



Economic and
Social Research Foundation

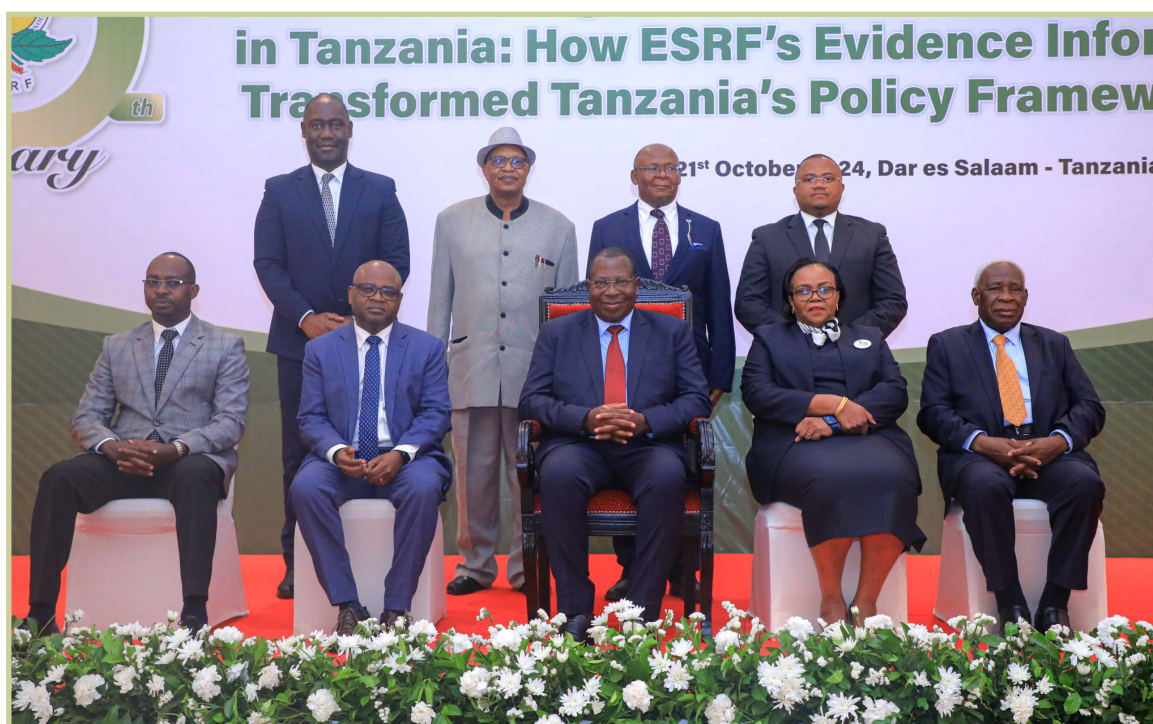


ANNUAL REPORT 2024



**ECONOMIC AND SOCIAL RESEARCH FOUNDATION
(ESRF)**

Annual Report 2024



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Acknowledgement from Board Chairperson

As we celebrate 30 years of impactful research and policy engagement, the Economic and Social Research Foundation (ESRF) continues to be a leading force in shaping Tanzania's development agenda. Over the past three decades, ESRF has made significant contributions to economic and social transformation, influencing national policies, fostering capacity building initiatives, and strengthening evidence-based decision making.

The year 2024 marks another milestone as ESRF advances its Seventh Medium-Term Strategic Plan (2022–2026). This strategic period has seen the Foundation deepen its commitment to inclusive growth, digital transformation, governance, and environmental sustainability. Our research continues to play a pivotal role in shaping national and regional policy discussions, addressing socio-economic challenges, and supporting the implementation of Tanzania Development Vision 2025 and the upcoming Vision 2050.

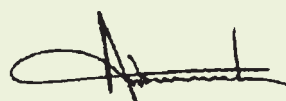
This year also saw ESRF build on its rich history of collaboration, working closely with government agencies, development partners, academia, and the private sector. These partnerships remain critical to our success, ensuring that research findings translate into actionable policy recommendations.

On behalf of the Board of Trustees, I extend my heartfelt appreciation to the Government of Tanzania, our development partners, and the entire ESRF team for their unwavering support. Your collective contributions have solidified ESRF's reputation as a trusted think tank, both nationally and internationally.



As we look forward, I am confident that ESRF will continue to innovate and drive research excellence, shaping the future of policy and development in Tanzania and beyond.

Thank you for your continued support.



Mr. Abdulmajid Mussa Nsekela
Chairperson,
ESRF Board of Trustees



Note from the Executive Director's Desk



As ESRF commemorates three decades of transformative research and policy engagement, we reflect with pride on our institution enduring contribution to Tanzania's development narrative. Since 1994, ESRF has served as the nation's premier knowledge bridge converting rigorous research into actionable policy solutions that have shaped industrialization strategies, social equity framework, and Tanzania growing influence in regional and global development discourse.

This anniversary year coincides with Tanzania critical juncture between Development Vision 2025 and the emerging Vision 2050. Our work in policy reviews has not only assessed the effectiveness of ongoing development strategies but also informed discussions on the transition from TDV 2025 to Vision 2050, ensuring that Tanzania's long-term growth agenda is built on a strong evidence base. ESRF has been at the forefront of this transition through: **Policy Architecture:** Providing evidence-based reviews of industrialization, job creation strategies and economic transformation; **Future-Readiness:** Pioneering research on digital transformation and AI's role in

inclusive growth; **Equity Frameworks:** Advancing gender-responsive social protection models and women and youth empowerment; and, **Urban Resilience:** Informing sustainable city planning for Tanzania's rapidly growing municipalities.

Our value proposition: What distinguishes ESRF's three decades of impact is our unique ability to: **Anticipate** emerging development challenges through foresight research; **Translate** complex data into policymaker-ready solutions; and, **Convene** government, private sector, academic and civil society around evidence-based dialogue

Our 30-year legacy has been made possible through enduring partnerships with Tanzania's policymaking institutions, development partners, and research collaborators. As we look toward Vision 2050, ESRF is:

- Establishing a Tanzania Investment Development and Growth Facility
- Establishing a new Center for Foresight and Scenario Planning
- Expanding our digital policy observatory capabilities
- Strengthening regional knowledge partnerships through the African Policy Research Network

The next decade demands research institutions that can simultaneously address immediate policy needs while anticipating tomorrow's challenges. ESRF stands ready as we have for 30 years to deliver the insights that will propel Tanzania toward its 2050 aspirations.

Prof. Fortunata Songora Makene
Executive Director, ESRF

1. Introduction

1.1. About the Economic and Social Research Foundation (ESRF)

The Economic and Social Research Foundation (ESRF) is an independent policy research institution based in Dar es Salaam, Tanzania. Established in 1994, ESRF's mission is to conduct research, provide policy analysis, and build the capacity of development actors to enhance evidence-based decision-making. ESRF plays a crucial role in shaping national, regional, and global policy dialogues, contributing to Tanzania's social and economic development.

1.2. The Mandate of ESRF

ESRF's mandate is to improve public policy formulation through economic forecasting, policy analysis, and research, as well as the development of medium and long-term strategic perspectives for economic and social development. Specifically, ESRF is mandated to: Undertake policy research on economic and social issues; Facilitate capacity building for government and development stakeholders; Serve as a platform for knowledge exchange and dialogue; and, disseminate policy and research findings to support informed policy making.

1.3. Our Vision and Mission

ESRF VISION:

To become a national and regional centre of excellence in research and capacity development for policy analysis and development management.

1.4. ESRF Strategic Objectives

ESRF's strategic objectives are designed to align with national development priorities and address emerging socio-economic challenges.

Overall Objective

The overall objective of ESRF is to conduct research in economic and social policy areas and use research insights to support Tanzania's development agenda.

Specific Objectives

1. Conduct independent and objective economic and social research on key public policy issues.
2. Strengthen the capacity of stakeholders in policy analysis and research.
3. Serve as a knowledge hub, facilitating research innovation and knowledge transfer.
4. Provide evidence-based policy recommendations for decision-makers.
5. Foster national, regional, and international collaborations to enhance research impact.

OUR MISSION:

Advancing knowledge to serve the public, government, civil society organizations (CSOs), and the private sector through policy-oriented research, capacity development initiatives, and advocating for good development management practices.

2. Medium-Term Strategic Plan 2022 - 2026

2.1. Overview of ESRF's Strategic Plans

Since its inception in 1994, ESRF has implemented seven strategic plans. Each plan has played a crucial role in guiding ESRF's research priorities, policy engagements, and

capacity-building programs.

The current strategic plan (MTSP VII: 2022 - 2026) builds on past achievements and responds to emerging global and national development challenges. Previous ESRF Strategic Plans had focused on:

Strategic Plan Phase	Key Focus Areas
1994 - 1997	Institutional development, core research, policy dialogue.
1998 - 2001	Strengthening capacity for policy research and dialogue.
2002 - 2006	Balancing research, commissioned studies, and policy outreach.
2007 - 2011	Enhancing policy dialogue and research dissemination.
2012 - 2015	Strategic research, collaborative research, and policy voice.
2016 - 2020	Innovation in policy research, governance, and social impact.
2021	Innovation in policy research, governance, and social impact.
2022 - 2026	Addressing emerging economic challenges, digital economy, governance, and social inclusion.

2.2. Thematic Research Areas for 2022 - 2026

The MTSP VII (2022 - 2026) focuses on six core research themes, each with defined sub-themes.

Core Research Theme	Sub-Themes
1. Inclusive Growth, Employment, and Industrialization	<ul style="list-style-type: none"> ❖ Enhancing youth development and entrepreneurship. ❖ Sustainable industrial development. ❖ Urbanization and development financing. ❖ Food security and socio-economic recovery post-COVID-19.
2. Globalization, Regional Integration, Trade, and Business Facilitation	<ul style="list-style-type: none"> ❖ Implementing and assessing the impact of business policies (e.g. Blueprint). ❖ Strengthening linkages between SMEs and financial institutions. ❖ Promoting investment, trade, and business growth in Tanzania.

3. Good Governance and Accountability	<ul style="list-style-type: none"> ❖ Enhancing public asset management and governance systems. ❖ Improving service delivery and anti-corruption efforts. ❖ Impact evaluation of policy initiatives.
4. Gender, Social Service Delivery, and Social Protection	<ul style="list-style-type: none"> ❖ Addressing barriers to quality education and healthcare. ❖ Strengthening social protection systems for vulnerable groups. ❖ Gender-responsive economic empowerment programs.
5. Natural Resources and Environmental Management	<ul style="list-style-type: none"> ❖ Sustainable natural resource utilization. ❖ Climate change adaptation strategies. ❖ Blue economy initiatives and marine conservation.
6. Digital Economy, Knowledge Management, and Innovation	<ul style="list-style-type: none"> ❖ Supporting Tanzania's transition to a digital economy. ❖ Leveraging technology for inclusive development. ❖ Digital literacy and ICT skills development.

2.3. Alignment with National and Global Priorities

The MTSP VII aligns ESRF's research priorities with Tanzania's national development goals and global commitments: Tanzania's Development Vision through its Third Five-Year Development Plan (FYDP III): Focuses on industrialization, competitiveness, and human capital development; Sustainable Development Goals (SDGs): Contributes to SDG 1 (No Poverty), SDG 8 (Decent Work & Economic Growth), and SDG 9 (Industry, Innovation & Infrastructure); and, Africa's Agenda 2063.

2.4. Expected Outcomes of MTSP VII

The 2022 - 2026 Medium-Term Strategic Plan reaffirms ESRF's commitment to policy-driven research and capacity building to support Tanzania's development agenda. Through its strategic focus areas, ESRF will continue to play a critical role in shaping national policies, engaging stakeholders, and contributing to regional and global development discussions. The successful implementation of MTSP VII (2022 - 2026) will result in:

- Enhanced policy influence through high-quality research and policy dialogues.
- Stronger stakeholder engagement with government, private sector, and civil society.
- Improved digital economy strategies for Tanzania's transformation.
- Strengthened research capacity in key development areas.

3. Board of Trustees

Institutional Governance is under the Board of Trustees, as mandated by the constitution of ESRF (1994). The Board is composed of members from different, broadly recognized stakeholders of society, namely the government/public service, the private sector, civil society and academia. The Board also has an Executive Committee that deals with ad hoc operational matters that require its approval.



**Mr. Abdulmajid
Mussa Nsekela**
*Chairperson,
ESRF Board of
Trustees*



Dr. Stigmata Tenga
Vice Chairperson



Amb. Ami Mpungwe
Member



**Amb. Maimuna
Tarish**
Member



Dr. Florens Turuka
Member



**Ms. Catherineroose
Barretto**
Member

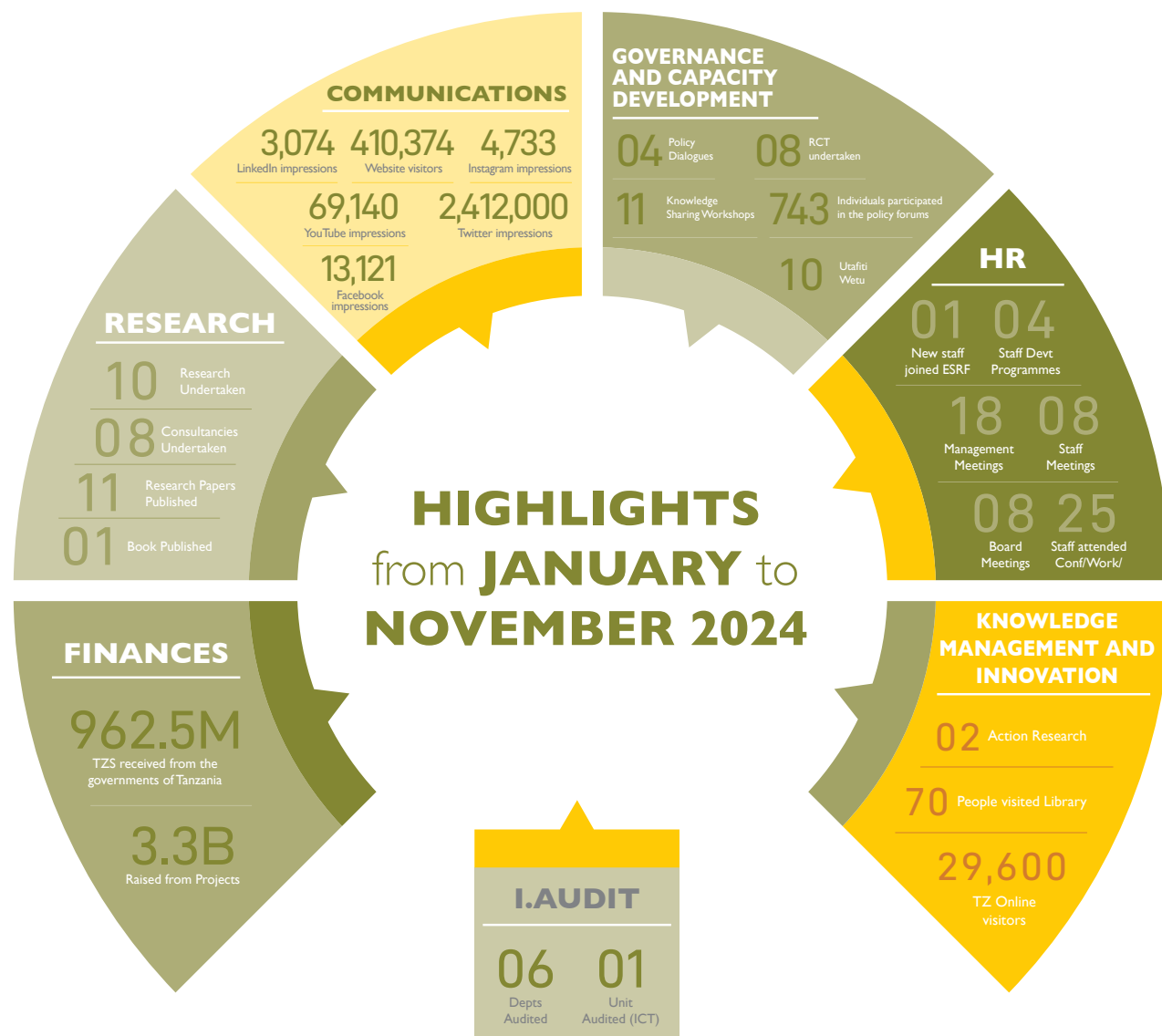


Amb. John Ulanga
Member



**Prof. Fortunata S.
Makene**
Secretary

3.1. Highlights from January to December 2024



4. Key highlights from 2024

Celebrating 30 Years of ESRF: 8th National Conference on the Economy

On 21st October 2024, ESRF hosted its 8th National Conference under the theme “**30 Years of Policy Research for Economic**

Transformation and Social Development.”

Graced by the Vice Present Hon. Dr. Philip Isdory Mpango, the conference served as the centrepiece of ESRF’s 30th anniversary celebrations and brought together a wide range of stakeholders, including government officials, development partners, academia, civil society, and the private sector.



Vice President Dr. Philip Mpango viewing posters showcasing the positive impact of ESRF research before addressing ESRF’s 8th National Conference

The event reviewed Tanzania’s economic and social development progress over the past three decades, while exploring forward-looking strategies aligned with Vision 2050 and the evolving global landscape.

Key thematic areas included **industrialization, youth employment, digital economy, urbanization, human capital development, and regional integration.**

The conference featured **high-level panels, technical presentations, and policy dialogues**, all informed by evidence from ESRF’s past and ongoing research. It also highlighted the Foundation’s contributions to **shaping public policy, fostering national dialogue, and strengthening research capacity** in Tanzania.

The event reinforced ESRF’s role as a trusted national think tank and a convenor of **inclusive, evidence-based discussions** on development priorities. Additionally, it served as a platform to **launch new reflections** on the future of research and policy engagement in Tanzania and the broader region.

The 2024 African Evidence Summit

On July 10-11, 2024, ESRF co-hosted the **12th African Evidence Summit (AES)** in Dar es Salaam, in partnership with CEGA, GPRL, APHRC, the Mawazo Institute, and Twaweza. Under the theme “**Bolstering African Scholarship to Advance the Impact of Evidence**,” the summit brought together over 200 researchers, policymakers, and development actors from across Africa.



Prof. Adolf Mkenda, Minister for Education, Science, and Technology delivering the keynote address during the African Evidence Summit

The event provided a platform to share research findings, promote evidence-informed policymaking, and strengthen regional and international research collaborations. ESRF led national coordination and ensured alignment with Tanzania's development priorities.

This engagement reaffirmed ESRF's role in advancing African research leadership, supporting inclusive policy dialogue, and contributing to the goals outlined in its Medium-Term Strategic Plan (2022–2026) and Vision 2050.

Building Bridges: ESRF's 2024 Partnership Highlights

Forging relationships with institutions, both domestic and international, is a strategic priority that drives growth, innovation, and impact.

By collaborating with research institutions, academic bodies, and development partners, organizations can combine expertise, share resources, and co-create solutions to complex challenges.



*Pictured:
Prof. Fortunata S. Makenen - ESRF Executive Director (Left) signing a Memorandum of Understanding with Prof. Xu Xiuli of the College of Humanities and Development Studies (COHD) at the China Agriculture University of (CAU)*



Prof. Fortunata S. Makene – ESRF Executive Director (Right) and Dr. Ellen Mkondya-Senkoro – Executive Director Benjamin Mkapa Foundation (BMF) (Left) signing MOU to collaborate in Research and Knowledge Management in the health sector in the country.

In 2024, ESRF established formal collaborations with three prominent institutions

1. The Benjamin Mkapa Foundation (BMF): jointly produced Policy Papers on health

2. The China Agriculture University: Launched a student's enrolment initiative for Tanzanians through ESRF

3. TanzaniaInvest: Published multiple articles highlighting ESRF research and Contributions

5. ESRF work in 2024

ESRF specializes in generating and disseminating research-based evidence to advance inclusive development in Tanzania. This annual report highlights key achievements aligned with the organization's three strategic objectives:

1. **Conducting Independent, Objective Economic and Social Research**

- Producing rigorous, policy-relevant studies on critical development issues.
- Delivering actionable insights to inform public policy decisions.

2. **Enhancing Stakeholder Capacity in Policy Analysis and Research**

- Providing training and capacity-building programs for policymakers, researchers, and civil society.
- Fostering collaboration with academic and governmental institutions to strengthen evidence-based policy-making.

3. **Functioning as a Knowledge Hub for Research Innovation and Dissemination**

- Facilitating knowledge exchange through conferences, publications, and policy dialogues.
- Leveraging digital platforms to broaden access to research findings.
- Partnering with regional and international organizations to promote best practices.

5.1. **Conducting Economic and Social Research on Key Public Policy Issues**

By generating rigorous analysis and actionable insights, ESRF bridges the gap between academic research and practical policy solutions, ensuring development strategies are grounded in local realities

and global best practices. Below are key assignments undertaken by ESRF in 2024:

Midline Evaluation of the Implementation of the Third Five-Year Development Plan (FYDP III) 2021/22–2025/26

ESRF was commissioned by the Planning Commission to conduct the Midline evaluation of FYDP III. The study was designed to assess FYDP III achievements, challenges, and lessons learned during implementation. Specifically, the evaluation looks to measure progress towards FYDP III's goals, evaluate the effectiveness of strategies, and assess resource utilization and management. Additionally, the study aims to provide actionable recommendations for the remaining plan period and inform the design of future development plans. The outputs are expected to further feed into the formulation of the next Development Vision 2050.

Work Skills for Life: The Work Readiness Program to Prepare the Transition from Secondary Schools

The *Work Skills for Life* program, also known as the *Future Yangu* study, is a collaborative initiative led by ESRF, FAIR/Norwegian School of Economics, HIP Edutainment, and Ruka Creatives. Implemented in 50 public secondary schools in Dodoma and Tanga, the program used podcast-based learning to equip Form IV students with practical work-readiness skills, including goal setting, digital literacy, entrepreneurship, and mental well-being.

The randomized control trial showed strong outcomes: improved job search strategies, reduced stress, higher CSEE pass rates, and greater chances of paid work or further education. The program presents a scalable, low-cost approach to addressing youth unemployment and strengthening the school-to-work transition in Tanzania.

Empowering Women-Owned Businesses through Public Procurement in Tanzania

ESRF, in collaboration with WSP and REPOA under the GrOW East Africa initiative (supported by IDRC Canada), conducted a study to boost the participation of women-owned small and medium enterprises (WOSMEs) in public procurement in Tanzania. Despite a 30% procurement allocation policy for women, youth, and persons with disabilities, barriers such as limited access to capital, skills gaps, and weak implementation persist.

The study, covering over 3,800 WOSMEs in Dar es Salaam using RCT methods, recommended policy reforms, targeted training, and gender-responsive procurement guidelines. It calls for stronger partnerships to scale the initiative across Tanzania and Zanzibar to advance women's economic empowerment and inclusive development.

Scaling Up Innovations for Reducing and Redistributing Women's and Girls' Unpaid Care Work in Rural Tanzania

The Economic and Social Research Foundation (ESRF), in partnership with REDESOC and Women and Social Protection Tanzania (WSP), is implementing a project in Kishapu District to reduce and redistribute women's and girls' unpaid

care work. Supported by IDRC and Global Affairs Canada, the initiative focuses on scaling up rainwater harvesting technologies, promoting entrepreneurship, and challenging traditional gender norms through the Bandedereho model, adapted from Rwanda.

The project combines infrastructure improvements, behavioral change strategies, and training to ease the burden of care work and improve women's economic empowerment. A mixed-methods design, including randomized control trials (RCTs), is used to assess the impact of the interventions on time use, gender dynamics, and livelihoods. Beyond implementation, the project aims to inform national policy on gender equality, care work, and water access, offering scalable solutions that can be replicated across Tanzania and similar rural contexts.

Domestic Worker's Project

Domestic workers face several challenges in their workplace. The research team from ESRF and Comunità Volontari Per il Mondo (CVM) aims to identify urgent key challenges for domestic workers and effective and realistic solutions that will work and make a difference. Following discussions between the research team and the union for domestic workers team (TUCTA and CHODAWU), it was decided to explore different interventions across the areas of health insurance, gender-based violence and harassment, working hours, investment schemes like UTT (Assets Management and Investor Services Plc), and training on negotiation skills. Proposed interventions will be evaluated by Randomized Control Trials (RCTs).



A group photo of the ESRF researchers and CVM (Comunità Volontari Per il Mondo) team meeting in Bagamoyo.

The organization has done several interventions with domestic workers and in this meeting, we discussed potential areas for collaboration in our upcoming domestic workers' project.

Making Agricultural Trade Sustainable (MATS)

This three-and-a-half-year project, coordinated by the University of Helsinki and funded by the European Union, involves a consortium of 13 partners. It aims to identify key leverage points to enhance positive and mitigate negative impacts of agricultural trade on environmental sustainability and human well-being. Focus is on improving the governance, design and implementation of trade practices, regimes and policies at national, European Union, African and global levels.



MATS final conference participants in a group photo, Brussels Belgium November 19 and 20, 2024.

Opportunities for Transitioning to Circular Food Systems in Tanzania

In partnership with Food, Agriculture and Natural Resources Policy Analysis Network (FANRPAN), ESRF conducted a study on transitioning Tanzania's agriculture toward Circular Food Systems (CFS). The research highlights how CFS approaches—such as nutrient recycling, integrated crop-livestock systems, and waste-to-resource innovations—can enhance productivity, reduce environmental impact, and improve resource efficiency.

Findings pointed to policy gaps in key frameworks like the National Agricultural and Irrigation Policies, which currently lack provisions for CFS. The study recommends policy revisions to support nutrient cycling, water reuse, and inclusive value chains that empower women and youth. Embracing CFS offers a path toward sustainable agriculture, improved rural livelihoods, and national food security.

Tax Project: Raising Money for the State: Strengthening Tax Compliance in Tanzania

This project aims to evaluate an intervention to strengthen tax compliance through a randomized study. The research process has been divided into phases: Phase 1: Qualitative Research, the research team conducted qualitative interviews with: 1. Relevant stakeholders in Tanzania Revenue Authority (TRA) offices, 2. Taxpayers. The objectives of phase 1 were: 1. to design an intervention directly relevant to TRA's work, 2. to identify obstacles taxpayers face during registration, assessment, and tax payments, and 3. to propose potential solutions to these obstacles. Following the qualitative research, the research team, in collaboration with TRA representatives, selected the most relevant intervention to study through a randomized pilot.



A group photo of the research team with business representatives.

Impact Evaluation of TARURA Rural Roads Improvement Projects (2017/2018-2023/2024)

ESRF conducted an independent impact evaluation of TARURA's rural road improvement initiatives implemented between 2017/18 and 2023/24. The study aimed to assess the projects' social, economic, and environmental outcomes, including their influence on community wellbeing, transportation access, and rural development. A key output was the development of a Rural Road Accessibility Index (RAI) to quantify improvements in road connectivity across rural areas.



One of the new bridges in Dodoma Region was built using stones with same strength and durability but a reduced cost compared to cement concrete bridges, October 2024.

The Influence of Home Visits and Community Support Groups on Family Planning Uptake among First-Time Mothers in Dodoma, Tanzania

In collaboration with Save the Children under the CONNECT project, ESRF conducted a qualitative study to assess how home visits and community support groups (CSGs) influence postpartum family planning (PPFP) among first-time mothers in Kongwa and Bahi districts, Dodoma. Funded by the Bill & Melinda Gates Foundation, the study examined the role of community health workers (CHWs) and local engagement strategies in increasing the use of modern

contraceptives.

Findings showed that both approaches improved PPFP uptake, with home visits proving more sustainable due to their integration into CHWs' daily routines. However, CSGs faced challenges related to funding and continuity. The study recommends scaling up government support for CHWs, integrating PPFP into existing health services, and ensuring financial sustainability to strengthen community-based interventions.

Work Lab Tanzania: experimental research in the project Education for sustainable job creation

ESRF, in partnership with Chr. Michelsen Institute (CMI) and HIP Edutainment, is implementing *Work Lab Tanzania*, a study evaluating the impact of awareness training for young women transitioning from school to work. Using a mix of RCTs, lab experiments, and qualitative methods, the project explores how workshops, podcasts, and role-playing activities affect job-readiness, gender equality attitudes, and awareness of sexual harassment.

Preliminary findings show positive shifts in confidence, reduced tolerance of gender-based violence, and increased aspirations for self-employment. The study seeks to inform national education and employment programs by integrating gender awareness and workplace safety into broader youth empowerment strategies.

Food Systems Transformation in Southern Africa for One Health (FoSTA-Health)

The FoSTA-Health project, funded by the Food, Agriculture and Natural Resources Policy Analysis Network (FANRPAN), aims to transform food systems for improved human, animal, and environmental health in Malawi, South Africa, Tanzania, and Zambia. It addresses health and climate challenges through inclusive, data-driven solutions. In Tanzania, the Economic and Social Research Foundation (ESRF) serves as the national node.



Photovoice exhibition, March 2024 in Tanga.

Afya Yako: Countering Public Health Misinformation through Local Media

In April 2024, as part of the ongoing implementation of the Afya Yako project funded by Social Science Research Council (SSRC), ESRF conducted two key activities: (1) Enumerator training for the midline citizen survey, and (2) Conducting phone call surveys. These activities are built upon the baseline survey conducted in July 2023, contributing to the project's goal of countering public health misinformation through local media.



Ms. Brenda Nyambo led the Enumerator training session for the midline citizen survey.



A group photo of the clinic audit survey team.

Other research studies include:

1. Impact of Old Age Schemes on Elder's Wellbeing in Zanzibar;
2. Effectiveness of Iron and Folate Rich Food in Reduction of Anemia among Pregnant Women in Third Trimester;
3. SMS Campaign to Increase COVID-19 Vaccine Uptake in Tanzania; and,
4. Enhancing Digital Literacy and Knowledge Management in Policy Making.

5.2. Enhancing Stakeholders' Capacity in Policy Analysis and Research

i). Impact Evaluation Laboratory (IE Lab): Strengthening Capacity and Evidence Use

Established in 2019 with support from the William and Flora Hewlett Foundation, the IE Lab remains a flagship programme of ESRF, promoting rigorous impact evaluation (IE) research to inform policy and improve development outcomes in Tanzania.



A group photo of participants of the Impact Evaluation Training

In 2024, the Lab delivered targeted training sessions in Dar es Salaam and Dodoma for researchers, students, and government officials, covering IE methods, fieldwork design, and data analysis using STATA and big data tools.

The IE Lab continues to play a key role in embedding evidence-based approaches within Tanzania's public sector and expanding national capacity for impact-driven research.

ii). ESRF Engages Parliament on Tax Reform and Revenue Mobilization

On May 21, 2024, the Economic and Social Research Foundation (ESRF) participated in a high-level meeting with the Parliamentary

Budget Committee (PBC) at the National Assembly in Dodoma. The session aimed to explore strategies for improving tax administration and broadening Tanzania's tax base in the 2024/25 fiscal year.

Representing ESRF, Mr. Danford Sango presented key findings and policy advice based on recent tax research. The presentation highlighted Tanzania's low tax-to-GDP ratio, challenges in taxing the informal and digital sectors, and the need to strengthen voluntary compliance. ESRF proposed several reforms, including:

- Developing a comprehensive national tax policy;
- Empowering local authorities to collect land and property taxes;

- Increasing TRA's operational autonomy;
- Supporting informal sector formalization through tax incentives;
- Promoting innovative financing tools such as green bonds

The PBC welcomed ESRF's recommendations and emphasized the importance of evidence-based inputs in shaping effective and inclusive fiscal policies.

iii). Collaboration with JPAL on Experimental Research Training

During the reporting period, ESRF hosted colleagues from **JPAL (Abdul Latif Jameel Poverty Action Lab)** for a collaborative training course on **Experimental research methods**. Co-organized by JPAL, ESRF, and the **Busara Center**, the workshop took place in between **4th – 9th July, 2024 at the ESRF Conference Hall**. Participants from across Africa—including Nigeria, South Africa, Kenya, Congo, Ghana, Benin, Ethiopia, and Tanzania—joined the session, alongside facilitators from JPAL-Global, JPAL-Africa,

The training imparted practical insights on **designing and conducting Randomized Controlled Trials (RCTs)** including **Idea development** for impactful research; **Building partnerships** and **Research framework design** to ensure methodological rigor.

iv). Hosting NIERA and CEGA Meetings

ESRF also had the privilege of hosting the **NIERA (Network of Impact Evaluation Researchers in Africa)** and **CEGA (Center for Effective Global Action)** staff and members' meeting at its conference hall. This gathering provided a valuable platform for **networking, knowledge exchange, and collaboration** among researchers and fellows in the development economics community.



A group photo of the NIERA and CEGA staff and affiliates.

5.3. A Knowledge Hub for Research Innovation and Dissemination

The Foundation serves as the Foundation's **hub** for generating, managing, communicating, and disseminating information and knowledge to **inform policy and drive socioeconomic transformation**. At its core is a **dynamic knowledge management system** which positions the Foundation as a trusted data repository, integrating practices and tools to manage data effectively from creation to application. Additionally, the Foundation ensures that valuable insights are shared, utilized and applied to enhance performance, decision-making, and innovation.

In 2024 several activities were executed including dissemination workshops and dialogues:



Pictured Mr. Zakayo Zakaria presented field experience in developing and conducting an RCT study to participants of the JPAL and ESRF-organized training.

- The Unpaid Care Workshop held in Kishapu, Shinyanga;
- The Unpaid Care Workshop held in Dar es Salaam;
- The African Evidence Summit 2024;
- The Tanzania-China Development Experience;
- The EPZA Validation Workshop;
- The National Conference; and,
- Utafiti Wetu Dissemination Sessions.

Knowledge Transfer and Enhancing Local Capacities

The Foundation organized a Virtual Workshop on Artificial Intelligence (AI) aiming at exploring the transformative potential of AI in research, with a focus on advancing Tanzania's research capabilities—equipping policymakers, researchers, and businesses with knowledge to make data-driven decisions.

Benefits of AI Integration in Research



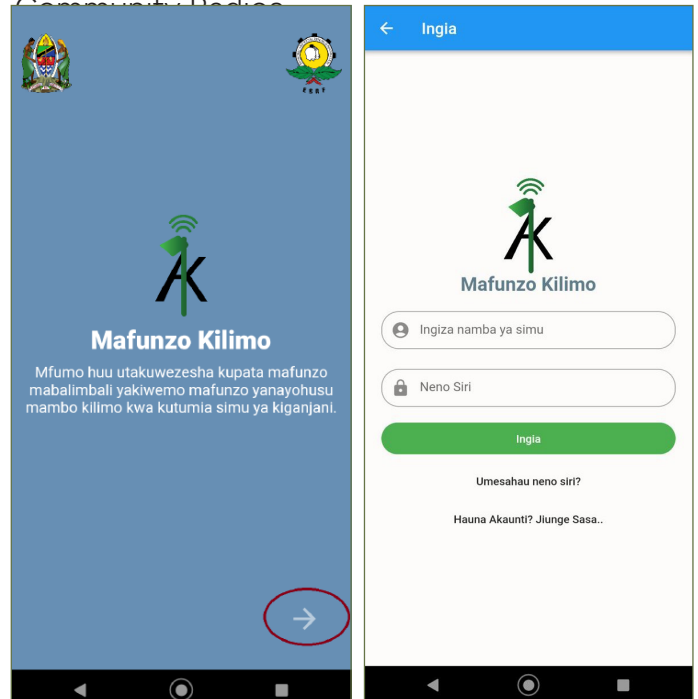
(<https://www.linkedin.com/pulse/how-artificial-intelligence-transforming-data-dr-sheik-m-isaacs-ia3cc>)

- ♦ AI offers **unprecedented speed, enhanced accuracy and precision** in data analysis by utilising machine learning algorithms. Detect subtle trends and correlations within data that human analysts may overlook. Leads to more accurate predictions in research.
- ♦ AI algorithms can quickly process and analyse large datasets, uncovering valuable **insights and patterns** that may have otherwise gone unnoticed.
- ♦ AI facilitates **real-time data analysis**, providing researchers with up-to-the-minute insights.
- ♦ AI-powered data analysis **enables repetitive task automation, freeing** human resources to focus on other aspects of the research. By automating data processing, cleansing, and analysis tasks, researchers can improve efficiency.

Strengthening Community Knowledge and ICT for Development: Facilitating knowledge sharing in technological arena, the Foundation assisted the development of a mobile training app called Mafunzo Kilimo App.

The app provides users with an access to

pre-recorded technical contents, aiming to impart knowledge and share in the agriculture sector. Apart from the App, the Foundation has been in a forefront to support contents generation to various the Community Radio



INFORMATION SHARING AND DISSEMINATION:

The Foundation employs both online and offline platforms to engage with different stakeholders to promote its products, services, and enhance visibility.

Information sharing

Tanga City Council Visit: the Foundation hosted a delegation from the Tanga City Council, led by Hon. James Kaji, the District Area Commissioner. The visit aimed to brainstorm on the optimal exploitation of Tanga's resources to transform the city into a hub for spices, blue economy products, and cassava production and processing. It was agreed to construct a common facility



Prof. Fortunata S. Makene – the Executive Director ESRF with her guests Hon. James Kaji- the District Area Commissioner of Tanga City in a blue shirt and Dr. Fredrick Sagamiko – the Tanga City Director when paid a courtesy visit to the Executive Director.

Workshop on Investment Opportunities:

The Foundation organized a virtual workshop focusing on investment opportunities in various regions of Tanzania. This workshop aimed to enlighten participants, especially youth, on opportunities in sectors like modern agriculture, mining, transportation, and cross-border trade.



KONGAMANO LA FURSA ZA UWEKEZAJI NA BIASHARA

TAREHE 27/03/2024
SAA 8:30 MPAKA 9:30 ALASIRI
KWA NJIA YA ZOOM



Katika kusherehekea miaka 30 ya taasisi ya Utafiti wa Kiuchumi na Kijamii (ESRF), Ungana na Dkt. Hoseana Lunogelo Mtafiti Mwandamizi katika wasilisho maalum.

Dkt. Hoseana Lunogelo
MAWASILIANO
 Simu: 0693 256 717
 Barua pepe: kongamano@esrf.or.tz
 ZOOM: <https://zoomto.me/Bh5YD>

Policy Research | Capacity Development | Knowledge Management & Innovation

www.esrf.or.tz

 ESRFTZ



The Tanga City Council Official from left are: Mr. Abdurahman Shiloow, the Lord Mayor of Tanga City Council, Dr. Fredrick Sagamiko – City Director Tanga City Council and Hon. James Kaji- the District Area Commissioner of Tanga City together with their host Prof. Fortunata S. Makene – the Executive Director ESRF.

Communication and Information Services

The Foundation communicating its evidence-based findings and those from collaborating institutions to a broad range of stakeholders through various channels.

- **TzOnlineGateway (www.tzonline.org):** Online Library which supported the sharing and dissemination of developmental issues in Tanzania, including analytical documents, journal articles, research papers. It serves more than 30,000 subscribers.
- **Social media (Twitter, WhatsApp, and Facebook):** The Foundation used social media to share, promote, and disseminate its products and services to the broad range of its followers. The year 2024 the account registered 11,100 followers
- **E-Brief:** Delivered update on the Foundation's activities to stakeholders, reaching over 5,700 recipients.

- **Library:** Provided reference materials to in-house and visiting researchers, as well as Master's students from various institutions in Tanzania. The library contains publications from the Foundation, materials downloaded from various websites, and resources donated by researchers and organizations.
- **Media Coverage:** The Foundation collaborated with media houses to disseminate research findings and other products and services. Foundation events were featured in all prominent television stations, radio, blogs and newspapers.

It also provided extensive training for researchers and assistants, focusing on qualitative data analysis tools like Dedoose and NVivo, as well as structured data collection methods using SurveyCTO and KoboCollect. These initiatives strengthened Foundation's capacity to handle complex data-driven projects and maintain data integrity across various research assignments.

5.3.1. INSTITUTIONAL HUMAN RESOURCE

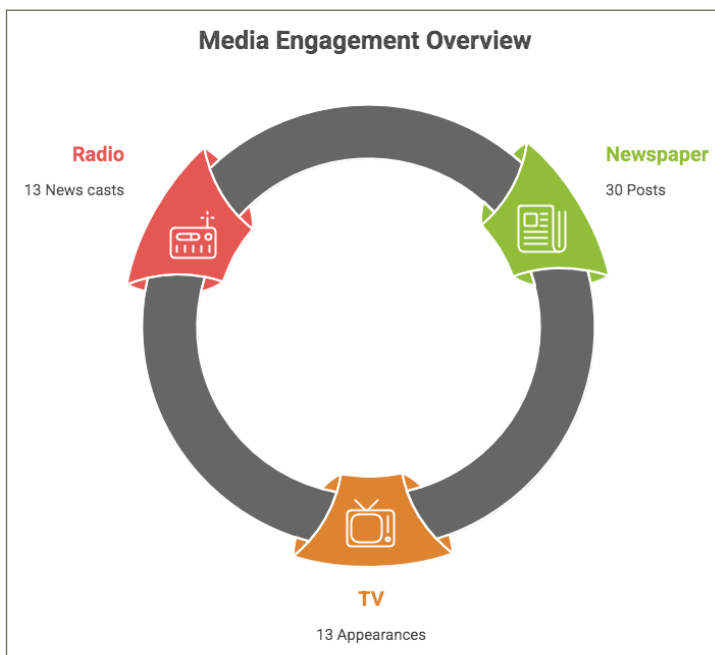
5.3.1.1. Staff

The Foundation continued to support the Foundation in ensuring that it meets its core functions. Its duty bound to see that the human resource plans, policies, guidelines, procedures, industrial relations and development strategies are implemented fairly and equitably; and that the working environment is conducive enough for staff to unleash their potentials with the focus on our five year (2022 – 2026) Medium Term Strategic Plan.

The ESRF Staff strength as at 29th November 2024 stood at 28 employees. The workforce includes twenty (20) Programme Staff and eight (8) Operational Staff, and the gender distribution is 21 males and 7 females. The Foundation also has a substantial network of 365 consultants and research associates who work on projects with our staff

5.3.1.2. Staff Training and Capacity Development

The Foundation has been providing short-term training courses to its employees aimed at enhancing their capacity, productivity and performance. More so, there is still a need to continue training our employees to maintain, upgrade and update their skills from time to time. Management has resorted into short-term training because such trainings provide both soft and hard skills which can be applied on the job.

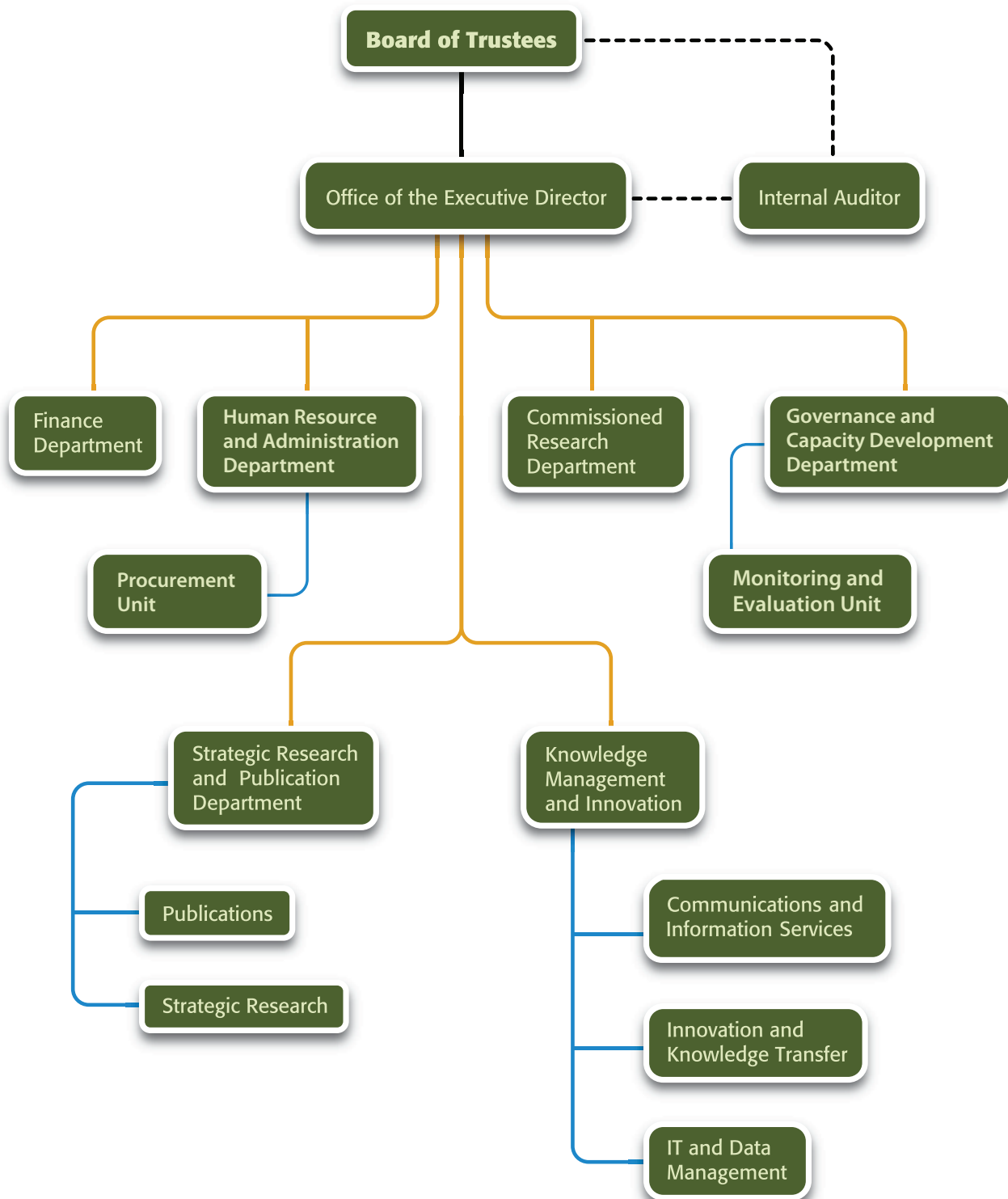


These are media channels used by the Foundation in reaching its stakeholders

Data Management and Processing

The Foundation significantly improved Foundation's ICT infrastructure, ensuring enhanced data security, efficient data management, and robust support for research activities. This included the adoption of cloud computing technologies, upgrades to hardware and software systems, and advanced cybersecurity measures.

Chart 1: ESRF Organisational Chart



5.3.2. FINANCIAL REPORT 2024

INTRODUCTION

Pursuant to the Tanzania Financial Reporting Standard No. 1 on Report of those charged with the Governance, the Board of Trustees presents its report together with the audited financial statements for the financial year ended 31st December 2024, which discloses the state of affairs of the Economic and Social Research Foundation (**“ESRF” or “the Foundation”**).

PERFORMANCE DURING THE YEAR

The year 2024 was the third year of implementation of the Foundation’s seventh Strategic Plan 2022 – 2026. In this context therefore, the Foundation’s activities during the year were fully influenced by the Strategic Plan 2022–2026. On the other hand, the Foundation’s continued implementing ongoing research, policy analysis and capacity development activities. Some of these activities include proposals which were conceived in 2023, but funding came forth in 2024.

Furthermore, the choice of the Foundation’s activities in 2024 had been influenced by the demands of stakeholders especially the Government of Tanzania, Civil Society Organizations, UN Agencies, International Organizations and the Private Sector.

As part of the Foundation’s efforts to augment National efforts in development management, especially in the light of achieving aspirations of National Vision 2025; during 2024 the Foundation’s activities concentrated on creating knowledge on the prerequisites for social and economic transformation in Tanzania. Some of the studies in this area focused on creating a deeper understanding of the efficiency of domestic policies, policy coherence and addressing institutional bottlenecks hindering National development. At the Global level, the implementation of Agenda 2030 will certainly continue as a choice research area.

For the Foundation in the foreseeable future, there are still many questions lingering in the minds of development practitioners in relation to the implementation of the ambitious and transformative development agenda.

PRINCIPLE RISKS AND UNCERTAINTIES

In 2024, the Foundation experienced declining of multi-year projects, less proportion of institutional support and delays in the disbursement of funds from some clients.

FACTORS WHICH CONTRIBUTED TO THE ECONOMIC AND SOCIAL RESEARCH FOUNDATION’S PERFORMANCE

A dedicated, committed and loyal workforce

ESRF has a dedicated, committed, and loyal workforce ready to provide ideal services to stakeholders and to the public in general. The workforce has a team working culture that builds the synergy in achieving ESRF’s objectives.

Good Governance Policies

ESRF is working under good governance policies which are aimed at improving the service delivery to the public in general.

A good relationship with Donor Agencies

ESRF received funds from Donors in implementing the Foundation's activities. ESRF believes that a prevailing good relationship with our Donors will continue to exist in the next financial year.

EMPLOYEES' WELFARE

Employment Policy

ESRF is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion and disability which do not impair his/her ability to discharge duties. During the year ESRF had 27 employees, out of whom 7 were females and 20 were males.

Training and Development

In 2024, a number of staff were trained in various areas of competencies including research methodology, Economic and Social aspects; Monitoring and Evaluation skills; Accounting practices; and Information Communication Technology to name a few. In addition to these efforts, ESRF has made deliberate efforts to encourage or facilitate program and administrative staff to undertake various professional development courses.

STATEMENT OF COMPLIANCE

ESRF complied with laws, rules and regulations related to its establishment and operation.

SUSTAINABILITY REPORTING

The Foundation was operating pursuant to the newly adopted International Sustainability Standards, IFRS S1 & IFRS S2 on disclosing decision-useful, climate-related financial information.

STATEMENT OF TRUSTEES' RESPONSIBILITY

Pursuant to the Public Finance Act 2001 (Revised in 2004) section 25 (4) requires the Trustees of an entity to prepare financial statements for each financial year, which give a true and fair view of receipts and payments of the reporting entity as at the end of the financial year.

It also requires the trustees to ensure that the reporting entity keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the reporting entity. They are also responsible for safeguarding the assets of the reporting.

Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 2024. Trustees also confirm that the International Public Sector Accounting Standards (IPSAs) have been followed and that the financial statements have been prepared on the going concern basis.

Trustees accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with IPSAs. Trustees further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as an adequate internal control system.

We accept responsibility for the integrity of the financial statements, the information it contains and their compliance with IPSAs. Nothing has come to the attention of the trustees to indicate that ESRF will not remain a going concern for at least the next twelve months from the date of this statement.



Executive Director



Chairperson Trustee

Date: 9th May, 2025

5.3.2.1. Declaration of the Head of Finance and Administration

FOR THE YEAR ENDED 31 DECEMBER, 2024

The National Board of Accountants and Auditors (NBAA) according to the powers conferred upon it under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 7 of 2021, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Governing Body/ Management to discharge the responsibility of preparing financial statements showing a 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 Management as under Management Responsibility statement on an earlier page.

I, **Aldegunda Alexander Ngowi**, being the Head of Finance and Administration of the Economic and Social Research Foundation (ESRF) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31st December 2024 have been prepared in compliance with IPSAS and statutory requirements.

I thus confirm that the financial statements give a true and fair view of the financial position of ESRF as at 31st December 2024, and its results of operations and cashflows for the year then ended and that they have been prepared based on properly maintained financial records.

Signed by: _____

Position: Ag. Head of Finance and Administration

NBAA Membership No.: ACPA6822

Date: 9th May, 2025

5.3.2.2. *Report of the Independent Auditors to the Board of Trustees of the Economic and Social Research Foundation*

Unqualified Opinion

We have audited the financial statements of The Economic and Social Research Foundation (ESRF), which comprise the Statement of financial position as at 31st December 2024, Statement of Financial Performance, Statement of Changes in Reserves and Statement of Cashflows for the year then ended and a summary of significant accounting policies and other explanatory notes set out on pages 27 to 42. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

In our opinion, the financial statements give a true and fair view of the state of affairs of The Economic and Social Research Foundation as at 31 December 2024, and the results of its operations and cash flows for the year then ended, in accordance with IPSAS.

Basis of our opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in the auditor's professional judgement, are of most significance in the audit of the financial statements of the year under review. These matters are addressed in the context of the audit of the financial statements as a whole, and in forming the auditor's opinion thereon, and a separate opinion is not provided on such matters. We have however determined that there are no key audit matters to communicate in our report.

Other information

Other information consists of the information included in the Report of the Trustees and the Declaration of the Head of Finance in relation to proper preparation of the Financial Statements. Other than the financial statements and our auditor's report thereon, the Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the

audit or otherwise appears to be materially misstated. If based on the work we performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS, and for such internal controls 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 Foundation'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 Foundation or to cease operations, or have no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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 Foundation's internal control system.
- 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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion accordingly. Our conclusions are based on the audit evidence

obtained up to the date of our report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.

- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Foundation to express our opinion on their impact on the financial statements, if necessary.
- We are responsible for the direction, supervision and performance of the Foundation audit. We remain solely responsible for our audit opinion. We 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 we identify during our audit.

Report on other legal and regulatory requirements

This report, including the opinion, has been prepared for, and only for, the Foundation as a body in accordance with the Foundation's Constitution and the Trustees Incorporation Act (RL Cap 375), not for any other purposes.

Consistent with the Foundation's Constitution and the Trustee Incorporation Act, we report to you, based on our audit, that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) In our opinion, proper books of account have been kept by the Foundation, so far as it appears from our examination of those books;
- iii) The Report by Those Charged with Governance is consistent with the financial statements;
- iv) Information specified by law regarding Trustees remuneration and transactions with the Foundation is disclosed; and
- v) The Foundation's financial statements are in agreement with the books of account.

GLOBE ACCOUNTANCY SERVICES 2013 CERTIFIED PUBLIC ACCOUNTANTS



**MRISHO SHABANI - (ACPA-PP1225)
MANAGING PARTNER
DAR ES SALAAM.**

Date: 14th May, 2025

5.3.2.3. Statement of Financial Position

AS AT 31ST DECEMBER 2024

DESCRIPTION	31.12.2024 USD	31.12.2023 USD	31.12.2024 TZS	31.12.2023 TZS
NON-CURRENT ASSETS				
Property, Plant, and Equipment	1,642,464	1,562,879	3,913,991,942	3,896,257,596
Intangible Assets	6,644	7,621	15,833,333	19,000,000
TOTAL NON-CURRENT ASSETS	1,649,108	1,570,500	3,929,825,275	3,915,257,596
CURRENT ASSETS				
Accounts Receivable & Prepayments	326,761	281,375	778,671,060	701,469,269
Cash and Bank Balances	111,359	239,855	283,731,717	597,958,295
TOTAL CURRENT ASSETS	438,120	521,230	1,062,402,777	1,299,427,564
TOTAL ASSETS	2,087,228	2,091,730	4,992,228,052	5,214,685,160
EQUITY AND LIABILITIES				
RESERVES				
Revaluation Reserve	1,877,931	1,721,265	4,475,109,854	4,291,113,372
Accumulated Deficit	(1,141,375)	(1,068,194)	(2,701,534,000)	(2,663,006,606)
TOTAL RESERVES	736,556	653,071	1,773,575,854	1,628,106,766
Deferred Income	14,173	148,470	33,774,000	370,136,154
CURRENT LIABILITIES				
Accounts Payable and Accruals	1,336,499	1,290,189	3,184,878,198	3,216,442,240
TOTAL CURRENT LIABILITIES	1,336,499	1,290,189	3,184,878,198	3,216,442,240
TOTAL EQUITY AND LIABILITIES	2,087,228	2,091,730	4,992,228,052	5,214,685,160

These financial statements were approved by the Board of Trustees and signed on its behalf by:



Executive Director



Chairperson - Board of Trustees

Date: 9th May, 2025

5.3.2.4. Statement of Financial Performance

FOR THE YEAR ENDED 31ST DECEMBER 2024

DESCRIPTION	31.12.2024 USD	31.12.2023 USD	31.12.2024 TZS	31.12.2023 TZS
RECEIPTS				
Revenue Grants	405,562	388,469	1,050,000,000	924,166,667
Research Income	709,259	628,525	1,836,271,949	1,495,259,788
Commissioned Studies	200,408	419,578	518,857,059	998,175,127
Capacity Development	915,104	741,887	2,369,203,035	1,764,949,440
Knowledge management	14,693	227,577	38,041,110	541,406,815
Other Income	3,113	174,677	8,060,430	417,284,079
TOTAL RECEIPTS	2,248,139	2,580,713	5,820,433,583	6,141,241,916
PAYMENTS				
Programme Activities	1,145,767	1,348,472	2,966,391,873	3,208,015,871
Personnel Emoluments	796,572	739,766	2,062,324,337	1,759,904,221
Administrative Expenses	105,533	223,437	249,943,927	531,558,108
Staff Welfare and Incentives	82,326	80,463	213,141,305	191,420,522
Repairs and Maintenance	33,164	46,852	85,862,728	111,459,947
Telephone, Fax and Postage	12,774	15,617	33,072,794	37,151,724
Electricity and Water	12,805	11,956	33,151,667	28,443,908
Audit Fees and Expenses	6,767	7,322	17,520,000	17,420,000
Bank Charges	5,102	9,212	13,209,829	21,915,101
Loss on disposal	2,144	-	5,551,084	-
Depreciation	69,058	82,503	178,791,433	196,274,363
TOTAL PAYMENTS	2,272,012	2,565, 600	5,858,960,977	6,103,563,765
NET (PAYMENTS)/ RECEIPTS FOR THE YEAR	(23,873)	15,113	(38,527,394)	37,678,151

5.3.2.5. Cash Flow Statement

FOR THE YEAR ENDED 31 DECEMBER 2024

DESCRIPTION	31.12.2024 USD	31.12.2023 USD	31.12.2024 TZS	31.12.2023 TZS
CASH FLOW FROM OPERATING ACTIVITIES				
Net (payments)/Receipts for the Year	(23,873)	15,113	(38,527,394)	37,678,151
Adjustments for Non-Cash Items:				
Depreciation	69,058	82,503	178,791,433	196,274,363
Deferred Income	14,173	148,470	33,774,000	370,136,154
Realized deferred income	(148,470)	(43,535)	(370,136,154)	(100,000,000)
Amortization of software	1,223	1,324	3,166,667	3,150,667
Gratuity valuation	-	62,326	-	155,377,598
Loss on disposal	2,144	-	5,551,084	-
Prior year adjustments	-	33,410	-	83,290,008
Currency translation difference	(36,088)	89,476	-	-
Cash Inflows Before Working Capital Changes	(121,833)	389,087	(187,380,364)	745,906,941
MOVEMENT IN WORKING CAPITAL:				
Increase in Accounts Receivables and Prepayments	(45,386)	(187,713)	(77,201,792)	(486,326,549)
Increase/(Decrease) in Accounts Payable and Accruals	46,310	(251,392)	(31,564,042)	(324,570,305)
NET CHANGES IN WORKING CAPITAL	924	(439,105)	108,765,834	(810,896,854)
TOTAL CASH INFLOWS/ (OUTFLOWS) FROM OPERATING ACTIVITIES (A)	(120,909)	(50,018)	(296,146,198)	(64,989,913)

CASHFLOWS FROM INVESTING ACTIVITIES

Sale of fixed assets	579	-	1,380,000	-
Purchase of Property, Plant and Equipment	(8,166)	(14,749)	(19,460,380)	(36,768,800)
TOTAL CASH OUTFLOWS FROM INVESTING ACTIVITIES (B)	(7,587)	(14,749)	(18,080,380)	(36,768,800)

CASHFLOWS FROM FINANCING ACTIVITIES

Capital Grant Received	-	-	-	-
TOTAL CASHFLOWS FROM FINANCING ACTIVITIES (C)	-	-	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(128,496)	(64,767)	(314,226,578)	(101,758,713)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	239,855	304,622	597,958,295	699,717,008
CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER	111,359	239,855	283,731,717	597,958,295

5.2.3.6. Notes to the Financial Statements

FOR THE YEAR ENDED 31ST DECEMBER, 2024

1. PRINCIPAL ACCOUNTING POLICIES

1.1. Foundation Information

ESRF is a trust incorporated and domiciled in the United Republic of Tanzania.

1.2. Basis of Accounting

The financial statements of the Foundation have been prepared in accordance with **International Public Sector Accounting Standards (IPSAS)** as issued by the International Public Sector Accounting Standards Board (IPSASB).

1.4. Property, Plant and Equipment.

Property, Plant and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. Cost is determined as the value of the asset given as consideration plus the cost incidental to the acquisition. All other repairs and maintenance costs are recognised in the income statement as incurred.

1.5. Depreciation

Depreciation is provided on a straight-line basis to write off the cost or fair value of the items of property, plant and equipment other than land over their estimated useful economic life and after taking into account their estimated residual value. Depreciation is charged by apportioning the chargeable annual amount to the time the assets have been in use during the year. The annual rates of depreciation applied, which are consistent with those of the previous years, are as follows:

▪ Buildings	4.00%
▪ Motor Vehicles	25.00%
▪ Plant and Machinery	25.00%
▪ Computers	33.33%
▪ Furniture and Equipment	20.00%

Assets that are subject to depreciation are reviewed for impairment loss whenever events or changes in circumstances indicate that the carrying amount may not be recoverable i.e. carrying amount being higher than the recoverable amount.

1.6. Impairment of Receivables

Receivables are initially recognized at fair value and subsequently measured at value less allowance for bad and doubtful debts. A specific write-off is made in the financial statements against receivables considered uncollectible.

1.7. Foreign currencies

Transactions are denominated in Tanzania Shillings. The presentation currency for the time being is done at the rates of exchange ruling at the dates of transactions. Monetary assets and liabilities at the year-end expressed in other currencies other than the US Dollar are translated into the presentation currency at the rates of exchange ruling at the end of the financial year. The resultant gains/ (losses) on exchange rate translations are dealt with in the income statement. Non-monetary items that are measured in terms of historical cost in other currencies are translated using the exchange rates at the date of the initial transactions.

1.8. Cash and Cash Equivalents

Cash and short-term deposits in the statement of financial position comprise cash at banks and on hand and short-term deposits with a maturity of three months or less. Cash and cash equivalents are carried in the financial position at face value.

1.9. Grants/Donations

Grants related to capital expenditure are initially credited to equity in form of capital grants and the amount is correspondingly debited to the related non-current assets. Grants related to depreciable assets are usually recognized as income over the periods and in the proportions in which depreciation on the related assets is charged.

Grants related to revenue expenditure are credited to the income statement in the same financial year in which the revenue expenditure to which they relate is charged.

1.10. Accruals

Provisions are recognized and presented in the financial statements when the Foundation has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

1.11. Income Recognition

Income, other than grants/donations, is recognized on the accrual basis of accounting. Income is recognized only when it is probable that the economic benefits associated with the transaction through the signing of a Memorandum of Understanding or contract will flow to the Foundation.

1.12. Gratuity

Employees are entitled to gratuity, at the rate of 10% of the total gross salary or as may be amended from time to time; and 15% of the total basic salary will be applicable to the Executive Director. Gratuity is paid at end of every month to a special employee account maintained by a Social Security Scheme. Gratuity earned is payable to the employees at the end of their respective contracts.

1.13. Short Term Benefits

The cost of all short-term employee benefits such as salaries, employees' entitlements to leave pay, medical welfare, incentives, other contributions etc. is recognized during the year in which the employees render the related services.

1.14. Terminal Benefits

Terminal Benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits.

The Foundation recognizes terminal benefits when it is constructively obliged to either terminate the employment of the current employee according to a detailed formal plan without any possibility of withdrawal or to provide terminal benefits as a result of an offer made to encourage voluntary redundancy.

1.15. Net Receipts/Payments

As at 31st December 2024, there were Net Payments of USD 23,873 (TZS 38,527,394) as compared to the previous year's net receipts over payment of 15,113 (TZS 37,678,151).

6. ESRF Publications

6.1. Discussion Papers

- Yanda, P. Mashindano, O and Songole, A.(2024). Macroeconomic Policy Responses in Africa: Tanzania's Post-COVID-19 Recovery Strategy and Nationally Determined Contribution (NDC) Commitments. SALLA.
- Ngowi D, Songole A, and Kiama A. (2024). Macroeconomic Policy Responses in Africa: Macroeconomic Resilience of Tanzania and Kenya. SALLA.

6.2. Policy Briefs

- Makene F, Mhando L, Kazi V, Temba G, (2024) Can Digitalization of Gendered Procurement framework be a driver of Equity in Tanzania?
- Shilinde J, Ngilangwa R, Twaib T and Kazi V, (2024) Policy Review and Gap Analysis for Circular Food Systems in Tanzania
- Manda C., Rashid S., Rushaigo A.M., Ringo N., Mshiu J., Majaha M., Range N, Fille N., and Kilale A.M, (2024) Assessing strategies to increase vaccine uptake in Tanzania

6.3. Chapter contributions in Book

- **Book title:** *Cancer Care in Pandemic Times: Building Inclusive Local Health Security in Africa and India*. Published in 2024 by Palgrave Macmillan ISBN 978-3-031-44122-6 <https://link.springer.com/book/10.1007/978-3-031-44123-3>
- **Chapter 1:** *The Cancer Care Challenge in the Light of Pandemic Experience*. **Authors:** Maureen Mackintosh, Geoffrey Banda, Mercy Karimi Njeru, Smita Srinivas, and Fortunata Songora Makene
- **Chapter 3:** *The Social Pain of Cancer in East Africa: Understanding Need*. **Authors:** Lilian Nyandieka, Charlotte Cross, Mercy Karimi Njeru, and Fortunata Songora Makene
- **Chapter 4:** *Access to Cancer Care: Navigating the Maze*. **Authors:** Mercy Karimi Njeru, Maureen Mackintosh, Richard Ngilangwa, Sharon Mokua, Richard Mutisya Arun, and Jane Mukami
- **Chapter 5:** *Beyond "Late Presentation": Explaining Delayed Cancer Diagnosis in East Africa*. **Authors:** Charlotte Cross, Sharon Mokua, Richard Ngilangwa, Cristina Santos, Twalib Ngoma, and Phares G. M. Mujinja
- **Chapter 7:** *Manufacturing for Cancer Care in East Africa: Raising the Ambition*. **Authors:** Vera Manduku, Samuel Wangwe, Cecilia Wanjala, Maureen Mackintosh, and Richard Ngilangwa
- **Chapter 12:** *Innovation and Policy in Cancer Pain Management: Systemic Interactions in Tanzania*. **Authors:** Chux Daniels, Ine Steenmans, Fortunata Makene, Richard Ngilangwa, Twalib Ngoma, Cristina Santos, and Maureen Mackintosh
- **Chapter 14:** *Conclusion: Better Cancer Care and Greater Local Health Security: Lessons, Opportunities and Ways Forward*. **Authors:** Geoffrey Banda, Maureen Mackintosh, Mercy Karimi Njeru, Smita Srinivas, Joanna Chataway, and Fortunata Songora Makene

6.4. General paper

- Twalib Ngoma, Richard Ngilangwa, Phares GM Mujinja, Maureen Mackintosh, Charlotte Cross (2024) *Against the grain: Tanzanian leadership in local and global cancer care: retrieving history and looking forward*. Paper submitted for consideration for publication through the Decolonizing Medicine in Africa and its Diaspora network in a collection of essays or a journal special issue.

6.5. Newsletter Editions

Two (2) Newsletter editions:

- i). January - June Edition 2024;
- ii). July - December Edition 2024.

7. ESRF Staff list 2024

List of ESRF staff as of December 2024

SN	NAME	DESIGNATION
1.	Prof. Fortunata S. Makene	Executive Director
2.	Ms. Vivian Kazi	Head, Strategic Research and Publications Department
3.	Mr. Abel Lawrence Songole	Head, Commissioned Research Department
4.	Mr. Danford Sango	Head, Governance and Capacity Development Department
5.	Mr. Deodatus Sagamiko	Head, Human Resource and Administration Department
6.	Ms. Aldegunda Ngowi	Acting Head, Finance Department
7.	Mr. John Kajiba	Acting Head, Knowledge Management and Innovation
8.	Mr. Moja Mapunda	Internal Auditor
9.	Prof. Constantine Manda	Director, Impact Evaluation Lab
10.	Dr. Mugisha Rweyemamu	Senior Research Fellow
11.	Dr. John Shilinde	Senior Research Fellow
12.	Mr. Frederick Yona	Research Fellow
13.	Mr. Richard Ngilangwa	Research Fellow
14.	Mr. Benedicto Mutalemwa	Assistant Research Fellow
15.	Mr. Zakayo Zakaria	Monitoring and Evaluation Expert
16.	Ms. Dorothy Matekele	Research Assistant
17.	Mr. Marco Kitundu	Research Assistant
18.	Mr. George Temba	Research Assistant
19.	Mr. Maxmillian Yanda	Research Assistant
20.	Ms. Noela Ringo	Research Assistant
21.	Mr. Yasser Manu	Administrative and Procurement Officer
22.	Mr. Senorine Libena	Senior Publication and Communications Officer
23.	Mr. James Kasindi	Information Technology Expert (Systems Administrator)
24.	Mr. Selemani Haji	Assistant Accountant
25.	Ms. Jacqueline Mwijage	Personal Assistant to the Executive Director
26.	Mr. Theo Mtega	Office Assistant
27.	Mr. Maabad Ally	Senior Driver
28.	Ms. Prisca Mghamba	Senior Office Attendant

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