases of TZS 1,963,289,361 equivalent to 47.13% for the financial year 2014/15.

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ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

Trend of the development grants received against approved budget for the past three years is as follows:-

Table 2: Development Grant

Financial Year	Approved Estimates (TZS)	Actual Released (Tzs)	Under Release (TZS)	%
2014/2015	3,430,000,000.00	2,364,117,301.26	(1,065,882,698.74)	31.07
2013/2014	2,798,000,000.00	1,499,129,151.75	(1,298,870,848.25)	3.92
2012/2013	1,180,000,000.00	1,180,000,000.00	0.00	100

From the table above, it can be noted that, there were under release of TZS 1,065,882,698.74 equivalent to 31% for the financial year 2014/15

2.2 Expenditure-Supply Vote Account (out turn)

The table below shows a trend of financial performance overview of the commissions on the supply vote for the three consecutive years from 2012/13 to 2014/15.

Table 3: Supply vote Account.

Financial Year	A	B	C	D	E
	Approved Estimates (TZS)	Exchequer Issues Received (TZS)	Actual Expenditure (TZS)	(A-B) Under/Over Release (TZS)	(B-C) Closing Balance (TZS)
2014/15	4,165,862,918.00	2,202,573,557.00	2,192,656,261.68	(1,963,289,361.00)	9,917,295.32
2013/14	2,934,232,000.00	1,465,976,093.00	1,465,641,379.18	(1,468,255,907.00)	334,713.33
2012/13	1,336,430,000.00	1,255,935,400.00	1,253,347,404.72	(80,494,600.00)	2,587,995.28

From the table above it can be noted that, there was closing balance of TZS 9,917,295.68

STATEMENT BY THE COMMISSIONER
 FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

Table 4: Development Vote Account

Financial Year	A	B	C	D	E
	Approved Estimates (TZS)	Exchequer Issues Received (TZS)	Actual Expenditure (TZS)	(A-B) Under/Over Release (TZS)	(B-C) Closing Balance (TZS)
2014/15	3,430,000,000.00	2,364,117,301.26	2,364,086,274.30	(1,065,882,698.74)	31,026.96
2013/14	2,798,000,000.00	1,499,129,151.75	1,496,240,159.25	(1,298,870,848.25)	2,888,992.50
2012/13	1,180,000,000.00	1,180,000,000.00	1,180,000,000.00	0.00	0.00

From the table above, it can be noted that, there was a closing balance of TZS 31,026.96

3.0 ACCOUNTING POLICIES

The accounting policies used in preparing the financial statements have been disclosed in note 2 to the financial statements. These policies are all considered to be critical to an understanding of the performance and financial position of the Commission.

According to IPSAS 1 Presentation of Financial of Statements and IPSAS 3 Accounting policies, changes in accounting estimates and errors the numbering of the notes in the financial statements should be consistent. The notes in these Financial statements will start with note 18, 20, 21, 36, 40 etc, The numbers of these notes are not consistent and in ascending order because some planned activities and GFS codes are not applicable to our entity (DCC) The whole Government used Epicor accounting system for all votes and which is controlled by Treasury.

4.0 SOLVENCY

The management confirms that International Public Sector Accounting standards have been followed in the preparation of financial statements and that the financial statements have been prepared on a going concern basis. The Management has reasonable expectation that the Commission will continue to be operational existence for the foreseeable future.

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

5.0 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 Commission. The Internal Audit Unit is in place and effective.

b. Audit Committee

The Committee Charter approved by the Accounting Officer governs activities of the committee. The Audit Committee met four (4) times during the period covering July 2014 to June 2015.

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 has been in operation since July 2000. Currently the Committee members are:

- i. Charles R. Mulamula - Chairman
- ii. Moza Makumbuli - Member
- iii. Elibariki Funga - Member
- iv. Mwanyika S. Mussa - Member
- v. Lusajo Gilbert - Secretary

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.

**STATEMENT BY THE COMMISSIONER
 FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)**

- i. Approval of internal and strategic audit plans of the commission
- ii. Review all internal and external audit reports involving matters of concern to senior management of the commission including the identification and dissemination of good practices.
- iii. Provide advice to Accounting Officer on action to be taken on matters raised in a report of the internal auditor or in a report of the Controller and Auditor General concerning the Commission.
- iv. Provide advice to the Accounting Officer on the preparation and review of financial statements of the Commission.
- v. Prepare an annual report on its functions, copies of which shall be sent to the Internal auditor General and Controller and Auditor General.
- vi. Adequate and effective audit function operating according to professional standards.
- vii. 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.
- viii. Material problems resulting from internal control weaknesses were fully investigated and addressed.
- ix. Suitable policies and procedures are in place to prevent fraud and irregularity.

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

During the reporting period ended 30th June 2015, the Committee has achieved the following;-

No.	Activity/ planned	Implementation
i	Review the Internal and External Audit report of the Commission.	The Audit committee reviewed the Internal Quarterly Audit reports of the Commission for the year 2014/2015 and issued the recommendations to the Accounting officer.
ii	Response to Management Letter	Management letter replied up to the closure of the financial year 2014/2015
iii	Advise to the Accounting Officer on matters raised in the financial reports.	The Committee in the financial year 2014/2015 managed to advise the Commissioner on matters which pertain to finances.
iv	Response in Good Governance issues	The committee gave recommendations on matters relating good governance which were observed by the Internal Audit concerning value for money.

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

c. Procurement Management Unit and Commission's Tender Board

The Public Procurement Act 21 of 2004 Sections 33 and 34 (revised 14) requires 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.

i. The Functions of Procurement Management Unit:-

- ✓ Prepare procurement report and submit to the authority.
- ✓ Prepare and maintain list of approved supplies and service provider.
- ✓ Keeping records of procurement process
- ✓ Prepare contract documents and issue approved contracts document
- ✓ Prepare tendering document, advertising tender opportunities and arrange for the evaluation process.
- ✓ Implementing decisions made by the Tender Board
- ✓ Identify procurement requests and disposal.
- ✓ Prepare budget estimates of the unit.

ii. Procurement Tender Board

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. The tender board met four (4) times during the period covering July 2014 to June 2015.

①	Mr. Amani Msami (Principal Pharmacist)	-	Chairman
②	Ms. Christina Rweshabura (Principal Legal Officer)	-	Member
③	Mr. Omary Mikidadi (Senior Legal Officer)	-	Member
④	Mr. Lupakisyo Mwakitalima (Chief Accountant)	-	Member
⑤	Mr. January Ntisi (Principal Information and Communication Technology Officer)	-	Member
⑥	Mrs. Kijoli Saidi (Principal Procurement Officer)	-	Secretary

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

6.0 IMPLEMENTATION OF THE PLAN AND BUDGET 2014/2015

During this financial year 2014/2015, implementation of the Plan and Budget experienced some achievements and challenges as follows:

a. Administration and human resources Management Unit

i. Number of staff Trained

During financial year 2014/2015 Five (5) Drug Control Commission staff was sponsored to undertake postgraduate studies and one (1) staff sponsored to attend undergraduate studies. Sponsored staff is attending the following courses, Masters in Public Administration, Masters in Economics and Finance for Development, Masters in Social Work, Masters in Environmental Science, Masters in Community Development and Bachelor of Information Management.

ii. Promotions

In the same financial year Four (4) Drug Control Commission staff were promoted to different cadres including Principal Procurement officer II, Senior Chemist, Accountant I and Human Resources Officer I. Promotion decision based on Personal Emolument plan, budget and employees performance.

iii. Office working Tools

Different working tools were procured during 2014/2015 to support accomplishment of Drug Control Commission tasks. Some tools procured to support implementation daily duties includes one Photocopy Machine, Four (4) Computer sets, Three UPS, One Scanner and two File Cabinets.

b. Education, Information and Statistics

The following are the achievement of the section during the financial year 2014/15:

i. Education:

- ✓ Educating the public on drug problem through national events of Nane-nane (*Agricultural Exhibitions*) conducted in Dodoma from August 1-8, 2014, Youth Week held in Tabora from October 8-14, 2014 and Drug day held in Pwani on June 26, 2015;

STATEMENT BY THE COMMISSIONER

FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

- ✓ Educating the public on drug problem through participation of Staff and experts in live and recorded media programs by providing various drug related presentations including Sober House as treatment approach, national drug situation, anti-drug trafficking activities and available drug dependence treatment;
- ✓ Designing and production of drug education. Information, Education and Communication (IEC) materials including 300 wall and table calendars, five types of fliers and 6 types of banners on various illicit drugs;
- ✓ Information on efforts made in encountering drug problem disseminated to the Public through press release and newspapers;
- ✓ Deliver presentations on drug problem to 50 faith based leaders from various regions in the country and to about 500 Dar es Salaam University College of Education students.

ii. Sensitization

- ✓ Organizing National Commemoration of the International Day against Drug abuse and Trafficking which was held in Bagamoyo District, Pwani Region on June 26, 2015;
- ✓ Conducting sensitization workshop on drug problem to 15 newly appointed District Commissioners held in Dodoma, March 20, 2015.

iii. Commission's Electronic Management Information System

- ✓ Maintenance of intra and internet at the Commissions Office;
- ✓ Supervising maintenance of ICT equipment and tools;
- ✓ Facilitating acquisition of office staff email accounts with Government domain.

iv. Monitoring and Evaluation

- ✓ Finalizing and facilitate submission of the National Drug Situation Report of 2013 to the Parliament.
- ✓ Maintenance of functional intranet, internet, computers, shared resources and connecting into fibre optic cable;
- ✓ Organize the National Commemorations of International Day against Drug abuse and Trafficking;
- ✓ Design, produce IEC materials on drug prevention;
- ✓ Provide drug prevention education to the public during Drug day; and
- ✓ Facilitate participation of drug experts in media programs.

STATEMENT BY THE COMMISSIONER
 FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

c. Control, Research and Investigation section

i. Statistics of Suspects arrested nation wide

The amount of different drugs seized and number of suspected offenders arrested for drug trafficking offence from January 2014 to June 2015 were as follows :-

Year	Type of drug	Quantity in (Kgs)	Numbers of Suspects
1 July 2014 to 30 June 2015	Cocaine	16.9	7
	Heroin	444.77	27
	Cannabis	8,210	351
	khat	15,951.50	850

ii. Public destruction of exhibits

Public destruction of drug exhibit is one of the measures taken by The Commission to permanently take drug out of circulations. During the financial year 2014/2015 a total of 38 seized kilograms of heroin were destroyed after the completion of their case in Mbeya and Tanga regions and 8,010 kilograms of Cannabis were destroyed during operation in Arusha region.

d. Commission's Challenges and wayforward

i. Challenges

- ✓ Cultivation of cannabis in mountainous areas which are not easily accessible for eradication
- ✓ Availability of porous borders which facilitates the trafficking of drugs
- ✓ Limited financial resources posed greater challenge where some responsibilities such as Staff Training office retooling especially on office furniture's, planned education activities and anti-drug trafficking activities were not fully undertaken.
- ✓ Delays in disbursement of funds;
- ✓ Rising costs of services and goods procured by the section;
- ✓ Chameleonic ways of concealment of drugs which make it difficult to detect Trafficked drugs
- ✓ Lack of alternatives sustainable economic development activities.

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

ii. The way forward:

- ✓ Mobilizing resources to implement sectional activities through other means apart from treasury budgets such as proposal writings and submission to potential sponsors;
- ✓ Develop DCC Information Communication Technology (ICT) Strategic
- ✓ Plan and retooling ICT equipment and accessories for the section;
- ✓ To conduct sensitization on the prevention of cannabis cultivation especially in areas prone for cannabis cultivation
- ✓ To monitor and support NGOS dealing with drug control
- ✓ To support Task force operations and to maintain drug control fund
- ✓ Strive on effective utilization of available resources to ensure avoidance of unnecessary debts to the Government and continue requesting for enough disbursement of fund for the next financial year (2015/2016) so that we can meet Commissions objective.

7.0 CDC PROJECT IMPLEMENTATION 2014/15

i. introduction

During the year 2014/2015 the Commission continued with the implementation of the project of expanding of comprehensive HIV Prevention services for people who injecting drug users and other most at risk population. The second phase of the started in June 2014. The project receives funds through Centre for Disease Control and Prevention (CDC) from the U.S. President's Emergency Plan for AIDS Relief (PEPFAR).

ii. Implementation of the project

Activities undertaken during the reported period include:

- i. Facilitating provision of methadone services at Mwananyamala and Temeke Municipal Hospitals through procurement of equipment, supplies and paying staff incentives;
- ii. Procurement of methadone drug for all three Methadone clinics in Dar es Salaam;
- iii. Through Technical Working Group meetings coordinating provision of HIV prevention services among people who use drugs;

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

- iv. Conducting stakeholders' sensitization meeting on establishment and maintenance of methadone services in Dar es Salaam, Mwanza and Arusha regions;
- v. Development of a guiding budget for establishment of MAT services in other regions.
- vi. Developing Guidelines for establishing and maintaining Methadone services in Tanzania;
- vii. Development of a draft for sober house guidelines;
- viii. Completion of National Monitoring and Evaluation Framework for interventions targeting People Who Inject Drugs;
- ix. Procedures for handling of methadone were reviewed to strengthen diversion control and revising formative assessment protocol on Optimized Methadone Delivery with Take Away Doses in Tanzania;
- x. Facilitating processing of ethical clearance fees to National Institute of Medical Research (NIMR) following protocol submission;
- xi. Key Population Implementation Science (KPIS) Technical Working Group planning meetings conducted and renovation of a proposed KPIS office which completed in February, 2015;
- xii. Initiating procurement of KIPS office equipment and supplies and recruitment of KPIS staff including external Technical Advisor, Research Director and Research Assistants;
- xiii. Undertaking initial process of developing KPIS information system including formulation of Electronic Medical Records Committee (EMRC), conducting EMRC meetings and revising TORs for development of information system;

iii. Achievement

A cumulative total of 997 people who use heroin enrolled in the MAT clinics in Mwananyamala and Temeke Municipal Hospital by March, 2015.

iv. Challenges / constraints

- i. Delay disbursement of funds;
- ii. MAT is a very new drug dependence treatment approach in Africa particularly in Tanzania. As the two pilot sites have already been established, putting up convincing strategies for scaling up the services remains a great challenge;
- iii. Though NSP is generally provided in Temeke Municipality and proved to be effective program for HIV reduction among PWIDs, acceptability of this strategy still remains a prevailing challenge to other affected communities;
- iv. Despite consistent evidence that integration of MAT services with other HIV intervention such as NSP and ART optimizes their outcome, linking these service remains a great challenge;

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

- v. Stigma and discrimination of PWUDs by the community and some health care providers affect accessibility and utilization of the target group to the available services; and
- vi. Increasing demand for drug dependence treatment by PWUDs does not match with available services.

v. **Future Outlook/Way forward**

- i. Support provision of MAT services at Mwanjamala and Temeke Municipal Hospitals and regional authorities in those areas with high level of heroin use to establish MAT services;
- ii. To mobilize technical support from PANGAEA for provision of MAT services and to gather information necessary for setting strategies for optimal delivery of methadone through take away doses;
- iii. To developing KPIS information system including formulation of Electronic Medical Records Committee (EMRC); and
- iv. To finalize guidelines for preventing methadone diversion.

8.0 CROSSCUTTING ISSUES

i. **HIV/AIDS**

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

ii. **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, and appointments to various committee membership as well as promotion.

iii. **Disabled Persons**

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

iv. **Corruption**

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

STATEMENT BY THE COMMISSIONER
FOR THE YEAR ENDED 30TH JUNE 2015 (Continued)

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

30/09/2015

Date

STATEMENT OF MANAGEMENT RESPONSIBILITY FOR THE YEAR ENDED 30th JUNE 2015

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 2014/2015 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

30/09/2015

Date



DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTING OF ANTI-DRUG COMMISSION

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 23 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparations of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements Full legal responsibility for the preparations of financial statements rests with the Board of Directors/Governing Body as under Directors Responsibility statements on an earlier page.

I **Lupakisyo Mwakitalima**, being the Head of Finance and Accounts of Anti - Drug Control Commission hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2015 have been prepared in compliance with applicable accounting standards and statutory and requirements.

I thus confirm that the financial statements give a true and fair view position of Anti - Drug Control Commission as on 30th June, 2015 and that they have been prepared based on properly maintained financial records.

Signed by:

Date: 30/09/2015

Position: **Chief Accountant**

NBAA Members No: **ACPA 1354**



*A drug addict using a syringe to inject himself
with Heroin drugs into his body*

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)



**INDEPENDENT REPORT OF THE
CONTROLLER AND AUDITOR GENERAL**



AUDIT REPORT ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2015

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 30TH JUNE, 2015.

Introduction

I have audited the Financial Statements of the Drugs Control Commission (DCC) which comprises of Statement of Financial position, Statement of Financial Performance, Statements of Cash Flows, Statements of Changes on Net Assets and Accounting Policies and Notes to the Financial Statements for the year ended 30th June, 2015 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 of 1977 (revised 2005) and Sect. 10 of the public Audit Act. No 11 of 2008, the controller and Auditor General is the statutory auditor of all Government revenues and expenditures including the revenues and expenditures of the Drugs Control Commission.

Audit Objectives

The main objective of conducting this audit is to obtain reasonable assurance about whether due financial statements as a whole are free from material misstatement, whether due to fraud or error, thereby enabling me to express an opinion on whether the financial statements are prepared, in all material respects, in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

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:

AUDIT REPORT ON THE FINANCIAL STATEMENTS (CONTINUED)

- Planning the audit to identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the entity and its environment, including the entity's internal controls.
- Obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and appropriate responses to the assessed risks.
- Form an opinion on the financial statements based on conclusions drawn from the audit evidence obtained.
- Follow up on the implementation of the previous year's audit findings and recommendations and directives issued PAC to ensure that proper action has been taken in respect of all matters raised.

Management Responsibility for the financial statements

Management of Drugs Control Commission is responsible for the preparation and fair presentation of these financial statements in accordance with International Public sector Accounting Standards (IPSAS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error as per the Statement of Management responsibility on the Financial Statements enclosed in the report as Annexure II.

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 the 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 or error. In making those risk assessments, I considered the internal control relevant to the entity's 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 entity's internal control.

AUDIT REPORT ON THE FINANCIAL STATEMENTS (CONTINUED)

An audit also 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.

Further, Sect. 48 (3) of the Public Procurement Act. No. 7 of 2011 and Regulation 269 (1) of the Public Procurement Regulations, 2013 require me to state in my annual audit report whether or not the audit has complied with the provisions 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 Drug Control Commission as at 30th June 2015, and of its financial performance and its cash flows for the year then ended in accordance with the International Public sector Accounting Standards (IPSAS) Accrual basis of accounting.

Report on Other Legal and Regulatory Requirements Compliance with Procurement Legislation

In view of my responsibility on the procurement legislation, and taking into consideration the procurement transactions I have reviewed as part of this audit, I state that the Drugs Control Commission has generally complied with the requirements of the PPA No. 7 of 2011 and its underlying Regulations of 2013.


Prof. Wussa J. Assad
CONTROLLER AND AUDITOR GENERAL

March, 2016



THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

AUDIT REPORT ON THE FINANCIAL STATEMENTS (CONTINUED)

Copy to: The Chief Secretary,
State House,
P.O. Box 9120,
1 Barrack 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 30th JUNE 2015.

1.0 Introduction

The Drug Control Commission implemented its annual budget based on the Medium Term Expenditure Framework (MTEF) covering the period of 2012/13–2013/2014. The implementation of 2014/2015 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 2014/15.

During the financial year 2014/15, the final approved budget for the commission was **TZS 7,595,862,918.00**.

The approved budget for recurrent expenditure was **TZS 4,165,862,918.00** (That is **TZS 3,601,549,718.00** for other charges and **TZS 564,313,200.00** for personal Emolument.), and **TZS 3,430,000.000.00** for Development Expenditure. The exchequer received during the year was **TZS 4,566,690,858.26**

Snapshot of financial performance for the financial year 2014/2015 is shown below:

ITEM	ACTUAL 2014/15 (TZS)
Total Issues Received	4,566,690,858.26
Total Expenditure	4,556,742,535.98
Cash in Hand	9,948,322.28

3.0 Exchequer Issues

The Exchequer received in the financial year 2014/15 was **TZS 4,566,690,858.26** comprises both Recurrent and development. That is **TZS 2,202,573,557.00** for recurrent expenditures and **TZS 2,364,117,301.26** for Development expenditure against net approved estimate of **TZS 7,595,862,918.00**. The exchequer received for previous financial year 2013/14 was **TZS 2,965,105,244.75**

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2015.
(CONTINUED)

The Exchequer received is about **52.83%** of the total approved budget, resulting to variation of **47.17%**. 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 2,364,117,301.26**, **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. 63 of exchequer received statements.

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 previous 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 2014/15 Commission spent **TZS 3,300,807,981.86** on salaries, wages, Contributions and other employment allowances as mentioned above. The amount spent increased by **TZS 1,743,439,762.14 (52.82 %)** as compared to the previous financial year 2013/14 because the Government of the United Republic of Tanzania increased civil Servants salaries and also increased of responsibility allowance. This is disclosed in the **note 18** to the financial statements.

6.0 Supplies and Consumable Goods

The Commission spent the Total amount of **TZS 1,049,665,962.04** to facilitate expenditure on Supplies and consumable goods compared to **TZS 1,052,837,491.48** spent last financial year of 2013/14. The increase of **1.94%** caused by increased on number of activities performed by the commission such arresting of people cultivating cannabis, Miraa trafficking and cocaine & heroin trafficking as compared to last financial year of 2013/14. This is disclosed in the **note 20** to the financial statements.

7.0 Other Transfer Payment

Total of **TZS 78,168,500.00** were recorded on Transfers and Subsidies items compared to **TZS 42,675,000.00** of the previous year. The current transfers and subsidies increased by **45.4%** The increase was mainly caused by the transfer of payment to Drug Control Funds to facilitate the Task Force, which was formed to combating illicit drugs. This is disclosed in the **note 21** to the financial statements.

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2015.
(CONTINUED)

8.0 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 1,658,510,499.50** for the financial year 2013/14 to **TZS 1,733,673,012.50** in financial year 2014/15 thus, resulted into difference of **TZS 75,162,513 (4.34%)**. The expenditure incurred exceed the reported amount in the previous financial year, because the Commission used the received funds to procure Tables, Chairs, Computers and Photocopiers, Printers and Renovation of KIPS buildings. This is disclosed in the **note 59** to the financial statements.

9.0 Routine Maintenance and Repair

The Commission spent **TZS 81,566,517.08** during the Financial 2014/15 compared to **TZS 95,900,509.84** of the last financial year of 2013/14. The decrease of the mentioned above item was caused by reducing from outsourcing maintenance contract services. This is disclosed in the **note 40** to the financial statements.

10.0 Cash and Cash Equivalents

These are cash balances at end of the financial year which include bank balances on the deposit, recurrent and development account. During the financial year the cash and cash equivalent was **TZS 36,611,216.72** compared to **TZS 29,004,771.58** of the previous financial year of 2013/14. This increase was caused by the huge remaining balance in recurrent cash book. 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 18,597,700.00** in the financial year 2014/15 compared to **TZS 9,566,890.00** of the last year 2013/14. The increase was caused by the huge balance of stationeries the commission maintained. This is disclosed in the **note 52** to the financial statements.

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2015.
(CONTINUED)

12.0 Outstanding Liability

An outstanding liability during this financial year 2014/15 was **TZS. 220,819,365.00** compared **TZS 308,917,576.91** for the previous financial year 2013/14. The decrease of liabilities was due to the payment of previous outstanding matters. This is disclosed in **note 64** and **pg. 66** of the financial statements.

13.0 Contingent Liability

The contingent liability is a liabilities that a commission is 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 2014/15 likewise in the last financial year.

14.0 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 2015.

15.0 Related Party Transactions

The related party transaction 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 160,560,000.00** compared to last financial year 2013/14 which is **TZS 111,245,000.00**; this is disclosed in the **pg. 52** of the financial statements.

16.0 Purchase/Construction of Non-Current Assets

The Commission have not purchased/constructed of non-current asset of during the Financial 2014/15 but in the previous financial year was TZS 239,392,347.50

17.0 Other Receipts

The deposit receipts received during the financial year was **TZS 2,497,607.54** compared to **TZS 108,953,090.00** for the financial year **2013/14**. These funds were received from UNODC. It is disclosed in **pg. 60** of the financial statements.

COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th JUNE 2015.
(CONTINUED)

18.0 Other balances

The deposit balance at the end of the financial year 2014/15 was **TZS 26,662,894.44** compared to last financial year amounted to **TZS 25,781,065.26**, this is disclosed in **note 72** to the financial statements.

19.0 Other Expenses

This payment includes Burial expenses, consultancy fees and specialized equipment supplies, During the Financial year 2014/15 the Commission spent **TZS 23,080,000.00** compared **TZS 268,446,692.80** of the previous financial year of 2013/14. The huge decrease of this amount was caused by the consultancy fees which was not engaged by the commission. This is disclosed in the **note 41** to the financial statements.

20.0 Taxpayers Funds

The taxpayer's fund during the financial year 2014/15 was **TZS 1,894,818,834.64** compared to the last financial year amounted to **TZS 1,523,529,341.05**. These increased by **TZS 371,289,493.59** because all adjustment on purchase of assets and renovation of building are made here. **Note 90** of 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

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTER'S OFFICE

ANTI-DRUG CONTROL COMMISSION
(VOTE 091)



AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2015

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE

ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENTS OF FINANCIAL POSITION
AS AT 30TH JUNE 2015

	Note	2015 TZS	2014 TZS
ASSET			
Current Assets			
Cash and Cash Equivalents	49	36,611,216.72	29,004,771.58
Inventories	52	18,597,700.00	9,566,890.00
Prepayments	53	5,009,840.00	0.00
Total Current Assets		60,218,756.72	38,571,661.58
Non-Current Assets			
Property, Plant and Equipment	59	1,733,673,012.50	1,658,510,499.50
Total Non-Current Assets		1,733,673,012.50	1,658,510,499.50
TOTAL ASSETS		1,793,891,769.22	1,697,082,161.08
LIABILITIES			
Current Liabilities			
Payables	64	220,819,365.00	308,917,576.91
Recurrent Deferred Income	71	33,852,499.14	327,663.82
Deposits	72	26,662,894.44	25,781,065.26
Total Current Liabilities		281,334,758.58	335,026,305.99
Non-Current Liabilities			
Development Deferred Income	83	2,927,069.46	2,896,042.50
Total Non-Current Liabilities		2,927,069.46	2,896,042.50
TOTAL LIABILITIES		284,261,828.04	337,922,348.49
Net Assets		1,509,629,941.18	1,359,159,812.59
NET ASSETS/EQUITY			
Capital contributed by:			
Taxpayers Funds	90	1,894,818,834.64	1,523,529,341.05
Accumulated surpluses/(deficits)		(385,188,893.46)	(164,369,528.46)
TOTAL NET ASSETS/EQUITY		1,509,629,941.18	1,359,159,812.59



Kenneth J. Kasseke
COMMISSIONER

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENTS OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 30TH JUNE 2015

(Classification of Expense by Nature)

	Note	2015 TZS	2014 TZS
REVENUE			
Exchequer Revenue	36	4,312,469,595.98	2,859,634,823.43
TOTAL REVENUE		<u>4,312,469,595.98</u>	<u>2,859,634,823.43</u>
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	18	3,300,807,981.86	1,557,368,219.72
Supplies and Consumable Goods	20	1,049,665,962.04	1,052,837,491.48
Current Grants, Transfers and Subsidies	21	78,168,500.00	42,675,000.00
Routine Maintenance and Repair	40	81,566,517.08	95,900,509.84
Other Expenses	41	23,080,000.00	268,446,692.80
TOTAL EXPENSES		<u>4,533,288,960.98</u>	<u>3,017,227,913.84</u>
TOTAL EXPENSES AND TRANSFERS		<u>4,533,288,960.98</u>	<u>3,017,227,913.84</u>
Surplus/(deficit) for the period		(220,819,365.00)	(157,593,090.41)



Kenneth J. Kasseke
COMMISSIONER

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENTS OF FINANCIAL PERFORMANCE
 FOR THE YEAR ENDED 30TH JUNE 2015

(Classification of Expense by Function)

	Note	2015 TZS	2014 TZS
REVENUE			
Exchequer Revenue		4,312,469,595.98	2,859,634,823.43
TOTAL REVENUE		<u>4,312,469,595.98</u>	<u>2,859,634,823.43</u>
EXPENSES AND TRANSFERS			
Expenses			
Accrued Expenses		242,152,763.54	170,048,972.91
Administration and HR Management		4,291,136,197.44	2,847,178,940.93
TOTAL EXPENSES		<u>4,533,288,960.98</u>	<u>3,017,227,913.84</u>
TOTAL EXPENSES AND TRANSFERS		<u>4,533,288,960.98</u>	<u>3,017,227,913.84</u>
Surplus/(deficit) for the period		<u>(220,819,365.00)</u>	<u>(157,593,090.41)</u>



Kenneth J. Kasseke
 COMMISSIONER

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENT OF CHANGES IN NET ASSET/EQUITY
 FOR THE YEAR ENDED 30th June, 2015

	<u>Tax payer's fund</u>	<u>Revaluation Surplus</u>	<u>Accumulated Surplus/(Deficit)</u>	<u>Total</u>
(VOTE 091 ANTI DRUG COMMISSION)				
Opening balance	1,523,529,341.05	0.00	(164,369,528.46)	1,359,159,812.59
Capital Fund Received	75,162,513.00	0.00	0.00	75,162,513.00
Adjustment of Taxpayers fund	296,126,980.59	0.00	0.00	296,126,980.59
Suplus/(Deficit) during the year	0.00	0.00	(220,819,365.00)	(220,819,365.00)
Closing Balance	1,894,818,834.64	0.00	(385,188,893.46)	1,509,629,941.18



Kenneth J. Kasseke
 COMMISSIONER

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENTS OF CASH FLOW
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Exchequer Issues	4,566,690,858.26	2,965,105,244.75
Other Receipts	2,497,607.54	108,953,090.00
TOTAL RECEIPTS	4,569,188,465.80	3,074,058,334.75
PAYMENTS		
Wages, Salaries and Employee Benefits	3,049,540,231.86	1,430,595,219.72
Supplies and Consumable Goods	1,080,114,347.04	1,020,464,200.42
Current Grants, Transfers and Subsidies	78,168,500.00	42,675,000.00
Other Payments	1,615,778.36	114,270,580.00
Routine Maintenance and Repair	81,566,517.08	95,900,509.84
Other Expenses	23,080,000.00	267,110,900.95
TOTAL PAYMENTS	4,314,085,374.34	2,971,016,410.93
Net Cash Flow from Operating Activities	255,103,091.46	103,041,923.82
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Construction of Non-current Assets	244,272,940.00	105,135,707.50
Net Cash Flow from Investing Activities	244,272,940.00	105,135,707.50
Net increase/(decrease) in cash	10,830,151.46	(2,093,783.68)
Cash to be surrendered to PMG	0.00	3,223,706.32
Cash at the beginning of the Year	25,781,065.26	31,098,555.26
Cash at the end of the Period	36,611,216.72	25,781,065.26



Kenneth J. Kasseke
COMMISSIONER

30/09/2015

Date

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
Budget approved on the Cash Basis (Classification of Payments by Nature)

	Actual Amount (A) TZS	Final Budget(B) TZS	Original Budget TZS	Difference(B-A) TZS
CASH INFLOWS				
Exchequer Issues	4,566,690,858.26	7,595,862,918.00	8,266,542,000.00	3,029,172,059.74
TOTAL RECEIPTS	4,566,690,858.26	7,595,862,918.00	8,266,542,000.00	3,029,172,059.74
CASH OUTFLOWS				
Operations				
Wages, Salaries and Employee Benefits	3,049,540,231.86	4,123,062,404.00	4,202,349,784.00	1,073,522,172.14
Supplies and Consumable Goods	1,080,114,347.04	2,150,821,318.00	2,723,168,620.00	1,070,706,970.96
Routine Maintenance and Repair	81,566,517.08	160,238,000.00	143,388,000.00	78,671,482.92
Other Expenses	23,080,000.00	56,284,000.00	56,284,000.00	33,204,000.00
Transfers				
Current Grants, Transfers and Subsidies	78,168,500.00	141,552,000.00	141,552,000.00	63,383,500.00
Capital Expenditures				
Purchase/Construction of Non-Current Assets	244,272,940.00	566,130,100.00	588,762,000.00	321,857,160.00
TOTAL PAYMENTS	4,556,742,535.98	7,198,087,822.00	7,855,504,404.00	2,641,345,286.02
NET CASH FLOWS	9,948,322.28	397,775,096.00	411,037,596.00	387,826,773.72



Kenneth J. Kasseke
COMMISSIONER

30/09/2015

Date



*Illegal Bhang growing in the
Usambara mountains*

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

1.0 GENERAL INFORMATION

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.

a. Commissioner

Kenneth J Kasseke,
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
Website: www.pmo.go.tz

b. Bankers

Bank of Tanzania,
10 Mirambo Street,
P.O. Box 2939,
Dar es Salaam.

National Microfinance Bank Plc,
Bank House,
P.O. Box 9031,
Dar es Salaam.

CRDB Bank Plc,
Azikiwe Premier Branch,
P.O. Box 2302,
Dar es Salaam.

c. Lawyers

Attorney General,
P.O. BOX 5821,
Dar es Salaam.

d. Auditors

Controller and Auditor General,
National Audit Office,
Samora Avenue/Ohio Street,
P.O. Box 9080,
Dar es Salaam.

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

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
- 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 2015 have been complied with International Public sector Accounting Standards under Accrual Basis, Public Finance Act of 2001 revised in 2004 and Public Procurement Act No. 21 of 2004.

3.0 AUTHORIZATION DATE

The Financial Statements were authorized for issue on 30/06/2016 by:



Kenneth Kasseke
Accounting Officer

NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2015

4.0 REPORTING ENTITY

The Anti-Drug Commission is a separate reporting entity established in accordance with Act No. 9 of 1995.

5.0 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 30th June, 2014

a. Reporting Period

The reporting period for these financial statements is the financial year of the Government which runs from **1st July, 2014 to 30th June 2015.**

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 2015 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.

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

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.

vi. Grants

Grants are recognized as income when received, where the Commission receives non-monetary grants, a dummy exchequer is written and amount is recorded as "Payment by third parties", and disclosed on the face of the "Statement of Cash Receipts and Payments"

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.

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:

NOTES TO THE AUDITED FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30TH JUNE 2015

No.	Name of the Fund	Employer Contribution	Employee Contribution
1	National Social Security Fund	10%	10%
2	Parastatal Pension Fund	15%	5%
3	GEPPF	10%	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 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, vehicles, and Equipment. Purchases of property, plant and equipment's are recorded at historical cost. Valuation and coding of Commission's assets have been done. No depreciation charges have been provided in each class of asset. According to IPSAS I7 the commission is under transition of five year to fully implementation of this IPSAS.

f. Inventories

Inventories are stated at replacement cost 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.

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

g. 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.

6.0 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.

NOTES TO THE AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE 2015

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.

7.0 TRANSITIONAL PROVISIONS

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.

8.0 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. Financial Management/liquidity risk

Financial management risks relate to the availability of adequate funding for the Commission operations. The chief risk in this area is that demand for our services might put excessive pressure on our budget. Risks encompassing the entire scope of general financial management, Potential factors to consider include; Cash flow adequacy and management thereof; financial losses; Wasteful expenditure; Budget allocations; Financial statement integrity; and increasing operational expenditure.

b. Foreign exchange fluctuations

This risks is due to fluctuation of foreign exchange rate because Tanzanian shillings is not stable which resulted gain or loss on foreign exchange transactitions.

c. Political environment Risk

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

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

d. Human resources Risk

Risks that relate to human resources of the Commission, these risks can have an effect on the Commission's human capital with regard to: Integrity and honesty; Employee wellness, Employee relations and Retention.

**9.0 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 2014 to 30 June 2015 as for the financial statements. The original budget was approved by legislative on May, 2014. In accordance of IPSAS 24. The final budget for financial year 2014/2015 was **TZS 8,646,051,200.00** while Exchequer received was **TZS 4,566,690,858.26**. 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.

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

	2015	2014
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Note 18 - Wages, Salaries and Employee Benefits		
Accrued Wages, Salaries and Employee Benefit	256,800,000.00	126,773,000.00
Acting Allowance	27,936,000.00	0.00
Civil Servants	538,606,520.00	414,584,383.66
Electricity	7,735,000.00	4,717,539.76
Extra-Duty	132,358,750.00	143,195,000.00
Food and Refreshment	0.00	2,000,000.00
Furniture	80,000,000.00	0.00
Honoraria	20,850,000.00	24,225,000.00
Housing Allowance	14,400,000.00	11,400,000.00
Leave Travel	9,789,000.00	7,974,000.00
Outfit Allowance	600,000.00	1,200,000.00
Responsibility Allowance	1,599,868,961.86	413,844,796.00
Risk Allowance	18,720,000.00	0.00
Sitting Allowance	109,230,000.00	135,263,992.50
Special Allowance	479,586,000.00	260,385,507.80
Staff Claims	(5,532,250.00)	0.00
Telephone	9,860,000.00	11,805,000.00
Total	3,300,807,981.86	1,557,368,219.72
Note 20 - Supplies and Consumable Goods		
Accommodation	0.00	4,000,000.00
Accrued Supplies and Consumable Goods	29,064,970.45	41,195,461.06
Advertising and Publication	0.00	2,691,104.24
Air Travel Tickets	31,254,150.00	66,710,250.00
Computer Supplies and Accessories	70,397,017.05	0.00
Conference Facilities	105,840,883.00	76,774,500.00
Consumables	2,476,500.00	0.00
Consumables Medical Supplies	0.00	25,552,500.00
Courier Services	367,900.00	200,000.00
Diesel	81,942,198.63	68,434,885.00
Electricity	15,630,000.00	17,186,319.18
Entertainment	23,370,000.00	20,072,140.00
Exhibition, Festivals and Celebrations	12,071,000.00	13,000,000.00
Food and Refreshments	54,079,103.38	24,173,000.00
Fuels Spare Parts and Tyres	9,840.00	0.00
Gifts and Prizes	50,075,000.00	20,300,000.00
Ground travel (bus, railway taxi, etc)	132,461,918.00	116,219,680.00
Internet and Email connections	4,540,000.00	3,589,000.00
Newspapers and Magazines	6,746,382.16	4,191,000.00
Office Consumables	6,569,199.00	5,083,316.00
Outsourcing Costs	29,723,188.40	26,362,065.20
Per Diem - Domestic	271,315,158.00	311,729,299.00

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

	<u>2015</u>	<u>2014</u>
	<u>Actual Receipts/Expenditure</u>	<u>Actual Receipts/Expenditure</u>
	<u>TZS</u>	<u>TZS</u>
Per Diem - Foreign	46,727,260.84	108,864,744.75
Printing and Photocopying Costs	21,408,300.00	13,238,361.00
Printing Material	37,163,100.00	29,953,800.00
Programs Transmission Fees	2,125,437.84	0.00
Sewage Charges	0.00	170,000.00
Stationery	7,090,390.00	744,720.00
Supplies of Goods and Services	(46,420,895.06)	0.00
Telephone Charges (Land Lines)	9,673,572.80	7,805,202.25
Training Materials	10,870,000.00	5,828,500.00
Tuition Fees	30,331,900.00	36,201,599.85
Uniforms and Ceremonial Dresses	1,620,000.00	1,080,000.00
Utilities	(1,335,791.85)	0.00
Water Charges	2,478,279.40	1,486,043.95
Total	<u>1,049,665,962.04</u>	<u>1,052,837,491.48</u>
Note 21 - Current Grants, Transfers and Subsidies		
Drug Control Fund	71,405,000.00	27,175,000.00
Non-Government Organizations (NGOs)	6,763,500.00	15,500,000.00
Total	<u>78,168,500.00</u>	<u>42,675,000.00</u>
Note 36 - Exchequer Revenue		
Development Exchequer Received	2,134,188,634.30	1,372,024,725.25
Recurrent Exchequer Received-OC	1,639,674,441.68	1,056,820,714.52
Recurrent Exchequer Received-PE	538,606,520.00	430,789,383.66
Total	<u>4,312,469,595.98</u>	<u>2,859,634,823.43</u>
Note 40 - Routine Maintenance and Repair		
Computers & other computer related equip	4,625,000.00	2,507,100.00
Direct Labour (contract, casual hire)	5,329,458.02	5,680,740.00
Direct labour (contracted/casual hire)	1,440,000.00	0.00
Motor Vehicles and Water Craft	30,694,702.72	12,158,121.64
Outsource Maintenance Contract Services	0.00	31,500,000.00
Panel &shop repair materials & services	34,757,356.34	31,156,947.20
Spare Parts	4,720,000.00	12,897,601.00
Total	<u>81,566,517.08</u>	<u>95,900,509.84</u>
Note 41 - Other Expenses		
Accrued Other Expenses	0.00	1,335,791.85
Burial Expenses	3,000,000.00	500,000.00

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

	<u>2015</u>	<u>2014</u>
	<u>Actual</u> <u>Receipts/Expenditure</u>	<u>Actual</u> <u>Receipts/Expenditure</u>
	<u>TZS</u>	<u>TZS</u>
Consultancy Fees	19,680,000.00	265,707,912.00
Specialized Equipment and Supplies	400,000.00	200,000.00
Sundry Expenses	0.00	702,988.95
Total	<u>23,080,000.00</u>	<u>268,446,692.80</u>

Note 49 - Cash and Cash Equivalents

Ep.9.CPS Development Exp. Electronic	31,026.96	2,888,992.50
Ep.9.CPS Misc. Deposit	26,662,894.44	25,781,065.26
Ep.9.CPS Recuee.Expend.Electronic	9,917,295.32	334,713.82
Total	<u>36,611,216.72</u>	<u>29,004,771.58</u>

Note 52 - Inventories

Consumables	18,597,700.00	2,476,500.00
Stationery	0.00	7,090,390.00
Total	<u>18,597,700.00</u>	<u>9,566,890.00</u>

Note 53 - Prepayments

Prepayment - GPSA	5,009,840.00	0.00
Total	<u>5,009,840.00</u>	<u>0.00</u>

Note 59 - Property, Plant and Equipment

Accrued Construction WIP	0.00	134,256,640.00
Beds, Desks, Shelves, Tables& Chairs	19,641,000.00	18,016,000.00
Bicycles	72,000.00	72,000.00
Computers and Photocopiers	26,681,700.00	5,029,700.00
Computers Equipment	92,237,423.00	78,987,787.00
Fire Fighting Equipment's	830,840.00	830,840.00
Four Wheel Drive Vehicles	69,000,000.00	0.00
Hospitals	73,600,000.00	73,600,000.00
Kitchen Appliances, Utensils & Crockery	5,417,750.00	4,727,750.00
Land and Buildings	794,767,308.00	794,767,308.00
Motor Vehicles	304,719,134.00	308,733,377.00
Office Res.Furniture, Fittings and Equipment	(42,880,740.00)	0.00
Office residential furniture, Fittings and Equipt	101,083,090.00	101,083,090.00
Other Asset	(902,840.00)	0.00
Plant Machinery and Equipment	(305,600.00)	0.00
Plant machinery and equipment's	35,000,000.00	35,000,000.00
Printers and Scanners	1,560,300.00	0.00

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

	2015	2014
	Actual Receipts/Expenditure	Actual Receipts/Expenditure
	TZS	TZS
Public Buildings	253,151,647.50	103,406,007.50
Total	1,733,673,012.50	1,658,510,499.50

Note 64 - Payables

Construction WIP	0.00	134,256,640.00
Staff Claims	197,908,750.00	126,773,000.00
Supplies of Goods/Services	22,910,615.00	46,552,145.06
Utilities	0.00	1,335,791.85
Total	220,819,365.00	308,917,576.91

Note 71 - Recurrent Deferred Income

Recurrent Deferred Income	33,852,499.14	327,663.82
Total	33,852,499.14	327,663.82

Note 72 - Deposits

Ep.9.CPS Misc. Deposit	26,662,894.44	25,781,065.26
Total	26,662,894.44	25,781,065.26

Note 83 - Development Deferred Income

Development Deferred Income	2,927,069.46	2,896,042.50
Total	2,927,069.46	2,896,042.50

Note 90 - Taxpayers Funds

Tax Payers Fund	1,282,247,788.00	1,282,247,788.00
Tax Payers Fund Adjustment	163,446,649.14	36,430,095.55
Beds, Desks, Shelves, Tables & Chairs	19,641,000.00	18,016,000.00
Bicycles	72,000.00	72,000.00
Computers and Photocopiers	26,681,700.00	5,029,700.00
Four Wheel Drive Vehicles	69,000,000.00	0.00
Hospitals	73,600,000.00	73,600,000.00
Kitchen Appliances, Utensils & Crockery	5,417,750.00	4,727,750.00
Printers and Scanners	1,560,300.00	0.00
Public Buildings	253,151,647.50	103,406,007.50
Total	1,894,818,834.64	1,523,529,341.05

**THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)**

**NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015**

92.0 PROPERTY, PLANT AND EQUIPMENTS FOR THE YEAR ENDED 30th JUNE , 2015

	Land & Building	Plant & Machinery	Furniture & Equipments	Motor Vehicles	Electronic Data Processor	Fire Fighting Equipments	Total
Balance as at 1st July 2014	1,106,029,955.50	35,000,000.00	123,898,840.00	308,733,377.00	84,017,487.00	830,840.00	1,658,510,499.50
Additions	149,745,640.00	0.00	2,315,000.00	69,000,000.00	36,461,936.00	0.00	257,522,576.00
Accrued construction	(134,256,640.00)	(305,600.00)	(42,952,740.00)	(4,014,243.00)	0.00	(830,840.00)	(182,360,063.00)
At 30th June, 2015	1,121,518,955.50	34,694,400.00	83,261,100.00	373,719,134.00	120,479,423.00	0.00	1,733,673,012.50
Cost/Valuation							
At 1 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
At 30th June, 2014	1,106,029,955.50	35,000,000.00	123,898,840.00	308,733,377.00	84,017,487.00	830,840.00	1,658,510,499.50

Disclosures according to IPSAS 17

- i) All Property, Plant and Equipments of the Commission have been reported at historical Cost
- ii) No Depreciation charge have been provided on each class of Assets.
- iii) The figure of Plant , Property and Equipments amounting to TZS 1,733,673,012.50 reported in the Financial statements included the assets procured for CDC projects (122,142,682.70) , Building of godown to store illicit drugs (253,000,000.00) and Rehabilitation of Hospital (73,000,000.00).

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 2015

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
 FOR THE PERIOD ENDED 30TH JUNE 2015

94.0 Related Party Disclosure

According to IPSAS 20 two types of related party exist at Anti Drug Commission

i. Control

The Anti- Drug Commission 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. The Commission receive administration direction from Permanent Secretary Prime Minister's Office.

ii. 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	2015/2016 (TZS)	2014/2015 (TZS)
	160,560,000.00	111,245,000.00
Number of persons	3 Persons	3 Persons
Number of employee	2015/2016 (TZS)	2014/2015 (TZS)
The average number of permanent employees for the year	37	34

95 Segmental Reporting

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

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)

NOTES TO THE AUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30TH JUNE 2015

POST BALANCE SHEET EVENTS

According to IPSAS 14 - Post balance sheet events are those events, favourable and unfavourable, that occur. 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

30/06/2016

Date



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Naomi afurahia
kufagia barabara

Drug Sachets

kuwa...

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI-DRUG CONTROL COMMISSION (Vote 091)



SUPPLEMENTARY INFORMATION

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTI-DRUG CONTROL COMMISSION (Vote 091)

STATEMENT OF APPROPRIATION ACCOUNT FOR THE YEAR ENDED 30th JUNE, 2015

Sub Vote Code Descriptions		2014/2015			2013/2014
		Budget 1	Actual Expenditure 2	Variance = (1-2) 3	Actual Expenditure June 2015 4
1001	Recurrent	4,165,862,918.00	2,192,656,261.68	1,973,206,656.32	1,465,641,379.18
		3,430,000,000.00	2,364,086,274.30	1,065,913,725.70	1,496,240,159.25
		7,595,862,918.00	4,556,742,535.98	3,039,120,382.02	2,961,881,538.43



Kenneth J. Kasseke
Accounting Officer

30/06/2016

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, 2015

Description	2015/2014			2014/2013		
	Recurrent TZS	Development TZS	Total TZS	Recurrent TZS	Development TZS	Total TZS
original Approved Estimates	4,165,862,918.00	3,430,000,000.00	7,595,862,918.00	3,002,286,000.00	2,798,000,000.00	5,800,286,000.00
Add: Reallocation Warrant	0.00	0.00	0.00	68,054,000.00	0.00	68,054,000.00
Net Approved Estimates	4,165,862,918.00	3,430,000,000.00	7,595,862,918.00	2,934,232,000.00	2,798,000,000.00	5,732,232,000.00
Issues during the year	2,202,573,557.00	2,364,117,301.26	4,566,690,858.26	1,465,976,093.00	1,499,129,151.75	2,965,105,244.75
Net Expenditure	2,192,656,261.68	2,364,086,274.30	4,556,742,535.98	1,465,641,379.18	1,496,240,159.25	2,961,881,538.43
Unutilised Budget	1,973,206,656.32	1,065,913,725.70	3,039,120,382.02	1,468,590,620.82	1,301,759,840.75	2,770,350,461.57
Unutilised issues	9,917,295.32	31,026.96	9,948,322.28	334,713.82	2,888,992.50	3,223,706.32
Represented by:						
Oustanding Imprests	0.00	0.00	0.00	0.00	0.00	0.00
Advances	0.00	0.00	0.00	0.00	0.00	0.00
Cash Transferred to PMG	0.00	0.00	0.00	0.00	0.00	0.00
cash in hand with PMG	9,917,295.32	31,026.96	9,948,322.28	334,713.82	2,888,992.50	3,223,706.32
Balance in Hand with PMG	9,917,295.32	31,026.96	9,948,322.28	334,713.82	2,888,992.50	3,223,706.32



Kenneth J. Kasseke
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30/06/2016
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 JUNE 2015

	<u>2015 TZS</u>	<u>2014 TZS</u>
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Exchequer Issues	2,202,573,557.00	1,465,976,093.00
TOTAL RECEIPTS	<u>2,202,573,557.00</u>	<u>1,465,976,093.00</u>
PAYMENTS		
Wages,Salaries and Employee Benefits	1,382,426,270.00	886,805,923.42
Supplies and Consumable Goods	651,765,546.36	476,486,253.42
Current Grants,Transfers and Subsidies	78,168,500.00	42,675,000.00
Routine Maintenance and Repair	62,520,645.32	57,244,502.34
Other Expenses	3,400,000.00	700,000.00
TOTAL PAYMENTS	<u>2,178,280,961.68</u>	<u>1,463,911,679.18</u>
Net Cash Flow From Operating Activities	<u>24,292,595.32</u>	<u>2,064,413.82</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Construction of Non-Current Assets	14,375,300.00	1,729,700.00
Net Cash Flow From Investing Activities	14,375,300.00	1,729,700.00
Net increase/(decrease) in cash	<u>9,917,295.32</u>	<u>334,713.82</u>
Cash to be Surrendered to PMG	0.00	334,713.82
Cash at the end of the Period	<u>9,917,295.32</u>	<u>0.00</u>



Kenneth J. Kasseke
Accounting Officer

30/06/2016

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 JUNE 2015

	<u>2015 TZS</u>	<u>2014 TZS</u>
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Exchequer Issues	2,364,117,301.26	1,499,129,151.75
TOTAL RECEIPTS	<u>2,364,117,301.26</u>	<u>1,499,129,151.75</u>
PAYMENTS		
Wages,Salaries and Employee Benefits	1,667,113,961.86	543,789,296.30
Supplies and Consumable Goods	428,348,800.68	543,977,947.00
Routine Maintenance and Repair	19,045,871.76	38,656,007.50
Other Expenses	19,680,000.00	266,410,900.95
TOTAL PAYMENTS	<u>2,134,188,634.30</u>	<u>1,392,834,151.75</u>
Net Cash Flow From Operating Activities	229,928,666.96	106,295,000.00
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Construction of Non-Current Assets	229,897,640.00	103,406,007.50
Net Cash Flow From Investing Activities	<u>229,897,640.00</u>	<u>103,406,007.50</u>
Net increase/(decrease) in cash	<u>31,026.96</u>	<u>2,888,992.50</u>
Cash to be Surrendered to PMG	0.00	2,888,992.50
Cash at the end of the Period	<u>31,026.96</u>	<u>0.00</u>



Kenneth J. Kasseke
Accounting Officer

30/06/2016

Date

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

STATEMENT OF CASH FLOW - DEPOSIT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 TZS	2014 TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Other Receipts	2,497,607.54	108,953,090.00
TOTAL RECEIPTS	2,497,607.54	108,953,090.00
PAYMENTS		
Other Payments	1,615,778.36	114,270,580.00
TOTAL PAYMENTS	1,615,778.36	114,270,580.00
Net Cash Flow from Operating Activities	881,829.18	(5,317,490.00)
	881,829.18	(5,317,490.00)
Cash at the beginning of the Year	25,781,065.26	31,098,555.26
Cash at the end of the Period	26,662,894.44	25,781,065.26



Kenneth J. Kasseke
Accounting Officer

30/06/2016
Date

THE UNITED REPUBLIC OF TANZANIA
ANTI- DRUG COMMISSION (VOTE091)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT - RECURRENT
FOR THE YEAR ENDED 30TH JUNE 2015
BUDGET APPROVED ON THE CASH BASIS (CLASSIFICATION OF PAYMENTS BY NATURE)

	Actual Amount (A) TZS	Final Budget (B) TZS	Original Budget TZS	Difference (B-A) TZS
CASH INFLOWS				
Exchequer Issues	2,202,573,557.00	4,165,862,918.00	4,836,542,000.00	1,963,289,361.00
TOTAL RECEIPTS	2,202,573,557.00	4,165,862,918.00	4,836,542,000.00	1,963,289,361.00
CASH OUTFLOWS				
Operations				
Wages, Salaries and Employee Benefits	1,382,426,270.00	1,881,143,604.00	1,906,080,984.00	498,717,334.00
Supplies and Consumable Goods	651,765,546.36	1,656,459,714.00	2,228,807,016.00	1,004,694,167.64
Routine Maintenance and Repair	62,520,645.32	128,400,000.00	111,900,000.00	65,879,354.68
Other Expenses	3,400,000.00	36,604,000.00	36,604,000.00	33,204,000.00
Transfers				
Current Grants, Transfers and Subsidies	78,168,500.00	114,000,000.00	114,000,000.00	35,831,500.00
Capital Expenditures				
Purchase/Construction of Non-Current Assets	14,375,300.00	336,218,100.00	432,850,000.00	321,842,800.00
TOTAL PAYMENTS	2,192,656,261.68	4,152,825,418.00	4,830,242,000.00	1,960,169,156.32
NET CASH FLOWS	9,917,295.32	13,037,500.00	6,300,000.00	3,120,204.68



Kenneth J. Kasseke
Accounting Officer

30/06/2016
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 2015
BUDGET APPROVED ON THE CASH BASIS (CLASSIFICATION OF PAYMENTS BY NATURE)

CASH INFLOWS				
Exchequer Issues	2,364,117,301.26	3,430,000,000.00	3,430,000,000.00	1,065,882,698.74
TOTAL RECEIPTS	2,364,117,301.26	3,430,000,000.00	3,430,000,000.00	1,065,882,698.74
CASH OUTFLOWS				
Operations				
Wages, Salaries and Employee Benefits	1,667,113,961.86	2,241,918,800.00	2,296,268,800.00	574,804,838.14
Supplies and Consumable Goods	428,348,800.68	494,361,604.00	494,361,604.00	66,012,803.32
Routine Maintenance and Repair	19,045,871.76	31,838,000.00	31,488,000.00	12,792,128.24
Other Expenses	19,680,000.00	19,680,000.00	19,680,000.00	0.00
Transfers				
Current Grants, Transfers and Subsidies	0.00	27,552,000.00	27,552,000.00	27,552,000.00
Capital Expenditures				
Purchase/Construction of Non-Current Assets	229,897,640.00	229,912,000.00	155,912,000.00	14,360.00
Purchase of Intangible Assets	0.00	0.00	0.00	0.00
TOTAL PAYMENTS	2,364,086,274.30	3,045,262,404.00	3,025,262,404.00	681,176,129.70
NET CASH FLOWS	31,026.96	384,737,596.00	404,737,596.00	384,706,569.04



Kenneth J. Kasseke
Accounting Officer

30/06/2016
Date

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)

STATEMENT OF EXCHEQUER RECEIVED
FOR THE YEAR ENDED 30th June 2015

DATE	REFERENCE NO	
<u>TZS</u>		
RECURRENT EXCHEQUER RECEIVED		
EXISS- Other Charges		
27-Nov-2014	EB/AG/159/14/739	110,478,900.00
30-Dec-2014	EB/AG/159/14/885	217,908,734.00
27-Feb-2015	EB/AG/159/14/1189	184,131,500.00
25-Mar-2015	EB/AG/159/14/1324	142,964,702.00
30-Apr-2015	EB/AG/159/14/1491	113,799,676.00
18-May-2015	EB/AG/159/14/1509	155,924,475.00
23-Jul-2014	EB/AG/159/14/008	368,263,000.00
29-May-2015	EB/AG/159/14/1668	2,233,050.00
29-Aug-2014	EB/AG/159/14/246	368,263,000.00
Total EXISS- Other Charges		1,663,967,037.00
EXISS- Personal Emolument		
17-Dec-2014	EB/AG/159/14/807	48,435,690.00
19-Jan-2015	EB/AG/159/14/906	45,700,490.00
13-Feb-2015	EB/AG/159/14/1070	45,700,490.00
20-Mar-2015	EB/AG/159/14/1261	45,700,490.00
22-May-2015	EB/AG/159/14/1411	46,435,490.00
22-May-2015	EB/AG/159/14/1607	55,905,490.00
18-Jun-2015	EB/AG/159/14/1715	46,755,490.00
19-Aug-2014	EB/AG/159/14/141	39,775,600.00
24-Jul-2014	EB/AG/159/14/048	39,775,600.00
17-Sep-2014	EB/AG/159/14/284	39,775,600.00

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)

STATEMENT OF EXCHEQUER RECEIVED
FOR THE YEAR ENDED 30th June 2015

DATE	REFERENCE NO	TZS
17-Oct-2014	EB/AG/159/14/494	39,775,600.00
17-Nov-2014	EB/AG/159/14/661	44,870,490.00
Total EXISS- Personal Emolument		538,606,520.00
TOTAL RECURRENT EXCHEQUER RECEIVED		<u>2,202,573,557.00</u>
DEVELOPMENT EXCHEQUER RECEIVED		
ExchequerIssue DFund		
30-Jun-2015	EB/AG/159/14/1185/2014/015	2,214,117,301.26
Total ExchequerIssue DFund		<u>2,214,117,301.26</u>
EXISS- Government Finance		
26-Jan-2015	EB/AG/159/14/991	150,000,000.00
Total EXISS- Government Finance		150,000,000.00
TOTAL DEVELOPMENT EXCHEQUER RECEIVED		<u>2,364,117,301.26</u>
REPORT TOTAL		<u>4,566,690,858.26</u>



Kenneth J. Kasseke
Accounting Officer

30/06/2016

Date

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

STATEMENT OF COMPOSITION OF FUNDS-DEVELOPMENT
FOR THE YEAR ENDED 30TH JUNE ,2015

PROJECT NAME	DONOR	APPROVED ESTIMATES			FUND RELEASED			ACTUAL EXPENDITURE		
		FOREIGN TZS	LOCAL TZS	TOTAL TZS	FOREIGN TZS	LOCAL TZS	TOTAL TZS	FOREIGN TZS	LOCAL TZS	TOTAL TZS
CDC project	CDC USA	3,430,000,000.00	0.00	3,430,000,000	2,214,117,306.26	0.00	2,214,117,306.26	2,214,117,306	0.00	2,214,117,306
Construction of ADU building	Local Fund (GoT)	0.00	0.00	0.00	0.00	150,000,000.00	150,000,000.00	0.00	149,968,973	149,968,973
TOTAL		3,430,000,000.00	0.00	3,430,000,000	2,214,117,306.26	150,000,000.00	2,364,117,306.26	2,214,117,306.26	149,968,973.04	2,364,086,279.30



Kenneth J. Kasseke
Accounting Officer

30/06/2016

Date

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)

STATEMENT OF OUTSTANDING LIABILITIES
FOR THE YEAR ENDED 30TH JUNE , 2015

2014/2015
TZS
220,819,365.00

2013/2014
TZS
308,917,576.00

Outstanding liabilities during the year

S/NO	CATEGORIES	TOTAL TZS	<30 DAYS AMOUNT	>30< 60 DAYS AMOUNT	>60<90 DAYS AMOUNT	>90<365 DAYS AMOUNT	>365< 2 YEARS AMOUNT	ABOVE 2 YEARS AMOUNT
1	Supplies of Goods and Services	22,910,615.00	18,522,044.00	4,257,321.00	0.00	0.00	0.00	131,250.00
2	Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Contract works	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Staff claim	197,908,750.00	25,075,000.00	51,725,000.00	0.00	0.00	0.00	121,108,750.00
	TOTAL	220,819,365.00	43,597,044.00	55,982,321.00	0.00	0.00	0.00	121,240,000.00



Kenneth J. Kasseke
Accounting Officer

30/06/2016
Date

THE UNITED REPUBLIC OF TANZANIA
 PRIME MINISTERS OFFICE
 ANTIDRUG COMMISSION (VOTE 091)

STATEMENT OF FUNDS OPERATED BY THE COMMISSION
 FOR THE YEAR ENDED 30TH JUNE, 2015

2014/2015
TZS
3,383,243.00

2013/2014
TZS
383,243.00

Description	Total Capital plus Earnings	Cash/Investments as at 30th June 2015	Debtors	Other Assests	Creditors	Net Assets
Drug Control Fund	383,243.00	3,000,000.00	0.00	0.00	0.00	3,383,243.00
CDC Project						
Totals	383,243.00	3,000,000.00	0.00	0.00	0.00	3,383,243.00



Kenneth J. Kasseke
 Accounting Officer

30/06/2016
 Date

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF FINANCE

Telegrams: "TREASURY" DAR ES SALAAM
Telephone: 2123950/2123909
Fax: 2123748.

(All official communications should be addressed to The Permanent Secretary Treasury).

In reply please quote:

EB/AG/159/05/78



P. O. BOX 9111,
DAR ES SALAAM.

07th August, 2015

To: The Commissioner,
Anti Drug Commission,
P.O.BOX
DAR ES SALAAM

RE: CONFIRMATION OF EXCHEQUER ISSUES FOR THE FINANCIAL YEAR
2014/2015

Please confirm in writing the following as early as possible .

A: Exchequer Issues - Issued to you from 1st July, 2014 to 30th June, 2015 are as follows;

i) Supply Vote	Shs	2,202,573,557,.00
ii) Development Vote	Shs	150,000,000.00
iii) C.F.S.	Shs	

B: Your net approved estimates as at this day of 30th June, 2015 are as shown below:

i) Supply Vote	Shs	4,165,862,918.00
Less: Appropriation in Aid	Shs	-
Net approved estimate	Shs	4,165,862,918.00
ii) Development Vote	Shs	3,430,000,000.00
iii) C.F.S.	Shs	

A handwritten signature in black ink, appearing to be 'S.J. Maingu'.

S.J. Maingu
For: PERMANENT SECRETARY – TREASURY

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)

STATEMENT OF STORES AND OTHERS
FOR THE YEAR ENDED 30TH JUNE, 2015

2014/2015
TZS
18,607,540.00

2013/2014
TZS
9,566,890.00

	Consumable	Medical supplies	Household	Uniforms	Cleaning Material	Fuel spare parts & Tyre	Library Material	IT equipments and Computer accessories	Other not Classified	Totals
	18,597,700.00	0.00	0.00	0.00	0.00	9,840.00	0.00	0.00	0.00	18,607,540.00



Kenneth J. Kasseke
Accounting Officer

30/06/2016
Date

**THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)**

**STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30TH JUNE , 2015
BUDGET CODE: RECURRENT**

TARGET CODE	PLANNED TARGET	APPROVED ESTIMATE	ACTUAL EXPENDITURE	PERCENT AGE(%)	ACHIEVEMENTS
BUDGET CODE: RECURRENT					
OBJECTIVE CODE AND DESCRIPTION: A - SERVICES IMPROVED AND HIV INFECTION REDUCED					
TARGET CODE AND DESCRIPTION: A01 - TO FACILITATE VCT AND PROVIDE SUPPORT TO HIV INFECTED COMMISSION'S STAFF BY JUNE 2015					
A01S01	To provide support to HIV infected staff	11,750,000.00	11,030,000.00	94%	There is no provisional of nutritious food/diet because no any staff who revealed to be HIV infected
OBJECTIVE CODE AND NAME: C - HUMAN AND PHYSICAL RESOURCES ARE DEVELOPED AND FINANCIAL CAPACITY INCREASED AND WELL MANAGED					
TARGET CODE AND DESCRIPTION: C01 - CAPACITY BUILDING TO 5 COMMISSION STAFF BY JUNE 2015					
C01C01	To train DCC staffs at different levels and skills	364,568,240.00	108,368,070.84	30%	Training cost for up to June 2014 5 Drug Control Commission staff.
CO1CO2	To review Human resource plan and prepare PE	22,640,000.00	15,820,000.00	70%	Review human resource plan and prepare PE was successfully done
TARGET CODE AND DESCRIPTION: C02 - PROVIDE ADMINISTRATIVE OVERHEADS JUNE 2015					
C01C03	Provide Administration & Personnel services to the Commission by June 2031	30,400,000.00	2,110,000.00	69%	Provision of Administration & Personnel services to the Commission was successfully done
C01C02	To facilitate PMU services	22,640,000.00	15,820,000.00	97%	Two tender board meeting conducted and one procurement management seminars attended.
C01C03	To participate in May Day, Women Day, Tughe and Shimiwi	12,000,000.00	9,665,000.00	81%	Seminat for Tughe and Shimiwi was attended
TARGET CODE AND DESCRIPTION: C03 - PROCURE VEHICLES AND MAINTAINANCE BY JUNE 2015					
CO3S01	To ensure availability of reliable transport to the Commission	106,000,000.00	-	0%	
TARGET CODE AND DESCRIPTION: C04 - COMPUTERS, PRINTERS ASSCESORIES PROCURED AND MAINTAINED BY JUNE 2015					
CO4S01	To equip office with modern tools and equipments	7,000,000.00	1,730,000.00	25%	Computers, printers and scanners were serviced.
TARGET CODE AND DESCRIPTION: C05 - BUDGET WELL MANAGED AND MAINTAINED BY JUNE 2015					
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 MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)**

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30TH JUNE , 2015

OBJECTIVE CODE AND NAME: D - EFFECTIVE POLICY AND LEGISLATIVE FRAMEWORK DEVELOPED						
TARGET CODE AND DESCRIPTION: D01 - BUDGET WELL MANAGED AND MAINTAINED BY JUNE 2015						
DO1S01	To conduct 4 Commissions 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	implementation of the National Drug Control	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	
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 2015						
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 2015						
F01S01	To conduct mass awareness campaigns on harm caused by drug abuse	86,660,000.00	78,349,640.00	90%	Activities and preparation of International Trade Fare (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.	

THE UNITED REPUBLIC OF TANZANIA
PRIME MINISTERS OFFICE
ANTI DRUG COMMISSION (VOTE 091)

STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30TH JUNE , 2015

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 2015					
G01S01	To facilitate the functioning of the Task Force and anti drugs operations	1478888500	274129969.27	19%	Task force operations supported and done successfully
TARGET CODE AND DESCRIPTION: G02 - STAKEHOLDERS INVOLVED IN DRUG CONTROL MONITORED AND SUPPORTED BY JUNE 2015					
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 borders 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
	Personal Emoluments	418,602,000.00	415,109,174.00	99%	Emoluments of Commission's staff was provided during the year
	TOTAL VOTE	3,070,340,000.00	1,464,656,399.18		



ANTI DRUG COMMISSION (VOTE 091)

Upanga Malik Road,
Plot No 434,
P.O. BOX 80327,
Dar es Salaam.

Tel: +255 (0) 22 2152532
Fax: +255 (0) 22 2152820
Email: tumedawa@pmo.go.tz
Web: www.pmo.go.tz