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Money Laundering

Anti - Money Laundering

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2012

# Financial Intelligence Unit Annual Report 2012

The United Republic of Tanzania

Ministry of Finance

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**UNITED REPUBLIC OF TANZANIA**



**Ministry of Finance**

**FINANCIAL INTELLIGENCE UNIT**

**Annual Report**  
**2012/2013**

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# List of Abbreviations / Acronyms

## A. Acronyms and Abbreviations

<b>AML</b>	-	Anti-Money Laundering
<b>AMLA</b>	-	Anti-Money Laundering Act, 2006
<b>AML/CFT</b>	-	Anti-Money Laundering and Combating the Financing of Terrorism
<b>AML/CTF</b>	-	Anti-Money Laundering and Counter Terrorist Financing
<b>AMLPOCA</b>	-	Anti-Money Laundering and Proceeds of Crime Act, 2009
<b>AUSTRAC</b>	-	Australian Transaction Report and Analysis Centre
<b>BOT</b>	-	Bank of Tanzania
<b>BRELA</b>	-	Business Registration and Licensing Authority
<b>CAG</b>	-	Controller and Auditor General
<b>CBTCR</b>	-	Cross Border Transportation of Currency Report
<b>CFT</b>	-	Combating the Financing of Terrorism
<b>CMSA</b>	-	Capital Markets and Securities Authority
<b>CTF</b>	-	Counter Terrorist Financing
<b>CTR</b>	-	Currency Transaction Report
<b>DFID</b>	-	Department for International Development
<b>DNFBP</b>	-	Designated Non-Financial Businesses and Professions
<b>DCC</b>	-	Drugs Control Commission
<b>DPP</b>	-	Director of Public Prosecutions
<b>EFTR</b>	-	Electronic Funds Transfer Report
<b>ESAAMLG</b>	-	Eastern and Southern Africa Anti-Money Laundering Group
<b>EWURA</b>	-	Energy and Water Utilities Regulatory Authority
<b>FATF</b>	-	Financial Action Task Force
<b>FinCEN</b>	-	Financial Crimes Enforcement Network
<b>FIU</b>	-	Financial Intelligence Unit
<b>FT</b>	-	Financing of Terrorism
<b>GBT</b>	-	Gaming Board of Tanzania
<b>ICRG</b>	-	International Co-operation Review Group

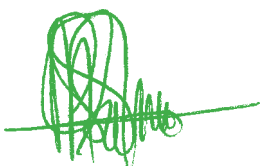
<b>ICT</b>	-	Information and Communication Technology
<b>IFTI</b>	-	International Funds Transfer Instructions
<b>IMF</b>	-	International Monetary Fund
<b>KYC</b>	-	Know Your Customer
<b>LEA</b>	-	Law Enforcement Agency
<b>MER</b>	-	Mutual Evaluation Report
<b>ML</b>	-	Money Laundering
<b>MOU</b>	-	Memoranda of Understanding
<b>NCTC</b>	-	National Counter Terrorism Centre
<b>NGO</b>	-	Non Governmental Organisation
<b>PCCB</b>	-	Prevention and Combating of Corruption Bureau
<b>RGZ</b>	-	Revolutionary Government of Zanzibar
<b>RITA</b>	-	Registration, Insolvency and Trusteeship Agency
<b>SOCA</b>	-	Serious Organised Crime Agency
<b>SSRA</b>	-	Social Security Regulatory Authority
<b>STR</b>	-	Suspicious Transaction Report
<b>TCRA</b>	-	Tanzania Communication Regulatory Authority
<b>TF</b>	-	Terrorist Financing
<b>TIC</b>	-	Tanzania Investment Centre
<b>TIRA</b>	-	Tanzania Insurance Regulatory Authority
<b>TISS</b>	-	Tanzania Intelligence Security Services
<b>TRA</b>	-	Tanzania Revenue Authority
<b>UNODC</b>	-	United Nations Office on Drugs and Crime
<b>UNSCR</b>	-	United Nations Security Council Resolution
<b>URT</b>	-	United Republic of Tanzania
<b>ZAECA</b>	-	Zanzibar Anti-corruption and Economic Crimes Authority
<b>ZIPA</b>	-	Zanzibar Investment Promotion Authority
<b>ZLS</b>	-	Zanzibar Law Society
<b>ZRB</b>	-	Zanzibar Revenue Board

# Statement of the Minister for Finance

The Financial Intelligence Unit (FIU) plays an important and central role in the fight against money laundering and terrorist financing. Tanzania acknowledges that money laundering, terrorist financing and other serious crimes are impediments to the attainment of national development goals. The Tanzania Development Vision 2025 lays out long-term national social and economic development goals. It provides that the attainment of National Development Goals requires, among others, good governance, a stable political environment and a stable financial system. The Government is committed to sustainable socio-economic growth, which hinges on an effective legal system, a robust financial system that facilitates growth and development, an effective law enforcement regime and good governance.

The primary role of the FIU is to receive suspicious transaction reports from reporting persons and other information from anti-money laundering stakeholders, to analyse all that information, and to disseminate intelligence to law enforcement agencies for investigation and possible prosecution, if there are reasonable grounds to suspect money laundering, terrorist financing or any other underlying crimes. The FIU forms part of Tanzania's Anti-Money Laundering and Counter Terrorist Financing (AML/CTF) regime, and it plays a pivotal role.

As demonstrated in this report, the FIU is making steady progress in strengthening Tanzania's AML/CTF regime. The FIU has reached out to a considerable number of reporting persons to create awareness and enforce AML/CTF compliance, and the work of the FIU has supported a wide range of law enforcement agencies in their investigations and prosecution of crimes. I wish to convey my sincere gratitude and appreciation to the management and employees of the FIU for the hard work, commitment and dedication in the war against money laundering and terrorist financing. Much more work still lies ahead, I challenge them to continue working hard and wish them every success in helping Tanzania get rid of money laundering, terrorist financing and all the underlying crimes



Saada Mkuya Salum (MP)  
**MINISTER FOR FINANCE**

# Statement of the Commissioner

I am very honoured to issue this annual report for the Financial Intelligence Unit for the Financial Year 2012/2013. This report highlights key developments in the FIU in fighting Money Laundering and the Financing of Terrorism in Tanzania.

Management and staff of the FIU wish to express sincere gratitude and appreciations to the Government of the United Republic of Tanzania (URT) and the Revolutionary Government of Zanzibar (RGOZ), for their high level commitment and political will in combating money laundering and the financing of terrorism. In particular, we wish to extend our appreciation to the Ministry of Finance (URT), the Ministry of Finance (RGOZ) for the cooperation and support they continue to render to the FIU, in ensuring that it delivers on its mandate. We also wish to thank the National Multi-Disciplinary Committee on Anti-Money Laundering for the advice it renders to our governments. This has gone a long way to facilitate smooth operations of the FIU. We also wish to express sincere gratitude to Development Partners (including DFID, AUSTRAC, FINCEN, FIC, and the World Bank) and the Eastern and Southern Africa Anti Money Laundering Group (ESAAMLG) for their support in our efforts to have a robust AML/CFT regime.

Key developments for the FIU in the financial year 2012/2013 include analysis of 57 Suspicious Transaction Reports (STRs) and 28 disseminations of intelligence to Law Enforcement Agencies (LEAs) for investigation and possible prosecution, and AML/CFT awareness raising to reporting persons, stakeholders and the public. The FIU enjoys good working relationship with all AML/CFT stakeholders within the country and abroad.

After amending the Anti-Money Laundering Act, 2006 (AMLA) in February 2012, the FIU took part in the review of the Anti-Money Laundering Regulations. The Regulations were issued by the Minister for Finance in September 2012. Subsequently, the FIU reviewed AML/CFT Guidelines. The FIU signed two Memoranda of Understanding (MOU) to exchange information with the FIUs of Namibia and Malawi, registered 150 Reporting Persons (45 banks, 96 insurance companies and agencies and 9 securities companies), inspected 11 banks for AML/CFT compliance and visited 12 reporting persons on a familiarisation tour (6 insurance companies and agencies and 6 casinos and gaming businesses), conducted AML/CFT training and awareness raising to 213 participants (115 from law firms and organisations and 98 from banks), AML/CFT awareness raising through three billboards for two months, upgraded the AML/CFT computer system called goAML from version 3.0 to version 3.4, Five FIU staff were attached to the Netherlands FIU to gain experience in AML/CFT, and the FIU continued to pursue membership of the Egmont Group of FIUs. As far as Egmont membership is concerned, in July 2012 the FIU was invited to attend for the first time the Plenary of the Egmont Group of FIUs in St. Petersburg, Russia as an observer.

In the next financial year, the FIU intends to exert more efforts to ensure the increase in the flow of STRs from reporting persons to the FIU. We will achieve this through enhanced supervision of reporting persons for AML/CTF compliance. Supervision of Reporting Persons and analysis of STRs are among the key and core functions of the FIU. I am optimistic that our efforts to have a robust Tanzania AML/CFT regime will continue to bear fruits and Tanzania will not be a weak link in global AML/CFT chain.



Onesmo H. Makombe

**ACTING COMMISSIONER**



# 1. Overview of the Financial Intelligence Unit

## a. Background

Tanzania FIU was established under section 4 of the Anti- Money Laundering Act, 2006 (AMLA), as an Extra Ministerial Department under the Ministry of Finance. The FIU became operational in September 2007. In 2009, Zanzibar enacted the Anti-Money Laundering and Proceeds of Crime Act (AMLPOCA).. The FIU is a union entity overseeing the implementation of AMLA and AMLPOCA. The mission of the FIU is to lead the war against money laundering and the financing of terrorism, in order to safeguard the Tanzania financial system from illicit activities and to support combating crime in general.

## b. Management and Organisation Structure

The FIU is headed by a Commissioner, who is appointed by the President of the United Republic of Tanzania, as provided for under section 5 of AMLA., The Commissioner is the Chief Executive Officer and the Accounting Officer, responsible for the general administration of the FIU.

The Organization Structure of the FIU was approved by the President of the United Republic of Tanzania on January 13th, 2009 (Appendix b). The structure provides for eight units as follows:

- |   |   |
|---|---|
| i. Monitoring                                     | - Headed by Assistant Commissioner              |
| ii. Inspection                                    | - Headed by Assistant Commissioner              |
| iii. Management Information Systems               | - Headed by Assistant Commissioner              |
| iv. Administration and Human Resources Management | - Headed by Principal Administrative/HR Officer |
| v. Finance and Accounts                           | - Headed by Principal Accountant                |
| vi. Internal Audit                                | - Headed by Principal Internal Auditor          |
| vii. Procurement Management                       | - Headed by Principal Supplies Officer          |
| viii. Legal Services                              | - Headed by Principal Legal Officer             |

## c. Powers and Functions of the FIU

Roles, functions and powers of the FIU are provided for under Section 6 of AMLA. They include:

- Receiving and analysing Suspicious Transaction Reports (STR), Electronic Funds Transfer Reports (EFTR), Cross Border Transportation of Currency Reports (CBTCR), Currency Transaction Reports (CTR) and other reports,
- Disseminating intelligence to law enforcement agencies, if after analysis there are grounds to suspect money laundering, terrorist financing or any other criminal activities,
- Supervising reporting persons for AML/CFT compliance,
- Compiling AML/CFT statistics and records,

- v. Issuing guidelines to reporting persons,
- vi. Creating and providing AML/CFT training to reporting persons, the judiciary, law enforcement agencies and other stakeholders,
- vii. Creating AML/CFT awareness to stakeholders and the general public,
- viii. Preparing periodic reports on money laundering and terrorist financing typologies and trends,
- ix. Exchanging information with overseas FIUs and comparable bodies, and
- x. Liaising with relevant investment and business registration and licensing authorities on investors.

The FIU works closely with reporting persons, regulators, law enforcement agencies and other stakeholders.

## 2. Performance

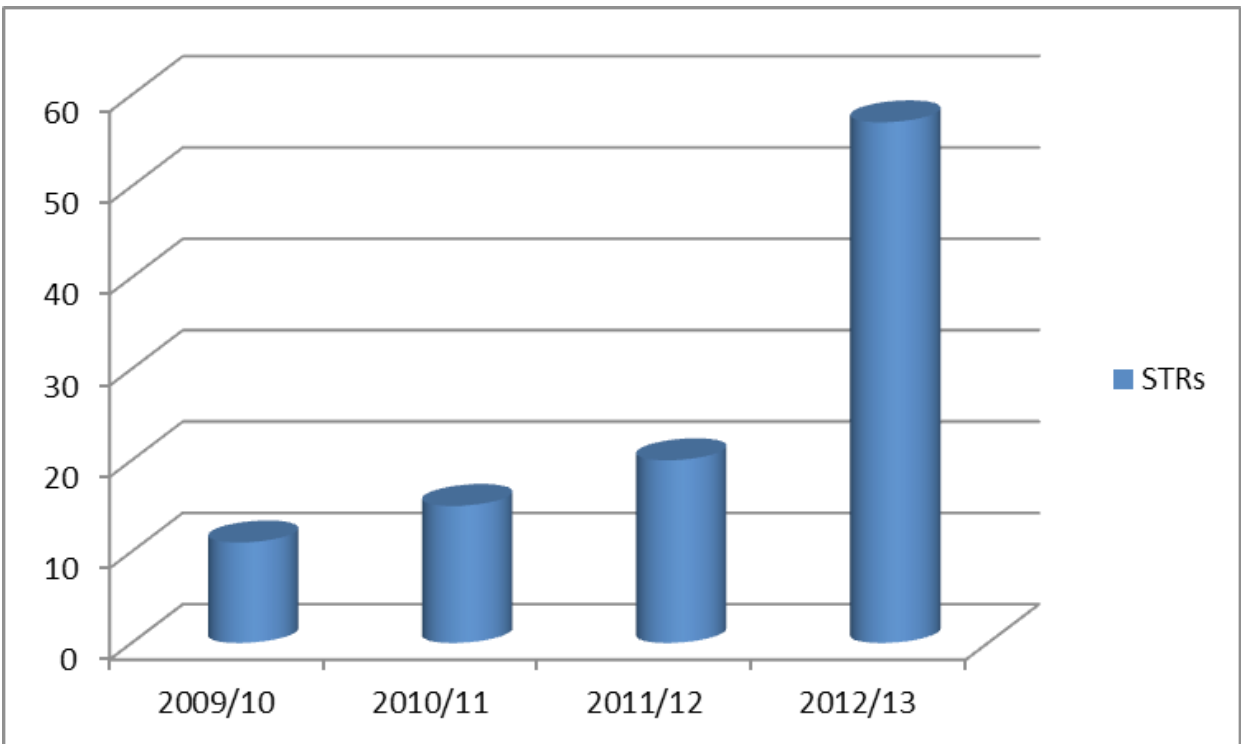
### a. Reports from Reporting Persons

Reporting persons have obligations under Tanzania AML/CFT laws to report suspicious transactions to the FIU. The FIU is obliged to analyse these Suspicious Transactions Reports (STRs) and disseminate intelligence to Law Enforcement Agencies (LEAs) for investigation and possible prosecution. The FIU has been receiving STRs from reporting persons, and these reports are mostly from the banking sector.

During financial years 2009/2010 to 2012/2013, the FIU received 103 suspicious transaction reports as shown in **Table I** and **Figure I** below. In the year 2012/2013, the number of STRs received increased significantly when compared to previous years, and this is due to increased awareness among reporting persons and the capacity of reporting persons to handle AML/CFT issues.

Financial Year	2009/10	2010/11	2011/12	2012/13	Cumulative
Number of STR Received	11	15	20	57	103

**Table I: Suspicious Transactions Reports Received**



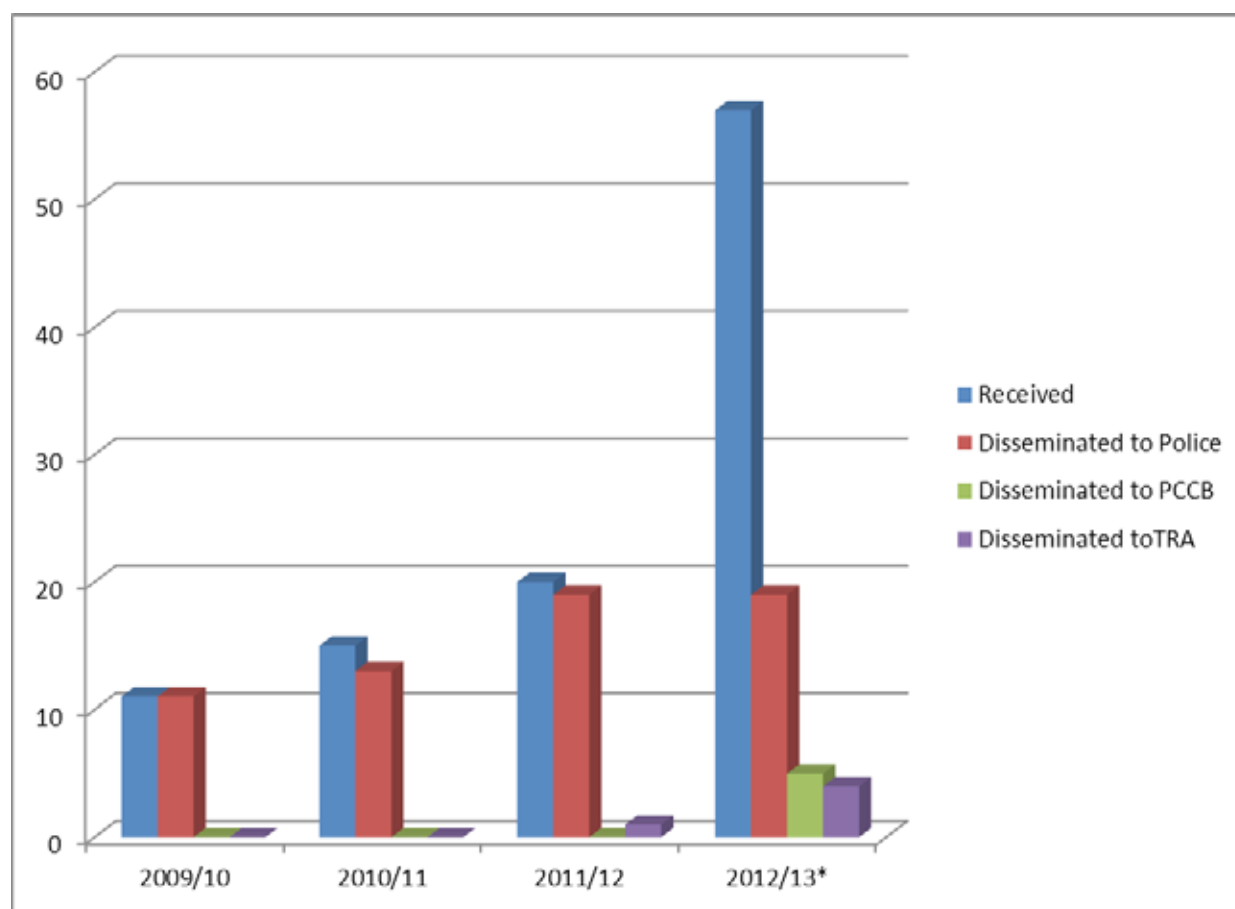
**Fig I: Suspicious Transactions Reports Received**

## b. Dissemination to Law Enforcement Agencies

The FIU analysed STRs received and disseminated financial intelligence LEAs. From the financial year 2009/10 to 2012/13 the number of intelligence reports disseminated to LEAs is 72. **Table II** and **Fig II** below show dissemination of the intelligence to various LEAs.

Financial Year	2009/10	2010/11	2011/12	2012/13	Cumulative
Dissemination to Police	11	13	19	19	62
Dissemination to PCCB	0	0	0	5	5
Dissemination to TRA	0	0	1	4	5
<b>TOTAL</b>	<b>11</b>	<b>13</b>	<b>20</b>	<b>28</b>	<b>72</b>

**Table II: Number of Intelligence Reports Disseminated**



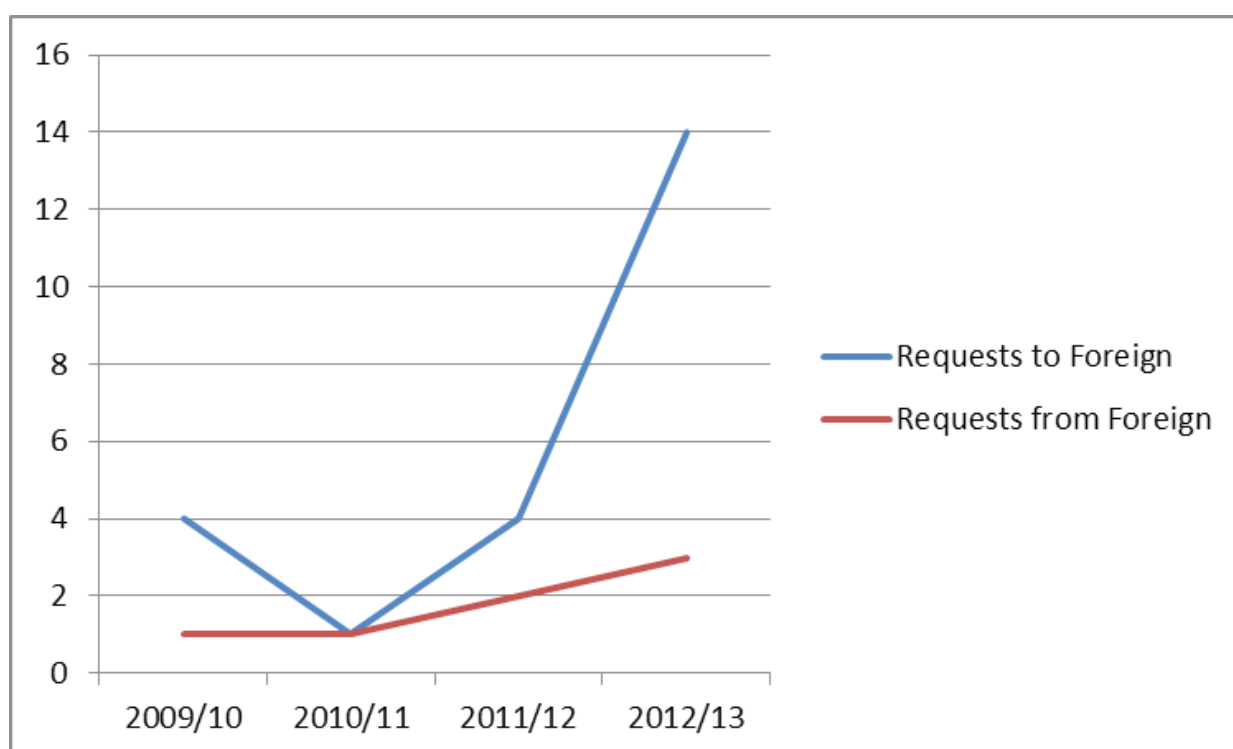
**Fig. II: Number of Intelligence Reports Disseminated**

### c. Requests for information to and from abroad

The FIU interacts with foreign FIUs and comparable bodies by sharing information and exchanging intelligence relating to money laundering and terrorist financing. **Table III** and **Figure III** below show request for information that Tanzania FIU made to foreign FIUs, as well as requests for information that foreign FIUs made to Tanzania FIU.

Financial Year	2009/10	2010/11	2011/12	2012/13	Cumulative
Requests to other FIUs	4	1	4	14	23
Requests from other FIUs	1	1	2	3	7

**Table III: Number of requests for information to and from foreign FIUs**



**Fig. III: Number of requests for information to and from foreign FIUs**

In the year 2012/13 Tanzania FIU requests for information from foreign FIUs more than tripled. This was due to increase in the number of STRs and strengthened cooperation with other FIUs and similar bodies.

## d. Supervision of Reporting Persons for AML/CFT Compliance

The FIU and regulators are empowered by AMLA and AMLPOCA to supervise reporting persons for AML/CFT compliance. Supervision may be conducted onsite or offsite. In carrying out this mandate, the FIU may embark on supervision of reporting persons on its own, or in collaboration with the regulator of the relevant sector, or it may rely on regulator's supervision work. AMLA and AMLPOCA identify regulators as shown in Appendix d.

The FIU and regulators are mandated to ensure that reporting persons comply with AML/CFT laws and regulations.. The FIU in collaboration with regulators has issued guidelines to various sectors for guidance on AML/CFT matters. These include:

- i Guidelines for Verification of Customer Identities,
- ii Anti-Money Laundering Guidelines for Banking Institutions,
- iii Anti-Money Laundering Guidelines for Accountants and Auditors,
- iv Anti-Money Laundering Guidelines for Bank of Tanzania,
- v Anti-Money Laundering and Counter Terrorist Financing Guidelines to Insurers,
- vi Anti-Money Laundering Guidelines to CMSA Licensees,

Anti-Money Laundering Guidelines to Collective Investment Schemes.

## e. Education and Awareness Campaigns

The FIU works in collaboration with regulators and other stakeholders to organize and conduct education and public awareness campaigns with a view to raising AML/CFT awareness among stakeholders and reporting persons. During the year 2012/2013, AML/CFT education and awareness raising campaigns conducted include the following:

- i In July 2012, the FIU conducted AML/CFT training to lawyers from law firms and schools of law in Tanzania. This training involved 115 participants from 104 law firms and institutions.
- ii In August 2012, the FIU installed three (3) billboards to create AML/CFT to the general public. Two (2) billboards were installed along major roads in Dar es salaam and one (1) billboard was installed in Zanzibar. All the billboards were installed for three (3) months.

- iii In September 2012 in Bagamoyo, the FIU conducted a two days AML/CFT training to ninety eight (98) Money Laundering Reporting Officers (MLRO) and ICT personnel from all the 49 commercial banks and non bank financial institutions in Tanzania.
- iv In February 2013, the FIU in collaboration with AUSTRAC held a one (1) day meeting in Dar es salaam with AML/CFT stakeholders. The purpose of the meeting was to create awareness on International Funds Transfer Instructions (IFTI) Reports. This meeting involved 69 participants from the FIU, AUSTRAC and ten (10) Government institutions (TRA, Police, PCCB, BOT, DCC, NCTC, TISS, DPP, ZRB, DPP Zanzibar).
- v In March 2013 in Bagamoyo, the FIU conducted a two day AML/CFT awareness raising seminar to eighty eight (88) Designated Non Financial Businesses and Professions (DNFBPs) from Tanzania Mainland. These included participants from 16 bureaux de change, 14 insurance companies, 10 securities dealers, 8 NGOs, 11 casinos, 5 real estate companies, 6 accounting firms and 18 Audit firms.

Within the same campaign, the FIU also conducted a two day AML/CFT awareness raising seminar to forty seven (47) Designated Non Financial Businesses and Professions (DNFBPs) from Zanzibar. These included participants from 20 bureaux de change, 10 insurance companies, 5 NGOs, 8 tax consultancy, accounting and audit firms, and 6 law firms.

- vi In June 2013, the FIU trained eleven (11) participants abroad in AML/CFT. The five (5) days training took place in Kiev, Ukraine, and it involved participants from the FIU and eight (8) AML/CFT stakeholder institutions (CAG, DCC, DPP Zanzibar, NCTC, ZAECA, PCCB, TRA, ZRB).
- vii In June, 2013, the FIU in collaboration with AUSTRAC convened a one (1) day meeting to create awareness and to discuss the introduction of International Funds Transfer Instructions (IFTI) Reports to the Tanzania banking industry. This meeting involved twenty (20) participants from the FIU, AUSTRAC, Bank of Tanzania and five (5) commercial banks as pilot banks.

## 3. Enabling Functions

### a. Information and Communication Technology

FIUs worldwide are inherently Information Technology (IT) intensive in the way they gather, store and process information. The huge amount of data and information that FIUs gather makes it virtually impossible to successfully handle and process it manually. Tanzania FIU being no exception, it is gearing towards handling information electronically, and it has invested adequately in Information and Communication Technology (ICT) in terms of personnel and computer systems. The FIU has:

- i) Qualified ICT experts,
- ii) A mission critical system called goAML,
- iii) An email server,
- iv) Office systems
- v) 8 terabytes of Network Attached Storage (NAS) ,
- vi) A website (<http://www.fiu.go.tz>) ,
- vii) Two computer networks: One network for standard office work and it is connected to the Internet, and the second network for mission critical work. This second network is completely detached from the Internet and any other computer network.

Security of information in the FIU is a primary concern in all FIU activities. For protection of information held in computer systems and storage media, the following have been done:

- i) The FIU has in place an ICT Security Policy to guide activities of all computer users in the FIU,
- ii) There is adequate physical security surrounding FIU premises,
- iii) Computer networks are protected with firewalls,
- iv) There is restricted physical access to the FIU server room,
- v) There are antivirus and anti malware software to prevent computers from being infected,
- vi) There are surveillance cameras to record 24 hours a day all activities in key areas of the office,
- vii) The main entrance door, corridor doors and doors to analysts rooms and the computer server room are all operated with electronic fingerprint recognition system,
- viii) All windows have permanently fixed iron grills. No one can gain access to office premises through windows or the roof,
- ix) All computers and ICT hardware in the FIU such as routers, switches, printers and scanners are supported by a centralized Uninterruptable Power Supply (UPS), and.
- x) The FIU mission critical system called goAML was upgraded from version 3.0 to version 3.4.



## b. Legal Support

In the financial year 2012/2013, Tanzania FIU accomplished the following undertakings:

- (i) The FIU participated in preparation of the Anti-Money Laundering Regulations, 2012
- (ii) The FIU participated in drafting the Prevention of Terrorism Regulations, 2012.
- (iii) The FIU provided legal advice and guidance to all matters referred to it by reporting entities.
- (iv) The FIU reviewed AML Guideline no. 1 on Verification of Customer Identities and Guideline No.2 for Banking Institutions in order to align them with the amendments made to the Anti-Money Laundering legislation and regulations.

## 4. Activities at the International Stage

### c. ESAAMLG, FATF and the ICRG Process

Tanzania's AML/CFT regime underwent Mutual Evaluation by the Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) in 2009. ESAAMLG is a Financial Action Task Force (FATF) Styled Regional Body (FSRB) for eastern and southern African countries. Since the Mutual Evaluation, the FIU plays a pivotal role in the implementation of the ESAAMLG Post Mutual Evaluation Implementation Plan, as well as the FATF International Cooperation Review Group (ICRG) action plan, which was developed to effectively and systematically implement the Mutual Evaluation Report recommendations.

In the financial year 2012/13 Tanzania FIU experts participated in ESAAMLG and ICRG meetings to discuss Tanzania's progress in addressing its strategic AML/CFT deficiencies. FATF acknowledged the progress made by Tanzania in addressing most of the issues recommended in the action plan.

### d. Towards Joining the EGMONT Group of Financial Intelligence Units

Tanzania FIU applied for membership of the Egmont Group of Financial Intelligence Units, as part of implementation of a broader objective of the national AML/CFT strategy. The strategy calls for a need to develop a mechanism to cooperate with the international community in the implementation of Anti-money Laundering and Combating the Financing of Terrorism (AML/CFT) programmes. Application for membership also aimed at enhancing its operational capacity and to strengthen networking with other FIUs, in order to exchange information and share experience.

In the Financial year 2012/2013, the FIU continued to work closely with its sponsors (South Africa Financial Intelligence Centre and FinCEN of the US) in support of its application for Egmont Membership. In July, 2012, representatives of Tanzania FIU attended the 20th Plenary of the EGMONT Group of Financial Intelligence Units in St. Petersburg, Russia. Tanzania FIU was invited as an observer.

## 5. Challenges and the Way Forward

**In spearheading the fight against ML/TF, there are a number of challenges. These include:**

- i. Money laundering and terrorist financing are fairly new types of crimes and they are evolving rapidly with global technological changes. They mutate like real cancer. This makes the war against the two vices complex and challenging. Our laws are new and stakeholders that are supposed to fight these crimes (reporting persons, regulators, etc.) are still trying to figure out what is going on. This means that the FIU has a huge task of raising awareness among stakeholders and the public. The evolving nature of ML/TF also call for constant review of our laws, regulations and Guidelines.
- ii. Tanzania is largely a cash based economy. This means that most financial transactions are carried out in cash. This poses a big challenge in the fight against money laundering and terrorist financing. Dealing in cash tends to leave little or no audit trail, and criminals love dealing in cash. Cash transactions leave the FIU with disjoint or no information to work with.
- iii. Information and communication technology penetration in Tanzania is still low. This means that most of the information in businesses and government offices is kept on paper. This poses huge challenges in accessing, processing and transporting information. Records on paper take much longer time and are difficult to handle when compared to information kept in electronic form. The FIU encounters huge barriers during analysis, especially when trying to access information held in other government offices and private businesses.
- iv. The FIU has not been able to recruit staff commensurate to its organisation structure and establishment needs. AML/CFT is a challenging discipline which requires specialized skills. This poses unique challenges to the FIU on staff to recruit, and specialized training to institute to ensure that staff are up to the challenge. AML/CFT related training is scarcely available worldwide but the FIU has a training and attachment programme for its staff to acquire the requisite skills. We will continue to seek assistance in this regard from international bodies such as ESAAMLG, the Egmont Group of FIUs, World Bank, IMF, UNODC and development partners.
- v. FIU offices are located within premises of the Ministry of Finance. The office space can accommodate up to 20 people. In the medium to long term future, office space will not be enough to accommodate staff as the FIU grows to discharge its mandate effectively and efficiently. The FIU will have to start budgeting for office accommodation immediately, if it is to grow to the required level of operational capacity and best practices.
- vi. Tanzania underwent Mutual Evaluation by the ESAAMLG in 2009. This evaluation uncovered some lapses in the Tanzania AML/CFT regime, which led to Tanzania being placed under the monitoring process of the FATF International Cooperation Review Group (ICRG). This process requires concerted

efforts and commitment of the jurisdiction being monitored, in order to abide by the plan to address the identified deficiencies. Such commitment is not easily secured from all AML/CFT stakeholders that are supposed to play their part to address the identified deficiencies. This has resulted in the FIU spending much time, effort and resources following up AML/CFT stakeholders so that they do what is required of them as per the implementation plan. This sometimes leads to the FIU committing much resources to unplanned and unbudgeted activities.

- vii. The Financial Action Task Force (FATF) revised the Recommendations. Subsequently, in February 2012 the FATF published new 40 Recommendations. These Recommendations come with new duties and responsibilities for jurisdictions and stakeholders including the FIU. One of the most important challenges for various stakeholders is to understand the recommendations. There is therefore need for FIU staff to receive training and awareness from experts on the new 40 Recommendations, so as to enable the FIU revise its short and long term plans to cater for the new duties and responsibilities.
- viii. The Anti-money laundering laws of Tanzania (AMLA and AMLPOCA) identify various categories of reporting persons. Not all these categories of reporting persons have laws and apex bodies or Regulators to oversee their operations. This poses a challenge to the FIU when it comes to supervising these reporting persons for AML/CFT compliance. There is therefore need to sensitise more stakeholders to enact laws to covers these areas and for relevant regulators to be established.

## 6. Audited Financial Statement

### 2.0 Audit Report on the Financial Statement

**TO: Commissioner and Accounting Officer  
Financial Intelligence Unit,  
P. O. Box 5145  
DAR ES SALAAM**

**RE: REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE FINANCIAL INTELLIGENCE UNIT (FIU) FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2013**

I have audited the financial statements of the Financial intelligence Unit comprising of Statement of financial position, Statement of financial performance, Statement of cash flows, Statement of changes in net assets and Accounting policies and notes to the financial statements for the year ended 30<sup>th</sup> June, 2013 as shown in Annexure I of this report.

#### Management Responsibility for the Financial Statements

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

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

#### Responsibilities of the Controllers and Auditor General

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

An audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, I considered the internal control of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Financial Intelligence Unit internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Further, Sect. 44 (2) of the Public Procurement Act No. 21 of 2004 and Reg. No. 31 of the Public Procurement (Goods, Works, Non-consultant services and Disposal of Public Assets by Tender) Regulations of 2005 requires me to state in my annual audit report whether or not the auditee has complied with provision of the Law.

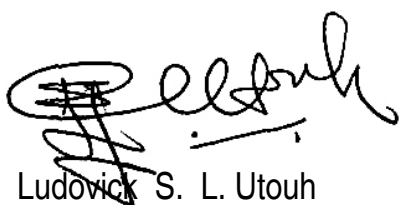
### **Unqualified opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Financial Intelligence Unit as at 30<sup>th</sup> June 2013, and its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards under accrual basis of accounting.

## Report on Other Legal and Regulatory Requirements

### Compliance with the Public Procurement Act, 2004

In view of my responsibility on the procurement legislation, and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that the Financial Intelligence Unit has generally complied with the requirements of the Public Procurement Act No. 21 of 2004 and its underlying Regulations of 2005.



Ludovick S. L. Utouh

**CONTROLLER AND AUDITOR GENERAL**

March, 2014



Copy: The Chief Secretary,  
State House,  
P.O. Box 9120,  
**DAR ES SALAAM.**

Permanent Secretary and Paymaster General,  
Ministry of Finance,  
P.O. Box 9111,  
**DAR ES SALAAM.**

THE UNITED REPUBLIC OF TANZANIA  
FINANCIAL INTERLLIGENCE UNIT (VOTE013)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT – RECURRENT

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

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

	Actual Amount (A) TZS	Final Budget (B) TZS	Original Budget TZS	Difference (B-A) TZS
<b>CASH INFLOWS</b>				
Exchequer Issues	1,986,484,000.00	1,919,790,000.00	2,382,824,000.00	66,694,000.00
<b>TOTAL RECEIPTS</b>	<b>1,986,484,000.00</b>	<b>1,919,790,000.00</b>	<b>2,382,824,000.00</b>	<b>66,694,000.00</b>
<b>CASH OUTFLOWS</b>				
<b>Operations</b>				
Wages, Salaries and Employee Benefits	699,223,000.00	707,328,000.00	1,286,461,000.00	8,105,000.00
Supplies and Consumable Goods	722,902,973.13	768,906,500.00	649,020,500.00	46,003,526.87
Routine Maintenance and Repair	33,909,557.00	34,238,000.00	329,100,000.00	328,443.00
Other Expenses	57,492,836.90	58,200,000.00	118,243,000.00	707,163.10
<b>Capital Expenditures</b>				
Purchase/Construction of Non-Current Assets	346,029,900.00	346,117,500.00	0.00	87,600.00
<b>TOTAL PAYMENTS</b>	<b>1,859,558,267.03</b>	<b>1,914,790,000.00</b>	<b>2,382,824,000.00</b>	<b>55,231,732.97</b>
<b>NET CASH FLOWS</b>	<b>126,925,732.97</b>	<b>5,000,000.00</b>	<b>0.00</b>	<b>121,925,732.97</b>



Accounting Officer

Date: 28/6/2013



THE UNITED REPUBLIC OF TANZANIA  
FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT – DEVELOPMENT  
FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

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

	Actual Amount (A) TZS	Final Budget (B) TZS	Original Budget TZS	Difference (B-A) TZS
<b>CASH INFLOWS</b>				
Exchequer Issues	379,928,385.00	379,928,385.00	267,800,000.00	0.00
<b>TOTAL RECEIPTS</b>	<b>379,928,385.00</b>	<b>379,928,385.00</b>	<b>267,800,000.00</b>	<b>0.00</b>
<b>CASH OUTFLOWS</b>				
Operations				
Wages, Salaries and Employees Benefits	37,500,000.00	37,500,000.00	37,500,000.00	0.00
Supplies and Consumable Goods	342,428,385.00	342,428,385.00	230,300,000.00	0.00
<b>TOTAL PAYMENTS</b>	<b>379,928,385.00</b>	<b>379,928,385.00</b>	<b>267,800,000.00</b>	<b>0.00</b>
<b>NET CASH FLOWS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



Accounting Officer

Date: 28/6/2013

THE UNITED REPUBLIC OF TANZANIA  
FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT – DEPOSIT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

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

	Actual Amount (A) TZS	Final Budget (B) TZS	Original Budget TZS	Difference (B-A) TZS
<b>CASH INFLOWS</b>				
Other Receipts	1,045,006,613.91	0.00	0.00	(1,045,006,613.91)
<b>TOTAL RECEIPTS</b>	<b>1,045,006,613.91</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,045,006,613.91)</b>
<b>CASH OUTFLOWS</b>				
Other Payments	361,376,472.00	0.00	0.00	(361,376,472.00)
<b>TOTAL PAYMENTS</b>	<b>361,376,472.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(361,376,472.00)</b>
<b>NET CASH FLOWS</b>	<b>683,630,141.91</b>	<b>0.00</b>	<b>0.00</b>	<b>(683,630,141.91)</b>



Accounting Officer

Date:

28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF CASH FLOW - RECURRENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

	NOTE	2012/2013 TZS
<b>Cash Flow From Operating Activities</b>		
<b>RECEIPTS</b>		
Exchequer Issues		1,986,484,000.00
<b>TOTAL RECEIPTS</b>		<b>1,986,484,000.00</b>
<b>PAYMENTS</b>		
Wages, Salaries and Employee Benefits		699,223,000.00
Supplies and Consumables Goods		722,902,973.13
Routine Maintenance and Repair		33,909,557.00
Other Expenses		57,492,836.90
<b>TOTAL PAYMENTS</b>		<b>1,513,528,367.03</b>
Net Cash Flow From Operating Activities		472,955,632.97
Cash Flow from Investing Activities		
Purchase/ Cash Flow From Operating Activities		346, 029,900.00
Net Cash Flow from investing activities		346, 029,900.00
Net increase (decrease) in cash		126,925,723.97
Cash to be Surrendered to Holding Account		0.00
Cash to be Surrendered to PMG		126,925,732,97
Cash to be Surrendered of the Year		0.00
Cash to be Surrendered of the Period	49	0.00



Accounting Officer

Date: 28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF CASH FLOW - DEVELOPMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

	NOTE	2012/2013 TZS
<b>Cash Flow From Operating Activities</b>		
<b>RECEIPTS</b>		
Exchequer Issues		379,928,385.00
<b>TOTAL RECEIPTS</b>		<b>379,928,385.00</b>
<b>PAYMENTS</b>		
Wages, Salaries and Employees Benefits		37,500,000.00
Supplies and Consumable Goods		342,428,385.00
<b>TOTAL PAYMENTS</b>		<b>379,928,385.00</b>
Net Cash Flow From Operating Activities		0.00
Net Increase (decrease) in cash		0.00
Cash to be Surrendered to Holding Account		0.00
Cash to be Surrendered to PMG		0.00
Cash at the beginning of the Year		0.00
Cash at the end of the Period	49	0.00



Accounting Officer

Date: 28/6/2013

THE UNITED REPUBLIC OF TANZANIA

FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF CASH FLOW - DEPOSIT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

2012/2013

TZS

**Cash Flow From Operating Activities**

**RECEIPTS**

Other Receipts 1,396,519,255.82

**TOTAL RECEIPTS** 1,396,519,255.82

**PAYMENTS**

Other Payments 1,045,0006,613.91

**TOTAL PAYMENTS** 1,045,0006,613.91

Net Cash Flow From Operating Activities 351,512,641.91

Net Increase/ (decrease) in cash 351,512,641.91

Cash to be Surrendered to Holding Account 0.00

Cash to be Surrendered to PMG 0.00

Cash at the beginning of the Year 0.00

**Cash at the end of the Period** 351,512,641.91



Accounting Officer

Date:

28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF PAYEMENTS BY FUNCTION FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

PAYMENTS/EXPENDITURE	2012/2013	
	Receipts/Payments Controlled by Entity	Receipts/Payments Controlled by Third Parties
	TZS	TZS
<b>Operation</b>		
Administration and HR Management	871,219,218.78	0.00
Finance and Accounts unit	94,594,500.00	0.00
Internal Audit Unit	45,555,399.50	0.00
Monitoring Unit	162,156,636.30	0.00
Inspection Unit	42,304,217.50	0.00
Procurement Management Unit	32,861,000.00	0.00
Legal Services Unit	47,594,050.00	0.00
Management Information Systems Unit	231,155,744.95	0.00
<b>Total Payments/Expenditure</b>	<b>1,527,440,767.03</b>	<b>0.00</b>
<b>Capital</b>		
Administration and HR Management	379,928,385.00	0.00
<b>Total Payments/Expenditure</b>	<b>379,928,385.00</b>	<b>0.00</b>
<b>Total Operating and Capital Accounts</b>	<b>1,907,369,152.03</b>	<b>0.00</b>



Accounting Officer

Date: 28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

## (Classification of Expended by Nature)

	NOTE	2012/2013 TZS
<b>REVENUE</b>		
Exchequer Revenue	36	1,893,456,752.03
<b>TOTAL REVENUE</b>		<b>1,893,456,752.03</b>
<b>EXPENSES AND TRANSFERS</b>		
<b>Expenses</b>		
Wages, Salaries and Employees Benefits	18	736,723,000.00
Supplies and Consumables Goods	20	1,071,428,756.09
Routine Maintenance and Repair	40	33,909,557.00
Other Expenses	41	57,492,836.90
<b>Total Expenses</b>		<b>1,899,554,149.99</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>1,899,554,149.99</b>
Surplus (deficit) for the period		(6,097,397.96)



Accounting Officer

Date:

28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

2012/2013

TZS

**Cash Flow From Operating Activities****RECEIPTS**

Exchequer Issues	2,366,412,385.00
Other Receipts	1,395,519,255.82
<b>TOTAL RECEIPTS</b>	<b>3,762,931,640.82</b>

**PAYMENTS**

Wages, Salaries and Employee Benefits	736,723,000.00
Supplies and Consumable Goods	1,065,331,358.13
Other Payments	1,045,006,613.91
Routine Maintenance and Repair	33,909,557.00
Other Expenses	57,492,836.90
<b>TOTAL PAYMENTS</b>	<b>2,938,463,365.94</b>

Net Cash Flow From Operating Activities	824,468,274.88
---	----------------

**Cash Flow from investing Activities**

Purchase/Construction of Non-Current Assets	346,029,900.00
Net Cash Flow from Investing Activities	346,029,900.00

Net Increase (decrease) in cash	478,438,374.88
Cash to be Surrendered to Holding Account	0.00
Cash to be Surrendered to PMG	126,925,732.97
Cash at the beginning of the Year	0.00
Cash at the end of the Period	351,512,641.91



Accounting Officer

Date: 28/6/2013



## THE UNITED REPUBLIC OF TANZANIA

## MINISTRY OF FINANCE

## FINANCE INTELLIGENCE UNIT

STATEMENT OF VOTE ACCOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

<b>APPROVED ESTIMATES</b>	<b>TZS</b>
Original Approved Estimates	2,650,624,000
Add: Reallocation Warrant	-
Net Approved Estimates	2,650,624,000
Issues received in the year	2,366,412,385
Other Sources/previous year fund	-
Total fund received during the year	2,366,412,385
Less: Expenditure	2,239,486,652
Less: Unretired Imprest	-
<b>Net Expenditure</b>	<b>2,239,486,652</b>
Cash in hand	126,925,733
<b>Unutilized Budget/Issues</b>	<b>-</b>
Advances	-
Transfer to next year	126,925,733
Cash in hand with PMG	126,925,733
Balance in Hand	-



Accounting Officer

Date: 28/6/2013

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> JUNE 2013

	NOTE	2012/2013 TZS
<b>ASSETS</b>		
Current Assets		
Cash and Cash Equivalents	49	351,512,641.91
Receivables	51	0.00
Inventories	52	0.00
Prepayments	53	332,117,500.00
<b>Total Current Assets</b>		<b>683,630,141.91</b>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	59	522,702,219.00
Intangible Assets	61	104,030,000.00
Total Non-Current Assets		626,732,219.00
<b>TOTAL ASSETS</b>		<b>1,310,362,360.91</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Payables	64	6,097,397.96
Deferred Income-revenue	71	0.00
Deposits	72	357,610,039.87
Total Current Liabilities		357,610,039.87
<b>Non-Current Liabilities</b>		
Deferred Income-capital	83	332,117,500.00
Total Non-Current Liabilities		332,117,500.00
<b>TOTAL LIABILITIES</b>		<b>689,727,539.87</b>
<b>Net assets</b>		<b>620,634,821.04</b>
<b>NET ASSETS/EQUIT</b>		
Capital contributed by:		
Taxpayers Funds	90	626,732,219.00
Accumulated surpluses (deficits)		(6,097,397.96)
<b>TOTAL NET ASSETS/EQUITY</b>		<b>620,634,821.04</b>

## THE UNITED REPUBLIC OF TANZANIA

## FINANCIAL INTELLIGENCE UNIT (VOTE 013)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2013

2012/2013

Actual Receipts /  
Expenditure

TZS

**Note 18 - Wages, Salaries and Employee Benefits**

Acting Allowance	9,000,000.00
Civil Servants	0.00
Civil Servants Contract	90,299,000.00
Court Attire Allowance	500,000.00
Electricity	2,460,000.00
Food and Refreshment	2,300,000.00
Furniture	3,600,000.00
Gratuities	27,169,000.00
Honoraria	194,350,000.00
Housing Allowance	14,800,000.00
Leave Travel	2,185,000.00
Outfit Allowance	1,500,000.00
Sitting Allowance	0.00
Special Allowance	386,400,000.00
Telephone	2,160,000.00
<b>Total</b>	<b>736,723,000.00</b>

**Note 20 – Supplies and Consumable Goods**

Accrued Supplies and Consumable Goods	6,097,397.96
Advertising and Publication	0.00
Air Travel Tickets	119,015,344.54
Computer Supplies and Accessories	2,023,400.00
Conference Facilities	131,200,000.00
Courier Services	3,600,000.00
Diesel	17,818,800.00
Food and Refreshments	20,500,000.00
Fuels Spare Parts and Tyres	0.00
Gifts and Prizes	0.00
Ground Transport (Bus, Train, Water)	70,000.00
Ground Transport (Bus, railway taxi etc)	55,920,000.00
Internet and Email connections	110,495,238.10
Lodging / Accommodation	6,075,200.00
Newspapers and Magazines	5,610,900.00
Office Consumables	3,536,700.00
Outsourcing Costs	1,067,800.00

2012/2013

Actual Receipts /  
Expenditure

TZS

Per Diem – Domestic	58,920,000.00
Per Diem – Foreign	113,657,800.00
Posts and Telegraphs	718,546.84
Printing and Photocopy paper	1,280,000.00
Printing and Photocopy Costs	21,209,590.00
Production & Printing of Training Materials	0.00
Remuneration of Instructors	800,000.00
Special Foods (diet food)	0.00
Subscription Fees	79,780,000.00
Training Allowances	0.00
Training Materials	0.00
Tuition Fees	
Uniforms	500,000.00
Upkeep Allowances	200,671,379.33
Visa Application Fees	6,750,000.00
<b>Total</b>	<b>1,071,428,756.09</b>

Acting Allowance	9,000,000.00
Advertising and Publication	0.00
Air conditioners	0.00
Air Travel Tickets	119,015,344.54
Audit Fees	12,000,000.00
Burial Expenses	0.00
Civil Servants	0.00
Civil Servants Contracts	90,299,000.00
Computer Supplies and Accessories	2,023,400.00
Conference Facilitie	131,200,000.00
Consultancy Fees	44,200,000.00
Courier Services	3,600,0000.00
Court Attire Allowance	500,0000.00
Diesel	17,818,800.00
Electrical and other cabling Materials	970,000.00

**Electricity**

Fire Protection Equipment	2,460,000.00
Food and Refreshment	0.00
Food and Refreshments	2,300,000.00
Fuels Spare Parts and Tyre	20,500,000.00
Furniture	3,600,000.00
Gifts and Prizes	0.00
Ground Transport (Bus, Train, Water)	27,169,000.00
	70,000.00

2012/2013

Actual Receipts /  
Expenditure

TZS

Ground travel (bus, railway taxi etc)	55,920,000.00
Honoraria	194,350,000.00
Housing Allowance	14,800,000.00
Internet and Email connections	110,495,238.10
Leave Travel	2,185,000.00
Lodging / Accommodation	6,075,200.00
Motor Vehicles and Waster Craft	3,939,557.00
Newspapers and Magazines	5,610,900.00
Office Consumables	3,536,700.00
Outfit Allowance	1,500,000.00
Outsourcing Costs	1,067,800.00
Per Diem – Domestic	58,920,000.00
Per Diem – Foreign	113,657,800.00
Plumbing Supplies and Fixtures	4,000,000.00
Posts and Telegraphs	718,546.84
Printing and Photocopy paper	1,280,000.00
Printing and Photocopy Costs	21,209,590.00
Production & Printing of Training Materials	0.00
Remuneration of Instructors	800,000.00
Security Services	1,492,836.90
Sitting Allowance	0.00
Spare Parts	17,000,000.00
Special Allowance	386,400,000.00
Special Foods (diet food)	0.00
Subscription Fees	79,780,000.00
Telephone	2,160,00 0.00
Training Allowance	0.00
Training Materials	0.00
Tuition Fees	104,110,569.32
Tyres and Batteries	8,000,000.00
Uniforms	500,000.00
Upkeep Allowances	200,671,379.33
Visa Application Fees	6,750,000.00
<b>Total</b>	<b>1,893,456,752.03</b>

**Note 40. Routine Maintenance and Repair**

Air conditioners	0.00
Electrical and Other Cabling Materials	970,000.00
Fire Protection Equipment	0.00
Motor Vehicles and Water Craft	3,939,557.00
Plumbing Supplies and Fixture	4,000,000.00
Spare Parts	17,000,000.00
Tyres and Batteries	8,000,000.00

2012/2013

**Actual Receipts /  
Expenditure****TZS****Total****33,909,557.00****Note 41 – Other Expenses**

Audit Fees	12,000,000.00
Burial Expenses	0.00
Consultancy Fees	44,000,000.00
Security Services	1,492,836.90
<b>Total</b>	<b>57,492,836.90</b>

**Note 49 – Cash and Cash Equivalents**

Deposit Transaction	351,512,641.91
Development exchequer	0.00
Issues-Loan/Grant	
EXISS-Other Charges	(46,465,600.00)
EXIS-Personal Emoulment	46,465,600.00
<b>Total</b>	<b>351,512,641.91</b>

**Note 51 – Receivables**

Prepayment	0.00
<b>Total</b>	<b>0.00</b>

**Note 52 – Inventories**

Fuels Spares Parts and Tyres	0.00
<b>Total</b>	<b>0.00</b>

**Note - 53 Prepayments**

Prepayments – Transfer	332,117,500.00
<b>Total</b>	<b>332,117,500.00</b>

**Note - 59 Property, Plant and Equipment**

Computers Equipment	190,373,445.00
Four Wheel Drive Vehicles	0.00
Motor Vehicles	148,006,600.00
Office Residential Furniture, Fitting and Equipment	170,409,774.00
Servers	13,912,400.00
<b>Total</b>	<b>522,702,219.00</b>

**Note 61 – Intangible Assets**

Computer Software	104,030,000.00
<b>Total</b>	<b>104,030,000.00</b>

**Note 64 - Payables**

2012/2013

Actual Receipts /  
Expenditure

TZS

Supplies of Goods and Services	6,097,397,96
<b>Total</b>	<b>6,097,397,96</b>
<b>Note 71 – Deferred Income revenue</b>	
Acting Allowance	0.00
Air Travel Tickets	7,405,155.46
Audit Fees	0.00
Civil Servants Contracts	0.00
Computer Supplies and Accessories	976,600.00
Conference Facilities	640,000.00
Consultancy Fees	0.00
Courier Services	0.00
Court Attire Allowance	0.00
Diesel	180,400.00
Electrical and Other Cabling	286,000.00
Materials	
Electricity	0.00
Food and Refreshment	810,000.00
Food and Refreshments	0.00
Furniture	400,000.00
Gratuities	0.00
Ground Transport (Bus, Train, Water)	330,000.00
Ground Transport (bus, railway tax etc)	130,000.00
Honoraria	0.00
Housing Allowance	400,000.00
Internet and Email connection	0.00
Leave Travel	815,000.00
Lodging/Accommodation	3,994,800.00
Motor Vehicles and Water Craft	60,443.00
News papers and Magazines	976,700.00
Office Consumables	463,300.00
Outfit Allowance	0.00
Outsourcing Costs	372,200.00
Per Diem – Domestic	4,100,000.00
Per Diem – Foreign	0.00
Plumbing Supplies and Fixtures	0.00
Posts and Telegraphs	461,453.16
Printing and Photocopy paper	220,000.00
Printing and Photocopy Costs	398,795.00
Remuneration of Instructors	0.00
Security Services	707,163.10
Spare Parts	0.00
Special Allowance	0.00
Subscription Fees	20,000.00

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**Actual Receipts /  
Expenditure****TZS**

Telephone	0.00
Tuition Fees	2,311,518.58
Tyres and Batteries	0.00
Unallocated Warrant of Fund	0.00
Undistributed Exchequer	94,615,600.00
Uniforms	0.00
Upkeep Allowances	4,128,604.67
Visa Application Fees	1,750,000.00
Year end Balance Transfer From FIU - Recurrent	(126,925,732.97)
<b>Total</b>	<b>0.00</b>

**Note 72 – Deposit**

Deposit General	351,512,641.91
<b>Total</b>	<b>351,512,641.91</b>

**Note 83 – Deferred Income capital**

Four Wheel Drive Vehicles	332,117,500.00
Servers	0.00
<b>Total</b>	<b>332,117,500.00</b>

**Note 90 – Taxpayers Funds**

Tax Payers Fund Adjustment	(1,745,500.00)
Four Wheel Drive Vehicles	0.00
Opening Tax Payers Fund	614,565,319.00
Servers	13,912,400.00
<b>Total</b>	<b>626,732,219.00</b>

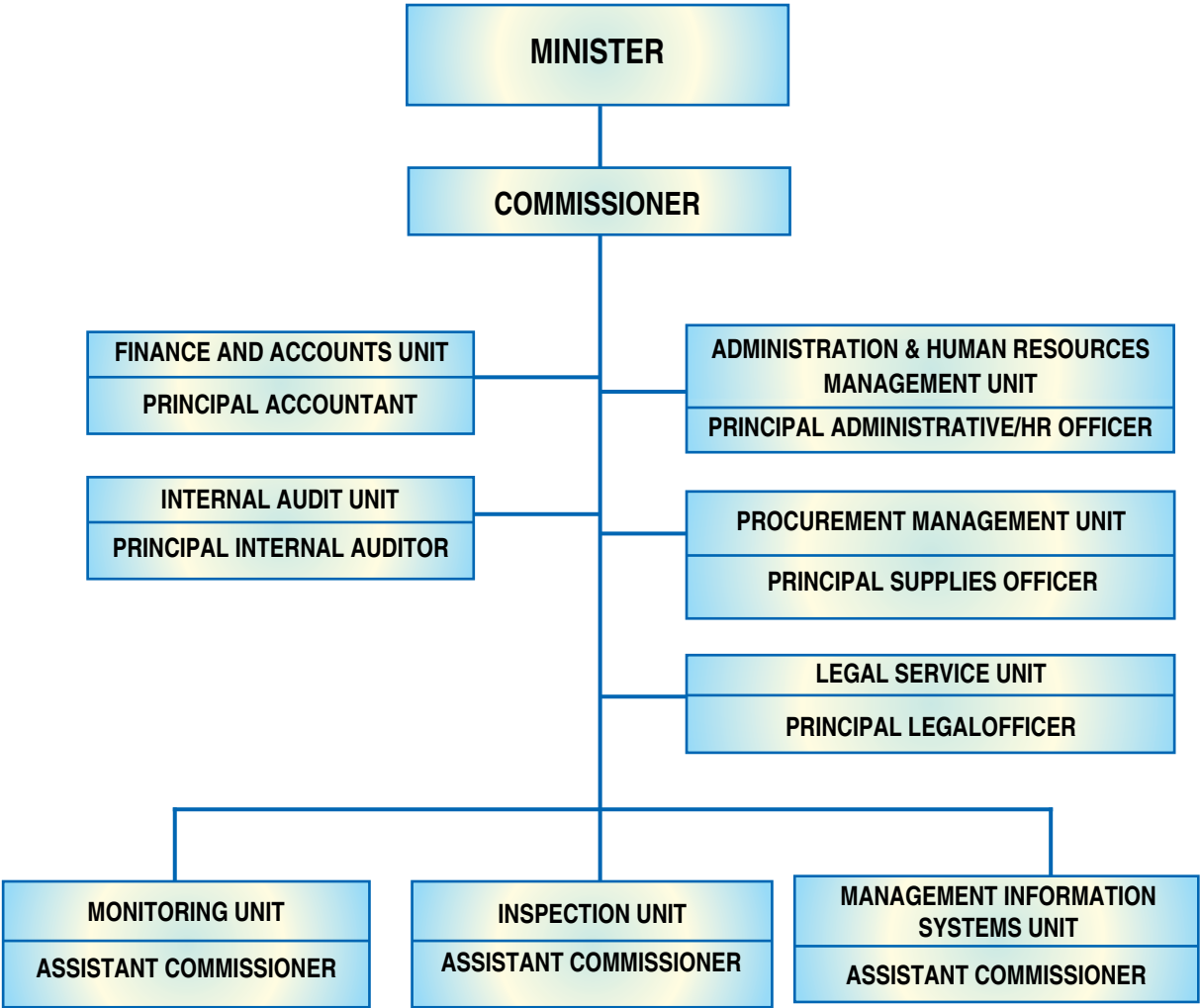

**Accounting Officer**Date: 28/6/2013



# 7. Appendices

## A. Organisation Structure

### APPROVED ORGANISATION STRUCTURE OF FINANCIAL INTELLIGENCE UNIT (Approved by the President on 13th January, 2009)



## B. Reporting Persons

**AMLA and AMLPOCA identify reporting persons to include the following:**

- i. Accountants
- ii. Attorneys, notaries and other independent legal professionals
- iii. Auctioneers
- iv. Banks and financial institutions
- v. Cash dealers
- vi. Customs officers
- vii. Dealers in precious stones or metals
- viii. Dealers in works of art
- ix. Financial leasing entities
- x. Housing finance companies
- xi. Microfinance institutions and companies
- xii. Pension funds managers
- xiii. Real estate agents
- xiv. Regulators
- xv. Securities markets intermediaries

AML/CFT laws legislation empower Ministers responsible for Finance to designate any other entity as reporting person, by notice published in the Gazette.

## C. Regulators

**AMLA and AMLPOCA identify regulators to include the following:**

- i. Bank of Tanzania (BOT)
- ii. Business Registration and Licensing Authority (BRELA)
- iii. Capital Markets and Securities Authority (CMSA)
- iv. Energy and Water Utilities Regulatory Authority (EWURA)
- v. Gaming Board of Tanzania (GBT)
- vi. Registration, Insolvency and Trusteeship Agency (RITA)
- vii. Registrar General's Office
- viii. Registrar of Cooperatives
- ix. Registrar of Non Governmental Organizations
- x. Registrar of Political Parties

- xi. Registrar of Titles
- xii. Social Security Regulatory Authority (SSRA)
- xiii. Tanzania Insurance Regulatory Authority (TIRA)
- xiv. Tanzania Communication Regulatory Authority (TCRA)
- xv. Tanzania Investment Centre (TIC)
- xvi. Zanzibar Investment Promotion Authority (ZIPA)
- xvii. Zanzibar Law Society (ZLS)

AML/CFT laws empower Ministers responsible for Finance to designate any other regulatory authority or agency or Government Department as regulator, by notice published in the Gazette.

## D. Law Enforcement Agencies

**Law enforcement agencies include;**

- i. Immigration Services
- ii. Prevention and Combating of Corruption Bureau (PCCB)
- iii. Tanzania Police Force
- iv. Tanzania Revenue Authority (TRA)
- v. Zanzibar Revenue Board (ZRB)
- vi. Zanzibar Anti-corruption and Economic Crimes Authority (ZAECA)
- vii. Any person authorized to perform investigative or monitoring duties under AMLPOCA
- viii. Other Investigative Agencies dealing with AML/CFT

## E. FIU Contacts

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