



**THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE**



**ISO 9001:2015 Certified**

**INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL  
YEAR ENDED 30 JUNE 2023**

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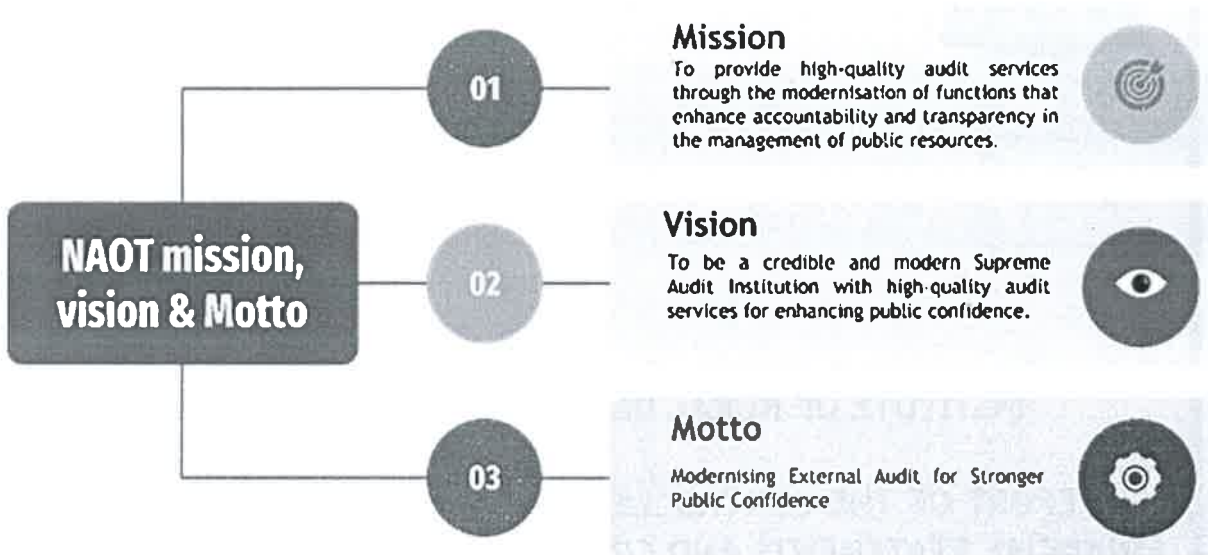
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March 2024

AR/PA/IRDP/2022-23

**Mandate**

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



**Independence and objectivity**

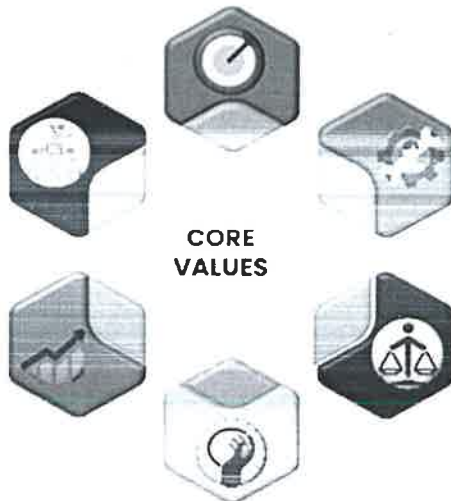
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

**Teamwork Spirit**

We value and work together with internal and external stakeholders.

**Results-Oriented**

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



**Professional competence**

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

**Integrity**

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

**Creativity and Innovation**

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

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## Abbreviations

<b>IPSAS</b>	International Public Sector Accounting Standards
<b>IRDP</b>	Institute of Rural Development Planning
<b>PPR</b>	Public Procurement Regulations 2013
<b>URT</b>	United Republic of Tanzania
<b>KPI</b>	Key Performance Indicators
<b>NAOT</b>	National Audit Office Tanzania
<b>NBAA</b>	National Board of Accountants and Auditors
<b>IESBA</b>	International Ethics Standard Board for Accountants
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>LLM</b>	Mater Degree in Law
<b>CPA</b>	Certified Public Accountant
<b>ACPA</b>	Associate Certified Public Accountant
<b>NACTVETE</b>	National Council for Technical and Vocational Education and Training
<b>TCU</b>	Tanzania Commission for Universities
<b>TZS</b>	Tanzania Shillings
<b>UNDP</b>	United Nations Development Programme
<b>TRA</b>	Tanzania Revenue Authority

## INSTITUTION INFORMATION

Registered Office: The Institute of Rural Development Planning  
Plot No. 1, 16, 17 and 18 Block K Mbwanga Miyuji North  
P.O. Box 138  
Dodoma, Tanzania.

**Main Bankers:** Bank of Tanzania,  
P.O. Box 2302,  
ZNCC Link,  
Dodoma, Tanzania.

NMB Bank Plc,  
Dodoma Branch,  
P.O. Box 1,  
Dodoma, Tanzania.

NMB Bank Plc,  
Kenyatta Road Branch,  
P.O. Box 1444,  
Mwanza, Tanzania.

CRDB Bank Plc,  
Dodoma Branch,  
P.O. Box 401,  
Dodoma, Tanzania.

NBC limited,  
Dodoma Branch,  
P.O. Box 1,  
Dodoma, Tanzania.

**Lawyers:** Office of the Attorney General,  
20 Barabara ya Kivukoni,  
P. O. Box 11492,  
Dar es Salaam, Tanzania.

**Auditors:** The Controller and Auditor General,  
4 Ukaguzi Road,  
P.O. Box 950,  
Tambukareli,  
Dodoma, Tanzania.

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

**The Chairperson,**  
Governing Council,  
Institute of Rural Development Planning (IRDP),  
P.O. Box 138,  
DODOMA.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Unqualified Opinion**

I have audited the financial statements of Institute of Rural Development Planning (IRDP), which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Institute of Rural Development Planning as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### **Basis for Opinion**

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

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are key audit matters as outlined below and is communicated in my report.

During the course of our verification of internal controls through payments module I inquired the management of IRDP about the risks of fraud and noted that there were acts of fraud

totalling TZS 58,935,990 which was already been reported to Police. The deficiencies in accounting internal controls coupled with challenges facing MUSE System led to a few unfaithful staff taking advantage and managed to misappropriate sum of TZS 58,935,990 as verified in the system (MUSE).

### **Other Information**

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

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

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

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

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

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an



audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI 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 ISSAI, I exercise professional judgment and maintain professional scepticism throughout the audit. I also: -

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely

rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **1.2.1 Compliance with the Public Procurement Laws**

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

I performed a compliance audit on procurement of goods, works and services in the Institute of Rural Development Planning (IRDP) for the financial year 2022/23 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that except for the matters described below procurement of goods, works and services of Institute of Rural Development Planning (IRDP) generally in compliance with the requirements of the Public Procurement Laws.

**Absence of provision of 30% of annual procurement volume for special groups (Youths, Women, Elders and People with Disabilities)**

The IRDP's Annual Procurement Plan did not allocate the required 30% of procurement volume to special groups as mandated by the Section 64(2) of Public Procurement Act, 2011 as amended by Section 21 of Public Procurement (Amendment), Act 2016 and Regulation 30C (2) of Public Procurement Regulations, 2013 as amended by Regulation 13 of GN No. 333 of 2016.

### **1.2.2 Compliance with the Budget Act and other Budget Guidelines**

**Subject matter: Budget formulation and execution**

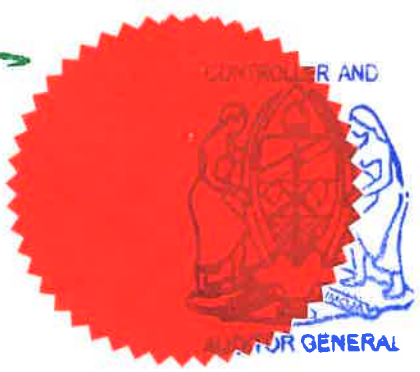
I performed a compliance audit on budget formulation and execution in the Institute of Rural Development and Planning (IRDP) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

**Conclusion**

Based on the audit work performed, I state that Budget formulation and execution of Institute of Rural Development Planning (IRDP) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.


Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March 2024



## 2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE

### 2.1 Introduction

In compliance with the Tanzania Financial Reporting Standard No. 1 on Directors' Report, the Members submit their report and financial statements of the Institute of Rural Development for the year ended 30 June 2023.

### 2.2 History of Establishment of the Institute

The Institute of Rural Development Planning is a body corporate established by Parliament, Act No. 8 of 1980. Originally, activities of the Institute were carried out in Morogoro at the then Faculty of Agriculture of the University of Dar es Salaam. In 1981, activities of the Institute were moved to Dodoma and its functions were temporarily carried on at Area "C" by renting the premises of Kiwanja cha Ndege Primary School. In July 1997, the Institute's activities were transferred to the former Demonstration Centre's premises of the defunct Household Grain Storage Development Project at Mbwanga area in Dodoma.

IRDP was established as an important national centre for provision of training, research and consultancy services in the field of Rural Development Planning and Management with main objective of alleviating shortage of skilled manpower within the framework of sustainable capacity building directed towards reducing poverty and attaining sustainable development. IRDP strives to enhance and strengthen capacity for Rural Development practitioners by providing post-secondary education and training, conducting research and consultancy services. IRDP is thus a multi-disciplinary and multi-sectorial Institute empowered to oversee and coordinate the provision of expertise to in-service and pre-service personnel involved in Development Planning in the country.

Since its establishment, IRDP has been shaping destinies in planning and research focusing on the future prosperity of its students. As a result, graduates from IRDP have made valuable contributions in their fields. They are a proof of our unique approach of learning and training methodologies. In recent years, the Institute also has made progress in building new infrastructure so as to provide a conducive teaching, learning and working environment for both students and staff. These include a library building, the first and second academic blocks and the multipurpose hall.

### 2.3 Principal Activities

The activities of the Institute continue to be training in all aspects and disciplines relating to rural development planning including preparation, application and evaluation of development programmes in collaboration with other national and international institutions. The Institute is responsible for all matters relating to rural development planning by:

- i. Promoting social and economic development through provision of studies and training in the principles, techniques and their practical application in all aspects of rural development planning;
- ii. Advising the Government on formation of policies relating to management and rural development planning; and
- iii. Conducting short courses and research work relating to rural development planning in collaboration with other national and international institutions for the development and welfare of the people of Tanzania.

In exercising its functions of control and management, the Institute shall have due regard to:

- i. The political, economic and social aspirations of the people of the United Republic of Tanzania;
- ii. The health and general welfare of staff and the members of the public by guiding its operations in a manner that conserves the environment in a coherent and sustainable way; and
- iii. Technological needs for social-economic development and welfare of the people of Tanzania.

#### **2.4 Solvency**

The Council has reviewed the current financial position of the Institute. On the basis of the review, the members of the Governing Council are of the opinion that the Institute's position is as expressed in the Financial Statements and that it has been prepared on an ongoing concern basis. The Institute has enough resources to enable it to run its operations for the unforeseeable future.

#### **2.5 Institute's Outlook"**

##### **Vision:**

"To be a centre of excellence in planning for sustainable development".

##### **Mission:**

"To provide quality training, research and consultancy services to public and private sectors through effective and efficient use of resources in planning for sustainable development with emphasis to rural areas".

##### **Core Values:**

The following are the core values in which the Institute is undertaken to uphold in pursuing the attainment of its vision:

- Transparency and Ethical Conduct
- Accountability;

- Effectiveness and Efficiency;
- Participatory management;
- Continuous Learning and Professionalism; and
- Customer focused.

## 2.6 Corporate Governance

The Institute is committed to the highest standards of corporate governance. Its governance structure is flexible enough to adopt to changes in the internal and external environment. The Institute strives to regularly review its processes, rules and regulations and structure with a view to ensuring that its operations are carried out with due regard to economy, efficiency and effectiveness. The Institute adheres to global standards and practices of good corporate governance.

### 2.6.1 The Governing Council

The Governing Council comprises of 12 members including the Chairperson and Rector of the Institute as secretary of the Council. The Composition of the governing council is shown on Table 1.

Table 1:Composition of Governing Council

NO	NAME OF COUNCILOR	AGE	POSITION	DISCIPLINE AND QUALIFICATION	NATIONALITY
1	Prof. Martha Qorro	71	Chairperson	PhD (Ling.) UDSM	Tanzanian
2	Prof. Donald Gregory Mpanduji	56	Vice Chairperson	PhD in Applied Ecology	Tanzanian
3	Prof. Benedicto Bhishikana Kuzuzuru	52	Member	PhD in Economics	Tanzanian
4	Adv. George Nathanel Mandepo	48	Member	Master Degree in Construction Law (LLM.)	Tanzanian
5	Mrs. Mayasa M. Mwinyi	61	Member	Master Degree in Statistics	Tanzanian
6	Eliud Tawi Nyauhenga	60	Member	Master of Arts (Economics)	Tanzanian
7	Adv. Grace Mfinanga	64	Member	LLB University of Dar Es Salaam	Tanzanian
8	Dr. Steward Ngagard Lulamye	54	Member	PhD (Development Studies)	Tanzanian
9	CPA. Dr. Samwel Marwa Werema	58	Member	CPA(T) ,PhD in Finance	Tanzanian
10	Michael Ogwari John	53	Member	MBA (Human Resource Management)	Tanzanian
11	CPA. Semroki Mwanyika Musa	53	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian
12	Prof. Hozen Kahesi Mayaya	50	Secretary	PhD in Environmental Planning	Tanzanian

Source:Board Minutes File 2022/23

**NOTE:** Chairperson, Prof. Martha Qorro ended her tenure on 31 January 2023.

The Governing Council's functions among other things is to safeguard Institute's interests and foster sustainable value creation while taking into account the reasonable interests of the Government, Employees, students, customers and other relevant stakeholders. The Government Council is responsible for execution and supervision of the overall business of the Institute. The following responsibilities are reserved for the Governing Council:

- i. Corporate Governance;
- ii. Executive Management;
- iii. Compliance and Risk Management;
- iv. Strategic Planning and Policy;
- v. Oversight of financial, operation and capital management;
- vi. Auditing;
- vii. Succession Planning; and
- viii. Reporting.

During the period ended 30 June 2023, the Governing Council held a total of four meetings. In these meetings, matters that were deliberated were:

- (i) Approve Markets and Public Communication Policy;
- (ii) Approve Charters for Governing Council, Academic Committee, Audit Committee, Finance, and Planning and Staff Development Committee;
- (iii) Approve Employment Policies and Policies to attract Employees;
- (iv) Approve the draft of Code of Conduct;
- (v) Approve IRDP Research and Consultancy Policy and Performance Appraisal Policy and Guidance and
- (vi) Receive update on development projects.

**Table 2: Attendance of the Governing Council meeting**

S/N	Name	19.08.2022	25.11.2022	24.02.2023	26.05.2023	No. of Meetings Attended	% Meetings Attended
1.	Prof. Donald Gregory Mpanduji	P	p	P	P	4 out of 4	100
1.	Prof. Benedicto Bhisikana Kazuzuru	P	P	p	P	4 out of 4	100
3.	Adv. George Nathanel Mandepo	A	A	A	A	0 out of 4	0
4.	Eliud Tawi Nyauhenga	P	A	A	P	2 out of 4	50
5.	Adv. Grace Mfinanga	P	P	p	P	4 out of 4	100
6.	Dr. Steward Ngagard Lulamye	P	P	p	P	4 out of 4	100
7.	CPA Dr. Samwel Marwa Werema	P	A	p	P	3 out of 4	75
8.	Michael Ogwari John	A	P	p	P	3 out of 4	75
9.	CPA. Semroki Mwanyika Musa	A	P	p	A	2 out of 4	50
10.	Mrs. Mayasa M. Mwinyi	P	P	p	P	4 out of 4	100
11.	Prof. Hozen Kahesi Mayaya	P	P	p	P	4 out of 4	100

*Source: Governing Council Meeting Minute*

Key: P = Present                      A = Absent with Apology;      N/A = Not Applicable

**Note: Chairperson, Prof. Martha Qorro ended her tenure on 31 January 2023.**

### 1.6.1 Committees of the Governing Council

There were three Committees of the Governing Council. The composition and responsibilities of each committee were as hereunder:

#### The Audit Committee

The Governing Council has instituted audit committee established under the requirements of the Public Finance Regulation of 2001 (revised 2004). It has five members and a secretary is an employee of the Institute as indicated in Table 3 below:

Table 3: The Audit Committee

No.	Name	Age	Position	Qualification	Nationality
1	CPA. Dr. Samwel Marwa Werema	58	Chairperson	CPA(T), PhD in Finance	Tanzanian
2	Adv. George Nathanel Mandepo	48	Member	Master Degree in Construction Law (LLM.)	Tanzanian
3	Dr. Steward Ngagard Lulamye	54	Member	PhD (Development Studies)	Tanzanian
4	CPA. Semroki Mwanyika Musa	53	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian
5	Adv. Aisha Amimu Mjegere	41	Secretary	Masters of Arts in Revenue Law and Administration	Tanzanian
6	Mrs. Mayasa M. Mwinyi	61	Member	Master in Statistics, University of Dar Es Salaam	Tanzanian

The audit Committee's functions among other things include:

- (i) Review all internal and external audit reports;
- (ii) Approval of the annual internal audit plan and programs;
- (iii) Advice Accounting officer on all matters raised on the reports;
- (iv) Review reliability, Relevance of Financial Statement of the institute and prepare its annual reports;
- (v) To review and assess the adequacy of and compliance with the Institute's policies and procedures for identifying, assessing and managing risks;
- (vi) Compliance with Laws and Regulations and
- (vii) Review Internal Audit Activities.



During the period under review, the Committee held four ordinary meetings and three special meetings, in these meetings; the committee performed the following issues:

- i. Review IRDP Audit Committee Charter and Internal Audit Charter for the period 2022/23;
- ii. Review IRDP Code of Ethics for Internal Auditors;
- iii. Introduced the utilization of forms for declaration of Conflict of Interest for Audit Committee member's objective being to avoid conflicts of interest among members;
- iv. Reviewed Risk Management Framework Policy 2021/22-2025/26;
- v. Approved Internal Audit Plan 2022/23;
- vi. Received update on development projects;
- vii. Received, discussed and approved CAG audit work plan; and
- viii. Implementation of CAG recommendations and PAC directives.

During the period under review, the Audit Committee convened four ordinary meetings and three special meetings attended as shown in Table 4 and table 5

**Table 4: Attendance of the ordinary meeting**

S/N	Name	16.08.2022	21.11.2022	21.02.2023	23.05.2023	No. of Meetings Attended	% Meetings Attended
1.	CPA. Dr. Samwel Marwa Werema	P	P	P	P	4 out of 4	100
2.	Adv. George Nathanel Mandepo	A	A	A	P	1 out of 4	25
3.	Dr. Steward Ngagard Lulamy	P	P	P	P	4 out of 4	100
4.	CPA. Semroki Mwanyika Musa	A	P	P	A	2 out of 4	50
5.	Mrs Mayasa M. Mwinyi	P	P	P	P	4 out of 4	100
6.	Adv. Aisha Amimu Mjegere	P	P	P	P	4 out of 4	100

Key: P = Present                      A = Absent with Apology;      N/A = Not Applicable

**Table 5: Attendance of the special meeting**

S/N	Name	23.09.2022	17.10.2022	23.05.2023	No. of Meetings Attended	% Meetings Attended
1.	CPA. Dr. Samwel Marwa Werema	P	P	P	3 out of 3	100
2.	Adv. George Nathanel Mandepo	p	p	p	3 out of 3	100
3.	Dr. Steward Ngagard Lulamy	P	P	P	3 out of 3	100
4.	CPA. Semroki Mwanyika Musa	p	P	P	3 out of 3	100
5.	Mrs Mayasa M. Mwinyi	P	P	P	3 out of 3	100
6.	Adv. Aisha Amimu Mjegere	P	P	P	3 out of 3	100

Key: P = Present                      A = Absent with Apology;      N/A = Not Applicable

The Academic Committee

The Academic committee established under the Act No. 8 of 1980. The committee has five members and the secretary is an employee of the Institute as indicated in **Table 6**:

**Table 6: The Academic Committee**

No.	Name	Age	Position	Qualification	Nationality
1	Prof. Donald Gregory Mpanduji	56	Chairperson	PhD in Applied Ecology	Tanzanian
2	Prof. Benedicto Bhishikana Kazuzuru	52	Member	PhD in Economics	Tanzanian
3	Adv. George Nathanel Mandepo	48	Member	Master Degree in Construction Law (LLM.)	Tanzanian
4	Dr. Steward Ngagard Lulamy	54	Member	PhD in Development Studies	Tanzanian
5	CPA. Dr. Samwel Marwa Werema	58	Member	CPA(T), PhD in Finance	Tanzanian
6	Prof. Provident Jonas Dimoso	47	Secretary	PhD in Development Policy	Tanzanian

The Committee's functions among other things are to provide oversight to the Governing Council. The Committee is directly responsible and accountable to the Governing Council for the exercise of its duties and responsibilities. Duties and responsibilities of the Committee are described in the following;

Academic Development;

- (i) Research, Publication and Consultancy and
- (ii) Receive and recommend to the Council policies and strategic plans proposed by Institute's Management on attracting and retaining outstanding faculty.

During the period under review, the committee held four ordinary meetings, in these meetings; matters before Academic committee were:

- (i) Received and discussed research and consultancy which concerned with enrolments, long and short courses, field, examinations and library services;
- (ii) Review, discussed and suggested IRDP Research and Consultancy Policy and Performance Appraisal Policy and Guidance;
- (iii) Prepare and submit to the Governing council, committee strategic plan for the period 2022/23;
- (iv) Review and suggested different strategic e.g., reach out to stakeholders for consulting job opportunities and
- (v) Received and discussed issues related to promotion and evaluation of Academic Staff.

During the period under review, the Academic Committee convened four meetings and attended as shown in **Table 7**:

Table 7: Attendance of the meeting

S/N	Name	17.0 8.20 22	22.11 .2022	22.02. 2023	24.05. 2023	No. of Meetings Attended	% Meetings Attended
1.	Prof. Donald Gregory Mpanduji	P	P	P	P	4 out of 4	100
2.	Prof. Benedicto Bhishikana Kazuzuru	P	P	P	P	4 out of 4	100
3.	Adv. George Nathanel Mandepo	A	A	A	P	1 out of 4	25
4.	Dr. Steward Ngagard Lulamy	P	P	P	P	4 out of 4	100
5.	CPA. Dr. Samwel Marwa Werema	P	P	P	P	4 out of 4	100
6.	Dr. Provident Jonas Dimoso	P	P	P	P	4 out of 4	100

Key: P = Present                      A = Absent with Apology;      N/A = Not Applicable

### 1.6.2 Finance, Planning and Staff Development Committee

The Finance, Planning and Staff Development Committee established under the Act No. 8 of 1980. The committee has seven members and the secretary is an employee of the Institute as indicated in Table 8:

Table 8: Finance, Planning and Staff Development Committee

No.	Name	Age	Position	Qualification	Nationality
1.	Michael Ogwari John	53	Chairperson	MBA (Human Resource Management)	Tanzanian
2.	Adv. Grace Mfinanga	64	Member	Master Degree in Law (LLM)	Tanzanian
3.	Eliud Tawi Nyauhenga	60	Member	Master Degree of Arts in Economics	Tanzanian
4.	CPA. Semroki Mwanyika Musa	53	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian
5.	Mrs. Mayasa M. Mwinyi	61	Member	Master in Statistics, University of Dar Es Salaam	Tanzanian
6.	CPA. Dr. Vedastus Lyaya Timothy	49	Secretary	CPA(T), PhD. in Business Administration	Tanzanian

The Committee's functions among other things include:

- i. Review the Institute Annual Financial Statements and consider whether they are complete and consistence with corporate information and reflect appropriate accounting principles;
- ii. Discuss in details the Institute's annual plan and budget proposals and guide the Management on key issues of the budget;
- iii. Discuss the Institute's Strategic Plan as formulated from time to time and oversee its implementation, revision and evaluation; and
- iv. Review the Institute's staff and Financial Regulations and Policies as and when required.

During the period under review, the committee held four ordinary meetings, and one special meetings in these meetings, matters deliberated were ;

- i. Approved communication and marketing policy;
- ii. Review of budget with its recommendations as well as new budget for period 2022/23;
- iii. Reviewed and suggested on IRDP financial report;
- iv. Manage the discipline of employees;
- v. Review and suggested IRDP structure and requirement of employees;
- vi. Review and suggest on employment policies and policies to attract employees;
- vii. Review the Strategic Planning of period 2021/22 to 2025/26;
- viii. Review Annual Procurement Plan and
- ix. Recommendations on reviewed Institute Act as well as Student by Laws.

During the period under review, the Committee convened four ordinary meetings and attended as shown in Table 9:

Table 9: Attendance of Finance, Planning and Staff Development Committee

S/N	Name	17.08.2022	22.11.2022	22.02.2023	24.05.2023	No of Meetings Attended	% Meetings Attended
1.	Michael Ogwari John	P	A	P	A	2 out of 4	50
2.	Adv. Grace Mfinanga	P	P	P	P	4 out of 4	100
3.	Eliud Tawi Nyauhenga	P	P	P	P	4 out of 4	100
4.	CPA. Semroki Mwanyika Musa	P	A	P	A	2 out of 4	50
5.	CPA. Dr. Vedastus Lyaya Timothy	P	P	P	P	4 out of 4	100
6	Mrs. Mayasa M. Mwinyi	P	P	P	P	4 out of 4	100

Key: P = Present

A = Absent with Apology;

N/A = Not Applicable

### 2.6.2 Governance Statement

The Governing Council of the Institute consists of 12 members. Apart from Rector no any other member who holds an executive position at the Institute. The Council takes overall responsibility for the Institute, including responsibility for identifying key risk areas, considering and monitoring academic matters, considering significant financial matters, and reviewing the performance of management. The Council is also responsible for ensuring that a comprehensive system of internal control, policies and procedures is operative, and for compliance with sound corporate governance principles.

The Council is scheduled to meet quarterly. The Council delegates the day-to-day management of the business to the Rector assisted by Deputy Rectors and management team. Management team is invited to attend Council meetings and facilitates the effective control of all the Institute's operational activities, acting as a medium of communication and coordination between departments and units. The Institute is committed to the principles of effective corporate governance. The Governing Council members also recognize the importance of integrity, transparency and accountability. During the year the Council had sub-committees to ensure a high standard of Corporate Governance throughout the Institute. These are Audit, Academic, Planning Finance and Staff Development. The Governing Council of the Institute of Rural Development Planning declare that during the year under review the principal of good Governance has been observed.

### 2.7 The Management Team

The Management of IRDP comprises of the Rector assisted by two Deputy Rectors and heads of departments and units. Members of management are listed in **Table 10** below:

Table 10: The Management team of IRDP for the year 2022/23

No.	Name	Position
1	Prof. Hozen K. Mayaya	Rector
2	Prof. Provident J. Dimoso	Deputy Rector - Academic, Research and Consultancy
3	CPA. Dr. Vedastus L. Timothy	Deputy Rector - Planning, Finance and Administration.
4	Prof. Juvenal Nkonoki	Director - Lake Zone Centre
5	Dr. Daniel F. Mpeta	Head of Academic Matters Lake Zone Centre
6	Dr. Caroline Ngereza	Head of Planning, Finance and Administration Lake Zone Centre
7	Dr. Judith Namabira	Head, Department of Development Finance and Management Studies
8	Dr. Hosea Mpogole	Director of Department of Research and Consultancy
9	Dr. Godrich I. Mnyone	Head, Department of Environmental Planning
10	CPA. Faraja D. Maulaga	Director of Finance and Accounts

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No.	Name	Position
11	Mr. Richard Mkilania	Ag. Head, Estate Department
12	Dr. Yohana J. Mgale	Director of Academic Support Services
13	Dr. Maseke Mgabo	Head, Department of Population Studies
14	Dr. Berling M. Sospeter	Head of IRDP Furaha Center
15	Dr. Juliana J. Manyerere	Manager of Library
16	Dr. Africanus Sarwatt	Ag. Head, Department of Rural Development and Regional Planning
17	Mr. Festus M. Mbwilo	Director Administration and Human Resources - Secretary
18	Mr. Gabriel A. Kimaryo	Head, Procurement Management Unit
19	CPA. Tuntufye P. Mwakipesile	Head. Internal Audit Unit
20	Ms. Jane Mchakama	Ag. Director of students Support Service
21	Mr. Stephen Lugaimukamu	Ag. Head of ICT Unit
22	Mr. Benjamin I. Magori	RAAWU Chairperson
23	Adv. Aisha Mjegere	Head, Legal Unit
24	Mr. Said Panga	Director of Planning and Development Department
25	Mr. Godrick H. Ngolly	Head, Marketing and Public Relations Unit
26	Dr. Epiphania Kapilima	Ag. Head of Dispensary Unit
27	Mr. Daniel Mchomvu	Chairperson THTU at IRDP Branch
28	Dr. Christina Mandara	Head of Quality Assurance Unity
29	Prof. Canute B. Hyandye	Director of Academics

The management team is led by the Rector who takes overall responsibility for the institute, including responsibility for identifying key risk areas, considering significant financial matters, reviewing the performance of management business plans and budgets. Furthermore, the Management has the role to ensure a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

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

- i. The effectiveness and efficiency of operations;
- ii. The safeguarding of the institute's assets;
- iii. Compliance with applicable laws and regulations;
- iv. The reliability of accounting records;
- v. Business sustainability under normal as well as adverse conditions; and
- vi. Responsible behavior towards all stakeholders.

## 2.8 Future Development Plan.

The Institute through its five years strategic plan 2021/22 - 2025/26 plans to construct various teaching, learning, Administration and investment infrastructure to facilitate provision of Institute core functions. The planned buildings to be constructed at Dodoma Miyuji are:-

- i) Academic Block which comprises one Lecture Theatre and two classrooms;
- i) Female hostel phase two;
- ii) Academic Block comprising one Lecture Theatre, two classrooms and offices;
- iii) Female hostel phase three;
- iv) Fence and gate; and
- v) Canteen.

In Mwanza Lake Zone Centre building to be constructed are

- i) One academic block comprising one Lecture Theatre, two classrooms and staff offices;
- ii) Female student hostel; and
- iii) Constructing Library building

## 2.9 Risk Management and Internal Controls

The Council accepts final responsibility for risk management and internal control systems of the Institute.

### 2.9.1 Risk Management

The Council uses Risk Management Framework and Risk Register to guide risk management of the Institute. The evaluation of Institute operation indicates that the Institute may face three types of risks which are categorized into the following categories: -

#### a) Strategic Risks

The Institute is managing its strategic risks in order to achieve its set objectives. The following risks from the register are closely managed by the institute; Possibility of change in market demand, students cheating in examinations and plagiarism in research and projects, low enrolment of students and skills in research and consultancy

#### b) Compliance risks

The Institute complies with Laws of URT and guidelines from Regulatory Authorities such as PPRA, NACTEVET and TCU.

#### c) Financial Risks

The Institute categorizes financial risks into three groups which are:

- (i) Credit risk;

- (ii) Currency risk; and
- (iii) Liquidity risks

### **2.9.2 Internal Controls**

It is the task of the Management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance on:

- a) Effectiveness and efficiency of operations;
- b) Safeguarding of the Institute's assets;
- c) Compliance with applicable laws and regulations;
- d) Reliability of accounting records;
- e) Business sustainability under normal as well as under adverse conditions; and
- f) Responsible behaviours to all stakeholders.

Efficiency of any internal control system is dependent on the strict observance of prescribed rules and regulations. There is always a risk of non-compliance of such rules and regulations by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the internal control system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Council assessed the internal control systems throughout the financial year ended 30 June 2023 and is of the opinion that they met accepted standards. The Council conducts risk and internal control assessment through the Audit Committee.

Key elements of the system of internal control are as follows:

#### **a) Delegation**

The overall objectives of the Institute are approved by the Governing Council which delegates the day-to-day operations to Management for execution. There was a clear organization structure, detailing lines of the Institute.

#### **b) Budgets**

Detailed annual budget emanated from the Institute's Strategic Plan was prepared by the Management for review and approved by the Board of Governors and Parliament of United Republic of Tanzania in June 2020.

#### **c) Competence**

Staff skills were maintained both by a formal recruitment process and a performance appraisal system. Training needs of IRDP were identified and necessary training to staffs facilitated both in house and external which helps to strengthened staff skills and competences.



**d) Internal Audit**

An Internal Audit Unit was in place and performed its functions as per requirement. The Unit assessed risk and reviews controls. The Unit ensured that recommendations to improve controls are followed up by the Management. The Head of Internal Audit reports functionally to the Audit Committee and administratively to the Rector.

**2.10 Staff Welfare**

**a) Staff relationship**

Good relationship between employees and Management of the IRDP was observed through feedback mechanism regarding staff complains. During the period under review there was no crisis reported.

**b) Staff medical benefits**

The Institute does not have any separate medical scheme. The Institute’s employees subscribe to the National Health Insurance Fund which is taking care of medical consultation and treatment for all employees and their immediate dependants as per the Government regulations.

**c) Persons with disabilities**

It is the Institute’s policy to give equal opportunities to persons with disabilities for vacancies they are able to fill. Employment at the Institute is therefore non-discriminatory. The Institute is an equal opportunity employer.

**d) Gender Equality**

The Institute is an equal opportunity employer, as it has no discriminatory policies or practices. As at 30 June 2023, the Institute had the following distribution of employees by gender:

Table 11: Gender Equality

Gender	2022/23	2021/22
Male	274	239
Female	130	123
<b>Total</b>	<b>404</b>	<b>362</b>

**2.11 Donations**

During the year charitable donations amounting to TZS 1,000,000 were donated. There were no political donations made.

## 2.12 Vested Interest

The Council Members and Employees do not have any vested interest in the activities of the Institute.

## 2.13 Government Grant

During the year TZS 11,345,855,758 was received from the Government of United Republic of Tanzania for payment of Personal Emoluments and TZS 5,323,871,417 for development support.

## 2.14 Corporate Social Responsibility

The Institute engages itself in various social responsibility activities. During the year, the Institute was involved in the following activities:

- a) To assist youth employment through the Community Based Monitoring System (CBMS) Project;
- b) To support primary schools and other charitable organisations by giving out donations;
- c) To conduct research activities focusing on various problems facing communities and looking for appropriate ways of solving them; and
- d) To educate people about adaptation to climate change and variability.

## 2.15 Review of Institute's Financial Performance

The Institute's financial performance for the period ended 30 June 2023 in overall basis was below last period ending 30 June 2022 due to increase of operational costs. But the students' fee income went up by 4.52% from TZS 15,091,000,000.00 to TZS 15,805,305,000.00 following an increase in enrolment of students in the period. The Institute managed effectively its working capital during the period and was able to meet almost all new maturing obligations as they fall due.

The reported operating surplus for the period ended 30 June 2023 is TZS 5,229,392,783 compared to the last period surplus of TZS 5,461,882,715 .00. The management is keen to continue improving the Institute's financial performance by ensuring it operates at a surplus and always in an adequate positive cash position to meet its maturing financial obligations. The amount of Accounts Payable as at 30 June 2023 was TZS 4,824,224,860 and the current assets which stood at TZS 10,622,060,425.00 which were sufficient to liquidate the obligations when fall due.

## 2.16 Events after Reporting Period

At the time of approving these financial statements no event came to the attention of the Governing Council and management which could have material impact on the disclosures contained in these Financial Statements.

### **2.17 Environment**

The Institute has been taking measures to strengthen preparedness for protection of the environment and continues to observe environmental requirements in all projects undertaken.

### **2.18 HIV/AIDS and COVID 19**

It is the policy of the Institute to equip all employees and students with the necessary skills in the fight against HIV/AIDS and COVID 19 by organising seminars on preventive measures and encouraging those suffering to seek medical advice and treatment.

### **2.19 Anti-Corruption Policy**

The Institute implement anti-bribery and anti-corruption National policy compliancy requirement by providing training and guidelines for all Council Members, Employees and Students.

### **2.20 Key strength and Resources**

This paragraph presents summary of IRDP strength and resources as follows: -

- Availability of Physical Infrastructure;
- Availability and Implementation of Competence-based curricular;
- Presence of qualified Academic and administrative staff;
- IRDP focus on Rural development Planning;
- Availability of Potential area of expansion; and
- Good track record in the financial management and satisfactory internal financial control systems and procedures.

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Table 12: The Institute's KPIs and Achievement for the financial year 2022/23

STRATEGIC OBJECTIVES	STRATEGIES	KEY PERFORMANCE INDICATORS	ANNUAL PLANNED TARGET	ACHIEVEMENT
Services Improved and HIV/AIDS Infections Reduced	Ensure availability of essential health services to meet clients' expectations	Percentage of identified HIV/AIDS patients through voluntary counselling and testing provided with care and treatment	Care and treatment provided to 4 employees by June 2023	There were only 2 staff living with HIV/AIDS who have declared Their status to the IRDP Management and all of them were provided with care and treatment services.
National Anti-corruption strategy Enhanced, sustained and effectively implemented	Operationalize students' anti-corruption clubs	i) Number of students' anti-corruption clubs established ii) Number of students sensitized on strategies combat corruption	Formulate 2 students' anti-corruption clubs and train 400 students on strategies to combat corruption by June 2023.	i) Two students' anti-corruption clubs are established one at Dodoma and the other one at Mwanza. ii) A total Of 781 students were sensitized on ways to combat petty and grand corruption
Good governance and administrative services enhanced	Strengthen compliance with the requirements of relevant authorities responsible for public procurement and human resource matters	Compliance with financial standards for decision making Compliance with public procurement procedures for effective management and decision making	Institute Final account books, financial statement and auditing for financial year 2022/23 conducted by June 2023 Institute annual procurement plan prepared and implemented by June 2023	Institute Final account books, financial statement and auditing for financial year 2022/23 conducted by June 2023. Institute procurement plan for financial year 2022/23 prepared and implemented.
Resource Mobilization and Financial Systems Enhanced	Strengthen internal financial control systems and Diversify sources of revenue.	Amount of revenue	Increased number of qualified and motivated staff from 60 to 100 to meet Institute demand by June 2023. Revenue increased from TZS 33,609,385,231 to TZS 38,395,571,461 by June 2023	59 staff were financially supported to undertake long courses and 564 staff facilitated to attend short courses in and outside the country Up to June 2023, the Institute managed to collect from its own sources at of TZS 21,725,844,286 (122.19) of the planned targets.

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<b>STRATEGIC OBJECTIVES</b>	<b>STRATEGIES</b>	<b>KEY PERFORMANCE INDICATORS</b>	<b>ANNUAL PLANNED TARGET</b>	<b>ACHIEVEMENT</b>
Information Technology, Teaching and Learning Infrastructure Improved	Strengthen collaboration with potential internal and external organizations	Number of buildings for teaching and learning constructed	6 building for teaching, learning, administration and catering services constructed by June 2023.	<ul style="list-style-type: none"> <li>Construction of lecture theatre phase II at Miyuji area. Construction is completed.</li> <li>Construction of student hostel at Kitumba Magu Mwanza. Construction is completed.</li> <li>Construction of library building at Kitumba Magu Mwanza. Construction is on progress. Completion rate is at 31%.</li> <li>Construction of hostel building phase III at Miyuji area. Construction is on progress. Completion rate is at 60%</li> <li>Construction of fence at Miyuji area. Construction is on progress. Completion rate is at 35%</li> </ul>
Student welfare and support services improved	Strengthen student welfare and support services programmes.	Presence of improved Student welfare and support services	Student welfare and support services improved by June 2023	Construction of Canteen at Miyuji area. Construction is on progress. Completion rate is at 45%
Training and library services improved	Strengthen compliance with NACTE and TCU enrolment procedures and requirements	Number of students enrolled	Students' enrolment in long term programmes increased from 15,011 to 16,663 by June 2023	Student welfare and support services including health, sports and support MISO government provided. A total of 14,422 students (86%) were enrolment against planned target of 16,663 students for financial year 2022/23
Innovation, research and consultancy services improved	Strengthen capacity to conduct research to support evidence-based policy and planning	Number of researches	Number of researches increased from 11 to 18 by June 2023	16 IRDP internal funded research projects approved. Also, 25 other research papers published by IRDP staff in local and international journals. Four consultancy

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

STRATEGIC OBJECTIVES	STRATEGIES	KEY PERFORMANCE INDICATORS	ANNUAL PLANNED TARGET	ACHIEVEMENT
Coordination of national and international collaboration strengthened	Enhance collaboration with state and none state actors within and outside the country	Number of MoUs between IRDP and national, and international partners	Collaboration with state and none state actors within and outside the country maintained	projects and two donor funded projects conducted. Collaboration with other higher learning institutions, international development organizations including among others; Mzumbe, UDOM, LGTI, TENGERU AND UNDP

## 2.21 Accounting Policies

The accounting policies used in preparing the financial statements have been disclosed in Note 2 to the financial statements. These policies are all considered to be critical to an understanding of the performance and financial position of the Institute and are subject to annual review to ensure continuing compliance with International Public Sector Accounting Standards (IPSAS).

## 2.22 Auditors

The Controller and Auditor General is the Statutory Auditor of the Institute of Rural Development Planning (IRDP) by virtue section 9 of the Public Audit Act (No 11) Cap 418. Public Audit Act No. 11, Cap 418. However, in accordance with section 33(1) of the Public Audit Act No 11 Cap 418, M/s Reliable Consultants was authorized to audit the Institute of Rural Development Planning for the financial year ended on 30 June 2023.

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

The Council is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Institute as at the end of the financial year and of its surplus or deficit. They are also required to ensure that the Institute's keeps proper accounting records that disclose with reasonable accuracy, the financial position of the Institute. They are also responsible for safeguarding the assets of the Institute. These financial statements have been prepared by the management of the Institute of Rural Development Planning in accordance with the provisions of Section 30(4) of Public Finance Act Cap 348 (RE 2020).

The Council accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standard (IPSAS). The Council Members are of the opinion that the Financial Statements fairly present the state of the financial affairs of the Institute and of its surplus in accordance with International Public Sector Accounting Standards.

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

The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Institute and all employees are required to maintain the highest ethical standards in ensuring the Institute business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Institute is on identifying, assessing, managing and monitoring all known risks across the Institute. While operating risk cannot be fully eliminated, the Institute endeavours to minimize it by ensuring the appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Council Members are of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

Nothing has come to the attention of the Governing Council to indicate that the Institute will not remain a going concern for at least 12 months from the date of this statement.



INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

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The financial statements of the Institute, as indicated above, were approved by the council on the \_\_\_\_\_ day of \_\_\_\_\_ (Month) 2024 and signed on its behalf by:



CPA. Dr. Samwel Marwa Werema  
Vice Chairperson

Date: March, 2024



Prof. Hozen Kahesi Mayaya  
Rector

Date: March, 2024

4.0 DECLARATION OF THE HEAD OF FINANCE

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

It is the duty of professional accountants to assist the Governing Council to discharge the responsibility of preparing financial statements of the Institute showing a true and fair view of the Institute financial position and its performance in accordance with applicable International Public Sector Accounting Standards (IPSAs) and statutory financial reporting requirements. However, responsibility rests with the Governing Council members as stated under the Governing Council Responsibility Statement on early page.

I, CPA. **Faraja D. Maulaga**, being the Head of Finance and Accounting of the Institute of Rural Development Planning hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I, thus confirm that the financial Statements give a true and fair view position of the Institute of Rural Development Planning as on that date and they have been prepared based on properly maintained financial records.

Signed by:  \_\_\_\_\_

Position: Director of Finance and Accounts

NBAA Membership: No. ACPA 3981

**5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

	Note	2022/23 TZS	2021/22 TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	4	6,862,305,891	4,583,657,038
Receivables	5	3,007,518,287	2,547,622,623
Inventories	7	59,775,221	99,729,268
Prepayments	6	692,461,026	1,295,747,524
<b>Total Current Asset</b>		<b>10,622,060,425</b>	<b>8,526,756,451</b>
<b>Non- Current Asset</b>			
Property, Plant and Equipment	12	45,735,085,691	37,737,021,013
Work in Progress	13	4,210,778,882	3,147,493,617
Intangible Assets	8	0	12,565,000
<b>Total Non- Current Asset</b>		<b>49,945,864,573</b>	<b>40,897,079,630</b>
<b>TOTAL ASSETS</b>		<b>60,567,924,998</b>	<b>49,423,836,081</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	9	4,824,224,860	1,569,849,194
Deferred Income	10	852,066,831	7,424,805
Deposits	11	2,530,566,263	714,887,825
<b>Total Current Liabilities</b>		<b>8,206,857,954</b>	<b>2,292,166,629</b>
<b>TOTAL LIABILITIES</b>		<b>8,206,857,954</b>	<b>2,292,166,629</b>
<b>Net Assets</b>		<b>52,361,067,044</b>	<b>47,131,674,257</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by:</b>			
Taxpayers Fund		20,124,569,000	20,124,569,000
Accumulated Surpluses		32,236,498,044	27,007,105,257
<b>TOTAL NET ASSETS/EQUITY</b>		<b>52,361,067,044</b>	<b>47,131,674,257</b>

Notes 1 to 32 form part of these financial statements



CPA. Dr. Samwel Marwa Werema  
Vice Chairperson

Date: March, 2024



Prof. Hozen Kahesi Mayaya  
Rector

Date: March, 2024

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2022/23 TZS	2021/22 TZS
<b>REVENUE</b>			
Revenue Grants	14	5,323,871,417	3,203,520,414
Revenue from Exchange Transactions	15	20,965,466,585	19,042,564,366
Other Revenue	16	760,377,701	846,002,139
Subvention from Govt Entities	17	11,345,855,758	10,517,298,312
<b>TOTAL REVENUE</b>		<b>38,395,571,461</b>	<b>33,609,385,231</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, Salaries and Employee Benefits	18	16,136,065,193	14,300,395,013
Use of Goods and Services	19	12,912,305,431	10,583,555,799
Maintenance Expenses	20	1,215,407,430	829,081,042
Other Expenses	21	1,264,319,763	1,176,297,100
Impairment of Receivables	5	65,502,781	7,320,025
Depreciation of Property, Plant and Equipment	12	1,305,213,080	1,127,111,497
Amortization of Intangible Assets	8	12,565,000	23,742,040
Social Benefits	22	4,800,000	0
<b>Total Expenses</b>		<b>32,916,178,678</b>	<b>28,047,502,516</b>
<b>Transfer</b>			
Grants, Subsidies and other Transfer Payments	23	250,000,000	100,000,000
<b>Total Transfer</b>		<b>250,000,000</b>	<b>100,000,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>33,166,178,678</b>	<b>28,147,502,516</b>
<b>Surplus</b>		<b>5,229,392,783</b>	<b>5,461,882,715</b>

Notes 1 to 32 form part of these financial statements



CPA. Dr. Samwel Marwa Werema  
Vice Chairperson

Date: March, 2024



Prof. Hozen Kahesi Mayaya  
Rector

Date: March, 2024

**INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)**

**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>2022/23</b>	<b>2021/22</b>
<b>RECEIPTS</b>		<b>TZS</b>	<b>TZS</b>
Subvention from other Government entities	28(c)	11,643,201,303	10,502,750,414
Revenue Grants	28(d)	5,868,042,900	3,203,520,415
Revenue from exchange transactions	28(e)	20,602,422,625	20,779,900,102
Other Revenue	28(f)	760,377,701	846,002,139
Increase in Deposit	28(g)	1,815,678,438	697,626,438
<b>Total Receipts</b>		<b>40,689,722,967</b>	<b>36,029,799,508</b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	28(h)	16,268,064,601	15,101,757,921
Supplies and Consumables Used	28(i)	12,485,952,186	11,428,072,030
Social Benefits	28(j)	4,800,000	0
Other Transfers	28(k)	250,000,000	100,000,000
Other Expenses	28(l)	1,264,319,763	1,176,297,100
Maintenance Expenses	28(m)	1,215,407,430	829,081,042
<b>Total Payments</b>		<b>31,488,543,980</b>	<b>28,635,208,093</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>9,201,178,987</b>	<b>7,394,591,415</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Payment for Work in Progress	23	4,431,188,468	2,870,354,276
Advance payment Acquisition of Property, Plant and Equipment	18	605,886,026	1,189,500,758
Acquisition of Property, Plant and Equipment	22	1,885,455,640	3,687,511,486
<b>Total Investing Activities</b>		<b>6,922,530,134</b>	<b>7,747,366,520</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>6,922,530,134</b>	<b>7,747,366,520</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>Financing Activities</b>			
Grants refunded/ transferred		0	0
<b>Total Financing Activities</b>		<b>0</b>	<b>0</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>		<b>0</b>	<b>0</b>
<b>Net Increase</b>		<b>2,278,648,853</b>	<b>-352,775,106</b>
<b>Cash and cash equivalent at beginning of period</b>		<b>4,583,657,038</b>	<b>4,936,432,144</b>
<b>Cash and cash equivalent at end of period</b>		<b>6,862,305,891</b>	<b>4,583,657,038</b>

Notes 1 to 32 form part of these financial statements



CPA. Dr. Samwel Marwa Werema  
Vice Chairperson

Date: March, 2024



Prof. Hozen Kahesi Mayaya  
Rector

Date: March, 2024

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

STATEMENT OF CHANGE IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

Description	Tax payers' Fund	Accumulated	Total
	TZS	Surplus/(Deficit) TZS	TZS
Opening Balance as at 01 July 2021	20,124,569,000	21,545,322,545	41,669,891,545
Surplus/(Deficit) for the year	-	5,461,782,715	5,461,782,715
<b>Closing Balance as at 30 June 2022</b>	<b>20,124,569,000</b>	<b>27,007,105,260</b>	<b>47,131,674,260</b>
Opening Balance as at 01 July 2022	20,124,569,000	27,007,105,260	47,131,674,260
Surplus/(Deficit) for the year	-	5,238,122,783	5,238,122,783
<b>Closing Balance as at 30 June 2023</b>	<b>20,124,569,000</b>	<b>32,245,228,044</b>	<b>52,369,797,043</b>

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Rector

Date: March, 2024

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget (A) TZS	Adjustment (B-A) TZS	Final Budget (B) TZS	Actual Amount on Accrual (C) TZS	Difference (C-B) TZS
<b>RECEIPTS</b>					
Government Grant Development Local	5,000,000,000	3,464,524,277	8,464,524,277	7,683,701,337	-
Government Grant PE	9,563,992,000	1,778,740,000	11,342,732,000	11,643,201,303	780,822,940
Other Revenue	706,527,450	0	706,527,450	760,377,701	300,469,303
Revenue from Exchange Transactions	20,859,695,800	3,404,310,682	24,264,006,482	20,602,422,625	53,850,251
<b>Total Receipts</b>	<b>36,130,215,250</b>	<b>8,647,574,959</b>	<b>44,777,790,209</b>	<b>40,689,702,966</b>	<b>3,661,583,857</b>
<b>PAYMENTS</b>					
Wages, Salaries and Employee Benefits	13,161,992,000	3,163,886,743	16,325,878,743	16,272,864,601	-53,014,142
Grants, Subsidies and other Transfer Payments	250,000,000	0	250,000,000	250,000,000	0
Maintenance Expenses	1,532,500,000	148,053,709	1,680,553,709	1,215,407,430	-465,146,279
Other Expenses	1,360,000,000	425,000,000	1,785,000,000	1,255,589,763	-529,410,237
Supplies and Consumables Used	14,425,723,250	1,037,108,099	15,462,831,349	12,494,662,185	-2,968,169,164
Acquisition of Property, Plant and Equipment	5,400,000,000	3,873,526,409	9,273,526,409	6,922,530,133	-2,350,996,275
<b>Total Payment</b>	<b>36,130,215,250</b>	<b>8,647,574,960</b>	<b>44,777,790,210</b>	<b>38,411,054,112</b>	<b>-6,366,736,097</b>
<b>NET RECEIPTS/(PAYMENTS)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,278,648,853</b>	<b>8,816,736,947</b>
Cash and cash equivalents at the beginning of the year				<b>4,583,657,038</b>	
<b>Cash and cash equivalents at end of year</b>				<b>6,862,305,891</b>	

Refer explanations on material variance on Note 29

Notes 1 to 32 form part of these financial statements



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Vice Chairperson

Date: March, 2024



Prof. Hozen Kaheisi Mayaya  
Rector

Date: March, 2024