



THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

ENGINEERS REGISTRATION BOARD
(ERB)

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

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March 2025

AR/PA/ERB/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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

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LIST OF ABBREVIATIONS

ACET	Association of Consulting Engineers Tanzania
AED	Annual Engineers Day
ARCEDEM	African Regional Centre for Engineering Design and Manufacturing
CPD	Continuing Programme Development
EABC	East African Business Council
EDF	Engineering Development Facility
eGA	e-Government Authority
ERB	Engineers Registration Board
ESP-J	Education and Skills for Productive Jobs Program
EXCO	Executive Committee
FBAC	Finance and Administration Committee
FECF	Foreign Engineering Consulting Firms
GAHIS	Government Assets management Information System
GPSA	Government Procurement Services Agency
ICT	Information and Communication Technology
IET	Institution of Engineers Tanzania
IPSAS	International Public Sector Accounting Standard
LECF	Local Engineering Consulting Firms
MBA	Masters of Business Administration
MIS	Management Information System
MTEF	Medium Term Expenditure Framework
NACTE	National Council of Technical Education
NHC	National Housing Corporation
NHIF	National Health Insurance Fund
NCD	Non - Communicable Disease
PDAC	Professional Development Affairs Committee
PO-RALG	President's Office (Regional Administration and Local governments)
PSSSF	Public Service Social Security Fund
ReTAC	Registration and Technical Affairs Committee
SACCOs	Savings and Credit Co-operative Society
SEAP	Structured Engineers Apprenticeship Programme
SGR	Standard Gauge Railway
SLWA	Staff Living With AIDS
TAMICO	Tanzania Mines, Energy, Construction and Allied Workers Union
TANESCO	Tanzania Electrical Supply Company Limited
TEMDO	Tanzania Engineering and Manufacturing Design Organization
TIQS	Tanzania Institute of Quantity Surveyors
TZS	Tanzania Shillings
TCU	Tanzania Commission for University

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman of the Board,
Engineers Registration Board,
P.O. Box 2768,
Mhandisi Annex, Plot Number 13, Block "A",
Tambukareli Street-NCC,
Dodoma.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Engineers Registration Board, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Engineers Registration Board as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

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

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

Key Audit Matters

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

Other Information

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

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

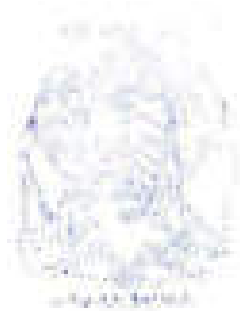
1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Engineers Registration Board for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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



(i) Lack of Independence of procuring institutions in the Procuring Entity (PE)

Section 41 of the Public Procurement Act 2011 ensures the independence of key functions within procuring entities, including the accounting officer, Tender Board, PMU, user department, and Evaluation Committee. Regulations 53 and 54 of the Public Procurement Regulations, 2013, mandate the PMU to review and comment on submissions from evaluation committees and user departments. However, it was observed that the ERB Tender Board Secretary was involved in negotiations with contractors and service providers for contracts TR49/2023/2024/NC/04 (Transport Services) and TR49/2023/2024/G/09 (Office Equipment), contrary to these provisions.

(ii) Unclear justification for negotiations held in procurement

Regulation 225 (1) of the Public Procurement Regulations, 2013 permits negotiations with the lowest evaluated tenderer under specific conditions (a to h) but does not require them for all procurement processes. However, it was observed that ERB frequently conducts negotiations without proper justification, leading to inefficiencies and a lack of value for money, as the costs involved often exceed the savings achieved.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

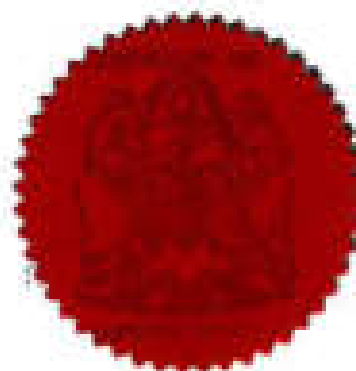
Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Engineers Registration Board for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

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


Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania,
March 2025



2.0 THE REPORT OF THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024

2.0 Background

Those charged with governance present their annual report and the audited financial statements for the financial year ended 30 June 2024 which disclose the state of financial affairs of the Engineers Registration Board (ERB).

2.1 Corporate outlook

(a) Introduction

The ERB is a government body established by an Act of Parliament, No. Cap 63. The Act has given the Board the responsibility of regulating professional engineering practice and conduct of engineering practitioners as well as their professional development; in addition, the Board has the responsibility of recognition of engineering academic awards in collaboration with NACTVET and TCU.

(b) Vision

The Vision of the Engineers Registration Board is "A world-class entity that regulates engineering practitioners for quality services delivery to the public".

(c) Mission

The Mission of the Board is "To regulate engineering practice in Tanzania Mainland and promotion of engineering excellence among engineering practitioners through enhancing their innovativeness, competitiveness and professionalism".

2.2 Values

(a) Professionalism

We are acting with integrity, abiding with code of conduct, providing, quality services, being reliable and responsible

(b) Accountability

We are willing to accept responsibility with positive responses towards customer's needs.

(c) Customer care

We respond to our customers' needs whilst observing Laws of the country.

(d) Transparency

We fulfil our roles and responsibilities in an open and clear manner to the public.

(e) Innovativeness

We apply new technologies, techniques, and practices to enhance quality, effectiveness and efficiency in the Engineering Disciplines.

(f) Value For Money

We strive to achieve compliance with standards and specifications with effectiveness and efficient supervision.

(g) Excellence.

We exercise competency through professionalism and ethical conduct

Principal activities

The principal functions of the Board include;

- (a) To maintain and keep a register of engineers, including consulting engineers or firms providing engineering services;
- (b) To consider and decide on applications for registration;
- (c) To promote and provide opportunities and facilities for the, study of and for professional training in engineering;
- (d) To sponsor, arrange and provide for facilities for conferences, seminars, workshops and consultations on matters related to the field of engineering;
- (e) To promote and maintain professional conduct and integrity of the engineering profession;
- (f) To monitor the conduct and activities of engineers, including consulting engineers or firms;
- (g) To arrange for the publication and dissemination of materials produced in connection with the work and activities of the board;
- (h) To certify academic awards given by training institutions for consideration in an application made under Section 10 of the Act;

- (i) To plan, arrange, coordinate and oversee the professional training of local graduate engineers;
- (j) To collaborate with the Tanzania Commission for Universities and other relevant institutions on the accreditation of programs for training of engineers and facilitate for the same;
- (k) To enter and inspect sites where construction, installation, erection, alteration, renovation, maintenance, processing, or manufacturing works are in progress for the purpose of verifying that engineering activities are undertaken by engineers registered in appropriate categories and engineering consulting firms;
- (l) Standards and professional ethics and relevant health and safety aspects are observed;
- (m) To enter and inspect business offices for verification purposes or for monitoring works, services and goods rendered by engineers and engineering technicians;
- (n) To suspend or issue a stop order to any works, projects, service, installation, process or other engineering activities which are done without meeting engineering professional requirements;
- (o) To take legal action against persons or firms that practice engineering without being registered by the board;
- (p) To take legal action against engineers and engineering consulting firms that practice engineering or offer engineering consultancy services in areas outside their competence for which they are not registered;
- (q) To conduct examinations for the purpose of registration and grant certificates, diplomas and other awards of the board to successful candidates;
- (r) To impose penalties on engineers, persons, employers of engineers, firms and engineering consulting firms found guilty of professional misconduct for contravening any provisions of this act;
- (s) To collaborate with local engineering training institutions, professional associations and other organizations in matters related to training, professional development of engineers, engineering technicians, and other relevant board activities;
- (t) To provide a link between engineers seeking employment and prospective employers; and
- (u) To carry out such other functions as the minister may, from time to time direct after consultation with the Board.

2.3 ERB external environment

The Engineers Registration Board (ERB) is a statutory body established to monitor and regulate the engineering practice in Tanzania operating under the Engineers Registration Act (Cap 63) of 2010. For the year under review, the Board managed to perform its activities as

planned except for few activities which were not completed due to resources constraints and other factors beyond management control such as post Covid-19 effect on operations.

2.4 Strategic Plan Implementation

To preserve value over long term period, ERB will continue to implement its strategic objectives stipulated in its Strategic Plan 2021/22-2025/26 namely:

A: HIV/AIDS Infections and Non-Communicable Diseases (NCD) Reduced and Supportive Services Improved

Strategies

- (i) Intensify staff awareness campaigns;
- (ii) Customize HIV Aids Policy;
- (iii) Provide supportive services to Staff living with HIV/AIDS (SLWA); and
- (iv) Utilize National Non-Communicable Diseases Strategy

Target

- (i) Five (5) HIV/AIDS and NCD awareness campaign sessions conducted by June 2026;
- (ii) Six (6) HIV/AIDS victims supported and provided with special diet by June 2026;
- (iii) HIV/AIDS Policy developed by June 2026; and
- (iv) Programmes for alleviation of NCD prepared and implemented by June 2026.

Outcome Indicators

- (i) Prevalence rate;
- (ii) % of staff declaring their HIV status; and
- (iii) % of NCD among staff.

B. Effective implementation of the National Anti-Corruption Strategy/enhanced and sustained

Strategies

- (i) Strengthen awareness campaign;
- (ii) Implement National Anti-Corruption Implementation Strategy III; and
- (iii) Strengthen Complaints Handling Mechanism

Target

- (i) Five Seminars on Anti-Corruption and un-ethical behaviour conducted by June 2026;
- (ii) ERB Action Plan for Implementation of the National Anti-Corruption Implementation Strategy III prepared and implemented by June 2026; and
- (iii) ERB Complaints Handling Mechanism implemented by June 2026

Outcome Indicators

- (i) % Change of corruption incidents reported; and
- (ii) % of staff with knowledge on the national anti-corruption strategy

C. Regulatory Practice for Engineering Professionals, Firms, Works and Services Enhanced;**Strategies**

- (i) Standardize the Registration of Technicians, Engineers, Firms and Materials Testing Laboratories;
- (ii) Promote Effective Conducts, Ethics, Utilization and Motivation for Engineering Professionals and Firms;
- (iii) Enhance practice of engineering with due consideration of the environment;
- (iv) Enhance Recognition of Engineering Training Institutions and Programme;
- (v) Enhance Reciprocal recognition of the professionals and Boards in the Region and Abroad; and
- (vi) Develop criteria for classification / ranking Engineering Consulting Firms

Target

- (i) 15 Consulting Engineers, 400 Professional Engineers, 5 Incorporated Engineers, 2,500 Graduate Engineers, 3 Graduate Incorporated Engineers, 300 Engineering Technicians, 200 Temporary Professional Engineers and 8 Temporary Consulting Engineers, 5 Independent Consulting Engineers, 8 Local Engineering Consulting Firms (LECF), 8 Foreign Engineering Consulting Firms (FECF), 5 Materials Testing Laboratories registered annually
- (ii) 600 Projects registered annually;
- (iii) Five (5) National Strategic Projects, 100 Building projects, 20 Roads Works, 10 water projects, 5 Electrical projects, 2 Ports, 2 Airports, 2 Railways, 1 Irrigation, 30 Industries, 2 Mines and 10 other engineering projects identified and monitored annually;
- (iv) 200 unregistered engineering practitioners are forced to comply annually;
- (v) 100 unlicensed engineering practitioners enforced to comply annually;

- (vi) 500 Fee defaulters enforced to comply annually;
- (vii) 10 Professional Misconduct cases handled annually;
- (viii) 10 Engineering Training Institutions and Programmes Recognized by June 2026;
- (ix) Ten (10) Engineering Strategic Institutions identified and visited annually;
- (x) 40 Engineers linked for employment and 20 employers employed engineers annually
- (xi) 250 Consulting firms and Labs Annual Returns reviewed annually;
- (xii) Engineering Practitioners Survey conducted by June 2026;
- (xiii) One (1) Benchmarking visit to Foreign Regulatory Board conducted annually;
- (xiv) 5 Professional Advice to the Government and Stakeholders issued annually; and
- (xv) 200 Engineering Firms classified/ranked by June 2026.

Outcome indicators

- (i) % Change of registered Technicians, Engineers, Firms and Materials Testing Labs;
- (ii) % Change in Level of Compliance and Recognition; and
- (iii) %Change in revenue

D. Engineering Professionals and Firms Competence, Growth and Sustainability Enhanced and Strengthened

Strategies

- (i) Strengthen Structured Engineering Apprenticeship Programme;
- (ii) Strengthen Continuing Professional Development of Engineers;
- (iii) Engage Graduate Engineers to Strategic Projects 20;
- (iv) Solicit Funds for Engineering Practice and SEAP Training Placements; and
- (v) Strengthen Engineering Development Facility (EDF).

Targets

- (i) SEAP new sources of fund identified and sourced by June 2026;
- (ii) 600 New SEAP Placements identified and sourced by annually;
- (iii) 1,200 new SEAP trainees enrolled annually;
- (iv) Four (4) Potential Employers sign MoUs with ERB on contribution to SEAP annually;
- (i) 2000 Engineers undertake CPD Training annually;
- (ii) 200 Organizations and Firms sensitized on CPD annually;
- (iii) 20 Institutions, 10 Engineers for conducting CPD programme identified annually;
- (iv) 50 CPD programmes accredited annually;
- (v) Five (5) Zonal CPD Workshops organized annually;

- (vi) 100 Graduate Engineers attached to the Strategic Development Projects annually;
- (vii) Two (2) Capacity building Workshops for Consulting firms, Engineers and Technicians conducted annually;
- (viii) Three (3) Awareness Seminar to firms on ISO 9001 certification conducted by June 2026
- (ix) Mhandisi House Constructed by June 2026; and
- (xi) Innovation Hubs/Centre for Engineers and Technicians Established by June 2022

Outcome Indicators

- (i) % Change of Employers Sensitized;
- (ii) % Change of SEAP and CPD beneficiaries; and
- (iii) % Change of Engineers and Firms supported.

E. Institutional Capacity to Support ERB Service Delivery Improved;

Strategies

- (i) Strengthen Performance Management System
- (ii) Enhance working environment²¹
- (iii) Enhance ICT capacity and application of modern technologies
- (iv) Strengthen Financial Capacity and Sustainability
- (v) Strengthen Human Resources Management
- (vi) Enhance Publicity of ERB

Targets

- (i) ERB Act reviewed by June 2026;
- (ii) ERB MIS operationalised by June 2024;
- (iii) ERB ISO 9001 Certification process conducted by June 2023;
- (iv) Human Resource Plan developed and implemented by June 2026
- (v) ERB Organization Structure and Scheme of Services reviewed by June 2022;
- (vi) ERB Publications Produced Annually;
- (vii) Training Needs Assessment for ERB Staff developed by June 2022;
- (viii) ERB ICT Policy developed by June 2023;
- (ix) Complaints Handling Mechanism developed and implemented by June 2026;
- (x) ERB Risk Management Framework reviewed and operationalized by June 2023;
- (xi) Operational Cost of ERB met annually;
- (xii) ERB Staff facilitated with working equipment and facilities annually;

- (xiii) ERB Incentive Scheme developed and implemented by June 2026;
- (xiv) Open Performance Appraisal System (OPRAS) implemented annually;
- (xv) One (1) Internal Audit Plan prepared and implemented annually;
- (xvi) Monitoring and Evaluation System developed and implemented by June 2026;
- (xvii) ERB Medium Term Expenditure Framework (MTEF) prepared and implemented annually;
- (xviii) Financial Progress Reports Prepared and reviewed annually;
- (xix) ERB Procurement Plan prepared and implemented annually;
- (xx) Procurement and supplies management facilitated quarterly;
- (xxi) Management of Properties facilitated annually;
- (xxii) Stock taking and disposal of Public Assets disposed annually;
- (xxiii) EDF Operationalisation by June 2026; and
- (xxiv) Communication Strategy developed and implemented by June 2026.

Outcome Indicator

- (i) % Change of Staff Satisfaction;
- (ii) % Change of Stakeholders Satisfaction; and
- (iii) Audit Rating.

2.5 Planned activities Versus Output.

In 2023/24 the Board set a number of specific targets to be achieved. The following table shows the planned activities against the output.

Table 1: List of Planned Activities and the achievement up to 30 June 2024

S/N	Objective and Description	Planned Targets for the Financial Year 2023/24	Output						
1.0	OBJECTIVE C: Regulatory Practice for Engineers and engineering professionals Enhanced	Registering 3,136 engineers and 300 Engineering Technicians.	Registered 3,748 engineers which is 1200 and 437 Engineering Technicians which is 1445.						
1.0		Registering 15 Engineering Consulting Firms; and 5 Engineering Material Testing Lab.	Registered 25 Engineering Consulting Firms which is 1445 and 2 Engineering Material Testing Lab which is 405.						
1.0	OBJECTIVE C: Regulatory Practice for Engineers and engineering professionals Enhanced	PLANNED TARGETS 2023/24 Conducting monitoring to 27 regions of Tanzania mainland for the purpose of monitoring engineering activities of Engineers and Engineering Consulting Firms and Engineering	The Board registered 1,099 out of 400 projects that were targeted. The Board also conducted monitoring activity as follows:						
			<table border="1"> <thead> <tr> <th>S/N</th><th>Monitoring Activity</th><th>Performed</th><th>Target</th></tr> </thead> <tbody> <tr> <td>1</td><td>Building Works</td><td>301</td><td>400</td></tr> </tbody> </table>	S/N	Monitoring Activity	Performed	Target	1	Building Works
S/N	Monitoring Activity	Performed	Target						
1	Building Works	301	400						

ENGINEERS REGISTRATION BOARD

S/N	Objective and Description	Planned Targets for the Financial Year 2023/24	Output																																
		Organizations/Projects: Specifically, the following Projects will be monitored: National Strategic Projects (5), Building Works (100), Road works (20), Water projects (10), Other projects like Ports (2), Railway (2), Airports (2), and Electrical projects (5), Irrigation (1), Industries (20), Mines (2) and other engineering projects (32); and registering all construction projects.	<table> <tr> <td>1</td><td>Road-works</td><td>4</td><td>30</td></tr> <tr> <td>2</td><td>water-works</td><td>1</td><td>10</td></tr> <tr> <td>4</td><td>Industries and Mines</td><td>25</td><td>30</td></tr> <tr> <td>5</td><td>Other Infrastructural Projects (Irrigation - 1, Railways - 2, Ports - 2, Airports - 2)</td><td>20</td><td>17</td></tr> <tr> <td>6</td><td>Engineering Consulting Firms</td><td>134</td><td>250</td></tr> <tr> <td>7</td><td>Issues of Professional Ethics (PCCE, Honor, Board of Inquiry, Court cases)</td><td>3</td><td>10</td></tr> <tr> <td>8</td><td>Projects Registration</td><td>1,000</td><td>500</td></tr> <tr> <td>9</td><td>National Strategic Project</td><td>5</td><td>5</td></tr> </table>	1	Road-works	4	30	2	water-works	1	10	4	Industries and Mines	25	30	5	Other Infrastructural Projects (Irrigation - 1, Railways - 2, Ports - 2, Airports - 2)	20	17	6	Engineering Consulting Firms	134	250	7	Issues of Professional Ethics (PCCE, Honor, Board of Inquiry, Court cases)	3	10	8	Projects Registration	1,000	500	9	National Strategic Project	5	5
1	Road-works	4	30																																
2	water-works	1	10																																
4	Industries and Mines	25	30																																
5	Other Infrastructural Projects (Irrigation - 1, Railways - 2, Ports - 2, Airports - 2)	20	17																																
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7	Issues of Professional Ethics (PCCE, Honor, Board of Inquiry, Court cases)	3	10																																
8	Projects Registration	1,000	500																																
9	National Strategic Project	5	5																																
4.0		Prepare Guidelines for Handling Professional Misconduct, establish Register for Professional Misconduct.	Developed the Enforcement Policy, CRB Order for Accident and Incident Investigation, and Order for ERB Credentials.																																
5.0		conduct 8 preliminary investigations on the reported misconduct and to hold 2 professional misconduct inquiries	Four preliminary investigations and two inquiries into professional misconduct were conducted. Additionally, professional advice was given on two review documents from the Ministry of Works and Strategic Projects regarding the ISS, MSA/ATO, and Ring Road Initiative.																																
6.0		Conduct 4 Monitoring visits to 4 Zones (Eastern, Western, Central, Lake, Northern, Southern Highlands, Southern).	Monitoring was conducted in the Northern Zone, Lake Zone, Southern Highlands Zone, Central Zone, and Eastern Zone. Additionally, meetings were held between CRB, TABURA and Tahrout.																																
7.0	OBJECTIVE NO. 3: Engineering Professionalism and Firms' Competence Strengthened and Enhanced	Enrolment of 1200 new SCAP beneficiaries.	Enrolled 1,195 SCAP trainees or 99.6% of the target.																																
8.0		Training of Graduate engineers on new and emerging skills (UNLOCA) by June 2024	The Unloca Project document was prepared and presented to the Ministry of Works, followed by submissions to the Prime Minister's Office - Labour, Youth, Employment, and Persons with Disabilities (PMO-LYED), as well as the Ministry of Education, Science, and Technology. The document received approval from all ministries. This project will facilitate the																																

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S/N	Objective and Description	Planned Targets for the Financial Year 2023/24	Output
			Improving of engineering practitioners skills, including the recognition of prior learning.
9.0		Conduct induction seminars and Monitoring visit in (2) zones to SEAP trainees by June 2024	Three SEAP Induction Seminars were conducted, featuring the 21st Anniversary of SEAP. Additionally, three SEAP monitoring visits took place in Singida, Tabora, the Lake Zone (including Mwanza, Geita, Shinyanga, and Kagera), and the Eastern Zone (Dar es Salaam). The objective of these activities was to foster close working relationships, seek additional placements, and gather feedback on the program.
10.0		Establish 2 MoUs with potential SEAP providers on SEAP financing by June 2024	Two Memoranda of Understanding (MoUs) were established between TANESCO and RNE. The MoUs aim to facilitate internships for young female engineers (SEAP trainees) and promote their career advancement in leadership, management, and professional practice as part of the Tanzania-Zambia Transmission Lines Interconnector (TazTA) Project. TANESCO plans to train 200 females, while RNE aims to train 100 females, providing trainees with opportunities for placements and funding.
11.0		Participate in professional seminars and workshops by June 2024	Two staff members participated in the 32nd Institution of Engineers (ITE), Tanzania National Conference 2023, two attended the 1st Regional Meeting on the Digital Business Project and East African Integration, and one took part in the Ecode Africa International Real Estate Expo 2024 in Nairobi, Kenya. This exposure will contribute to enhancing ERB services.
12.0		Conduct AED and AETD by June 2024	The 30th Annual Engineers Day, held in September 2023, attracted 4,514 participants. The AETD took place in May 2024, with 400 attendees. Together, these events generated a total income of 1.8 billion.
13.0	OBJECTIVE NO. E: Institutional Capacity to Support ERB Service Delivery Improved	Strengthening ERB working environment by procuring various working tools, furniture, training and other facilities	<p>The Board has completed its building namely Mhanda's Annex at its plot in Dodoma and the building is used as the ERB Headquarters.</p> <ul style="list-style-type: none"> • Various working tools like computers, laptops, furniture's, iPad, TV screen etc. <p>14.0 MS construction phase II has been completed in the financial year</p> <ul style="list-style-type: none"> • New transferred staff have been engaged.
	OBJECTIVE NO. D: Engineering Professionals and Firms Competence Strengthened and Enhanced	Organizing the 19 th Annual Engineers' Day whereby 3,800 participants were expected; Engineers Capacity Building Forum	The Board organized the 19 th Annual Engineers Day on 22 and 23 September 2023. A total of 4,514 Engineers attended the event.

ENGINEERS REGISTRATION BOARD

S/n	Objective and Description	Planned Targets for the Financial Year 2023/24	Output
E.1	OBJECTIVE NO. 5: Institutional Capacity to Support ERB Service Delivery Improved	Review ERB Organization Structure, Establishment and Scheme of Service and Salary Scales by June, 2024	The Staff Regulations, Incentive Scheme, Organizational Structure, Scheme of Services, and proposed Salary Structure were developed and submitted to the Treasury Registrar's office for review and further guidance.
		recruit and select 12 employees by June 2024	Thirteen new staff members were recruited, while four were transferred to the ERB. Additionally, thirteen staff members were confirmed in their positions, and fourteen received promotion
		Facilitate short- and long-term Training Courses (Domestic) to ERB staff by June 2024.	In its efforts to build the capacity of its staff, the Board trained 53 employees throughout the year in various areas, including Customer Care, Advanced Driver Grade One, Records and Archives Management, Preparation of Financial Statements (PSA), Preparation of Internal Audit Plans, Bespoke Training for State Attorneys, Certificate of Directorship (Cider), ERMS Training, M&E System Training, VIP Customer Care and Complaints Handling, and Test Training. Additionally, both Management and the Board participated in a leadership program.
		Prepare financial report and submit report to the CAG by June, 2024	The financial statements for the 2022/23 fiscal year were prepared, and the Controller and Auditor General (CAG) conducted an audit of these statements. Following the audit, the CAG issued an unqualified audit opinion, indicating that the financial statements present a true and fair view of the organization's financial position and comply with the relevant financial reporting standards.
		Facilitate review of Risk Register by June, 2024.	A Risk Management Framework, Fraud Risk Management Framework, and Whistleblowing Policy were developed. Additionally, the 2023/24 Risk Register was prepared, along with a report on its implementations.
		Corporate Planning enhanced and institutionalized by June 2024	The coordination of the 2023/24 budget reviews and the preparation of the 2024/25 budget entailed a thorough process that involved collecting input from various departments, analyzing financial information, and assessing previous budget performance. This method was designed to align the budget with strategic priorities and ensure adherence to financial regulations.
		Enhance ICT Security System by June 2024	The project is 75% complete, with five activities remaining. These include the final review of Quality Management System (QMS) documents, implementing corrective actions to address identified nonconformities, conducting a management review meeting, and submitting an application for certification to the certification board.
		Prepare Annual Procurement Plan (APP) and General Procurement Notice (GPN) by June, 2024	The Annual Procurement Plan (APP) was developed and published successfully, meeting the requirements of the user departments. In total, 16 tenders were published, which included 1 for works, 4 for non-consultancy services, and 11 for goods.

ENGINEERS REGISTRATION BOARD

S/N	Objective and Description	Planned Targets for the Financial Year 2023/24	Output
		ERB Act and Regulations reviewed by June 2024	The proposed draft amendment of the Engineers Registration Act has been approved by the Board and submitted to the Ministry of Works for further guidance. Additionally, the document is submitted to the Chief Parliamentary Draftsman for his review.
		produce 1 Special e-magazine, 12 TV Programmes and 3 video documentaries for RNE (Royal Norwegian Embassy) success story and other related stories by June 2024	Three (3) documentaries were created, eight (8) e-magazines/newsletters were produced, and one (1) RNE success story was developed and published.

2.6 Key strength and resources

The following are the key strength and resources which assists the Board in attainment of its objectives,

- (i) Existence of ERB Act Cap 64, has empowered the Board to execute its mandate;
- (ii) Uniqueness of engineering profession - with demand in both private and public sector;
- (iii) Existence of multidiscipline members of management with more than one professional qualification and skill. Equally there are qualified staff with appropriate professional's qualifications e.g. Certified Public Accountants (CPA), Certified Procurement and Supply Professionals (CPSP) and master's degree;
- (iv) Existence of shared ICT systems - MIS, MUSE, e- Office; and
- (v) Good relationships with some institutions and Professional Bodies like AQRB, NBAA and Institute of Engineers And with senior government officials and organs.

2.7 Relationship with key stakeholders

(i) Ministry of Work

Ministry of Work is issuing guidelines to the Board. The Ministry is also responsible for allocating fund from national budget and releasing fund to the Board as per approved budget.

Key concerns

They were concerned about ERB growth prospects and resources sustainability in a challenging operating environment, including management's decision to allocate financial

capital in different priorities. The Ministry is also interested in how we are regulating the conduct of professionals in realizing value for money in supply chain.

Value we create

Continuous engagement to ensure full disclosure and open communication so as to inform and advice on all matters relating to engineering profession development.

(II) Treasury Registrar

Treasury Registrar is mandated to oversee the Board operation and performance. The Treasury Registrar also signs performance agreement with the Board of Directors as part of overseeing performance improvement of the Board. The Office also is responsible for issuing circulars on various matters and review of developed guidelines before they are submitted to other relevant authorities for approval.

Key concern

Their key concern is on the improvement of performance of the Board as per mandate, adherence to Government directives and circulars and contribution to consolidated funds in form of Corporate Social Responsibility.

Value we create

Provision of advisory services on engineering profession development and contribution to the consolidated fund.

(III) Professional Boards

ERB collaborates with professional bodies and other regulators to ensure compliance to various standards, regulations and requirements, harmonization of rules, guidelines, procedures, and standards on issues relating to engineering activities, budgeting, human resources and financial reporting issues. Other professional bodies that ERB collaborates with include Architects and Quantity Surveyors Registration Board (AQRB), Tanzania Rural and Urban Roads Agency (TARURA), Roads Fund Board, Tanzania National Roads Agency (TANROADS) etc.

Key concerns

Their key concern is to improve and increase supervision and ensure procurement and supply registered professionals adhere to the compliance to the laws, regulations and standards. The

Board has maintained good relationship with both other professional Board's and its esteemed suppliers.

Value we create

Taking disciplinary measure to the procurement and supply professionals who do not comply with the ethical code of professional conduct. Conducting sensitization program aiming at creating awareness among stakeholders. Furthermore, we have provided business opportunities for our supplies and exposed them to wide community.

(iv) Registered Members

These are important key stakeholders as they provide an assurance of how we fulfil the requirements of the enabling Act. Members of ERB are Consulting Engineers, Professional Engineers, Graduate engineers, and Engineering Technicians.

Key concerns

- Enhancement of their professional competences;
- Personal and technical support, query resolution and advocacy; and
- Sustainability of the engineering profession within the country

Value we create

- Availability of Continuous professional development program
- Provision of Technical and non-technical capacity-building programs
- Timely delivery of professional support
- Enhanced Information and Communication Technology

(v) ERB Employees

Our staff are key to making ERB a great place to work. Motivated and skilled staff, together with efficient and value-creating solutions, services and operations offer value to our customers. Staff as part of society, contribute materially to the communities in which they live and work. The Board in turn have both financial and non-financial motivation including special allowance, lunch allowance and recognition of various achievement.

Key concerns

They want to grow as the entity grows, open doors for career progression, opportunities to contribute to society and a work environment that is friendly, safe and conducive for work life balance.

Value we create

Rewarding staff for the value they add, developing our staff to further their careers and studies, transforming into an inclusive society through gender equality as well as motivating and energizing our workforce.

(vi) General public

The public continued to be the main partner in helping the Board to pursue its objectives. This was done through their various contributions towards the Board activities. The Board organized the 19th Annual Engineers Day on 22 and 23 September 2022. A total of 4,514 Engineers attended the event.

Key concerns

They desire the Board to be more innovative, creative and efficient. Providing excellent customer service.

Value we create

Developing innovative solutions that meet our customers' specific needs.

(vii) Suppliers

Suppliers have continued to be the Board strategic aligns through flexible service and credit facilities provision to the Board. The Board have collaborated with key suppliers such as GPSA, TANESCO, eGA and PSSSF.

Key concern

They desire relevant information and knowledge on engineering profession and availability of business opportunities.

Value we create

Timely and reliable information and knowledge and timely payment for service rendered, goods delivered and completed works.

(viii) The Media

Both mainstream and social media platforms have been key stakeholders in informing the public on Board's developments and events.

Key concern

They deserve information and knowledge on procurement and supply profession to enhance their reporting competences on issues relating to procurement and supply profession.

Value we create

Timely, accurate, relevant, and reliable information.

2.8 Resources

In executing its duties, ERB has the following key resources, some are tangibles and others are intangibles as explained further below.

2.9 Resources

The subvention from Government was TZS 1,460,694,539 that accounted for 14% of total revenue in 2024 (2023: 24%) while the internal sources that was 9,304,847,365 had contributed 86% of the total revenue (2023: 76%) required to finance Board's operations. The Board believes that the Government through the Ministry of Works will continue to finance it in various activities.

2.10 Physical resources

Physical resources comprise of material goods, infrastructure and technology, leased or wholly owned and whose value is realized in the delivery of products and services. The Board strives to tap manufactured capital to drive the realization of financial capital. ERB's manufactured capital is key to sustainable business growth. ERB's flexibility and resilience in the market is enabled by the efficient use of manufactured capital, allowing it to respond to societal needs, be innovative, and efficiently deliver new products and services to the market. Furthermore, efficient deployment of manufactured capital reduces resource use and

system downtime, thus enhancing both operational and cost efficiencies, ensuring sustainable growth. ERB has continuously invested in technology platforms to make operations more efficient with less or without physical interactions with students and members.

2.11 Human resources

To deliver on our strategy we have a team of 56 (2023/24: 54) engaged employees and trainees serving our customers across the business, drawn from diverse backgrounds. The Board is committed to developing an elaborate best-in-class employee value proposition to ensure our staff successfully deliver on the entity's strategies. ERB wants to reinforce a culture of high performance underpinned by ethical conduct and personal responsibility for performance by continually investing on human resource development focusing on training, staff wellness, staff recognition, competitive remuneration and career growth.

2.12 Social and relationship resources

This is composed of ethical and transparent relationships with our customers, shareholders, investors, suppliers, regulatory bodies, government and society. It also includes the skill of sharing value with our stakeholders to improve individual and collective welfare.

2.13 Natural (energy) resources

Natural capital encompasses both renewable and non-renewable environmental resources that are utilized or impacted by our business activities to foster organizational prosperity. This includes vital resources such as water, soil, ores, forests, and biodiversity. Although we operate as a service-oriented organization, we recognize that our actions have an environmental footprint. For instance, our primary sources of electricity and water consumption originate from cooling systems and electronic equipment usage. By increasingly embracing digital transformation, we have significantly reduced our reliance on paper the situation that resulted to many of our internal processes now utilize electronic and digital solutions. Given that our operations heavily depend on electricity availability, we are committed to continuously enhancing our energy efficiency through targeted internal projects and consumption.

2.14 Appropriation of Reserve/Surplus

ERB is a non-profit public entity and for that reason there is no declaration of dividends out of the reserve. Surplus generated is used for financing its future activities according to Section 29 of the Budget Act of 2015.

2.15 Corporate Governance Statement

The Board is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability. The Chairperson of the Board was appointed in October 2021 while other members were appointed in June 2021.

2.16 Corporate Governance Statement

Corporate Governance is the backbone to any organization's strategy and success. It provides a framework within which corporate objectives are set and performance monitored, as well as providing assurance to stakeholders. Governance has proven from time immemorial to be paramount to the success of any institution. Corporate governance continues to advance, with the focus currently being on environmental, social and governance (ESG) factors and the role of corporates in their attainment. The Code emphasizes the need for boards to adopt an ESG lens in guiding performance thereby promoting sustainable practices.

ERB has diversity in its board and hence it has ensured that the board is well equipped to the new advancement in Corporate Governance in respect to environmental, social and governance (ESG). ERB has ensured its services offerings are aligned with the global best practices on ESG.

2.17 Board operations and control

a) Principle on appointment of Board members

The Chairperson of the Governing Board is appointed by the minister Responsible for works in the United Republic of Tanzania, for a term of three years. The appointment of the rest of the Governing Board members is done after every three years by the Minister Responsible for works.

b) Responsibilities of the Board

ERB is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability. The Board holds ultimate responsibility for the organization's activities. This includes identifying key risk areas, considering and monitoring investment decisions, overseeing significant financial matters, and reviewing the performance of management against business plans and budgets.

c) Structure of the Board

To ensure effectiveness and value addition to the entity, the Board has a maximum of nine members including the Chairman. In addition, the Board had established Six Committees. The Board and its Committees have Charters which provide terms of reference and guidance on undertaking their oversight role. Thus, the Board ensures that its committees are appropriately constituted with members who have the necessary skills and expertise to handle the responsibilities allocated to them.

d) The Board Instruments

ERB has developed the Board's Code of Ethics and Conduct in compliance with accordance with the Treasury Registrar's Board of Directors Code of Ethics and Conduct Guidelines, 2016. The Code has been cascaded down to all employees, as well as to the established Charters of the Board and its Committees so as to guide the Board in undertaking its oversight role and planned activities. The Code and the Charters are reviewed where needs arise to cope with changes.

e) Independence of Board members

The Board assesses the independence of Board members on an annual basis, to ensure that the Board always benefits from independent and objective judgment.

f) Principle on age limit for the Board members

The Government has prescribed 70 years as the age limit for Board members.

g) Governance and audit

The Board continues to oversee the management on implementation of the Controller and Auditor General's recommendations made during the statutory audit of the financial year 2022/23.

h) Rights of the Government and other stakeholders

ERB recognizes, respects and protects the rights of the Government and other stakeholders through availing information on the ERB's performance by publishing annual reports together with audited financial statements. Ensuring equitable treatment of all members in discharging the ERB's functions; and engaging the media on dissemination of important ERB's information.

i) Stakeholder relations

The Board has identified categories of stakeholders which are Government, employees, regulators, Media, training institutions, members, and the general community.

Before making its decisions, the Board takes the interests of all stakeholders into account to ensure that engagement with stakeholders is deliberate and planned. Furthermore, the Board wishes to ensure that communication with stakeholders is always transparent and effective

j) Ethics and social responsibility

The Board has identified the following four ethical values, which underpin good corporate governance, to guide all its deliberations, decisions and actions:

k) Responsibility:

The Board assumes responsibility for the assets and actions of the entity and is willing to take corrective actions to keep the entity on a strategic path that is ethical and sustainable

l) Accountability:

The Board justifies its decisions and actions to the Government and other stakeholders;

m) Fairness:

The Board ensures that it considers the legitimate interests and expectations of all stakeholders; and

n) Transparency:

The Board discloses information in a manner that enables stakeholders to make an informed analysis of the Board's performance and sustainability. ERB has developed the Board's Code of Ethics and Conduct, 2009 to ensure that its business is conducted according to the highest ethical standards and in compliance with all the applicable laws and regulations governing the regulation of the entity.

2.18 Composition of the Board of Directors.



The ERB Governing Board is composed of nine members including the Chairman and the Executive Director as an ex-officio member. ERB is committed to having a great 'mix' of qualified individuals appointed to the Board, as diversity is not only a strength but also

provides great competitive edge. Diversity is observed through differentiation in the age of Directors, their gender, and professional qualifications. By virtual of Paragraph 1(1)(a) of the Schedule to the Engineers Registration Act [Cap. 63 R.E. 2012], the Minister responsible for works in the United Republic of Tanzania. The appointment of the rest of the Governing Board of Directors is mandated to the Minister responsible for Work as per Paragraph 1(2) of the Schedule to the Engineers Registration Act (supra). As per Paragraph 1(3) of the Schedule to the Engineers Registration Act (supra) the tenure of the office for a member of the Board is three years from the date of his appointment and shall be eligible for re-appointment. During the year ended 30 June 2024 the Board had Governing Board Members and their respective appointment dates are:

Table 1: Composition of the Governing Board

	<p>Eng. Adv. Menyo D. Manga (Age 65) Chairman, Male, Tanzanian. He was appointed on 10 October 2022 and his tenure will end on 9 October 2025</p>
Education and Professional Qualification	
<ul style="list-style-type: none"> • MSc in Design and Production, <i>University of Lagos, Nigeria</i> (1988), • BSc Mechanical Engineering, <i>University of Dar es Salaam</i> (1984). • LLB (Adv) <i>Open University of Tanzania</i> (2014) 	
Work experience	
<ul style="list-style-type: none"> • He is a registered Consulting engineer working as a consultant Director with Inter-Consult Limited a local Multidisciplinary Consultancy firm. • Eng. Manga is a past President of the Association of Consulting engineers Tanzania (ACET) (2012-2014) and President of the Institution of Engineers Tanzania (IET) (2018-2020). He holds the position of Honorary Treasurer of the Tanzania Institute of Arbitrators (2016-2019). • Eng. Manga started off his engineering practice as a design engineer at the Tanzania Engineering and Manufacturing Design Organization (TEMDO) in Arusha, Tanzania from 1984 to 1991 before moving to Ibadan, Nigeria to work at the African Regional Centre for Engineering Design and Manufacturing (ARCEDEM) as head of Design and Manufacturing Departments from 1991 to 1994. On returning to Tanzania, he worked as Managing Director of TAMEX engineering designers Ltd of Arusha prior to moving on to Inter-Consult Ltd in 1999 as a Technical Director in the Mechanical and Electrical Engineering Department rising to Director and Consultant Director of the company. 	

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	<p>Eng. Peter Ulanga (Age 55) male, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025.</p>
<p>Education and Professional Qualification</p> <ul style="list-style-type: none"> • MSc and Masters of Business Administration (MBA) University of Southern Queensland, Australia • Master's degree in science, University of Essex in UK • bachelor's degree in Engineering University of Dar es Salaam 	
<p>Work experience</p> <ul style="list-style-type: none"> • Peter Ulanga was the Chief Executive Officer of the Tanzania Telecommunication Services Ltd, he previously worked as the Chief Executive Officer at the Universal Communications Service Access Fund; before joining Universal Communications, he worked at the Tanzania Communication Regulatory Authority with responsibility on ICT development. • He also has keen interest on issues related to Internet governance, ICT for sustainable development and ICT economics particularly on interconnection. • He is the current Chairman of the Association of Universal Service Access Funds of Africa and Associate Rapporteur of Question 14 of Study Group 5 in International Telecommunication Union's Standardisation Sector and participates actively in Q15/5 of ITU-T. 	
	<p>Eng. Gladys N. Gefta (Age 45) Vice Chairperson Female, Tanzanian. She was appointed on 16 June 2022 and her tenure will end on 15 June 2025</p>
<p>Education and Professional Qualification</p> <ul style="list-style-type: none"> • MSc in International Construction Management and BSc in Engineering. University of Leeds, UK (2010), • BSc. Environmental Engineering. (2005) at University of DSM. 	

Work experience

- Eng. Jefta previously worked with National Housing Corporation (NHC) as Environmental Engineer responsible for environmental design and management from July 2006 - 2016 where she held the position up to senior engineering position as Head of Environmental Engineering section.
- She joined Tanzania Building Agency (TBA) from 2016 -2017 where she held a position of Head of Environmental Engineering section. In August 2017 she was appointment as Regional Manager to Gella Region a position she serves to date. Eng. Jefta is also a member of Institution of engineers in Tanzania (IET).



Eng. Chedi Ng'endia Masambaji (Age 54) Male, Member, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025

Education and Professional Qualification

- Bsc. Civil Engineering.
- Msc In Project Management.

Work experience

- Eng. Chedi N. Masambaji is a Professional Civil Engineer with MSc in Project Management from Botswana University, he has also acquired various courses in Project Management, Dispute Adjudication process, Airport Master planning and design of Reinforced Concrete Bridges to Euro Code. He started working at CSI Construction in 1995 as Assistant Project Manager
- He is currently Working as Managing Director/Project Manager with UNITEC Civil Consultants (Pty) Ltd with a duty of Issuing Consultancy Services for Review of Design, Supervision and Management of Works Contract for Construction of a Standard Gauge Rail (SGR) along the Central Railway Line - Phase II Lot II (aka Lot 3): Makutupora to Tabora (294 Km) - (USD 1.9 Billion), FIDIC Design and Build Project.

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Hassan Hamza Nkya, Member (Age 42) Male, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025

Education and Professional Qualification

- Bachelor of Laws

Work experience

- Hassan Hamza Nkya is a Senior State Attorney in the Office of Attorney General in the Division of Legislative Drafting. His duties among other includes Drafting of Government Bills and other documents relating to legislative drafting; study and analyse Government policies and existing laws prior to or for purpose of drafting of new legislation; Drafting and or vetting of proposed subsidiary legislation such as Regulations, Rules, Bylaws and Orders as instructed from Government Departments or Ministries; Provision

- vision
- of legal advice to the Government Ministries, Departments, and Institutions on various legislative matter.



Eng. Augustina Clara Alexander (Age 39) Female, Member, Tanzanian. She was appointed on 16 June 2022 and her tenure will end on 15 June 2025

Education and Professional Qualification

- Engineering, and PhD in Civil Engineering.
- Engineering, M.Sc. in Water Resource.
- B.Sc. Hons. Civil and Water Resource.

Work experience

- Dr. Augustina Clara Alexander is a Lecturer and Head of Department of Water Resources Engineering at the University of Dar es Salaam,

- She is a registered (PEng) Civil and Water Resources Engineer with over 14 years of experience in teaching, consultancy and research in civil and water related field. Dr. Augustina has majored in hydrology and hydrogeology; and conducted various studies on impacts of landuse/cover and climate change on water resources. Her current research interest is on groundwater-surface water interaction,

groundwater regime in mining areas as well as pollution monitoring and control.

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• She is current working in various north-south collaborative research projects including RESER: "Unlocking Resilient Benefits from African Water Resources" a project funded by UKRI-GCRF and implemented by the consortium of partner institutions, nine (9) from Africa and two (2) from the United Kingdom; SUSTAIN: "Sustainable Sanitation in Theory and Action", collaborative research between University of Dar es Salaam and Lund University in Sweden. She is also a Principal Investigator in a multidisciplinary research project entitled BRRIAC: "Building River Resilience through Integrated Approach under Climate Change" for River Msimbazi - Dar es Salaam.



Qs. Jumanne Marumbo Wambura, Member (Age 48) Male, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025

Education and Professional Qualification

- BSc. Construction, Economics and Management. Ardhi University
- Bsc Building Economics, University of Dar es salaam

Work experience

- Eng. Jumanne Marumbo is an accomplished Quantity Surveyor and Advisor with a track record in Technical Auditing on Construction Projects, Cost verification, evaluation of tenders and review of payments and executed work, with over twenty-eight (15) experience in building construction management in the field of Quantity Surveying involved in both Pre-Contract and Post-Contract works in various projects.
- Marumbo is a Registered Quantity Surveyor (Registration No. QL 357.431.6/16 with the Architects and Quantity Surveyors Registration Board in Tanzania as Associate member, he is also a member of Tanzania Institute of Quantity Surveyors (TIQS) with Registration No. A/2016/0011 as Associate Member.



Eng. Ngwisa Mzembe (Age 47) Male, Member, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025.

Education and Professional Qualification

- Bsc In Civil Engineering
- Msc. In Civil Engineering

Work experience


- He has over 20 years of professional experience in Construction Projects and Contract management in Engineering infrastructure projects which includes designs, management and construction supervision. Eng. Mzembe has been extensively involved in Projects and Contract Management both in practice and training professionals. He is also an Engineering management specialist with keen interest in Institutional transformation and Governance.
- He has been representing ACET in the East African Business Council (EABC) for a period of 4 years. Eng. Mzembe is an active member of various professional associations, networks and professional bodies such as the ERB and ACET. He is a registered Consulting Engineer and Fellow of Institution of Engineers Tanzania. Eng. Mzembe is a past President of Institution of Engineers Tanzania (IET), Past Chairman of Association of Consulting Engineers Tanzania (ACET) and Chairman of Federation of Eastern Africa Engineering Organisations for a period of 2017- 2018.
- Engineer Ngwisa currently sits as a Board Chairman of Nyasa Basin Water Board, and Global Water Partnership Tanzania, he also serves as a Board Member of RUWASA, National Water Board and Tpsf. He is also a Member of Senate of St. Joseph University and founding President of Green Building Council of Tanzania. Eng Mzembe is currently the Managing Director of Lahmeyer Consulting Engineers Tanzania Ltd.



Eng. Rogatus Mativila (Age 52) Male, Tanzanian. He was appointed on 16 June 2022 and his tenure will end on 15 June 2025

Education and Professional Qualification

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<ul style="list-style-type: none"> • <i>Msc. Engineering Management</i> • <i>PGD in Engineering Management,</i> 	
<p>Work experience</p> <ul style="list-style-type: none"> • <i>Eng. Mativila is Currently Deputy Permanent Secretary in the President's Office (Regional Administration and Local governments (PO-RALG)) responsible for infrastructure. Previously was a Chief Executive for TANROADS from July 2021 to 12 June 2023, before joining TANROADS he was working as Director of Roads in the Ministry of Works and Transport (Works) dealing with preparation, monitoring, evaluation and review of implementation of policies, guidelines and standards for Roads Development and Maintenance; Monitoring and Evaluating performance of Roads; Carrying out technical audits on development and maintenance programmes of road projects.</i> • <i>formance of Roads; Carrying out technical audits on development and maintenance programmes of road projects.</i> 	
	<p>Eng. Bernard Boniface Kavishe (Age 35) Male, Secretary, Tanzania. He was appointed in June 2022 to-date.</p>
<p>Education and Professional Qualification</p> <ul style="list-style-type: none"> • <i>Degree in Civil Engineering University of Dar es Salaam 1996.</i> • <i>Master's Degree in Monitoring and Evaluation (M&E) (Open University of Tanzania)</i> • <i>post graduate Diploma in Airport Design and Maintenance (Singapore Aviation Academy in collaboration with Institute of Transportation Studies, University of California, Berkeley, USA)</i> 	
<p>Work experience</p> <ul style="list-style-type: none"> • <i>Eng. Bernard Kavishe is currently the Registrar of the Engineers Registration Board (ERB) since June 2023, after being transferred from the Tanzania Civil Aviation Authority (TCAA), an aviation regulatory authority, where he worked for ten years, rising to the position of Chief Aerodromes and Ground Aids Inspector (CAGI). He previously worked in the construction industry since his graduation from the Faculty of Engineering (FoE) of the University of Dar Es Salaam in 1996 with a degree in Civil Engineering.</i> • <i></i> • <i>Eng. Bernard Kavishe is an expert in Airport Engineering, Civil Aviation Oversight, Aerodrome Subject Matter Expert recognized by ICAO and Contract Management. He is an active member of the Engineers Professional fraternity; registered with ERB as professional Engineer no 2636 and a member of IET and Construction Sector Transparency Initiative (CoST).</i> 	

2.19 Board meetings

The Board statutory meets every quarter to evaluate performance and guide management. These meetings are preceded by the committee meetings which becomes inputs to the Board. During the year ended 30 June 2024 (1 July 2023 to June 2024) the Board held four ordinary and two extra ordinary meeting as shown in the table below;

SN	Name	Position	Member's attendance
1	Eng. Menye Manga	Chairperson	6/7
2	Eng. Peter Uanga	Vice-Chairperson*	7/7
3	Eng. Gladys Jelfa	Vice-Chairperson*	3/7
4	Eng. Chedi Ng'ondia Masamba	Member	6/7
5	Hassan Hamza Nkya	Member	4/7
6	Eng. Augustina Clara Alexander	Member	7/7
7	Qs. Jumanne Marumbo Wambura	Member	7/7
8	Eng. Ngwisa Npembe	Member	5/7
9	Eng. Rogatus Mativila	Member	6/7

Vice-Chairperson*- appointment is on annual calendar year, thus both served for six months from 1 July 2023 to 30 June 2024 during the year under review.

2.20 Board Committees

The Board has formulated six Board sub committees each with specific roles which culminate to corporate governance as follows.

2.21 Audit Committee

The overall objective of the Board's Audit Committee is to ensure that the ERB is creating and maintaining effective control systems within the Board and that management demonstrates and stimulates the necessary respect of the internal control structure amongst all parties. The Committee is also responsible for general management of the board, manpower staffing and control, financial sustainability, risk management, budget forecast and auditing of financial statements of the Board.

The detailed terms of reference of the Committee include assisting the Board in discharging its oversight responsibilities related to control framework, Financial Reporting, Compliance,

Internal and External Audit, and Risk Management. Specific Oversight functions are related to:

- The integrity of the financial reporting process of the Board;
- The system of internal controls;
- The independence, qualifications, and performance of the internal auditor;
- The Board's process of monitoring compliance with laws, regulations, and code of conduct; and Reviewing whether Management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of Board's financial and business risks including fraud.

During the year 2023/24, the committee held three ordinary and three extra ordinary meeting. During these meetings, following matters were discussed:

S/N	Date	Meeting	Matters Discussed
1	September 21, 2023	SPECIAL AC Meeting	<ul style="list-style-type: none"> • Draft financial statement.
2	December 05, 2023	AC Meeting	<ul style="list-style-type: none"> • Internal audit first quarter report • Risk based internal audit plan
3	March	Special AC Meeting	<ul style="list-style-type: none"> • Management Letter • Audited Report for Audited FS • Audit Committee charter • Internal Auditor Second quarter Report.
4	April	AC Meeting	<ul style="list-style-type: none"> • Audit Committee charter • Revenue & Data cleaning Report • Risk Register.
5	May	SPECIAL AC Meeting	<ul style="list-style-type: none"> • Internal Audit third quarter report
6	June	AC Meeting	<ul style="list-style-type: none"> • Audit committee annual report • Internal Audit charter

Committee members in line with the meeting attended are as shown in the table below:

SN	Name	Age	Position	Member's attendance
1	Eng. Gladys N. Jelfa	45	Chairman	6/6
2	CPA. Bruno Shirima	52	Member	6/6
3	Adv. Hassan Nkya	42	Member	4/6
4	Eng. Dr Hamis Ndyetabura	64	Member	2/6

2.22 Finance & Administration Committee

The Finance and Administration Committee (FBAC) is chaired by the Board Member and serviced by the Assistant Registrar - Finance and Administration on Behalf of Registrar. During the financial year the Finance and Administration Committee conveyed five meetings and the member's attendance was satisfactory. The following is a summary of the FBAC Members who served the Board up to 30 June 2024:

The detailed terms of reference that guided the Committee include:

- Handling urgent and emergency issues on behalf of the Board;
- Linking with other Boards and professional institutions within and outside Tanzania;
- Linking with the Government Ministries and Departments;
- Overseeing the finance and administration affairs of the Board;
- Developing, reviewing or updating by-laws and regulations; and
- Scrutinizing policy issues before transmitting them to the Board for decision

During the year 2022/23, the committee held four ordinary and one extraordinary meeting. The matters discussed in these meetings are as shown below:

S/n	Date	Meeting	Matters Transacted
1	September 21, 2023	FBAC Meeting	<ul style="list-style-type: none"> • Finance and Planning Quarterly Report • Human Resources and Administration Quarterly Report
2	December 05, 2023	FBAC Meeting	<ul style="list-style-type: none"> • Human Resources and Administration Report • Training policy • Training Plan • Procurement Management unit Second quarter report • Public Relation Unit Second Quarter Report • Finance and Planning Quarterly Report • Semi Annual Financial Report
3	March 13, 2024	FBAC Meeting	<ul style="list-style-type: none"> • Finance and Administration Committee Charter • Training Policy • Procurement Management unit Third quarter report • Public Relation Unit Third Quarter Report • ICT Unit Third Quarter Report • Finance and Planning Quarterly Report • Revenue Sustainability Report
4	June 15, 2024	FBAC Meeting	<ul style="list-style-type: none"> • Finance and Administration Committee Charter • Training Policy • Human Resources and Administration Report Fourth Quarter Report

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S/N	Date	Meeting	Matters Transacted
			<ul style="list-style-type: none"> • ERB Communication Policy • ERB Communication Strategy • Corporate Social Responsibility Policy • Public Relation Unit Fourth Quarter Report • ICT Unit Fourth Quarter Report • Finance and Planning Annual Report • Revenue Sustainability Report

Committee members attendance in line with the meetings conducted are as shown in the table below:

SN	Name		Age	Position	Member's attendance
1	Eng. Rogatus Mativile		52	Chairman	5/5
2	Mr. Teophary Nbillinyi		48	Member	5/5
3	CPA. Dr. Sako Awakatsobo		51	Member	5/5
4	Eng. Bernard B. Kavishe		55	Member	5/5

2.23 Registration and Technical Committee

ReTAC is chaired by a Board Member elected by the Board and assisted by the Assistant Registrar for Registration and Technical Affairs. During the financial year, the Committee convened four (4) meetings and 100% attendance by the members.

The detailed terms of reference that guided the Committee include:

- To process applications for registration;
- To monitor professional activities of engineers and engineering consulting firms;
- To conduct professional interviews for candidates applying for registration;
- To ascertain deployment of registered engineers to perform engineering duties;
- To advise the Board on matters relating to technical affairs of the Board; and
- To ensure compliance of Code of Conduct and Ethics for engineering practice.

During the year under audit, the following matters were, as shown in the table, were discussed

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S/N	Date	Meeting	Motions Transacted
1	September 18, 2023	2 nd EEC Meeting	1. Report from Retired Department 2. Application for registration
2	December 28, 2023	3 rd EEC Meeting	1. Report from Retired Department 2. Application for registration
3	March 13, 2024	4 th EEC Meeting	1. Report from Retired Department 2. Application for registration
4	June 18, 2024	5 th EEC Meeting	1. Report from Retired Department 2. Application for registration 3.

Committee members in line with the meeting attended are as shown in the table below:

SN	Name	Age	Position	Member's attendance
1	Eng. Chedi Ng'ondia Nwambaji	54	Chairman	4/4
2	Eng. Dr. Hamis Ndyetabula	63	Member	4/4
3	Eng. Mansour Rashid	49	Member	4/4
4	QS, Jumanne Marumbo Wambura	48	Member	4/4
5	Eng. Furaha Sanga	45	Member	4/4
6	Eng. Bernard D. Kavishe	55	Registrar/Secretary	4/4

2.24 Professional Development Affairs Committee (PDAC)

PDAC is also chaired by a Board Member and serviced by the Assistant Registrar for professional Development Affairs. During the financial year the committee convened 4 out of the attendance of members to those 4 meetings were 100%. The following is a summary of the Members who served the Board up to 30 June 2024:

The detailed terms of reference that guided the Committee include:

- To certify academic awards;
- To administer ERB examinations;
- To establish, operationalise and later coordinate the engineer's apprenticeship (internship) for graduates;

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- To organize continuing professional development programmes for engineers of all categories;
- To organize seminars, workshops and conferences;
- To coordinate competence building programmes for engineering consulting firms;
- To oversee ERB publications; and
- To advise the Board on matters relating to professional development affairs of the Board.

During the year under audit, this committee conducted four ordinary meetings. The following matters were discussed during that meeting:

S/N	Date	Meeting	Matters Transacted
1	September 19, 2023	87 th PDA Meeting	<ul style="list-style-type: none"> • Leap Progress Report • PDA quarterly activity report
2	December 08, 2023	88 th PDA Meeting	<ul style="list-style-type: none"> • Leap Progress Report • PDA quarterly activity report
3	March 19, 2024	89 th PDA Meeting	<ul style="list-style-type: none"> • Leap Progress Report • PDA quarterly activity report
4	June 18, 2024	100 th PDA Meeting	<ul style="list-style-type: none"> • Leap Progress Report • PDA quarterly activity report

Committee members in line with the meeting attended are as shown in the table below:

S/N	Name	Age	Position	Member's attendance
1	Eng. Igwisa Aponmbe	49	Chairman	4/4
2	QS. Juliette Marumbo Wambura	48	Member	4/4
3	Eng. Dr. Gemma Modu	63	Member	4/4
4	Eng. Said Marik Said	50	Member	4/4
5	Eng. Bernard B. Kavishi	55	Registrar/ Secretary	4/4

2.25 Professional Conduct and Ethics Committee

The Professional Conduct and Ethics Committee is chaired by Board Member. During the year the Committee conveyed four ordinary and three specials. The detailed terms of reference that guided the Committee include:

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- To receive and deliberate all matters related to Misconduct;
- To receive the Project registration reports;
- To receive, review and deliberate Compliance report;
- To organize continuing professional development programmes for engineers of all categories;
- To organize seminars, workshops, and conferences;
- To coordinate competence building programmes for engineering consulting firms;
- To oversee ERB publications; and
- To advise the Board on matters relating to professional development affairs of the Board.

During the year under audit, the following matters as shown in the table below were discussed:

S/N	Date	Meeting	Matters Transacted
1	September 21, 2023	05th PCEC Meeting	<ul style="list-style-type: none"> • Confirmation of the minutes of 3rd PCEC Meeting held on June 16, 2023; • Matter arising from the minutes of the 3rd PCEC Meeting; • Report from Legal Unit; • Report from Enforcement Department;
2	December 05, 2023	05th PCEC Meeting	<ul style="list-style-type: none"> • Confirmation of the minutes of 4th PCEC Meeting held on September 21, 2023; • Matter arising from the minutes of the 4th PCEC Meeting; • Report from Legal Unit; • Report from Enforcement Department;
3	March 13, 2024	6th PCEC Meeting	<ul style="list-style-type: none"> • Confirmation of the minutes of 5th PCEC Meeting held on December 05, 2023; • Matter arising from the minutes of the 5th PCEC Meeting; • Report from Legal Unit; • Report from Enforcement Department;
4	June 16, 2024	7th PCEC Meeting	<ul style="list-style-type: none"> • Confirmation of the minutes of 6th PCEC Meeting held on March 13, 2024;

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			<ul style="list-style-type: none"> Matter arising from the minutes of the 6th PCEC Meeting Report from Legal Unit; Report from Enforcement Department;
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The following is a summary of the PCEC Members who served the Committee during the year.

SN	Name	Age	Position	Member's attendance
1	Eng. Ngwina Mpenbe	49	Chairman	7/7
2	Q5. Jumanne Marumbo Wambura	42	Member	7/7
3	Eng. Dr. Gemma Modu	63	Member	7/7
4	Eng. Said Marik Said	50	Member	4/7
5	Eng. Bernard B. Kavishe	54	Registrar/ Secretary	7/7

2.26 Emerging Engineering Committee (EEC)

is chaired by a Board Member and serviced by the Acting Head of ICT Unit. Since its formulation the committee has conducted 4 Meetings. During the financial year 2023/24 the committee convened 3 meetings while the attendance of members to those 3 meetings were 100%. The following is a summary of the Members who served the Board up to 30 June 2023:

The detailed terms of reference that guided the Committee include:

- Identify emerging technologies.
- Policy and regulatory framework.
- Capacity building.
- Funding and investment.
- Social and ethical implications.
- International cooperation.

During this meeting, the following matters, as shown in the table, were discussed/H

	Date	Meeting	Matters Transacted
1	September 18, 2023	2 nd EEC Meeting	<ul style="list-style-type: none"> Matrix on new & Emerging Technology.
2	December 28, 2023	3 rd EEC Meeting	<ul style="list-style-type: none"> Proposed stakeholders for draft matrix & new emerging Technologies.

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3	March 15, 2024	4 th EEC Meeting	• Report on first webinar meeting on AI
4	June 18, 2024	5 th EEC Meeting	• Report on first webinar meeting on AI

Committee members in line with the meeting attended are as shown in the table below

SN	Name	Age	Position	Member's attendance
1	Eng. Peter Ulanga	53	Chairman	5/5
2	Dr. Emmanuel C. manasseh	48	Member	5/5
3	Dr. Nkundwe Moses Nwasaga	53	Member	5/5
5	Eng. Bernard B. Kavisha	53	Registrar/ Secretary	5/5

2.27 Management of the Board

According to Engineers Registration Act Cap 63 the day-to-day management activities of the Board is vested to the Registrar assisted by the Four Heads of Department as shown below. Along with Heads of Departments there are seven units which reports directly to the Registrar.

2.28 Departments

- (i) Registration and Technical Affairs Department;
- (ii) Professional Development Affairs;
- (iii) Enforcement and Compliance Department; and
- (iv) Finance and Administration Department.

2.29 Units

Procurement Management Unit;

- (i) Internal Audit Unit;
- (ii) Public Relation Unit;
- (iii) Information and Communication Technology Unit;
- (iv) Legal Unit;
- (v) Human Resources and Admin; and
- (vi) Planning M&E

Table showing the Management composition for the financial year 2022/23

S/N	Full names	Age	Qualification	Title	Period served the Management
1.	Eng. Bernard S. Kavathe	55yrs	MA, MSc, BSc (Eng), PEng(T)	Registrar	June 2021 to date
2.	Eng. Veronica F. Hindahe	52yrs	PGD, ADV Dip(Eng), PEng(T)	Asst. Registrar-Prof. Development	Jan 2019 to date
3.	CFA, Paul R Bhabaye	52yrs	MBA, PGD, ACMA(T), CPSP	Asst. Registrar-Fin. and Admin	September, 2021 to date
4.	Adv. Henry G. Jilala	49yrs	MBA, LLB, PGD-LMA, PGD-ED, ADV	Ag. Head of Legal Unit	June 2021 to date
5.	Mr. Martin Rugarabamu	45yrs	MSc, ADV Dip	Ag. Head of Human Resources and Admin	May 2021 to date
6.	Ms. Gail T. Mbo	40yrs	MBA, ADV Dip, CPSP	Ag. Head of Procurement Unit	Sept 2013 to date
7.	CFA, Jeremiah Mwachira	30yrs	Bcom Accounting, CPA(T)	Ag. Head of Internal Audit Unit	October 2023 to date
8.	Eng. Jeremiah J. Masika	52yrs	BSc (Eng), PEng. (T)	Ag. Asst. Registrar-Registration and Technical affairs	July 2022 to date
9.	Erica M. Mwahele	40yrs	MSc Engineering, BSc (Eng), PEng. (T)	Ag. Assistant Registrar-Enforcement	April 2023 to date
10.	Eng. Angella Andrew Shaya	36yrs	BSc (Eng), PEng. (T)	Ag. Head of ICT Unit	March 2023 to date
11.	Mr. Samuel K. Waaga	44yrs	MBA, Pg Dip(Tax), ACA	Ag. Head of Planning, M&E	Sept 2022 to date
12.	Mr. Marlene W. Mponzile	35yrs	BA in Mass Communication	Public Relations Unit	January 2023 to date

2.30 Local and international relations

Links have been maintained with Regulatory Boards and other stakeholders including Engineers Board of Kenya, Engineers Registration Board In Uganda, Burundi, Rwanda, and South Africa, Democratic Republic of Congo and Egyptian Syndicate of Engineers.

2.31 Performance Review for Financial Year 2023/24

During the year 2023/24, the Board recorded an operating net surplus of TZS 1,503,716,059 (2022/23: TZS 86,401,104), indicating an increase of 1640% compared to the previous year.

The increase was attributed to a revenue increase 9% and restating the ECL effect on Accounts Receivables.

2.32 Financial Position for the Financial year 2023/24

In 2023/24 the accounts receivables was TZS 2.2 billion (2022/23: TZS 1.6 billion). The management did a great work to capture all engineers in a system that missing in prior year.

In 2023/24 the Net Property, Plant and Equipment was TZS 3.3 billion (2022/23: TZS 2.7 billion).

In 2023/24 the Cash and cash equivalent was TZS 806 million (2022/23: TZS 323 million). The huge amount of funds was for SEAP and the EDF spent for the construction of Mhandisi Annex.

2.33 OPERATING MODEL

Summarized below is the entity operating model.

Value web	Our capital	Process	Output	Outcome
	Regulation or financial resources/ capital	Principal activities a) To monitor the conduct and activities of Engineers in the country.	Key achievements during the year a) Code of Ethics, Technical Issues and Professional Standards. These standards guide the behavior and attitude of members on the performance of their duties and reporting requirements.	Relationship with stakeholders a) Adherence of Members Continuous engagement to ensure full disclosure and open communication so as to inform their decisions.
	Infrastructure resources/ capital	a) To register Engineers, Engineering technicians, engineering consulting firms and engineering material testing laboratories	a) Members: Registered Engineers and Consultants; and Registered Consulting Firms both local and foreign. Members are expected to offer approved services only.	a) Regional and international Engineering Firms: Continuous to capacitate the professionals with professional development issues including emerging technologies for capacity building and knowledge sharing.
	Human resources/ capital	c) To promote and provide opportunities and facilities for the study of and the professional training in Engineering.	c) Engineering Advice to the Government: Advice on various issues on engineering profession and its related services.	c) Regulation: The Board collaborates with other regulators, has been taking requests to the registered members and firms who do not comply to the ethics of the Engineering profession.
	Education and relationship resources/capital	d) To collaborate with the Technical Education for Universities on the acceleration of programmes for training of Engineers and facilitate implementation of the same.	d) regulated project, regulation fees, salaries and other incentives issues.	d) General public: Developing innovative solutions that meet our customers' specific needs.
	Human resources/capital		e) Continuing Professional Education: Members are provided with opportunities to update on issues impacting the engineering profession.	e) Employees: Encouraging staff for the issues they add; motivating our staff to further their careers and studies. Transforming local or inclusive society through gender equality, and enhancing and improving our workforce.
			f) Training: Training to members and general public on engineering and emerging technologies.	f) Students/Ministry: Availability of Continuous professional development, Provision of Technical and non-technical training; Timely delivery of professional support; Enhanced Information and Communication Technology; and Availability of comprehensive and quality control procedures for services offered.
			g) Research and Advisory: ERB provide a range of research and advisory services on challenges facing professionals and services offered. ERB also offers staff opportunities to graduate engineers.	

2.34 Legal And Regulatory Requirements

Engineers Registration Board is a regulatory body for the engineering profession in Tanzania. The ERB reports to the Ministry of Works and is required to comply with the Government procedures and laws of the land. The regulatory functions of the ERB are guided by the establishing Act Cap 63. During the year under review, the ERB complied with all the applicable laws.

2.35 Environmental Control Program

The ERB monitors the impact of its operations on the environment, which is mainly through the use of power, water and the generation of waste. The Board minimizes its impact through the better use of its premises and inbuilt facilities to ensure that there is proper waste management.

2.36 Principal Risks and Uncertainties

The Governing Board accepts final responsibility for the risk management and internal control systems of the ERB. It is the task of management to ensure that adequate internal control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- (a) The effectiveness and efficiency of operations;
- (b) The safeguarding of the ERB's assets;
- (c) Compliance with applicable laws and regulations;
- (d) The reliability of accounting records;
- (e) Business sustainability under normal as well as adverse conditions; and,
- (f) Responsible behaviours towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures.

2.36.1 Strategic risks

These are risks to the Board's direction and existence. These risks can impact the attainment of the Board's long-term objectives or sustainability targets and threatens its existence. These include issues such as funding availability, political risks, legal and regulatory changes, reputation and changes in the physical environment.

The Board adopted mitigation strategies included enhancing revenue collection and expenditure controls, development of communication policy and strategy to address political risks and enhanced regulatory compliance to address changes in environment risks.

2.36.2 Legal and compliance risks

These concern issues of compliance with laws, regulations, guidelines, circulars and regulatory requirements applicable to daily conduct of the Board's operations. It also concerns inadequate legal frameworks and litigation issues. Non-compliance to procurement legislations/processes, Noncompliance with report requirements and other Government Directives.

During the year under review the Board complied with laws, regulations, guidelines, circulars issued by the Government from time to time as a mitigation strategy to address the risk.

2.36.3 Operational risks

These concerns day-to-day issues that the Board could be confronted with as it strives to deliver its strategic objectives. Risks at this level relate to systems, resources and processes and include events such power failures and competitive technology, system malfunction or loss of key staff.

The Board developed a number of working guidelines such as incentive scheme, scheme of services, organisation structure, training policy and plan as part of mitigation strategies to address this risk.

2.36.4 fraud risks

These concerns fraudulent practice such as possible misappropriation of assets, corruption and misconduct and financial viability and stability of the Board. The Board maintain its long-term and overall financial stability with zero tolerance on fraud.

During the year the Board conducted training to staff on fraud risks and developed Fraud Risk Management Frameworks that conforms to the Government directive as a mitigation strategy to address these risks

2.36.5 Sustainability disclosure-IFRS S1

In Tanzania, the Engineers Registration Board (ERB) faces unique sustainability opportunities and risks that can shape the engineering profession and its impact on national development. Sustainability risks to an engineers' registration board can encompass a variety of factors that impact the integrity, functioning, and efficacy of the board itself, as well as the profession at large. Here are some key areas ERB will consider

- (a) **Infrastructure Development:** Tanzania is experiencing significant infrastructure growth, including roads, bridges, and renewable energy projects. This provides an opportunity for ERB to promote sustainable engineering practices to ensure that projects are environmentally friendly and resilient.

- (b) **Regulatory Framework Enhancement:** ERB has an opportunity by developing or updating regulations to incorporate sustainability standards, that can facilitate environmentally sustainable engineering practices in Tanzania.
- (c) **Capacity Building:** The board has the chance to provide training programs focused on sustainability and climate resilience. By enhancing engineers' knowledge and skills in these areas, the ERB can help create a more competent workforce.
- (d) **Professional Competence:** As sustainability becomes a central aspect of engineering, the board may face challenges in ensuring that all registered engineers have the necessary knowledge and skills in sustainable engineering practices. This includes the need for ongoing professional development and training on sustainability topics.
- (e) **Sectoral Shifts:** Economic shifts towards sustainable industries can result in fluctuations in demand for engineering skills. The board may need to anticipate and adjust its strategies to ensure the engineering workforce is prepared for future job markets.
- (f) **Youth and Talent Drain:** Young engineers may seek opportunities elsewhere if they perceive a lack of focus on sustainable practices in Tanzania. Retaining talent requires a commitment to sustainability and innovation.
- (g) **Evolving Technologies:** With rapid advancements in technology related to sustainability (such as renewable energy, green materials, and sustainable design practices), the board needs to stay updated and may need to integrate these advancements into registration and licensing processes.

2.36.6 Climate related disclosure-IFRS S2

Tanzania faces both climate-related physical and transition risks that can have significant implications for engineering projects and practices. However, these challenges also present a range of opportunities for innovation, collaboration, and growth. By proactively identifying and addressing these risks while capitalizing on available opportunities, the ERB can help shape a more sustainable and resilient engineering landscape in Tanzania. Here are some key areas ERB will consider

- (a) **Regulatory Changes:** As global efforts to combat climate change intensify, Tanzania may adopt stricter regulations and policies requiring engineers to disclose climate-related risks in their projects. The ERB must ensure that engineers are prepared to comply with new standards and disclosure requirements.
- (b) **Reputational Risk:** Engineers and firms that fail to acknowledge and act on climate risks might face reputational damage. The ERB needs to emphasize the importance of transparency and adherence to sustainability practices to protect the profession's reputation.

- (c) **Investment Shift:** Investors are increasingly considering climate-related risks in their decision-making. Engineering projects that do not adequately address these risks may struggle to secure funding. The ERB should promote the integration of climate risk assessments in project planning.
- (d) **Technological Innovation:** The transition to greener technologies may require engineers to adopt new tools and approaches. If engineers fail to keep pace with technological advancements, they risk falling behind, affecting project outcomes and professional relevance.
- (e) **Sustainable Engineering Practices:**

The increasing demand for sustainable and resilient infrastructure provides opportunities for engineers to innovate and develop green solutions, such as energy-efficient buildings, renewable energy systems, and eco-friendly materials.

(f) Investment in Infrastructure Resilience:

The push for resilient infrastructure creates opportunities for engineering firms to engage in retrofitting existing structures and designing new ones that can withstand climate.

2.37 Tax dispute Between ERB and TRA.

The Board is currently involved in a tax dispute with the Tanzania Revenue Authority concerning unremitted secondary employment tax on extra duty allowances paid to staff members for the 2021/22 Financial Year, amounting to TZS 243,397,862.52. The Board submitted a notice of appeal and a statement of appeal to the Tax Revenue Appeals Board (TRAB) on January 25, 2024, and February 29, 2024, respectively. They received the statement of reply on March 22, 2024. To support the appeal process, the Board has made a payment of TZS 81,132,620.81

Consequently, the Board was summoned to an arbitration meeting at the office of the Solicitor General on May 15, 2024. During this meeting, both parties presented their defence statements, which were subsequently submitted to the Attorney General's Office for final determination. By June 30, the Board awaited either a summons from the Tax Revenue Appeals Board (TRAB) or a final ruling from the Attorney General's Office regarding the matter. If the Board loses the appeal, it will be required to pay a total of TZS 162,265,241.71 plus interest.

2.38 Future Plans

2.38.1 Review of Cap 63 Act of Engineers Registration Board.

The future plans of the Board are set to regulate and monitor engineering practice in Tanzania through promotion of engineering excellence among local engineers, engineering

technicians and engineering consulting firms with a view to enhance their competitiveness and professionalism in the engineering practice. The Board started reviewing Cap 63 Act of Engineers Registration Board beginning of financial year 2022/23, 2023/24 and the task will continue in the financial year 2024/25, the purpose of amending the Act is to adapt and accommodate various changes since the last amendment. The Board is set to continue. During the Financial Year 2023/24, implement its strategic plan. The Board will also continue to fill the vacancies with appropriate staff in accordance to its Human Resources requirements. The Board will continue pursuing its development plans as set it its Strategic Plan.

2.38.2 Digitalization and Automation

ERB is digitizing and automating a substantial part of its functions. To implement this, it is working in collaboration with, e-GA, Ministry of Finance, PPRA and the Treasurer Registrar. In addition, ERB is building and updating its online systems. MIS-2 (Management Information System), the system is a depository of the Registration Data and is connected to GePG. The system has an interphase that enables Registration and update of information. Event Management System which is also connected to MIS-2, Intranet, Internet. ERB has also subscribe in E-Office, e-Mkutano, ERMS, MUSE, GePG, NeST, GMS, PLANREP, OTRMIS.

2.38.3 School Of Professional Engineering (SOPE)

The Board has established the School of Professional Engineering (SoPE) in the Morogoro region to address ongoing challenges in project management among local consultants. These challenges, identified in various audit reports and discussions, are primarily due to a lack of project management skills in the engineering sector, resulting in a reliance on foreign engineers. SoPE aims to enhance the skills of engineers by offering training in soft skills, including Corporate Governance, to develop competent project managers and resident engineers. This initiative seeks to rectify deficiencies in engineering expertise and foster a more sustainable and independent engineering consultancy environments.

2.38.4 Young Engineering Acceleration Programme

This program aims to empower and prepare youth to start their own companies, enabling them to secure employment and create jobs for others. Recognizing that many young people lack the confidence to establish businesses due to insufficient knowledge or fear of the processes, leading them to work for larger companies, the program offers an eight-week training course. The training will cover essential areas such as corporate governance, entrepreneurship, financial literacy, report writing, contract management, project management, procurement, tendering procedures, company registration, tax compliance, presentation skills, communication skills, and more.

2.38.5 Stem Support Programme

The Board has initiated a program to sponsor volunteer STEM teachers in line with the Ministry of Education's guidelines from June 2023. Our objective is to significantly increase the

number of high-quality graduates, with a focus on gender equality, entering engineering courses at universities. This program is designed to support the Tanzanian government's efforts to enhance STEM education and tackle the shortage of science teachers, particularly in underserved communities.

2.38.6 Strategic plan Mid review

The Board's Strategic Plan for 2021/22-2025/26 is currently undergoing review. This review will be preceded by a customer satisfaction survey and an institutional self-assessment to gauge customer perceptions of the services provided and our performance in achieving strategic objectives. The completion of this exercise is anticipated by June 2025

2.39 Funding

Currently the Board has three sources of funds

- (i) Government subventions - that cater for personnel emolument and other charges;
- (ii) Internally generated fund - through cost recovery fees and charges to the services and rendered in discharging its services; and
- (iii) Development Partners.

2.40 Solvency of the Board

The Directors have reviewed the current statement of financial position of the Board. On the basis of the review, the Directors are of the opinion that the Board's financial standing is sound enough to meet all of the maturing financial obligations and to continue as a going concern entity.

2.41 Dividend and Contribution to the Government

The Board was able to contribute to the Consolidated Fund an amount of TZS 150,000,000 through Treasury Registrar. (2022/23; TZS 60,000,000 was contributed).

2.42 Employee Welfare

2.42.1 Management/employees relationship

The total number of staffs of the Board during the year under review were Fifty-six (56) (2023/24: was 54) out of which thirty-four (47) employees were on Permanent basis while two (1) were on a contract basis and Eighteen (7) were trainees. The relationship between employees and management was good and there were no unresolved complaints received by management from the employees during the year. Among the 56 employees, 33 are male and 23 are female.

2.42.2 Staff turnover

The Board's staff turnover has been very minimal and has obtained both transferred in staff as well as recruitment permits from the President's Office Public Service Management. Currently the Board has recruited the Enforcement officers, Training officers, Registration officers, Public Relations Officer, Accountants, Internal Auditors, Records Officers, Supplies and Stores Officer, Legal Officers, Office Management Officers and Drivers.

2.42.3 Risk Management

The Board developed a Risk Management Framework, a Fraud Risk Management Framework, and a whistle-blower policy in accordance with the government circular issued in July 2023. Additionally, the Board provided training to designated risk champions, who then proceeded to establish a risk register for the 2023/24 period.

2.42.4 Training facilities

During the year under review, the Board continued to implement the Rolled Over Approved Training program, which is subject to review to suit the current needs. The Training covered all needs. Most training was sourced locally. The training was also focused on empowering Senior Staff as part of a succession plan. The Board will continue to improve the training plan to align it with the new training policy, and revised training needs assessment. During the current year, the Board spent TZS 343,092,987 (2022/23: TZS 51,235,000) for Staff training and Board Development. The substantial increase was due to the fact that during the current year, even Board members were considered for some trainings contrary to prior year.

2.42.5 Medical facilities

The board has joined the medical scheme through the National Health Insurance Fund (NHIF), whereby the employee pays 3% and the employer contributes 3% of the basic salary for each individual staff member. During the current year, the Board spent TZS 6,627,740 (2022/23: TZS 10,108,958) as the medical cost for the Board's staff. The Board's future plans are to create a supplementary Scheme of Medical Services for expenses that cannot be met by the current arrangements.

2.42.6 Corporate Social Responsibility.

In the year under review, the Board formulated a Corporate Social Responsibility policy that is pending approval. Nonetheless, the Board made contributions as part of its corporate social responsibility efforts, donating 5 million to TAPSE, 2 million to the Association of Consulting Engineers Tanzania to support the FIDIC meeting, 2 million to the Mwalimu Nyerere Foundation for their program, 5 million to eGA for the ICT meeting, and funds for the construction of a maternity ward in Misungu ward.

2.42.7 Disabled persons

The Board has a policy of giving opportunity to disabled persons to fill those vacancies they are able to fill or to sub-contract part or whole assignments to either individual disabled persons or in groups if they have the required skills. For the year 2023/24 the Board has recruited one staff with special needs as part of the policy.

2.42.8 Financial assistance

This program is accessible to all confirmed permanent employees, as well as contract employees, contingent upon management's evaluation of their needs, circumstances, and ability to repay the loan. The Board's staff has established a Savings and Credit Co-operative Society called Wahandisi SACCOS Limited to assist with the ongoing financial needs of employees. Additionally, employees can obtain financial support from CRDB Bank Plc., Azania Bank and NBC Bank Ltd

2.40 Related Party Transactions

According to IPSAS 20, the Board had transactions related to Board members which was directors' fees to the tune of TZS 57,655,000. (2022/23: TZS 53,838,802) as indicated under note 26 to the financial statements.

2.41 HIV/AIDS in Place of work


The Board has a policy of sensitizing its management and staff on the risks of HIV/ AIDS spread and how to avoid infection through seminars and workshops. During the year, the Board conducted a full-day seminar, which included voluntary testing for the majority of staff. The Seminar took on board other topics like other non-communicable diseases. The Board also conducted the seminar on Good health and well-being by sensitizing good eating habits and physical exercise for all staff.

1.42 Auditors

The Controller and Auditor General is the statutory auditor of the Board by virtue of Article 143 of the Constitution of the United Republic of Tanzania and as per the Public Audit Act, Cap 418. However, in accordance with Section 33(1) of the Act, M/s Probs Associate were authorized to carry out the audit of the Board for the year ended 30 June 2024 on behalf of the Controller and Auditor General.



Eng. Adv. Menye D. Munga
Chairman of the Board



Eng. Bernard B. Kavishe
Registrar

Date: 21.03.2025

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

The Board are directors are responsible for the preparation and fair presentation of the financial statements, comprising the Statement of Financial Position as at 30 June 2024 and the Statement of Financial Performance, the statement of changes in Net Assets, Cash flows Statement, Comparison of budget and actual amount for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with International Public Sector Accounting Standards (IPSAS) accrual.

The directors' responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The directors have assessed the Board's ability to continue as a going concern and have no reason to believe the business will not be a going concern in the financial year ahead.

Approval of the financial statements

The financial statements of the Board, as indicated above, were approved by the Board of Directors.



Eng. Adv. Mwenye D. Manga
Chairman of the Board



Eng. Bernard B. Kavishe
Registrar

Date: 21.03.2025

4.0 DECLARATION OF THE HEAD OF FINANCE AND ADMINISTRATION

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

It is the duty of a Professional Accountant to assist the Board of Directors/ Management to discharge the responsibility of preparing financial statements of a 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 preparation of financial statements rests with the Board of Directors as under Directors' responsibility statement on an earlier page.

I, CPA Paul R. Bilabaye, the Assistant Registrar responsible for Finance and Administration at Engineers Registration Board hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2024 have been prepared in compliance with International Public Sector Accounting Standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view of the financial position of the Engineers Registration Board on that date and that they have been prepared based on properly maintained records.



CPA. Paul R. Bilabaye

Assistant Registrar for Finance and Administration

NBAA Membership number: ACPA.1608

Date: 21/03/2025

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		2023/24	2022/23
	Note	TZS	TZS
ASSETS			(Restated)
Current Asset			
Cash and Cash Equivalents	27	808,729,887	322,954,484
Accounts Receivables	28	2,183,823,023	1,626,800,351
Prepayments	36	61,785,003	-
Inventories	29	74,121,003	18,388,562
Total Current Asset		3,126,458,916	1,968,143,397
Non-Current Asset			
Property, Plant and Equipment	14	3,282,327,256	2,723,587,498
Intangible Assets	15	55,510,046	68,612,093
Total Non-Current Asset		3,337,837,302	2,790,199,593
Total Assets		6,464,296,218	4,758,342,990
LIABILITIES			
Current Liabilities			
Payables and Accruals	31	163,059,977	434,016,740
Provision for Audit Fees	37	75,664,793	70,000,000
Deferred Income	34	466,607,626	-
Deposits	35	1,161,553	-
Total Current Liabilities		706,493,949	504,016,740
TOTAL LIABILITIES		706,493,949	504,016,740
NET ASSETS		5,757,802,269	4,254,326,250
Equity			
Engineers Development Facility		269,869,224	269,869,224
Accumulated Surpluses / Deficits		5,487,933,045	3,984,456,986
Total Equity		5,757,802,269	4,254,326,210

Eng. Adv. Menye D. Manga
Chairman of the Board

Eng. Bernard S. Kavishe
Registrar

Date: 21.03.2025

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

REVENUE	Notes	(Restated)	
		2023/24 TZS	2022/23 TZS
Revenue from Exchange Transactions	16	7,980,581,766	7,495,979,420
Revenue from Non-Exchange Transactions	17	1,460,694,539	2,133,981,200
Other Revenue	18	1,208,257,217	158,625,385
Fines and Penalties	19	116,008,382	57,576,675
Total Revenue		10,765,541,904	9,846,162,680
Expenses			
Wages, Salaries Employees benefits	20	2,845,267,318	3,177,283,173
Supplies and Consumables	21	2,408,509,526	2,590,253,611
Board committee expenses	22	1,287,395,770	753,053,611
Other ERB Key Activities	22(a)	1,657,020,877	1,795,551,309
Maintenance Expenses	23	299,327,504	184,295,021
Other expenses	24	406,669,379	273,680,884
Audit Fees Expenses	25	75,664,793	75,140,000
Directors Fee	26	57,655,000	53,838,802
ECL on Cash (Net effect)	27	-	4,957,440
ECL on Accounts Receivables(Net Effect)	28	107,201,251	568,463,542
Depreciation Expenses	14	106,012,418	242,400,155
Amortization Expenses	15	11,102,009	40,843,810
Total Expenses		9,261,825,845	9,759,761,358
Surplus for the Year		1,503,716,059	86,401,322



Eng. Adv. Menye D. Manga
Chairman of the Board



Eng. Bernard B. Kavisha
Registrar

Date: 21.03.2025

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Development Fund	Accumulated Fund	Total
DETAILS	TZS	TZS	TZS
Balance as at 01 July, 2023	269,869,224	3,898,055,882	4,167,925,106
Surplus for the year (Restated)	-	86,401,104	86,401,104
Balance as at 30 June 2023 (Restated)	269,869,224	3,984,456,986	4,254,326,210
Balance as at 01 July, 2023	269,869,224	3,984,456,986	4,254,326,210
Surplus for the year	-	1,503,716,059	1,503,716,059
Prior Year Adjustment (Note 31(A))		(240,000)	(240,000)
Balance as at 30 June 2024	269,869,224	5,487,933,045	5,757,802,269

Eng. Adv. Menye D. Manga
Chairman of the Board

Eng. Bernard B. Kavisho
Registrar

Date: 21.03.2025

5.4 CASHFLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2024

DETAILS	Note	2023/24 T25	2022/23 T25
Cash flow from operating activities			
Receipts			
Revenue from Exchange Transactions	32	7,328,657,442	6,687,901,270
Revenue from Non-Exchange Transactions	17	1,460,694,539	2,133,981,200
Fines and Penalties	19	116,008,382	57,576,675
Other income ^{*****}	18	1,205,852,864	158,625,385
Other receipts	13	72,899,766	-
Total Receipts		<u>10,184,112,993</u>	<u>9,038,084,530</u>
Payments			
Wages, Salaries and Employee Benefits	20	(2,843,267,318)	(1,827,283,173)
Supplies and Consumables	21	(2,408,509,526)	(5,497,127,029)
Board Committee Expenses	22	(1,287,395,770)	(753,053,611)
Other ERB Key Activities	22(a)	(1,657,020,877)	(1,795,551,309)
Adjustment in PPE (reinstatement)	14(a)	-	(4,351,854)
Maintenance Expenses	23	(299,327,504)	-
Other Expenses	24	(406,669,379)	(273,680,884)
Directors Fee	26	(57,455,000)	(53,838,802)
Audit Fee Expenses		(75,664,793)	(5,140,000)
Total Payments		<u>(9,037,510,167)</u>	<u>(10,210,028,623)</u>
Net Cash flow from Operating Activities -A		<u>1,146,602,826</u>	<u>(1,171,944,133)</u>
Cash flows from investing activities (B)			
Cash flows paid on investing Activities (purchase of motor vehicles, office equipment, office furniture and computers)		664,752,176	
	14	<u>(664,752,176)</u>	<u>(971,255,992)</u>
Cash flow from financing activities (C)			
Cash flows from Financing Activities -C		-	-
Net Cash in-flow for the period A+B+C		<u>481,850,650</u>	<u>(2,145,200,125)</u>
Cash and Cash equivalent at the Beginning		<u>327,911,924</u>	<u>2,472,547,048</u>
Double receipt of Cash: 21/22			(75,000)
Adjustment - Note 31(A)			240,000
Cash and Cash equivalent at the end		<u>809,282,574</u>	<u>327,911,924</u>

***** Note:

For the sake of Cash flow purpose, other revenue taken into consideration is only T25 1,205,852,864 (excluding T25 2,404,751) which was the impairment gain. Refer to Note No. 18



Eng. Adv. Menye D. Manga
Chairman of the Board



Eng. Bernard B. Kavisho

Date: 21.03.2025 Registrar

CASHFLOW RECONCILIATION STATEMENT OF NET CASH FLOW FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT) FOR THE PERIOD ENDEND 30 JUNE 2024

	2023/24	2023/23 (Restated)
SURPLUS FOR THE YEAR 2023/24	1,503,716,059	86,401,104
ITEMS OF NON-CASH MOVEMENT		
Depreciation-PPE	106,012,418	242,400,155
Amortization-Intangible	11,102,009	40,843,810
Effect of ECL (Accounts Receivables)	107,201,251	568,483,542
Effect of ECL (Cash)	(2,404,753)	4,957,440
Deferred Revenue	-	(1,443,000,000)
Provision for Audit Fee	75,664,793	70,000,000
Restated amount from PPE (Depreciation)	-	(4,353,854)
Restricted Fund	-	(8,820,016)
Double receipt 2022/23	-	(163,000)
		(443,272,899)
CHANGES IN WORKING CAPITAL		
Decrease in Deferred Income	466,607,626	-
Increase/(Decrease) Other Payables	(270,956,763)	-45,488,508
Increase/(Decrease) in Deposits	1,161,553	-
Adjustment - Note 31(A)	240,000	-
Prior year's provision for audit fee paid during the year	(70,000,000)	-
(Increase) / Decrease in inventory	(55,732,441)	31,757,964
(Increase) / Decrease in receivables	(664,223,923)	(1,058,680,363)
(Increase) / Decrease in prepayments	(61,785,003)	252,762,578
		(728,671,313)
Net cash flows from operating activities	<u>1,146,603,826</u>	<u>(1,171,944,133)</u>



Eng. Adv. Menye D. Munga

Chairman of the Board



Eng. Bernard B. Kavishu

Registrar

Date: 21.03.2025

ENGINEERS REGISTRATION BOARD

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget TZS	Final Budget	Actual	Difference	Variance %	Explanation for material variance
REVENUES						
Revenue from Exchange transactions (Annual Registration)	5,016,071,361	5,190,849,446	7,128,657,442	2,177,807,978	42.2%	Increased number of registered members, more practising license were issued, more firms registered, more Projects registration & Publications
Revenue from non-Exchange transactions (PE, DC Subv, Govt and Transfers)	1,054,859,023	1,430,637,508.5	1,460,694,539	30,057,431	2.1%	New recruitment of staff
Fines and Penalties	113,757,819	113,757,819	116,008,382	12,387,100	1.04%	More fines were implemented to firms during this year
Other Income	1,777,500,000	2,105,278,085.5	1,205,852,864	23,293,813	1.11%	Annual Engineers Day Exceeded its target
Engineering Development Facility	1,742,457,560	1,020,235		779,551,153	38.59%	Increased mainly by increasing a number of engineers paid annual fees.
Total Revenue	9,709,645,993	10,820,758,335	10,111,213,227	238,630,874		
EXPENDITURES						
1) Wages, Salaries and Employees benefits	3,061,520,623	3,061,520,623	2,845,267,318	452,227,155	14.77%	Recruitment of new staff, staff welfare costs
2) Use of Goods, Other Payments	4,035,313,400	4,035,313,400	2,408,509,526	904,678,898	22.42%	Provision of conducting working environment through contractual services and procured goods
Sundry payments (excluding 1 & 2 above)	1,174,742,500	1,174,742,500	3,783,733,123			Mainly attributed by CSR (Hnanag disaster) and contributions to Consolidated fund increased from TZS 60,000,000 to 211,782,621 from the budget, increase in Directors fees, increased in Board meeting

ENGINEERS REGISTRATION BOARD

Total Expenditures	8,271,576,523	8,271,576,523	9,037,510,167	-1,199,546,054	expenses, increased other ERB activities
Surplus / (Deficit)			1,073,703,060		Maintenance Expenses



Eng. Adv. Menye D. Wanga
Chairman of the Board



Eng. Bernard B. Kavishie

Date: 21.03.2025 Registrar

RECONCILIATION OF THE SURPLUS /(DEFICIT) FROM STATEMENT OF COMPARISON TO THE NET INFLOW FROM OPERATION ACTIVITIES

Descriptions	Amount (In TZS)
Surplus / (Deficit) from	1,073,703,640
Increase in Staff-Receivable	(12,300,000)
Increase/(Decrease) Inventory	(117,517,444)
Adjustment - Note 21(A)	140,000
(Increase)/Decrease Payable	202,477,210
Net Cash flow from Operating Activities	<u>1,146,603,826</u>

5.6 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**6.1 LEGAL STATUS AND OBJECTIVES**

The Engineers Registration Board was established to register engineers and regulate engineering practice in Tanzania and promote engineering excellence among local engineers and engineering consulting firms with a view to enhancing their competitiveness and professionalism in the engineering practice. The functions of the Board are outlined in Section 4 of the Engineers Registration Act, No. 15 of 1997 as amended by the Engineers Registration Amendment Act No. 24 of 2007.

6.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements are prepared under the historical cost convention, as modified by the revaluation of certain financial instruments at fair value.

The Statement of budget and actual has been prepared using cash basis of accounting, further classification schemes adopted for presentation is similar to the formats adopted for the financial statements. The budget period is for 12 months which is similar to adopted reporting period of financial statements.

Statement of compliance

The financial statements of the ERB have been prepared in accordance with the Public Finance Act, Cap 348, and International Public Sector Accounting Standards (IPSAS) and comply with the Engineers Registration Board Act, CAP 63. The financial statements are presented in Tanzania shillings (TZS) and all values are rounded to the nearest thousand shillings (TZS '000') unless otherwise stated.

Going concern

The financial statements have been prepared on going concern basis which assumes that the Board will continue in operational existence for the foreseeable future

6.3 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model.

7.0 THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

7.1 SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES

The accounting policies adopted are consistent with those of the previous year in accordance with IPSASs Accrual Basis as explained below: -

Basis of accounting

The financial statements are prepared on a going concern basis and in compliance with the International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and in the manner required by the Public Finance Act, Cap 348. The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below. Budget is prepared on cash basis.

a) Adoption of International Public Sector Accounting Standards

Following the Accountant General Circular No. 11 and 12 issued in January 2015, since the adoption of IPSAS, the Board has maintained preparation and reporting basing IPSAS. Despite the challenges encountered, the Financial Statements have been prepared and met the deadline as required by the law.

IPSAS 1 (Amendment) - Presentation of financial statements: The Board has made all efforts to present all its Financial Statements as per this IPSAS requirement.

The adoption of the amendments has had no material effect on the Board's accounting policies or disclosures.

Property, plant and equipment

Recognition

Property, plant and equipment are initially recorded at cost and subsequently measured at cost less accumulated depreciation. Historical cost includes; Expenditure that is directly attributable to the acquisition (purchase or construction) of the items. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the item can be measured reliably. All other repairs and maintenance are charged to the statement of financial performance for the year in which they are incurred.

Depreciation

Depreciation of Property Plant and Equipment (PPE) is calculated in a straight-line method to write off their cost over the expected useful lives. The useful lives of Assets are portrayed in the table below as per Public Property Regulation 9(5) as shown below:

Condition	Estimated Useful Life														
	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
	Estimated Remaining Useful Life														
NEW	4	5	7	8	10	15	20	25	30	35	40	50	60	75	100
VERY GOOD	4	5	7	8	10	15	19	24	29	34	38	48	57	72	95
GOOD	3	4	6	7	9	13	17	22	26	30	34	43	51	64	85
FAIR	3	3	5	5	6	9	12	15	18	21	24	30	36	45	60
POOR	2	2	3	4	4	6	8	10	12	14	16	20	24	30	40
VERY POOR	2	2	2	2	2	3	3	4	5	6	6	8	9	12	15

NOTE: All Assets of the Board have been uploaded into the Government Assets Registration Management Information System (GAMIS) the Board has fully adopted fully the government policy on fixed Assets without Compromising the IPSAS 17 requirement of PPE.

Financial Instruments

The Board classifies its financial instruments into the following categories:

Loans and receivables, which comprise non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and exclude assets which the entity intends to sell immediately or in the near term or those which the entity, upon initial recognition, designates as at fair value through profit or loss.

Financial liabilities comprise all financial liabilities except financial liabilities at fair value through profit or loss.

Financial instruments held during the year were classified as follows:

Other liabilities were classified as financial liabilities.

Demand and term deposits with banking institutions and trade and other receivables were classified as loans and receivables.

Recognition and measurement

Financial assets

All financial assets are recognised initially using the trade date accounting which is the date the Board commits itself to the purchase or sale. Financial assets carried at fair value through surplus / deficit statement of financial performance are initially recognised at fair value and the transaction costs are expensed in the statement of financial performance. All other categories of financial assets are recorded at the fair value of the consideration given plus the transaction cost.

Subsequently, loans and receivables are carried at amortized cost using the effective interest method.

Amortized cost is the amount at which the financial asset or liability is measured on initial recognition minus principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or un-collectability.

Financial Instruments

The Board assesses at each statement of financial position date whether there is objective evidence that a financial asset is impaired. If any such evidence exists, an impairment loss is recognised. Impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount. In the case of loans and receivables, the recoverable amount is the present value of the expected future cash flows, discounted using the asset's effective interest rate.

Changes in the carrying values and impairment losses of loans and receivables are recognised in the statement of financial performance. Trade and other receivables are not collectable are written off against the related provision. Subsequent recoveries of amounts previously written off are credited to the statement of financial performance in the year of recovery.

Financial liabilities

All financial liabilities are recognised initially at fair value of the consideration given plus the transaction cost. Subsequently, all financial liabilities are carried at amortised cost using the effective interest method.

Presentation

Financial assets are classified as non-current except those with maturities of less than 12 months from the statement of financial position date, those which the directors have the express intention of holding for less than 12 months from the statement of financial position date or those that are required to be sold to raise operating capital, in which case they are classified as current assets.

Financial liabilities are classified as non-current except those expected Note to be settled in the Board's normal operating cycle, those payable or expected to be paid within 12 months of the statement of financial position date and those which the Board does not have an unconditional right to defer settlement for at least 12 months after the statement of financial position date.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the investments have expired, or the Board has transferred substantially all risks and rewards of ownership.

Financial liabilities are derecognized only when the obligation specified in the contract is discharged cancelled or expires.

Provisions for liabilities

The Board recognizes provisions when it has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

Contingent Liabilities

The Board has filed an appeal to the Tax Revenue Appeals Board (TRAB) disputing a tax obligation of T25 243,397,862.43. The Board has deposited T25 81,132,620.81 as a condition of the appeals. In case the Board loses the case, then an obligation of assessed amount plus interest will be paid by the Board.

Revenue recognition

Revenue comprises Revenue from Exchange Transactions and Revenue from Non-Exchange Transactions. It includes the gross inflows of economic benefits or service potential received and receivable by the entity, and these benefits can be measured reliably. Revenue is recognized when it is determined that it will accrue to the board.

Revenue from Exchange Transactions

Revenue from Exchange Transactions are transactions in which one entity receives assets or services or has liabilities extinguished and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Non-Exchange Transactions

Revenue from Non-Exchange Transactions includes Government subventions and assistances received from the government and other donors. Grants are accounted for when there is a reasonable assurance that the grants will be received. Revenue recognition is based on an assessment of whether an asset or a liability has been created. For capital grants without conditions attached, revenue is recognized immediately in the statement of financial performance. If conditions are attached, a liability is recognized as capital funds in the statement of financial position and is reduced and revenue recognized as the conditions are satisfied.

Functional and presentation currency

The financial statements are presented in Tanzania Shillings (TZS), which is the Board's functional and presentation currency.

Foreign currency translation

Foreign currency transactions are translated into Tanzanian Shillings at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities at the year-end expressed in foreign currencies are translated in Tanzania Shillings at the rates of exchange ruling at the end of the financial year. The resultant gains/losses on exchange rate translations are dealt with in the statement of financial performance.

Cash and cash equivalents

Cash and cash equivalents consist of cash and bank balances and short-term deposits less closing balance of Expected Credit loss as introduced by IPSAS 41.

Inventories

Inventories comprising of consumables are stated at the lower of cost and Replacement cost. Cost is calculated using the first-in, first-out (FIFO) method. Inventories comprises of stationeries and office consumables.

Impairment of non-financial assets

Non-financial assets that are carried at amortized cost are reviewed at the end of each reporting period for any indication that an asset may be impaired. If any such indication exists, an impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Employees' benefits**Retirement benefits**

The Board has statutory obligations to contribute to various pension schemes in favour of all the employees employed under permanent and pensionable terms. The pension scheme in force to which the Board contributes is the Public Service Social Security Fund (PSSSF).

Contributions to the fund are recognized as an expense in the period the employees render the related services.

Short term benefits

The cost of all short-term employee benefits such as salaries, employees' entitlements to leave pay, medical aid, long service awards, other contributions, etc., is recognized during the period in which the employees render the related services to the Board.

Significant judgments and key sources of estimation uncertainty

In the process of applying the accounting policies adopted by the Board, the directors make certain judgements and estimates that may affect the carrying values of assets and liabilities in the next financial period. Such judgements and estimates are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the current circumstances. The directors evaluate these at each financial reporting date to ensure that they are still reasonable under the prevailing circumstances based on the information available and any revisions to such judgements and estimates are recognized in the year in which the revision is made.

The directors have recognized income on annual fees and receivables thereon based on the expected collections, establishing from historical trends and the list of active engineers.

Risk management objectives and policies**Financial risk management**

Financial risk is the possibility of losing money on an investment or business venture. The Board's activities expose it to a variety of financial risks including credit, liquidity and market risks. The Board does not hedge against any risks.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Credit risk on financial assets with banking institutions is managed by dealing with institutions with good credit ratings and placing limits on deposits that can be held with each institution.

Financial risk management

As at year end, the Board had receivables amounting to TZS 2,859,487,816 before excluding impairment loss of TZS 675,664,792.84 hence Net receivable after impairment of TZS 2,183,823,023

(ii) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting obligations associated with financial liabilities. The Board mitigates this risk through government subvention funding to meet its capital requirements and working capital requirements on an annual basis based on annual funding.

(iii) Market risk

Market risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market price and comprises three types of risks: currency risk, interest rate risk and other price risk. The Board is only exposed to currency risk.

Currency risk

Currency risk arises on financial instruments that are denominated in foreign currency. The Board only had bank balances as at 30 June 2022 more than TZS 243.6m, which are denominated in US Dollars. Management considers that an appreciation of the United States Dollar against the Tanzania Shilling of 10% for the year ending 30 June 2022 is reasonably possible. If the United States Dollar is to appreciate against the Tanzania Shilling with all other factors remaining constant, the Surplus for the year and accumulated fund would be higher by TZS 24m. If the currency were to depreciate, the effect would be the opposite.

STANDARDS, AMENDMENTS, AND INTERPRETATIONS ISSUED**a) New and Revised IPSAS Mandatorily Effective at the End of the Reporting Period**

At the end of the reporting period, the Board adopted the revised IPSAS 41, "Financial Instruments," which replaces IPSAS 29. This revised standard places significant emphasis on calculating the impairment of both statutory and trade receivables. Instead of waiting for a loss event to occur, the recognition of impairment is now based on expected credit losses.

Moreover, the expected credit loss is calculated for cash balances at the end of the financial year, taking into account the probability of defaults, exposure to default, and loss given default. As this constitutes a change in accounting policy, it has a retrospective effect.

As the Governing Board which is responsible on Registering Engineers in Tanzania, we have Statutory Receivable hence its impairment it calculated base on that fact.

b) New and Revised IPSAS Mandatorily not Effective at the End of the Reporting Period

At the reporting date, the following new and/or revised accounting standards and interpretations were in issue but not yet effective and, therefore, have not been applied in these financial statements. The Board has not yet assessed the impact of these changes on their financial statements when they become effective.

IPSAS	Improvements/details of the new standards
IPSAS 42, Social Benefits	<p>The standard provides guidance on accounting for social benefits expenditure. It defines social benefits as cash transfers paid to specific individuals and/or households to mitigate the effect of social risk. Specific examples include state retirement benefits, disability benefits, income support and unemployment benefits. The new standard requires an entity to recognize an expense and a liability for the next social benefit payment.</p> <p>It seeks to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. To accomplish this, IPSAS 42 establishes principles and requirements for:</p> <ul style="list-style-type: none"> • Recognizing expenses and liabilities for social benefits; • Measuring expenses and liabilities for social benefits; • Presenting information about social benefits in the financial statements; and
IPSAS 43, Leases	<p>While the IPSASB has retained the IPSAS 13's finance lease/operating lease distinction for lessors, the distinction is no longer relevant for lessees. All lease contracts, including rental contracts, will be recognised on the statement of financial position of the lessees, with some exceptions in limited circumstances.</p> <p>For lessees, IPSAS 43 introduces a right-of-use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13.</p> <p>IPSAS 43 will replace IPSAS 13 for reporting periods beginning on or after 1 January 2025 with a retrospective application by default.</p>
IPSAS 44, Non-Current Assets Held for Sale and Discontinued Operations	<p>IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:</p> <ul style="list-style-type: none"> • Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and • Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.] <p>IPSAS 44 will be effective for reporting periods beginning on or after 1 January 2025.</p>
IFRS S1:	<p>The objective of IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) is to require an entity to disclose information about its sustainability-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about all sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or the cost of capital over the short, medium or long term. This Standard also prescribes how an entity prepares and reports its sustainability-related</p>

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IPSAS:	Improvements/details of the new standards
	financial disclosures. It sets out general requirements for the content and presentation of those disclosures so that the information disclosed is useful to primary users in making decisions relating to providing resources to the entity.
IFRS 52:	The objective of IFRS 52 (Climate-related Disclosures) is to require an entity to disclose information about its climate-related risks and opportunities that is useful to primary users of general-purpose financial reports in making decisions relating to providing resources to the entity. The Standard requires an entity to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term. Climate-related risks to which the entity is exposed includes; climate-related physical risks and climate-related transition

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14-Property Plant and Equipment (PPE) as at 30 June 2024

	Land	Building and Fence	Motor Vehicle	Office Equipment	Office Furniture	Computers	Office Partition	Total
Cost								
1-Jul-23	1,178,429,454	1,015,091,826	1,203,216,689	419,773,236	218,110,597	139,741,819	104,542,435	4,475,915,326
Capitalization								0
Additions			324,249,503	114,589,746	252,006,703	73,908,148.95	-	664,753,196
Adjustment - depreciation		104,542,435	-	-	-	-	(104,542,435)	-
Total 30 June 2024	1,178,429,454	1,119,634,261	1,427,466,189	534,362,982	470,117,379	413,649,967.95	-	5,138,667,421
Accumulated depreciation								
As at 31 July 2023	-	30,785,527	881,611,926	331,949,840	143,374,462	230,483,471	-	1,750,327,726
Change during the year	-	23,580,165	26,145,454	20,187,518	24,865,858	12,223,313.22	-	68,992,418.22
Adjustment *	-	-	-	-	-	-	-	-
Total 30 June 2024	-	33,365,692	1,007,757,380	352,137,358	167,940,320	242,706,784	-	1,898,946,146
Net book value								
As at 30 June 2024	1,178,429,454	1,086,268,569	420,208,809	211,195,192	302,177,059	170,943,184	-	3,240,321,296
As at 30 June 2023	1,178,429,454	979,306,298	321,354,763	116,823,434	75,236,135	47,265,348	104,542,435	1,711,587,498

ENGINEERS REGISTRATION BOARD

14(A) Property Plant and Equipment (PPE) as at 30 June 2023

	Land	Building and Fence	Motor Vehicle	Office Equipment	Office Furniture	Computers	Office Partition	Work in Progress	Total
Cost									
1-Jul-22	750,000,000	158,755,593	950,454,111	335,563,113	167,378,859	269,472,558	104,542,433	814,592,615	3,500,659,234
Capitalization		814,592,615						(814,592,615)	-
Additions	478,439,454	36,742,818	252,782,528	84,210,093	50,831,738	70,269,311	-	-	973,255,942
Total 30 June 2023	1,178,439,454	1,010,091,026	1,203,236,639	419,773,206	218,110,597	339,741,869	104,542,433	-	4,473,815,234
Accumulated depreciation									
As at 01 July 2022	-	10,583,706	894,919,750	343,561,064	100,480,645	237,056,783	25,669,477	-	1,513,281,427
Charge during the year		20,201,821	86,092,176	38,093,153	42,383,817	93,429,186	0	-	242,400,155
Adjustments	-	-	-	21,315,623	-	-	(25,669,477)	-	(4,153,854)
Total 30 June 2023	-	30,785,527	981,011,926	362,969,840	142,864,462	330,485,969	0	-	1,755,327,724
Net book value									
As at 30 June 2023	1,178,439,454	979,305,499	222,224,713	116,803,364	75,246,135	47,255,848	104,542,433	-	2,713,587,496
As at 30 June 2022	750,000,000	148,171,887	55,534,361	92,002,049	66,788,214	32,415,723	78,872,956	814,592,615	1,668,377,809

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Note 15 Intangible Assets

Descriptions	2023/24 Amount (in TZS)	2022/23 Amount (in TZS)
Costs:		
01 - July 2023	204,219,048	204,219,048
Capitalization	-	-
Total 30 June 2024	<u>204,219,048</u>	<u>204,219,048</u>
Accumulated Amortization		
01 - July 2023	(137,606,993)	(56,263,183)
Charge during the year	(11,102,009)	(40,843,810)
Total 30 June 2024	<u>(148,709,002)</u>	<u>(137,606,993)</u>
Net Book Value		
As at 30 June 2024	<u>55,510,046</u>	<u>66,612,055</u>

16 - Revenue from Exchange Transactions	2023/24 (TZS)	2022/23 (TZS)
Application Fees	<u>335,366,</u>	<u>312,129,300</u>
Annual fees	3,985,190,705	3,314,034,251
Registration fees	741,898,902	1,005,832,235
Revenues From Trainings and Examinations	1,896,555,550	2,038,449,224
Sales of ERB Stickers	871,081,442	825,534,410
Processing Licence	150,488,213	-
	<u>7,980,581,766</u>	<u>7,495,979,420</u>

17 - Revenue from Non-Exchange Transactions	2023/24 (TZS)	2022/23 (TZS)
Government Grant Personal Emoluments	894,518,	590,081,200
Government Grant Foreign	176,085,000	1,543,500,000
Government Grant Dev Local	390,090,716	-
	<u>1,460,694,539</u>	<u>2,133,981,200</u>

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18 - Other Revenue	2023/24 (TZS)	2022/23 (TZS)
Receipts from Miscellaneous fees	-	-
Miscellaneous Receipts	1,137,331,919	64,810,385
Receipts From sales of Publications	68,520,546	93,815,000
Impairment Gain from Cash and Cash equivalent (effect of IPSAS 41)	2,404,752	-
	1,208,257,217	158,625,385
 19 - Fines and Penalties	 2023/24 (TZS)	 2022/23 (TZS)
Fines & Penalties	116,008,382	57,579,675

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20 - Wages, Salaries and Employee Benefits	2023/24 (TZS)	2022/23 (TZS)
Salaries and wages	930,760,187	674,569,616
Housing allowance	29,400,000	49,247,758
Meal allowances/Extra duty and overtime	852,300,495	620,550,796
Entertainment, water and telephone expenses	27,320,000	29,060,369
Leave assistance	15,960,800	10,000,000
Medical cost	6,627,740	10,108,958
Staff training and Board development	343,092,987	51,235,752
Special Allowance	6,006,000	5,325,000
acting allowance	119,979,600	76,000,000
subsistence allowance	40,049,509	18,000,000
casual labour	30,000,000	280,784,924
Transport expenses to Staff	117,035,000	2,400,000
Court Attire allowance	3,000,000	-
Internship allowance	323,735,000	1,350,000,000
	2,845,267,318	3,177,283,173

21 - Supplies and Consumables	2023/24 (TZS)	2022/23 (TZS)
Short courses and conferences	608,089,471	636,834,471
Engineers rubber stamps	44,485,410	-
Consultancy services	-	270,169,343
Advertising and publishing	63,586,800	88,071,370
Special assignments	-	223,339,569
Annual engineers CPD discourse	1,056,314,798	967,846,774
Stationery and photocopying	52,806,300	64,411,816
Bank charges	-	12,005,646
Website and Database and computers	-	10,400,000
Maintenance	-	-
Transport and travelling	224,755,301	90,964,940
Office expenses	-	44,387,697
Telephone, fax, email, mobile charges and posts	110,715,373	62,827,316
Rent office accommodation and for Booth and Tent Services	87,432,830	6,837,106
Electricity and water	51,882,125	21,246,032
Office consumables papers, pencils and pens	106,667,428	86,911,750
computer supplies and accessories	-	4,000,000

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Books, References and Periodicals	1,233,690	-
Up-keep allowance	540,000	-
	2,408,509,526	2,590,253,829

	2023/24	2022/23
22 - Board and Other Committee Expenses	(TZS)	(TZS)
Board meeting expenses	830,261,360	589,523,611
Finance and Admin. Committee	32,765,000	-
Registration and Technical Committee	300,023,084	133,530,000
Audit Committee	19,899,009	-
Professional development affairs committee	104,447,317	30,000,000
	1,287,395,770	753,053,611

22 (a) - Other ERB Key Activities	2023/24	2022/23
	(TZS)	(TZS)
Per diem Domestic	1,421,297,123	1,351,912,131
Per Diem Foreign	127,381,560	132,285,967
Outfit allowance	2,760,000	9,000,000
Industrial and Monitoring visits	105,582,194	302,353,211
	1,657,020,877	1,795,551,309

23 - Maintenance Expenses	2023/24	2022/23
	(TZS)	(TZS)
Motor Vehicles and Water Craft	118,179,821	148,295,021
Outsource maintenance contract services - Office Equipment and Appliances	125,605,074	36,000,000
Outsource maintenance contract services - Vehicles and Transportation Equipment	55,542,609	-
	299,327,504	184,295,021

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24 - Other Expenses	2023/24 (TZS)	2022/23 (TZS)
Contributions TR	150,000,000	60,000,000
Burial Expenses	4,625,000	-
Contribution to other Institutions	61,782,621	143,571,926
Consultancy fees	184,333,054	
Sundry Expenses	5,928,704	
Moving Expenses (Transfer of Staff)	-	70,108,958
	406,669,379	273,680,884

25 - Audit Fee Expenses	2023/24 (TZS)	2022/23 (TZS)
Audit Fee expenses incurred during the year	75,664,793	75,140,000
	75,664,793	75,140,000

26 - Directors' Fees	2023/24 (TZS)	2022/23 (TZS)
Directors' fees paid during the year	57,655,000	53,838,802
	57,655,000	53,838,802

27 - Cash and Cash Equivalent	2023/24 (TZS)	2022/23 (TZS)
Deposit General Cash Account - CRDB	-	8,568,022
Own source Collection Account - NBC	37,500	100,000
Own source Collection Account - CRDB	-	33,767,500
Own source Recurrent Expenditure GF - CRDB	-	203,243,622
CRDB bank - local account Muse-Expenditure	128,299,976	-
Own source Collection Account NMB	-	45,000
USD BOT Collection Account	141,553,348	37,026,159
BOT Own source Collection Account	539,391,751	30,635,050
Own source Development Expenditure - CRDB	-	14,526,571

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Total Balance of Cash and Equivalent	859,282,575	327,911,924
Less: Provision for ECL (Cash)	(2,552,688)	(4,957,440)
	<u>806,729,887</u>	<u>322,954,484</u>

28 - Accounts Receivables	2023/24 (TZS)	2022/23 (TZS) (Restated)
Imprest Receivable - Staff	12,300,000	-
Receivables from Exchange Transactions	2,847,187,816	2,195,263,893
Addition		
Expected Credit Loss at start	(675,664,793)	(568,463,542)
	<u>2,183,823,023</u>	<u>1,626,800,351</u>

29 - Inventories	2023/24 (TZS)	2022/23 (TZS)
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Consumables	74,121,003	18,388,562
	<u>74,121,003</u>	<u>18,388,562</u>

30-Prior Year Adjustments: Prior Year Adjustments for Double Receipts

31-(A) During the financial years 2021/2022 and 2022/23, double receipts were recorded. Specifically, TZS 75,000.76 was received in 2021/22, and TZS 165,000 was received in 2022/23.

These amounts totalling to TZS 240,000 were identified as errors, and therefore, we have adjusted as prior year adjustment in the statement of Changes in Net Assets.

31-(B) Introduction of IPSAS 41 - Expected Credit Loss:

The introduction of IPSAS 41 requires the calculation of Expected Credit Loss (ECL) on financial assets (Cash and Cash Equivalent).

This is a change in accounting policy, which, as per IPSAS guidelines, has a retrospective effect. This means that it should apply to previous periods and adjust prior year profits accordingly totalled TZS 4,957,440.24.

31 - Payable and Accruals	2023/24 (TZS)	2022/23 (TZS)
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Withholding Tax payable	3,077,824	4,377,491
Other payables	159,982,153	429,639,249
	<u>163,059,977</u>	<u>434,016,740</u>

	2023/24 (TZS)	2022/23 (TZS)
32 Revenue From Exchange Transaction		
Application Fees	335,346,954	312,129,300
Annual fees	3,985,190,705	3,314,034,251
Registration fees	741,898,900	1,005,832,235
Revenues From Training and Examinations	1,896,555,550	2,038,449,224
Sales of ERB Stickers	871,081,462	825,534,410
Processing Licence	150,488,213	-
	<u>7,980,581,766</u>	<u>7,495,979,420</u>
Movement of Receivables	-651923922.4	-807913150.2
	<u>7,328,657,844</u>	<u>6,688,046,270</u>
33 Other Receipts / (Other Payments)		
Increase in Staff-Receivable	(12,300,000)	1,995,365
Increase/(Decrease) Inventory	(117,517,444)	11,757,964
Adjustment - Note 31(A)	240,000	
Reversed Depreciation		(4,352,956)
(Increase)/Decrease Payable	202,477,210	(1,336,332,406)
	<u>72,899,766</u>	<u>(1,306,932,031)</u>

34 - Deferred Income	2023/24 (TZS)	2022/23 (TZS)
Opening Balance		-
Deferred income received during the year	<u>678,852,000</u>	<u>-</u>

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Total Deferred Income	678,852,000	-
Less: Amount spent on Project	(212,244,374)	-
	<u>466,607,626</u>	<u>-</u>

The Deferred Income during the year, refers to the amount outstanding as on 30th June 2024 which relates to Royal Norwegian Embassy, on behalf of the Government of Norway. On November 24, 2023, the Government of Tanzania, through the Ministry of Finance and the Royal Norwegian Embassy, on behalf of the Government of Norway, signed an agreement for the support of the professional development of female engineers for the project TAN 22/0012 - Support for Professional Development of Female Engineers.

	2023/24 (TZS)	2022/23 (TZS)
35 - Deposits		
Deposits during the year	1,161,553	-
	<u>1,161,553</u>	<u>-</u>

This deposit amount refers to unapplied deposits as a result of wrong account being provided to the Board for payment, then the amount bounces back. As on 30 June 2024, this amount bounces back due to wrong account given by the consultant. However, this amount was subsequently honoured after year end.

	2023/24 (TZS)	2022/23 (TZS)
36 - Prepayments		
Prepayments to GPSA	61,785,003	-
	<u>61,785,003</u>	<u>-</u>

This is prepayment that ERB advances to Government Procurement Services Agency (GPSA) for fuel used by the Board's vehicles. As at 30th June 2024, the Board's fuel balance at GPSA was TZS 61,785,00337 - Provision for Audit Fees

	2023/24 (TZS)	2022/23 (TZS)
Provision for audit fee during the year	75,664,793	70,000,000
	<u>75,664,793</u>	<u>70,000,000</u>

38. Transactions with Other Government Institutions

In accordance with IPSAS 20 - Related Party Disclosures and relevant public sector financial reporting requirements, the entity has engaged in transactions with other government institutions during the financial year. These transactions were conducted in the normal course of business and on terms equivalent to those prevailing in an arm's length transaction.

During the reporting period, total payments made to other government institutions amounted to TZS 1,289,127,399.21. These payments primarily relate to statutory obligations, service procurements, and other inter-governmental transactions.

Institutions	Amount
TRA	160,060,989.03
GPSA	432,249,520.00
TOWESA	82,814,078.75
e GA	66,384,640.00
PSSSF	62,589,369.82
TTCL	32,575,249.00
TANESCO	29,471,845.02
DUWASA	1,218,371.59
DODOMA CITY	200,000,000.00
THE TREASURY REGISTRAR	151,000,000.00
CONTRACTORS REGISTRATION BOARD	31,936,684.00
NHC	12,450,664.00
NHIF	1,030,008.00
INSTITUTE OF ACCOUNTANCY ARUSHA	6,460,000.00
SUA INTERNAL REVENUE TZ COLLECTION	5,986,000.00
TANZANIA PUBLIC SERVICE COLLEGE	9,200,000.00
PPRA	3,700,000.00
TOTAL	1,289,127,399.21