



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



TANZANIA POLICE FORCE CORPORATION SOLE

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

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March 2025

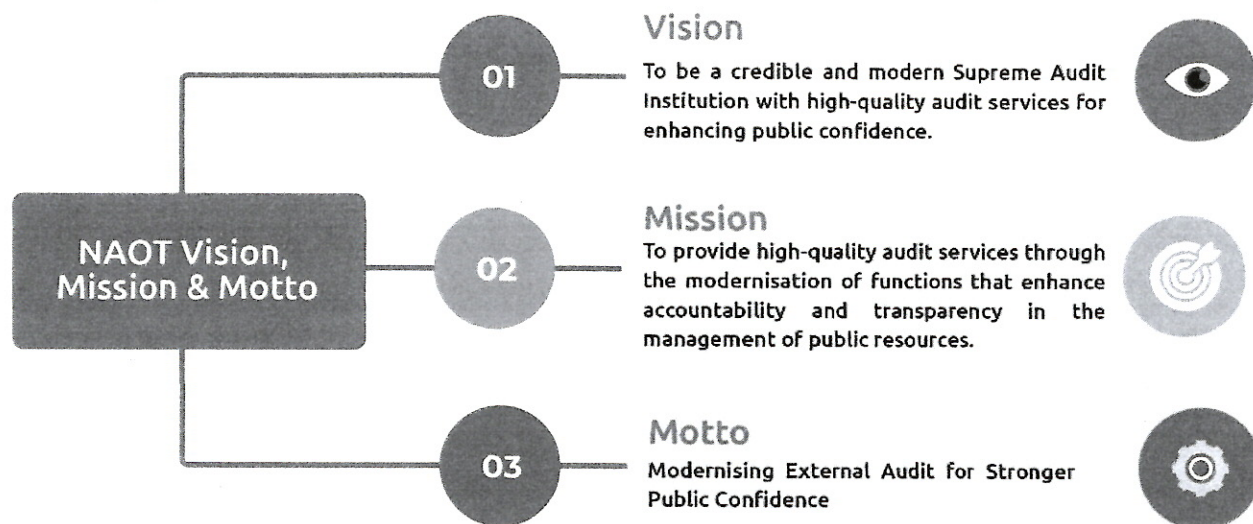
AR/CG/TPFCS/2023/24

Abbreviations

AR	Audit Report
BOT	Bank Of Tanzania
CG	Central Government
CPA	Certified Public Accountant
CIT	Cash-In-Transit
ICT	Information and Communication Technology
NBAA	National Board of Accountants and Auditors
PPP	Public-Private Partnership
TPFCS	Tanzania Police Force Corporation Sole
TZS	Tanzanian Shilling

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

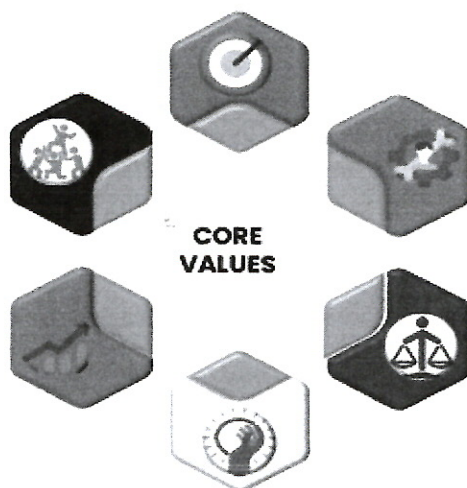
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Teamwork Spirit

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.

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

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1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Executive Director,
Tanzania Police Force Corporation Sole,
9TH Ohio Road,
P.O. Box 79429,
11483 Dar es salaam.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Police Force Corporation Sole, 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 Tanzania Police Force Corporation Sole 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 Tanzania Police Force Corporation Sole in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Report by those charged with governance, statement of management responsibility,

Declaration by the Head of Finance 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 skepticism throughout the audit. I also:

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and 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 Tanzania Police Force Corporation Sole for 2023/24 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, the procurement of goods, works and services of Tanzania Police Force Corporation Sole is generally in compliance with the requirements of the Public Procurement laws.

Delayed delivery of uniforms, accessories and clothing materials to Immigration Services Department TZS 297,526,740

The Ministry of Home Affairs contracted TPFCS to supply uniforms, accessories, and clothing materials to the Immigration Services Department for TZS 548,015,535. TPFCS failed to meet the delivery deadline of 03 May 2023 contrary to Regulation 114 (a) of the Public Procurement Regulations 2013, resulting in significant delays. I further noted that, 49% of the delivered items were rejected due to quality issues or non-compliance with contract specifications. A total of TZS 297,526,740 worth of items were either undelivered or rejected.

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 Tanzania Police Force Corporation Sole 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, the Budget formulation and execution of Tanzania Police Force Corporation Sole 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



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2.0 FINANCIAL STATEMENTS

1.0. INTRODUCTION

The directors hereby submit the Report by those charged with governance and the Financial Statements for the year ended 30 June 2024. The report discloses the state of affairs of the Tanzania Police Force Corporation Sole basing on analytical review of the entity's operations and financial affairs with the purpose to enable end users and other stakeholders to assess strategies adopted and the potential for those strategies to succeed towards creating value over the short, medium and long-term periods.

2.0. CORPORATE CULTURE

Tanzania Police Force Corporation Sole culture consist of shared vision, mission, co values, and the culture statement as provided here under:

2.1. Vision

To become a regional-class Corporation committed to creating and sustaining the best quality of life for the entire police community.

2.2. Mission

To support the Tanzania Police Force in developing and maintaining infrastructure by implementing sustainable investment activities that will enable the Force execute its constitutional duties with reputable consistency.

2.3. Core values

Core values represent moral boundaries within which the entity operates. They define personality and ethical standards by which the corporate's employees would be measured. The day-to-day operations of Tanzania Police Force Corporation Sole's staffs operate under the following core values:

- i) Integrity: We observe and adhere to moral values and ethical principles by exhibiting the quality of an intuitive sense of honesty and truthfulness in regard to the incentives for our actions;
- ii) Innovation: We are learning and creative Institution that promote and implement value added ideas, initiatives and methods from inside and outside the Organization;
- iii) Passion: We approach our work with conviction and enthusiasm;
- iv) Respect: We treat people fairly and with dignity, and.
- v) Customer Satisfaction is Supreme: We are responsible to our internal and external customers' calls for impeccable service to ensure that their needs are always met. By

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treating customers like guests in our own home, we seek to establish long term business relationship based on trust and satisfaction.

2.4. Professionalism and accountability

Adopting an approach that demonstrates professionalism incompetency, character, attitude and conduct. Being accountable to stakeholders and to the nation in the execution of the functions and mandate best owed upon the entity.

3.0. NATURE OF OPERATION

Tanzania Police Force Corporation Sole was established under section 03 of the Corporation Sole Establishment Act Cap 119 of 1974. It became into mandate by the Corporation Sole (Police Force) order published under Government Notice No. 66 of 29 March 2013. The order transformed the Police building unit (PBU) into Tanzania Police force corporation sole (TPFCS). The sole was formed as a result of five year's reform program implemented by Tanzania Police Force which intended to strengthen and modernize the operation of the force. The corporation became on operational on 24th September 2023 after establishment of the Board of directors which is mandated under Section 6 (1) of the Corporation Sole Board (appointment) order of 2013.

4.0. OBJECTIVE AND STRATEGIES

4.1. Objectives of the Corporation

The overall objective of Tanzania Police Force Corporation Sole is to design, planning, organizing and implementing programs to improve Tanzania Police infrastructures aiming at enabling the force to efficiently execute its constitutional responsibilities. The other specific objectives include to provide community in general with quality services which will enable them to efficiently exercise their social and legal responsibilities, to organise financial and other resources and make available to support police duties to the community.

4.2. Strategies for Achieving Objective

The Entity has a five years Strategic Plan (2023/2024-2025/2026) which is the leading instrument for planning, priority setting and decision making. The plan facilitates discharging of the corporate's roles and functions for the period of five years. It specifically places emphasis on strategies to be executed to achieve the strategic objectives. The Strategic Plan has five strategic goals whose implementation are summarized hereunder into short - term, medium - term and long - term periods: -

- i. HIV/AIDS infection and Non-communicable diseases reduced and supportive services improved.

Short-Term - Participation to seminars, voluntary cancelling and testing to staffs.

Medium-Term - Prepare and implement a training and preventive programme for HIV/AIDS and NCDs to TPFCs staffs.

Long-Term - Leaving support programme to HIV/AIDS and NCDs.

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- ii. Implementation of the National Ant corruption strategy enhanced.

Short-Term - Ethics and integrity committee established.

Medium-Term - Training and corruption preventive programme

Long-Term - Establish and strengthen ant corruption programme

- iii. Institutional and financial capacity strengthened

Short-Term - Review TPFCS resources of fund and develop resource mobilization strategy.

Medium-Term - Improve working facilities and enhance capacity building to management and staffs.

Long-Term - Enhance planning and financial management systems

- iv. Corporate Strategic Investment enhanced.

Short-Term-Enhance stakeholders communication and ensure regulatory compliance.

Medium-Term - Explore strategic business partnership.

Long-Term-Conduct comprehensive investment research and enhance TPFCS strategic investment venture.

- v. Integration of technology and innovation is prioritized.

Short-Term-Establish partnership with technological companies and startup to leverage external expertise and access cutting edge solutions.

Medium-Term-Invest in upgrading and expanding the technology infrastructure to support advanced systems and applications.

5.0. TPFCS'S OPERATING MODEL

This is the system or mechanism used to transform corporate's inputs into outputs and outcomes. It involves the operating activities performed by the Corporation to create goods/services that aims to fulfil strategic objectives and create value over the short, medium and long term. The operating models for Tanzania Police Force Corporation Sole is explained in details below: -

5.1. Inputs/Resources

i. Human Capital

This includes staffs with adequate skills and competence to work and deliver quality services. Tanzania Police Force Corporation Sole's Employees are well motivated and perform their duties responsibly and in an ethical manner. They include staffs employed by TPFCS's, staffs from parent institution (Tanzania Police) who work under secondment, and graduates who work as trainees under training program.

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ii. Financial Capital

Financial capital composed of funds from different sources including equity contributed by the TPF and the fund obtained from corporate businesses like training and consultancy, security services, supply of uniform and accessories, and miscellaneous port services.

iii. Social and Relationship Capital

This is an established ethical and transparent relationship with other government and private entities, customers, suppliers, policy makers and the society in general. TPFCS engaged actively on Corporate Social Responsibilities by setting aside funds as contribution to the society's social economic projects to improve their well-being.

iv. Intellectual Capital

This includes expertise possessed by corporate's employees, organization processes, and the sum of knowledge contained in the organization. TPFCS has developed business management system to ensure effective and efficient services delivery.

5.2. Operating Activities

TPFCS implements a number of activities in converting inputs into quality service delivery. The operating activities of the Corporation as stipulated in the Corporation Sole Establishment (Police Force) Act (CAP 119) include the following:

- i. The activity for the purpose of improving the Tanzania Police infrastructure, efficiency in policing and modernizing the Force.
- ii. The business of building, civil works, electrical, specialized or any other type of contracting in accordance with Contractors Reg Act Cap.235 of 1997 (R.E 2002).
- iii. The business of consulting engineers in accordance with the Engineers Registration Act Cap 63 of 1997 (R.E 2002).
- iv. The business of architects and quantity surveying in accordance with the Architects and Quantity Surveyors Registration Act.
- v. Training and provision of range grounds for public and private security for the purpose of safety and legitimate handling of firearms.
- vi. Consultancy services in relation to activities scheduled in the established law.
- vii. Promotion of recreation services and welfare for the Tanzania Police Force Staffs
- viii. To invest in worthwhile undertakings, business activities or ventures for the enhanced realization of the Corporation's core objectives.

5.3. Outputs

The Entity processes produce the following outputs:

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- i. Manage and monitoring safely use and legitimate handling of firearms to private owners.
- ii. Improving Tanzania Police infrastructure and enable the force to efficiently deliver its statutory obligation.
- iii. Community compliance to private owner's firearms rules and regulations.
- iv. Sustainable investment and fund raising to Tanzania Police force.
- v. Tanzania Police Force modernization.

6.0. CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

Tanzania Police Force Corporation Sole current and future development and performance are explained below:

6.1. The TPFCS Strategic Plan

The Tanzania Police Force Corporation Sole has a five year (2023/2024-2025/2026) strategic plan which set out milestone to be achieved, the objectives are:

- i. Strengthen Institutional and financial capacity
- ii. Corporate Strategic Investment enhanced.
- iii. Integration of technology and innovation is prioritized.
- iv. HIV AIDS infection and Non communicable diseases reduced and supportive services improved.
- v. Implementation of the National Ant corruption strategy enhanced

The major challenges faced the corporation during implementation of the strategic plan include shortage of capital fund to implement strategic projects like Cash and Valuables in Transit (CVIT) which needs huge infrastructural investment.

6.2. Significant aspects of the statement of financial performance

a. Revenue

During the year under review, corporate revenues increased from TZS 1,153,625,528 as at 30 June 2023 to TZS 2,955,712,991 as at 30 June 2024. This is about 156% increase in revenue compared to 50% increase in prior year. The growth in revenue was mainly contributed by increase in revenue from supply of uniform materials, fees from miscellaneous port services and fees from security services.

b. Expenses

The Corporate's total expenses incurred for the year ended 30 June 2024 amounted to TZS 2,852,991,595 compared to TZS 1,189,548,929 that were incurred during the year ended 30 June 2023. The expenses composed of materials purchase, suppliers and consumables, repairs and maintenance, wages/salaries and employee benefits, other expenses, impairment loss, depreciation and amortization. The expansion to total expenses was mainly caused by increase

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in wages for port operation, cost to purchase uniform materials and accessories, and other costs necessary to operate the business.

6.3. Significant Aspects of Statement of Financial Position

c. Cash and Cash Equivalents

For the year ended 30 June 2024 the balance of cash and cash equivalent stand at TZS 404,273,878 which was then impaired by TZS. 817,226, thus, the net balance after impairment, stands at TZS 403,456,652. The cash and cash equivalent has increased by about 18% compared to balance of TZS 343,638,922 (Impairment TZS 527,409) which stood at 30 June 2023. The increase in cash and cash equivalent was due to increase in cash collected from sale of uniform materials and accessories, and cash receipt from port services operation.

d. Receivables and Prepayments

For the year ended 30 June 2024, the amounts of receivables and prepayments stand at TZS 354,934,562 and the impairment of which was TZS 217,194,727. There is a slight increase in the amounts of receivables compared to that of TZS 333,383,487 (Impairment TZS 111,263,482) which stood at 30 June 2023. The amount (before impairment) grew by TZS 21,551,075 and this growth was due to delays in cash collection from customers like NMB Bank Plc, State Aviation Co Ltd and customers for miscellaneous port services. The figures also indicate long stay of corporate money from debtors.

e. Property Plant and Equipment

The Net book value of Corporate's Assets for the year ended 30 June 2024 is TZS 141,678,854,105, this is an increase of TZS 131,800,703 compared to TZS 141,547,053,402 net book value of Assets as on 30 June 2023. The value of assets improved as a result of the additional assets purchased by the Corporation during the year 2024.

f. Payables and Accrued Expenses

Payables and accrued expenses rose by 21% from TZS 1,455,972,921 as on 30 June 2023 to TZS 1,907,608,217 on 30 June 2024. The amount expanded due to the cost of newly supplied uniform materials from MAGMOP Co Ltd, tax and penalty increments for late payment of land rent to the Ministry of Land Housing and Human Settlement, and the cost of additional assets bought on credit during the year.

g. Overall Performance

During the year ended 30 June 2024, the overall performance of the Corporation improved in terms of revenues performance, total value of assets and net equity. The overall activities of the corporation also expanded to incorporate cash escort services and miscellaneous port services.

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6.3. Level of Capital Expenditure

The capital expenditures comprise of fund used to acquire, upgrade, and maintain noncurrent assets. It is the expenditures which the corporation spreads over the period/life of an assets (capitalised), and it is presented in Statement of Financial Position. The amount of capital expenditures for the year ended 30 June 2024 stood at TZS 400,004,340, which is about 20% of the total expenditures. The expenditures including cost of purchasing non-current assets and the expenditures to facilitate strategic projects.

6.4. Description of Budget Information

Revenue budget: For the financial year ended 30 June 2024, the corporation planned to collect a total revenue of TZS 5,317,800,000 from internal and external sources. This is an increase of 35% from the previous revenue budget of the year ended 30 June 2023. The revenue was expected from bank loans, training and examination fees, security fees (CIT), miscellaneous receipts, receipts from construction contracts, receipts from the supply of uniform materials, and receipts from the Insurance premium commission. For the past two years, the trend of the annual revenue budget tends to increase subject to an increase in business undertakings.

Expenditures budget: During the year 2023-2024, the total of TZS 5,317,800,000 were budgeted for expenditures, unlike TZS 3,319,370,200 which were budgeted as expenditures for the year ended 30 June 2023. The expenditures consist of costs to purchase uniform materials and ammunitions, cost of wages, salaries and employee's benefits, cost of supplies and consumables, cost of repairs and maintenance, other expenses, corporate tax, debt repayment, and expenditures for capital goods and services.

6.5. Analysis of Entity's External Environment

This set out analysis of environment in which the entity operates on current development and performance, The analysis based on:

(a) Market and Competitive Position

The market and competitive position of the corporation kept on improving, as during the year it managed to penetrate in security services market. Currently, three customers are being serviced unlike the prior year where one customer were serviced. Likewise, the corporation started to provide driving and other services to ICD's which operate under Tanzania Port Authority.

(b) Legislative and Regulatory Environment

During the year neither changes in legislature nor regulatory environment that affected the corporation;

(c) Macro and Micro Economic Conditions

Macro and micro economic conditions remained stable and did not affect the corporate's current development and performance; and

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- (d) Changes in other factors like market Forces, technology, societal issues, environmental Challenges and political environment had no impact in current corporate's development and performance.

7.0. PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

Those charges with governance have the overall responsibility for the risk management and internal control systems of the Corporation. However, it is the task of Management to ensure that adequate internal financial and operational control systems are developed and maintained in an on-going basis in order to provide reasonable assurance to corporate control. Most significant risks that may affect corporate business strategies and future performance. The corporate's principal risks and uncertainties with their impacts and mitigation are summarized under below:

S/N	Risk	Impact	Mitigation measures
1	Reputation	Negative publicity/Reduction in attractiveness/ costly litigation	Establish codes, good governance practices, enhance policies, procedures and training to staffs
2	Data integrity	In accurate data and information	Data and system enhancement
3	Quality of service delivery	Loss of market share	Enhance quality risk management process
4	Compliance with laws and regulations	Legal litigation/cost associated to non-compliance	Enhance compliance risks management tools

Opportunities

The corporate's risk assessment process identified opportunities that would expectedly enhance the strategic plan execution. The technological advancement and avenues for digitalisation of processes and operations are opportunities for improving the corporate's performance and development.

Assumptions on Risks, Uncertainties and Opportunities

During the assessment of the risks, uncertainties, and opportunities, the corporate is mindful of the following assumptions:

- Macro-economic factors and conditions like Inflation, Interest rates, Gross Domestic Product, per capital income, economic growth rate, and terms of international trade exchange rate remain stable.
- Political environment will remain stable and political support to the industry
- Competent, skilled and motivated staffs will be available during the Strategic Plan implementation period.
- Stable relationship with key stakeholders.

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- Availability of sufficient financial and physical resources like buildings, working tools etc.

8.0. STAKE HOLDERS' RELATIONSHIP

The corporate believes that the stake holders are what make its existence. A number of measures have been taken to institute a good behaviour to employees, suppliers, customers and other stake holders. These measures include, but not limited to, holding interactive stake holders' meetings or engagements, staff meetings, seminars and workshops. Provide education through media and improving customer services.

The identified categories of stakeholders include, the Government, employees, service providers, customers, suppliers, business partners, society, regulators and policy-makers. Before making decisions, the Board considers the interests of all stake holders and ensures that engagement with stakeholders is deliberate and planned and that communication is always transparent and effective.

9.0. KEY PERFORMANCE INDICATORS

Key Performance Indicators Matrix

The corporate's key performance Indicators (KPIs) are reported based on the implementation of annual Plan and Budget derived from the corporate Strategic Plan (2023/24-2025/26). The KPIs for the year ended 30 June 2024 are given under table below:

Objective	Target for 2023/2024	Key Performance Indicators	Implementation status for 2024
HIV/AIDS infection and Non communicable diseases reduced and supportive services improved by June 22024	Preventive programme at work place developed and implemented by June 2024	Percentage increase of HIV/AIDS and NCDs voluntary testing	Implemented
	Voluntary cancelling and testing services established by June 2024	Number of preventive programme and training implemented	Implemented
	Support to people living with HIV/AIDS enhanced by June 2024	Percentage increase of staffs disclosing their HIV/AIDs status	Partial implemented
Implementation of National Ant corruption strategy enhanced by June 2024	Good Governance and Anti-corruption plan developed and implemented by June 2024	Level of customer satisfaction to Corporate's services	Implemented
	Ethics and integrity committee established, and quarterly meeting conducted by June 2024	Number of corruption related complaints received	Partial implemented

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Objective	Target for 2023/2024	Key Performance Indicators	Implementation status for 2024
	Complaints handling mechanisms established and implemented by June 2024.	Number of staffs trained on anti corruption and good governance	Implemented
Institutional and financial capacity strengthened	TPFCs Administration strengthened by June, 2024	Percentage of staffs satisfied with working environment	Implemented
	Performance management and appraisal policy prepared and approved by June 2024	Public awareness and opinion towards corporate's performance	Implemented
	Corporate social responsibility policy developed and implemented.	Public awareness and opinion towards corporate's performance	Implemented
Corporate strategic investment enhanced	A thorough business and investment research completed by June 2024	Number of market opportunities identified	Implemented
	Business projects implemented and sustained by June 2024	Number of ventures and business implemented and developed.	Implemented
Integration of technology innovation and is prioritized	45% increase in the overall capacity and capability of the technology infrastructure achieved within next 3 years.	Technology adoption rate	Completed
	A comprehensive assessment of existing technology infrastructure completed within the next twelve months	Technological infrastructure and system upgrade completion rate	Partial completed

Implementation Status of the Strategic Plan

The Entity implemented part of the planned activities under the five Year's Strategic Plan (2023/2024-2025/2026). Some of the key results/major activities and developments which took place during the financial year ended 30 June 2024 included the following:

- i) Establishment of new business venture like TPFCs miscellaneous Port Services and
- ii) Assets tracing services/activities.

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10.0. CORPORATE GOVERNANCE

The overall responsibilities of those charged with governance include general oversight of the Corporation's operations, identifying key risks areas, monitoring investment decisions and reviewing the performance of management business plans and budgets.

Those charged with governance are also responsible for ensuring that comprehensive system of internal control policies and procedures are operative and are in compliance with sound corporate governance principles. Those charged with governance delegates the daily management of the Corporation to the Executive Director assisted by management members. Management is headed by Chief Executive Officer (CEO), who is responsible for managing day to day activities of the Corporation. The Management is structured in the following three directorates;

- Directorate of Operations (DOP)
- Directorate of Planning and Research (DPR)
- Directorate of Corporate Services (DCS)

The Corporation is committed to the principles of effective corporate governance which are integrity, transparency and accountability.

Composition of those Charged with Governance

The TPFCS's board of Directors consists of nine (9) Tanzanians headed by Chairman and secretariat by Chief Executive Officer (CEO). The board is established under Sect 6(1) of the Police Corporation Sole Establishment Order of 2013. The composition, tenure and functions are provided under that order. The power to appoint Chairman and other board members is vested to Hon. Minister responsible for Home Affairs. The list of current Board members, and their appointment dates are given in the table below:

CURRENT TPFCS BOARD MEMBERS

No	Name	Position	Qualification	Appointment date
1	MR OMARY ISSA	Chair person	Mba	28 July 2024
2	DR PROSPER M KIRAMUU	Secretary	PhD (Cybercrime and Money laundry)	28 July 2024
3	DR JOHN MARATHO SAUSI	Member	PhD (Information and Communication Technology)	28 July 2024
4	MISS NYASWA KILOMO MACHIBYA	Member	Ms (Construction Economics and Management)	28 July 2024
5	MR ARAFAT ALLY HAJI	Member	Ms (Information and Communication Technology)	28 July 2024

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6	ACP MOSES YUDA LUVINGA	Member	Ms (Project Management)	28 July 2024
7	MR JOHN F MASSAWE	Member	Mba (HRM), CPA (T)	28 July 2024
8	MR IDDI RASHID KILIMA	Member	Ms (Economics and Finance)	28 July 2024
9	SACP SELEMANI E NYAKULINGA	Member	Mba, CPA (T)	28 July 2024

Board Operations, Control and Structure

The appointment, composition, size and qualifications of Board members is observed by the appointing authorities; the Minister responsible for Home Affairs on appointment of the Board's Chairman, and other Board Members. The current TPFC Board is composed of members of different qualifications with diversity in experience and knowledge especially in business finance, projects management, communication and information technology and corporate administration. The diversity is observed through differentiation in the age of Directors, their professional qualifications, experiences and the institutions they come from.

Moreover, to ensure effectiveness and value addition to the Corporation, the Board has a maximum of nine (9) members including the Chairman and secretary. The Board has three (3) established Committees including Audit and Risk Committee, Project finance and Investment Committee, and Governance and Human resources Committee. 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. The main function of the Board is to oversee and supervise the management in the performance of the functions of the Corporation by providing strategic guidance and formulate policies for operation and management of the Corporation. Conducting managerial oversight and review the activities and performance of management. Securing and ensure efficient use of resources, including approval of annual work plan annual budget and supplementary budget. Approving strategic and investment plans and operations manual. Carrying out the appraisal of the corporation's strategic plan. Evaluating the performance of the entire management team and take necessary measures. And approving performance reports of the Corporation.

11.0. FUTURE DEVELOPMENT

In future the Corporation plan to implement a new Strategic Plan (SP) of three (3) years starting from 2023/24 to 2025/26 with any associated amendments. The projects like Cash In Transit services (CIT), Mandatory Vehicle Inspection (MVI), Safer City and Road traffic Management are structured for future implementation.

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11.0. SOLVENCY

Those charged with governance have reviewed the current financial position of the Corporation in line with its strategic Plan. On the basis of this review, the Directors are of the opinion that for the Corporation to perform effectively and efficiently, it has to engage with multiple projects that will generate revenues necessary to meet established objectives.

12.0. COMPLIANCE TO LAWS AND REGULATIONS

In carrying out its activities, the Corporation is obliged to comply with various statutory requirements including laws and regulations. Currently, nothing has come to the attention of the Directors to indicate non-compliance with statutory requirements. However, the Corporation has been conducting discussion with Tanzania Revenue Authority to settle penalty dues accumulated from prior year's non-compliance to tax laws. Likewise, the discussion with Commissioner of land (Eastern Zone) regarding to prior year's non-compliance to land laws is going on.

13.0. AUDITORS

Controller and Auditor General is the statutory auditor of the Tanzania Police Force Corporation Sole by virtue of Article 143 of the constitution of the United Republic of Tanzania and amplified in Section 9 of the Public Audit Act No. 11 of 2008 and s. 9 (2) of the Corporation Sole (Police Force) Financial Regulations of 2013.

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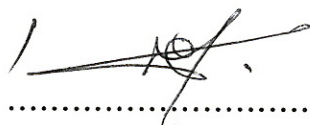
14.0. STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

Section 25 of the Public Finance Act No. 6 as revised in 2020 requires the Corporation to prepare financial statements for each financial period that gives a true and fair view of the state of affairs of the Corporation at the end of the financial year and of its surplus or deficit for the year. The directors are obliged to ensure the Corporation keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Corporation. They are also responsible for safeguarding the assets of the Corporation.

The directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal controls system relevant to the preparation and fair presentation of financial statements that are free from material misstatement.


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

15.0. BY THE ORDER OF THE BOARD



.....
BOARD CHAIRMAN

Date..... 14.03.2025



.....
EXECUTIVE DIRECTOR

Date..... 14.03.2025

EXECUTIVE DIRECTOR
TANZANIA POLICE FORCE COOPERATION SOLE
P. O. Box 79429
DAR-ES-SALAAM

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16.0. DECLARATION BY CHIEF ACCOUNTANT

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 accountant 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 an entity showing true and fair view of the entity's 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 Said Kambi being the Chief Accountant of Tanzania Police Force Corporation Sole

Here by acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statement gives a true and fair position of Tanzania Police Force Corporation Sole as on that date and that they have been prepared based on properly maintained financial records.

Signed by: *Lilaka*

Position: Chief Accountant

NBAA Membership No GA-6238.

Date: *14 MARCH 2025*

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17.0. COMMENTARIES ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1 INTRODUCTION

This part intends to complement TPFC's financial statements for the year ended 30th June 2024, it provides an understanding into factors that have affected the corporate's financial performance, financial position and factors that could affect the entity's ability to create value and generate cash flows in the future. Those factors are illustrated as following.

2 STATEMENTS OF FINANCIAL POSITION

a) Cash and Cash equivalents

For the year ended 30 June 2024 the balance of cash and cash equivalent stand at TZS 404,273,878 out of which the provision for its impairment was TZS 817,226, thus the cash and cash equivalent (net of impairment) are TZS 403,456,652. The amount has increased by 18% compared to balance of TZS 343,638,922 (net of impairment TZS 343,111,514) which stood at 30 June 2023. The increase in cash balance was due to increase in cash collections especially from sale of uniform materials and accessories, and that received from provision of miscellaneous port services.

b) Receivables

The amounts of receivables and prepayments rose from TZS 333,383,487 (Net of impairment TZS 222,120,005) as at 30 June 2023, to TZS 354,934,562 (Net of impairment TZS 137,739,835) at 30 June 2024. The growth in receivables and prepayments were due to delay in cash collection from customers like NMB Bank Plc for cash escort services, State Aviation for security services and other customers for miscellaneous port services. The figures also indicate long stay of corporate money from debtors.

c) Inventories

The restated value of inventories as for the year ended 30 June 2023 is TZS 24,798,499 which consisted of uniforms for URA security guards and office consumables. Currently, the amount of inventory stands at TZS 10,901,500, this amount represents office consumables which were bought for office use.

d) Property, Plant and Equipment

The net book value for Property, Plant and Equipment in year 2023 was TZS 141,547,053,402, now the amount is improved to TZS 141,678,854,105. The difference represents the assets of office furniture, computers and accessories bought during the year 2024 for command-and-control room.

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e) Research and Development

The amounts for research and development for the year ended 30 June 2023 was TZS 218,778,400. These amounts were spent to finance elementary cost of Mandatory Vehicle Inspection system and safer cities projects. During the year ended 30 June 2024 the figure increase by TZS 291,083,200, and the amount now stands at TZS 509,861,600. The increased amounts reflect the cost of financing activities necessary to support establishment of Mandatory Vehicle Inspection system and safer city project.

f) Intangible Assets

The net book value of intangible assets as at 30 June 2023 was TZS 25,960, during the year ended 30 June 2024 the value increased to TZS 6,779,647. The amount increased represent the cost of tracking system installed during the year 2024 for command-and-control Centre (CoC).

g) Current Liabilities

Payables

As at 30 June 2023, the restated amounts of payables stood as TZS 1,455,972,921, while at the end of 30 June 2024, the amounts of payables stand at TZS 1,907,608,216. The expansion of the payables is due to an increase in amounts owed to suppliers, especially from MAGMOP Co Ltd, for newly supplied uniform materials, tax dues, and penalty increments for late payment of land rent to the Ministry of Land Housing and Human Settlement, likewise the cost of assets bought on credit during the year.

Recurrent Deferred - Revenue

The total amount of deferred revenue as of 30 June 2023 was TZS 44,799,600 while in the current year 2024, there is no revenue deferred from the prior year.

3 STATEMENTS OF FINANCIAL PERFORMANCE

a) Revenue from Exchange Transaction

During the year ended 30 June 2024 the revenue from exchange transaction stand at TZS 2,910,913,391 which is greater than TZS 1,042,134,288 that were realized in the previous year 2023. This indicates that the corporate's revenue grew by TZS 1,868,779,103 which is about one hundred and seventy percent increase per annum. The expansion is due to an increase in revenue from miscellaneous port services, and the supply of uniform materials to Tanzania prisons and the Immigration department.

b) Revenue from non-exchange transaction

The amortized revenue in the year 2023 was TZS 111,491,240, this is part of the amount given by the government to finance elementary activities to establish strategic projects of Mandatory Vehicle Inspection and Safer City. In this year ended 30 June 2024, the amortized revenue from government grants is TZS 44,799,600, this amount was deferred from the prior

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year's government grant to finance strategic projects. No additional money was granted by the government for the purpose.

c) Expenses

Total expenses incurred for the year ended 30 June 2024 amounted to TZS 2,852,991,594 (including impairment loss, depreciation and amortization) which is higher than TZS 1,189,548,929 (including impairment loss, depreciation and amortization) that were incurred for the year ended 30 June 2023. The increase in total expenses is due to the reasons of expansion in corporate business especially cost to facilitate miscellaneous port service projects, and cost of purchasing uniform materials for Tanzania prisons and Immigration department.

d) Impairment loss

Amount of TZS 106,221,063 were provided for impairment loss of financial assets as at 30 June 2024, unlike TZS 111,790,891 which were provided for the purpose for the year ended 30 June 2023.

e) Depreciation and Amortization Charges

The amortization charge for the year ended 30th June 2024 is TZS 496,313 compared to TZS 856,680 which was charged during the year ended 30 June 2023. The decrease in the amount of amortization is due to changes in the estimated useful life of the intangible assets during the year. Likewise, the current amount of depreciation increased to TZS 11,430,037 from TZS 7,153,191 which was depreciated during the year ended 30 June 2023. The increase in depreciation charge is due to an increase in the value of depreciable assets acquired during the year.

4 CASH FLOW STATEMENT

a) Government Grant

During the year ended 30 June 2023, Tanzania Police Force Corporation Sole granted TZS 134,518,000 from the government to support the preliminary cost of the Mandatory Vehicle Inspection System while currently there is no money granted by the government for the purpose.

b) Receipt from Exchange Transaction

During the year ended 30 June 2024, the Corporation collected TZS 2,826,963,673 from exchange transactions compared to TZS 921,908,145 which were collected from exchange transactions during the year ended 30 June 2023. This increase in receipts from exchange transactions was due to an increase in cash collected from the supply of uniform materials, cash escort services, and port services.

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c) Taxation Paid

Cash amount paid for tax during the year ended 30 June 2023 was TZS 6,828,998 which is different from TZS 11,525,132 which is currently paid for tax in the year 2024.

d) Expenses

Cash paid for expenses during the year ended 30 June 2023 was TZS 583,062,448, while for the year ended 30 June 2024 the amount paid for expenses was TZS 2,354,799,247. This indicates that, cash obligation of the Corporation has now increased than prior years due to expansion of business operations.

e) Purchase/Construction of Non-Current Assets

During the year ended 30 June 2023 cash TZS 2,590,000 were paid to purchase non-current assets, while for the year ended 30th June 2024 TZS 108,921,140 cash were paid to purchase non-current assets for office use.

f) Research and Development

During the year ended 30 June 2023 cash amounted to TZS 142,421,240 were paid for research and development, unlike TZS 291,083,200 which were actually paid for research and development during the year ended 30 June 2024. These amounts increase due to increase in activities necessary to finance elementary cost for Mandatory Vehicle Inspection system and safer cities projects.


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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	NOTES	2023/24	RESTATED 2022/23
CURRENT ASSETS:		TZS	TZS
Cash and Cash Equivalent	11	403,456,652	343,111,514
Receivables	12	137,739,835	222,120,005
Inventory	14	10,901,500	24,798,499
Total Current Assets		552,097,987	590,030,019
NON-CURRENT ASSETS:			
Property Plant and Equipment	15	141,678,854,105	141,547,053,402
Research and Development	16	509,861,600	218,778,400
Intangible Assets	17	6,779,647	25,960
Total Non-Current Assets		142,195,495,351	141,765,857,762
TOTAL ASSETS		142,747,593,338	142,355,887,781
LIABILITIES:			
Current Liabilities:			
Payables	18	1,907,608,216	1,455,972,921
Advance receipts	19	-	62,398,644
Deferred Revenue	20	-	44,799,600
TOTAL LIABILITIES		1,907,608,216	1,563,171,165
NET ASSETS		140,839,985,122	140,792,716,616
NET ASSETS			
Owner's Equity		141,540,000,000	141,540,000,000
Accumulated Surplus/Deficit		(700,014,878)	(747,283,384)
Net Assets		140,839,985,122	140,792,716,616

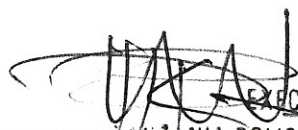
The Financial Statements were approved by the Board on 09 November 2024

The notes from page 32 to page 61 form an integral part of these Financial Statements



BOARD CHAIRMAN

DATE.....14.03.2025.....



EXECUTIVE DIRECTOR
TANZANIA POLICE FORCE COOPERATION SOLE
EXECUTIVE DIRECTOR P. O. Box 79429
DAR-ES-SALAAM

DATE.....14.03.2025.....

THE UNITED REPUBLIC OF TANZANIA
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STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	NOTES	2023/24	2022/23 RESTATED
REVENUE:		TZS	TZS
From non-exchange transaction	21	44,799,600	111,491,240
From Exchange Transactions	22	2,910,913,391	1,042,134,288
TOTAL REVENUE		2,955,712,991	1,153,625,528
EXPENSES:			
Purchase of Materials	23	1,689,928,834	471,426,335
Supplies, and Consumables	24	805,577,649	399,347,160
Repairs and Maintenance	25	43,423,400	20,588,160
Wages, salaries & employee benefits	27	87,349,000	82,709,500
Other expenses	26	108,565,298	95,677,012
Impairment loss	13	106,221,063	111,790,891
Depreciation	15	11,430,037	7,153,191
Amortization	17	496,313	856,680
TOTAL EXPENSES		2,852,991,594	1,189,548,929
SURPLUS(DEFICIT) BEFORE TAX		102,721,397	(35,923,401)
INCOME TAX 30%	28	(55,452,891)	(24,019,805)
SURPLUS(DEFICIT) AFTER TAX		47,268,506	(59,943,206)

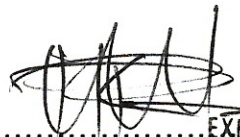
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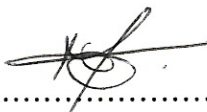
EXECUTIVE DIRECTOR
TANZANIA POLICE FORCE COOPERATION SOCIETY
 P. O. Box 79429
 DAR-ES-SALAAM
 DATE..... 14.03.2025

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TANZANIA POLICE FORCE CORPORATION SOLE
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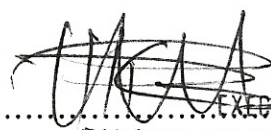
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	CONTRIBUTED CAPITAL	ACCUMULATED SURPLUS/DEFICIT	NET ASSETS
	TZS	TZS	TZS
Adjusted Balance at 1.7.2023	141,540,000,000	(747,283,384)	140,792,716,616
Surplus for the year	-	47,268,506	47,268,506
Balance as at 30.06.2024	141,540,000,000	(700,014,878)	140,839,985,122
Balance as at 01.07.2022	141,540,000,000	(689,340,182)	140,850,659,818
Deficit for the year	-	(59,943,206)	(59,943,206)
Balance as at 30 June 2023	141,540,000,000	(749,283,388)	140,790,716,612
Prior year Adjustments:			
Branding cost overcharged		2,000,003	2,000,003
Adjusted Balance at 30.6.023	141,540,000,000	(747,283,384)	140,792,716,616

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1 
.....
BOARD CHAIRMAN

DATE.....14.03.2025.....


.....
EXECUTIVE DIRECTOR
TANZANIA POLICE FORCE COOPERATION SOCIETY
P. O. Box 79429
DAR-ES-SALAAM
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THE UNITED REPUBLIC OF TANZANIA
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CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES	2023/24	2022/23
RECEIPT	TZS	TZS
Government Grant	-	134,518,000
Receipt from Exchange Transactions	2,826,963,673	921,908,145
Total Receipts	2,826,963,673	1,056,426,145
PAYMENTS		
Purchase of Materials	1,427,870,612	76,089,500
Supplies, and Consumables	719,724,208	304,299,846
Repairs and Maintenance	43,423,400	32,631,550
Wages, Salaries and employees Benefits	87,349,000	74,870,680
Other expenses	16,565,298	3,677,012
Debts payment	59,866,729	91,493,861
Tax paid	11,525,132	6,828,998
Total Payments	2,366,324,379	589,891,446
Net Cash Flows from Operating Activities	460,639,295	466,534,699
CASH FLOWS FROM INVESTING ACTIVITIES		
Research and development	(291,083,200)	(142,421,240)
Increase/(Decrease) in Investments	-	-
Sales /(Purchases) of Non- Current Assets	(108,921,140)	(2,590,000)
Net Cash Outflow from Investing Activities	(400,004,340)	(145,011,240)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Cash Flows from Financing Activities	-	-
Increase in Cash and Cash Equivalent	60,634,955	321,523,459
Cash and Cash Equivalent at start	343,638,923	22,115,464
Cash & Cash Equivalent at the end	404,273,878	343,638,923

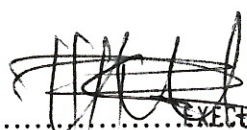
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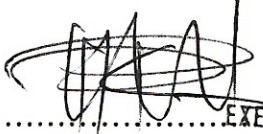
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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2024					
	ORIGINAL BUDGET	ADJUSTM ENTS	FINAL BUDGET	ACTUAL ON COMPARABLE	PERFORMANCE DIFFERENCE
RECEIPTS	TZS	TZS	TZS	TZS	TZS
From Exchange Transaction	5,315,800,000	-	5,315,800,000	2,826,963,673	2,488,836,327
From Non-Exchange Transaction	2,000,000	-	2,000,000	-	2,000,000
TOTAL REVENUE	5,317,800,000	-	5,317,800,000	2,826,963,673	2,490,836,327
PAYMENTS					
Purchase of Materials	2,045,000,000		2,045,000,000	1,427,870,612	617,129,388
Supplies, and Consumables	840,235,600		840,235,600	719,724,208	120,511,392
Repairs and Maintenance	62,314,400		62,314,400	43,423,400	18,891,000
Wages, salaries & employee benefit	104,850,000		104,850,000	87,349,000	17,501,000
Other expenses	16,800,000		16,800,000	16,565,298	234,702
Debts payment	98,200,000		98,200,000	59,866,729	38,333,271
Research and development	1,062,400,000	-	1,062,400,000	291,083,200	771,316,800
Corporate tax	30,000,000		30,000,000	11,525,132	18,474,868
CIT Facilitation	820,000,000	-	820,000,000	-	820,000,000
Computer and Equipment	238,000,000	-	238,000,000	108,921,140	129,078,860
Total Expenditure	5,317,800,000	-	5,317,800,000	2,766,328,719	2,551,471,281
Surplus/Deficit for the year				60,634,955	(60,634,955)

The Financial Statements were approved by the Board on 09 November 2024
The notes from page 32 to page 61 form an integral part of these Financial Statements


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BOARD CHAIRMAN

DATE.....14.03.2025


.....
EXECUTIVE DIRECTOR
TANZANIA POLICE FORCE COOPERATION SOLE
P. O. Box 79429
DAR-ES-SALAAM
DATE.....14.03.2025