



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 2024**

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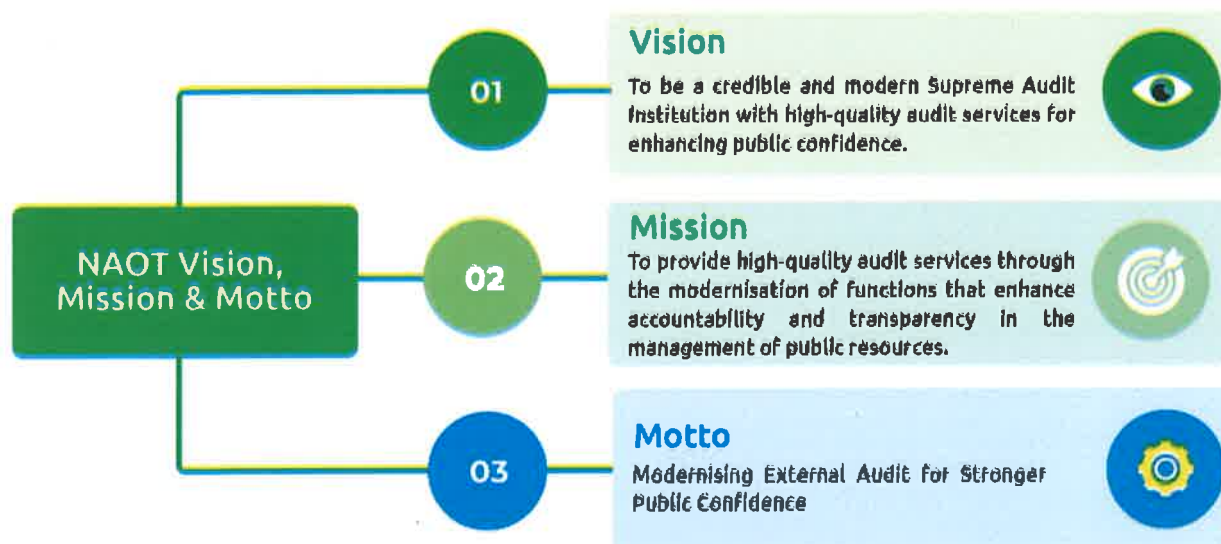
March 2025

AR/PA/IRDP/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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LIST OF ABBREVIATIONS

DR-ARC	Deputy Rector - Academics, Research and Consultancy
DR-PFA	Deputy Rector - Planning, Finance and Administration
GAAP	Generally Accepted Accounting Principles
IAS	International Accounting Standard
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IRDP	Institute of Rural Development Planning
KPI	Key Performance Indicators
MBA	Master of Business Administration
PAA	Public Audit Act Cap 418
PFA	Public Finance Act Cap 348 (Revised 2020)
PPA	Public Procurement Act, Cap 410
PPR	Public Procurement Regulations 2013
URT	United Republic of Tanzania

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.

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 2024, 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 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs) 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 below section 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 no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the report by those charged with governance, Statement of those charged with governance Responsibility 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 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement Laws

Subject matter: Compliance audit on procurement of 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 2023/24 as per the Public Procurement laws.

Conclusion

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

i) 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 Cap 410 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.

ii) Delayed Payment to the Contractor Beyond Contractual Terms

IRDP delayed the payment to the contractor for contract TR01/2023-24/W/02, for 114 days contrary to Clause 35 of the Special Condition of the Contract (SCC) and Clause 53 of the General Condition of the Contract (GCC), which mandate payment within 28 days after submission of a certified invoice. The contractor submitted a payment certificate on 06 June 2024 for 16% of the contract sum (TZS 573,052,716.41), however up to the end of audit in November 2024, no payment had been made. The delay was attributed to the lack of funds as the Institute had not received funds from the Ministry of Finance, leading to inefficiencies in payment management and potential interest penalties.

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 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Institute of Rural Development and 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, 2025

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

2.1 Introduction

Those charged with Governance presents this Annual report together with the Draft financial statements for the period ended 30 June 2024. The IRDP prepared this report in compliance with TFRS 1-The report by those charged with governance issued by NBAA and became effective on 1 January 2021. The report will be addressed to primary users and other stakeholders by setting out analysis of the IRDP's operations and financial review with a forward-looking orientation. The report will assist primary users and other stakeholders in assessing the strategies adopted by the IRDP and the potential for those strategies to succeed toward creating value over the short term, medium and long-term periods. In addition, Presentation of Financial Statements is in accordance with provision of the Public Audit Act No. 11 of 2008 (as revised in 2020), Public Finance Act No. 6 of 2001 S. 30 (1) (revised 2004) and the requirement of International Public Sector Accounting Standards (IPSAS Accrual). The Financial Statements disclose the affairs of IRDP for the year ended 30 June 2024.

2.1.1 The Organization Culture

The organisation culture consists of shared vision, mission and core values.

2.1.2 Vision:

The IRDP vision "Aims To be a centre of excellence for both studies and practical work in rural development planning for poverty reduction and sustainable development".

2.1.3 Mission:

The IRDP Mission statement summarizes the purpose of existence and how customer expectation will be met. IRDP mission aims "To facilitate the process of development planning and management with an emphasis on rural areas by providing top quality training, research and consultancy services aimed at bridging the knowledge gap between the different practitioners of development planning, which include the Central Government sectors, Local Government Authorities, community-based organisations, non-government organisation and private sectors.

2.1.4 Core Values:

In order to achieve vision and accomplish mission IRDP has to put the following core value which are, Transparency, Ethical conduct, Accountability, Effectiveness and Efficiency, Participatory management, Continuous Learning and Professionalism, and Customer focus

Transparency and Ethical Conduct; being transparent in all work, dealings and ready for public scrutiny.

Accountability; being accountable to our stakeholder and the to the community for mandate and responsibility bestowed upon us.

Effectiveness and Efficiency; ability to produce desired output.

Participatory management; practice of empowering members of a group, such as employees of a company or citizens of a community, to participate in organizational decision making.

Continuous Learning and Professionalism; we commit to adhering to professionalism in all our undertakings; and

Customer focused; concentrate on a task by minimizing distractions.

3 Governance and Administrative Systems

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.

3.1 The Governing Council

The Governing Council comprises of 11 members including the Acting 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

S/N	Name	Position	Age	Disciplined/ Qualification	Gender	Nationality	Appointment/ Resignation	Number of meeting attended
1.	Dr. Samwel Marwa Werema	Vice Chairman	59	CPA(T), PhD in Finance	Male	TZ	01/10/2023 30/09/2026	6/6
2.	Prof. Benedicto Bhishikana Kazuzuru Longopa	Member	53	PhD in Economics	Male	TZ	01/10/2023 30/09/2026	0/6
3.	Mrs. Mayasa M. Mwinyi	Member	62	Master in Statistics	Female	TZ	01/10/2023 30/09/2026	6/6
4.	Mr. Benjamin Sylvester Chilumba	Member	44	MBA - HRM	Male	TZ	01/10/2023 30/09/2026	5/6
5.	Mr. Clay Jackson Apiyo	Member	44	CPSP(T), Msc. Procurement and Supply Chain Management	Male	TZ	01/10/2023 30/09/2026	5/6

S/N	Name	Position	Age	Disciplined/ Qualification	Gender	Nationality	Appointment/ Resignation	Numl mee atter
6	Adv. Nelly Godlays Mwasongwe	Member	47	Master Degree in LLM (ICT and Telecommunication)	Female	TZ	01/10/2023 30/09/2026	6/
7	Dr. Remidius Denis Ruhinduka	Member	43	PhD in Economics	Male	TZ	01/10/2023 30/09/2026	6/
8	Dr. Francis Aron Mwaijande	Member	63	PhD. Public Policy	Male	TZ	01/10/2023 30/09/2026	6/
9	CPA. Hannah Charles Mwakalinga	Member	57	CPA. Masters of Business Administration	Female	TZ	01/10/2023 30/09/2026	6/
10	Dr. Kenneth Patrick Mdadila	Member	44	PhD (Economics),	Male	TZ	01/10/2023 30/09/2026	6/6
11	Prof. Hozen Kahesi Mayaya	Secretary	51	PhD in Environmental Planning	Male	TZ	01/10/2023 30/09/2026	6/6

Source: Governing Council minutes of meetings

Note: Prof. Benedicto Bhishikana Kazuzuru Longopa was sick under period of review.

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 Governing 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 2024, the Governing Council held a total of two special meetings and four normal meetings. In these meetings, matters that were deliberated were:

- a) Appointing members of Search Committees;
- b) Approve budget for the year 2023/24;
- c) Approve 28 Employees on promotion and one change cadre;
- d) Confirm appointment of Ms. Reliable Consultants for auditing;
- e) Approve accounting Manual and financial regulation;
- f) Approve appointment of new members for Academic Planning Committee;
- g) Approve development projects;

- h) Receive and confirm 25 employees on Permanent employment;
- i) Receive and approve reports on Risk management;
- j) Receive and approve Harmonized Schemes for Lecturers under NACTVET;
- k) Receive and approve Reviewed Procurement Action Plan for year 2023/24 and Action Plan for year 2025; and
- l) Received and take note on New IRDP Fraud Risk Management Framework

3.2 Committees of the Governing Council

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

3.2.1 The Audit Committee

Table 2: The Audit Committee who served the Institute from July 2023 up to September 2023

Name	Position	Age	Discipline /Qualification	Natio nality	Appointment /Resignation	Number of meetings attended
CPA. Dr. Samwel Marwa Werema	Chairperson	59	CPA(T), PhD in Finance	TZ	From October 2020 to September 2023	1
Adv. George Nathanel Mandepo	Member	48	Master Degree in Construction Law (LLM.)	TZ	From October 2020 to September 2023	1
Dr. Steward Ngagard Lulamy	Member	54	PhD (Development Studies)	TZ	From October 2020 to September 2023	1
CPA. Semroki Mwanyika Musa	Member	53	CPA(T), Postgraduate Diploma in Accounting	TZ	From October 2020 to September 2023	1
Adv. Aisha Amimu Mjegere	Secretary	41	Masters of Arts in Revenue Law and Administration	TZ	From October 2020 to September 2023	1
Mrs. Mayasa M. Mwinyi	Member	61	Master in Statistics	TZ	From October 2020 to September 2023	1

Source: Minutes of meetings

Table 3: The Audit Committee serving the Institute from October 2023 to June 2024

Name	Position	Age	Discipline /Qualification	National ity	Appointment/ Resignation	Number of meetings attended
CPA. Dr. Samwel Marwa Werema	Chairperson	59	CPA(T), PhD in Finance	TZ	From Oct, 2023 to Sept 2026.	6/6
Dr. Kenneth Patrick Mdadila	Member	44	PhD (Economics)	TZ	From Oct, 2023 to Sept 2026.	6/6
Adv, Nelly Godlays Mwasongwe	Member	47	Master Degree in LLM (ICT and	TZ	From Oct, 2023 to Sept 2026.	6/6

Name	Position	Age	Discipline /Qualification	National ity	Appointment/ Resignation	Number of meetings attended
			Telecommunic ation)			
Mr, Clay Jackson Apiyo	Member	44	CPSP(T), Msc. Procurement and Supply Chain Management	TZ	From Oct, 2023 to Sept 2026.	6/6
Mrs.Mayasa M. Mwinyi	Member	62	Master in Statistics, University of Dar Es Salaam	TZ	From Oct, 2023 to Sept 2026.	6/6
Adv. Aisha Amimu Mjegere	Secretary	41	Masters of Arts in Revenue Law and Administration	TZ	From Oct, 2023 to Sept 2026.	6/6

Source: Minutes of meetings

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 two special meetings, in these meetings; the committee performed the following issues:

- (i) Review IRDP Audit Committee Charter and Internal Audit Charter for the period 2023/24.
- (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) Approved Internal Audit Plan 2023/24.
- (v) Received update on development projects.
- (vi) Received, discussed and approved CAG audit work plan.
- (vii) Implementation of CAG recommendations and PAC directives

Responsibilities planned versus performed during the year

The Audit Committee is directly responsible and accountable to the Governing Council for the exercise of its duties and responsibilities.

S/N	PLANNED ACTIVITIES	IMPLEMENTATION
1	Review reliability, Relevance of Financial Reporting To review the appropriateness of accounting policies adopted by IRDP and ensure the accounting policies adopted are relevant to IRDP.	The committee approved the IRDP financial Statement for the year ended 30 th June 2023 before submitting it to CAG for audit. The committee deliberated, audited accounts for the year 2022/23.
2	Compliance with Laws and Regulations To review the effectiveness of the system for monitoring compliance with all laws and regulations through reports presented by Management.	Received updates from managements regarding compliance matters, and Governance issues.
3	Internal controls To review the effectiveness of Internal Controls	Reviewed effectiveness of internal controls and additional measures that must be implemented to address identified risks. During the period under review the Committee reviewed the efficiency and effectiveness of Internal controls system including information technology, security and controls.
4	Risk Management To review and assess the adequacy of and compliance with the policies and procedures for identifying, assessing, and managing risks (financial, legal, ethical, safety, reputational, or other).	The committee deliberated and recommended to the Council quarterly Risk Management reports. The committee approved IRDP Revised Risk Management Framework as directed by the Government through letter no Hb.114/222/01/62 of 04/08/2023.
5	Fraud Risk Management To Review the implementation of Fraud risk mitigation strategies	The committee received, discussed deliberated and recommended to the Council utilization of IRDP fraud risk Management Framework directed by the Government through the letter no HB.114/222//01/62 of 04 August 2023.
6	Review Internal Audit Activities To Review the Internal Audit budget and staffing, review and approve the internal audit annual plan and monitor the implementation of the internal audit recommendations.	Reviewed the implementation of internal audit activities. The committee deliberated and recommended to the Council quarterly Internal Audit reports. Approved Internal Audit Annual plan for the financial year 2024/25. The committee approve Internal audit charter 2024/25.
7	External Audit Activities To consult with the External Auditors on the functions of the proposed audit strategy, audit plan and audit fees for the year.	The committee discussed and recommended to the Council Appointment of M/s Reliable Consultants, to audit IRDP Financial Statements,

S/N	PLANNED ACTIVITIES	IMPLEMENTATION
	Review the implementation of external audit recommendations.	on behalf of CAG, for three years (2022/23-2024/25). The appointment was done by CAG. The committee received, discussed and approved the CAG audit work plan for audit of IRDP affairs for the year ended 30 th June 2023, including audit fees. Reviewed implementation of CAG recommendations.
8	Other responsibilities To performs other activities related to the Charter as requested by the Governing Council	<ul style="list-style-type: none"> i. The committee prepared and submitted its annual report for the financial year 2022/23 to the Permanent Secretary of the Ministry of Finance and Planning. ii. Review the IRDP Audit Committee Charter and Internal Audit Charter for the year 2024/25. iii. Review the progress of development projects taking place in IRDP Dodoma and Mwanza premises iv. The committee is Monitoring the progress of Higher Education for Economic Transformation (HEET) project. v. The committee implemented Treasury Registrar Circular no 5 of the year 2023, regarding improving performance of Audit committee in Public Sector

Source: Minutes of meetings

3.2.2 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 4.

Table 4: The Academic Committee who served the Institute from July 2023 to September 2023

Name	Position	Qualification Discipline	Nationality	Appointment/resignation	Number of meeting
Prof. Donald Gregory Mpanduji	Chairperson	PhD in Applied Ecology	Tanzanian	From October 2020 to September 2023.	1
Prof. Benedicto Bhishikana Kazuzuru	Member	PhD in Economics	Tanzanian	From October 2020 to September 2023	1
Adv. George Nathanel Mandepo	Member	Master's degree in construction law (LLM.)	Tanzanian	From October 2020 to September 2023.	1
Dr. Steward Ngagard Lulamy	Member	PhD in Development Studies	Tanzanian	From October 2020 to September 2023.	1
CPA. Dr. Samwel Marwa Werema	Member	CPA(T), PhD in Finance	Tanzanian	From October 2020 to September 2023.	1

Name	Position	Qualification Discipline	Nationality	Appointment/resignation	Number of meeting
Prof. Provident Jonas Dimoso	Secretary	PhD in Development Policy	Tanzanian	From October 2020 to September 2023.	1

Source: Appointment letters, minutes of meetings

Table 5: The Academic Committee who served the Institute from October 2023 to June 2024

Name	Position	Qualification Discipline	Nationality	Appointment/resignation	Number of meeting
Dr. Francis Aron Mwaijande	Chairperson	PhD Public Policy	Tanzanian	From Oct, 2023 to Sept 2026.	4 out of 4
CPA. Dr. Samwel Marwa Werema	Member	CPA(T), PhD in Finance	Tanzanian	From Oct, 2023 to Sept 2026.	4 out of 4
Prof. Benedicto Bhashikana Kazuzuru	Member	PhD in Economics	Tanzanian	From Oct, 2023 to Sept 2026.	0 out of 4
Dr. Remidius Denis Ruhinduka	Member	PhD in Economics	Tanzanian	From Oct, 2023 to Sept 2026.	4 out of 4
Dr. Kenneth Patrick Mdadila	Member	PhD. (Economics)	Tanzanian	From Oct, 2023 to Sept 2026.	4 out of 4
Prof. Provident Jonas Dimoso	Secretary	PhD in Development Studies	Tanzanian	From Oct, 2023 to Sept 2026.	4 out of 4

Source: Appointment letters, minutes of meetings

NOTE, Prof. Benedicto Bhashikana Kazuzuru was sick during the period under review.

The Committee's functions among other things are to provide oversight an academic matter at institution, 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:

- (i) Academic Development;
- (ii) Research, Publication and Consultancy and
- (iii) 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 matters concerned with academics including enrolment, long and short courses, field works, examinations and provision of certificates, Library services, ICT services and Academic Quality Assurance services.

- ii. Reviewed, discussed and suggested IRDP Research and Consultancy Policies and Guidance.
- iii. Prepare and submit to the Governing Council, the Committee Strategic Planning for 2023/24 financial year.
- iv. Reviewed and suggested different strategies for reaching out the development stakeholders in order to secure opportunities for consultancy jobs.
- v. Received and discussed matters related to promotion and evaluation of Academic staffs.
- vi. Received and discussed the matters related to students' entrepreneurship and innovation.
- vii. Received, discussed and suggested on the matters concerned with research, projects, consultancy and publications.
- viii. Prepared and suggested to the Governing Council the Committee Annual Work Plan and the Academic Committee Charter.

3.2.3 Finance, Planning and Staff Development Committee

The Finance, Planning and Staff Development Committee established under the Act No. 8 of 1980. The committee has six members and the secretary is an employee of the Institute as indicated in Table 6:

Table 6: Finance, Planning Recruitment and Staff Development Committee from July 2023 to September 2023

No.	Name	Age	Position	Qualification	Nationality	No of meeting	Appointment and resignation
1.	Michael Ogwari John	53	Chairperson	MBA (Human Resource Management)	Tanzanian	1	From October 2020 to September 2023
2.	Adv. Grace Mfinanga	64	Member	Master Degree in Law (LLM)	Tanzanian	1	From October 2020 to September 2023
3.	Eliud Tawi Nyauhenga	60	Member	Master Degree of Arts in Economics	Tanzanian	1	From October 2020 to September 2023
4.	CPA. Semroki Mwanyika Musa	53	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian	1	From October 2020 to September 2023.
5.	Mrs. Mayasa M. Mwinyi	61	Member	Master in Statistics	Tanzanian	1	From October 2020 to September 2023.

No.	Name	Age	Position	Qualification	Nationality	No of meeting	Appointment and resignation
6.	Prof. Canute Benedict Hyandye	46	Secretary	PhD Environmental Sciences	Tanzanian	1	From October 2020 to September 2023.

Source: Appointment letters, minutes of meetings

Table 7: Finance, Planning and Staff Development Committee from October 2023 to June 2024

No.	Name	Age	Position	Qualification	Nationality	No of meetings	Appointment/re signation
1.	Mr. Benjamin Sylvester Chilumba	44	Chairperson	MBA (Human Resource Management)	Tanzanian	5/5	From Oct, 2023 to Sept 2026.
2.	Mrs. Mayasa M Mwinyi	62	Member	Master in Statistics	Tanzanian	5/5	From Oct, 2023 to Sept 2026.
3.	Mr Clay Jackson Apiyo	44	Member	CPSP(T), Msc. Procurement and Supply Chain Management	Tanzanian	4/5	From Oct, 2023 to Sept 2026.
4.	Adv. Nelly Godlays Mwasongwe	47	Member	Master Degree in LLM (ICT and Telecommunication)	Tanzanian	4/5	From Oct, 2023 to Sept 2026.
5.	CPA. Hannah Charles Mwakalinga	57	Member	CPA, Masters of Business Administration (Finance)	Tanzanian	5/5	From Oct, 2023 to Sept 2026.
6.	Prof. Canute Benedict Hyandye	46	Secretary	PhD Environmental	Tanzanian	5/5	From Oct, 2023 to Sept 2026.

Source: Appointment letters, minutes of meetings

The Committee's functions among other things include:

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

During the period under review, the committee held five ordinary meetings, 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 2023/24;
- 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.
- x. Approved confirmations of three employees on permanent and pensionable employment
- xi. Approved appointment of Director of Student Affairs
- xii. Approved appointment of one Lecturer on Contract basis

3.3 Tender Board

The Institute of Rural Development Planning has Tender Board that was established pursuant to Public Procurement ACT of 2023 section 32(1) except where it is provided otherwise in this Act, or regulations under this Act, each public body shall establish a tender board for procurement of goods, services, works and disposal of public asset by tender.

Operational functions of tender board

The operational functions of the Tender Board as per section 33 (1) of the Public Procurement Act, No. 7 of 2011 includes:

- a) To deliberate on the recommendations from the Procurement Management Unit and approve award of contracts;
- b) Review all applications for variations, addenda or amendments to ongoing contracts;
- c) Approve tendering and contract documents;
- d) Approve procurement and disposal by tender procedures; and
- e) Ensure that best practices in relation to procurement and disposal by tender are strictly adhered by procuring entities.

3.3.1 Powers of Tender Board

In the exercise of their powers under this Act, tender board may:

- a) Request for any professional or technical advice from any appropriate body or person in Tanzania or elsewhere, and
- b) Examine such records or other documents and take copies or extracts there from; and

- c) Do all such acts and things, as they may be considered reasonable and justifiable to the attainment of their objects.
- d) Also, section 35 (2) states that No person or firm shall sign a contract with any public body unless the award has been approved by the tender board and any

In accordance to the Power conferred to the Accounting Officer in PPA section 33(1). The Accounting Officer has informed the Authority of the composition and the qualification of its members not later than fourteen days the date of its appointment.

The composition of Institute Tender Board is here under mentioned:

3.3.2 Powers of Tender Board

In the exercise of their powers under this Act, tender board may:

- a) Request for any professional or technical advice from any appropriate body or person in Tanzania or elsewhere, and
- b) Examine such records or other documents and take copies or extracts there from; and
- c) Do all such acts and things, as they may be considered reasonable and justifiable to the attainment of their objects.
- d) Also, section 35 (2) requires that no person or firm shall sign a contract with any public body unless the award has been approved by the tender board and any

In accordance to the Power conferred to the Accounting Officer in PPA section 33(1). The Accounting Officer has informed the Authority of the composition and the qualification of its members not later than fourteen days the date of its appointment.

The composition of Institute Tender Board is here under mentioned:

Table 8: The tender board compositions

No	Name	Position	Qualification Discipline	Nation ality	Appointment/ Resignation	Number of meeting attended
1.	Dr Hosea A. Mpogole	Chairman	Director of Research and Consultancy PhD (SUA)	TZ	3 years From: 24.04.2023 To: 24.04.2026	7/7
2.	Dr. Masake R. Mghabo	Member	Director of Academic. PhD (KCMUco)	TZ	3 years From: 14.03.2022 To: 14.03.2025	7/7
3.	Dr. Yohane Mgale	Member	Director of Academic Student Services PhD in	TZ	3 years From: 14.03.2022 To: 14.03.2025	7/7
4.	Dr. Judith A. Namabira	Member	Head of Department Development Finance Management Studies PhD (TAU & UCN)	TZ	3 years From: 14.03.2022 To: 14.03.2025	7/7
5.	Dr. Africanus Sarwatt	Member	Head of Department Rural Development and Regional	TZ	3 years From: 03.10.2023 To: 03.10.2026	7/7

No	Name	Position	Qualification Discipline	Nation ality	Appointment/ Resignation	Number of meeting attended
			PhD (KIU)			
6.	Ms. Faraja D. Maulaga	Member	Director of Finance, CPA(T) NBAA Post Graduate in Accountancy (IFM)	TZ	3 years From: 03.10.2023 To: 03.10.2026	7/7
7.	Eng. Richard Mkilania	Member	Head of Department. Master of Engineering Management (UDSM)	TZ	3 years From: 22.07.2024 To: 22.07.2027	7/7

Source: Appointment letters

3.4 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 period the Council had three sub-committees to ensure a high standard of Corporate Governance throughout the period. These are Audit, Academic, Planning, Finance and Staff Development. The Governing Council of the Institute of Rural Development Planning declare that during the period under review the principal of good Governance has been observed.

3.5 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 9**:

Table 9: The Management team of IRDP for the period ended June 2024

Name	Position
Prof. Hozen Kahesi Mayaya	Rector
Prof. Provident Jonas Dimoso	Deputy Rector - Academic, Research and Consultancy
Prof. Canute Benedict Hyandye	Deputy Rector - Planning, Finance and Administration.

Name	Position
Prof. Juvenal Boniface Nkonoki	Director - Lake Zone Centre
Dr. Daniel Fabiano, Mpeta	Head of Academic Matters Lake Zone Centre
Dr. Caroline Geofrey Ngereza	Head of Planning, Finance and Administration Lake Zone Centre
Dr. Judith Kamazi Namabira	Head, Department of Development Finance and Management Studies
Dr. Hosea Amon Mpogole	Director of Department of Research and Consultancy
CPA. Faraja Dickson Maulaga	Director of Finance and Accounts
Visensia Cleoplace Kegombara	Director of Human resource Management and Administration
Eng. Richard Neligwa Mkilania	Principal estate officer
Dr. Yohana James Mgale	Director of Academic Support Services
Dr. Maseke Richard Mgabo	Head, Department of Population Studies
Dr. Berling Magonyo Sospeter	Head of IRDP Furaha Center
Dr. Juliana James Manyerere	Manager of Library service unit
Dr. Africanus Calist Sarwatt	Ag. Head, Department of Rural Development and Regional Planning
Mr. Gabriel Aloyce Kimaryo	Head, Procurement Management Unit
CPA. Tuntufye Paulo Mwakipesile	Chief Internal Auditor
Ms. Jane Said Mchakama	Ag. Director of students Support Service
Mr. Stephen Method Lugaimukamu	Ag. Head of ICT Unit
Mr. Benjamin Innocent Magori	RAAWU Chairperson
Adv. Aisha Amimu Mjegere	Head, Legal Unit services
Mr. Said Abdallah Panga	Director of Planning and Development
Mr. Godrick Abel Ngolly	Head, Marketing and Public Relations Unit
Dr. Epiphania Kapilima	Ag. Head of Dispensary Unit
Mr. Daniel Gadiel Mchomvu	Chairperson THTU at IRDP Branch
Dr. Christina Geofrey Mandara	Head of Quality Assurance Unity
Dr. Godrich Ibrahim Mnyone	Director of Academics

Source: Appointment letters

The management team is led by the Rector who takes over all 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.

3.6 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:

- i. Effectiveness and efficiency of operations;
- ii. Safeguarding of the Institute's assets;
- iii. Compliance with applicable laws and regulations;
- iv. Reliability of accounting records;
- v. Business sustainability under normal as well as under adverse conditions; and
- vi. 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 period ended 30 June 2024 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) Budget

Detailed annual budget emanated from the Institute's Strategic Plan was prepared by the Management for review and approval by the Governing Council and the Parliament of United Republic of Tanzania in December 2021.

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.

3.7 Nature, Objectives and Strategies of the IRDP

3.7.1 Nature of the operations

The Institute of Rural Development Planning is a corporate body 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. To date, IRDP has three training sites in Dodoma (Furaha, Miyuji North and IRDP Main Campus) and one Lake Zone Training Center in Kisesa, Magu district, Mwanza Region.

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 periods, 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.

3.7.2 Objective and Principal Activities of the IRDP

The IRDP general objective is to provide quality training, research and consultancy service to public and private sector.

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:

- 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;
- Advising the Government on formation of policies relating to management and rural development planning; and
- 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:

- The political, economic and social aspirations of the people of the United Republic of Tanzania;
- 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
- Technological needs for social-economic development and welfare of the people of Tanzania.

3.7.3 Strategies for achieving objective

The IRDP implement its strategic plan (2021/22-2025/26) when executing annual Budget for the financial year 2023/24. The strategic plan is the leading instrument for planning, priority setting and decision making. Specifically, the plan places emphasis on strategies to be executed to achieve the strategic objectives. The IRDP Strategic Plan of 2021/22-2025/26 has 15 Service Areas (SAs) and 9 Strategic Objectives with 49 targets to be addressed in the five-year plan. The Strategic Plan has been approved and its implementation is measured through the predefined key performance indicators.

The Strategic Objectives and number of targets to be addressed during the Strategic Plan implementation period are as shown in Table 10:

Table 10: Number of Planned targets for each strategic objective

Strategic Objective Code	Strategic Objectives	Number of Targets
A.	Service improved and HIV/AIDS infection reduced	3
B.	National Anti-corruption strategy enhanced, sustained and effectively implemented	1
C.	Good governance and administrative services enhanced	7
D.	Resource mobilization and Financial Management system enhanced	4
E.	Information technology, Teaching and learning infrastructure improved	8
F.	Student welfare and support services improved	4
G.	Training and library services improved	7
H.	Innovation, research and consultancy services improved	13
I.	Coordination of national and international collaboration strengthened	2
Total Number of Targets		49

Implementation of the strategic plan which has the following nine strategic objectives are summarized into short-term, medium-term, and long-term periods.

- (i) Service improved and HIV/AIDS infection reduced;
 - (a) Short-term
 - Care and support services to PLWHIV increased;
 - Program on health, nutrition and fitness approved and implemented.
 - (b) Medium-Term

Audit on implementation of HIV AIDS programs conducted and assurance reports issued.
 - (c) Long-Term
 - Programs to fight HIV/AIDS and Non-communicable Diseases at work place conducted.

- (ii) National Anti-corruption strategy enhanced, sustained and effectively implemented
 - (a) Short-Term
 - Creating awareness among staff and students on the fight against corruption
 - (b) Medium-Term
 - Anti-corruption programs prepared and implemented
 - (c) Long-term
 - Anti-corruption programme and Zero tolerance level on corruption practices and malpractice maintained.

- (iii) Good governance and administrative services enhanced.
 - (a) Short-Term
 - Facilitate the use of Management information system for decision making.
 - Promote institute products and services
 - Compliance with financial standards and procurement procedures
 - (b) Medium-Term
 - Develop and use of Management information system
 - Review development of institute products and services and promotion strategies
 - Endure compliance on financial standards and procurement procedures
 - (c) Long-term
 - Sustain the use of Management information system for effective decision making
 - Enhance strategies for promoting institute products and services.
 - Continue adherence to financial standards and procurement procedures

- (iv) Resource mobilization and Financial Management system enhanced.

- (a) Short-Term
 - Mobilize financial resources to facilitate implementation of institute operations
 - To develop and implement financial management system
 - Risk management and register developed and implemented
 - (b) Medium-Term
 - Diversification sources of revenue
 - Review financial management information system
 - Review risk management framework and register
 - (c) Long-Term
 - Ensure institute financial sustainability
 - Sustain the use of financial management information system and risk management
- (v) Information technology, Teaching and learning infrastructure improved.
- (a) Sort-Term
 - Develop state of art infrastructure to facilitate teaching and learning
 - To facilitate automation of business operations
 - (b) Medium-Term
 - Maintain existing and develop new infrastructure
 - To facilitate fully automation of business processes
 - (c) Long-Term
 - Sustain infrastructure functionality.
 - Endure automation of business processes.
- (vi) Student welfare and support services improved
- (a) Short-Term
 - Provide welfare and support services to students
 - (b) Medium-Term
 - Build infrastructure for provision of student support services
 - (c) Long-Term
 - Maintain infrastructure for provision of student support services.
- (vii) Training and library services improved
- (a) Short-Term
 - To provide long and short course training
 - To provide library services to staff and students
 - (b) Medium-Term
 - Review short and long course curriculum to reflect market demand
 - Digitization provision of training and library services
 - (c) Long-Term

- Sustain quality and standards compliance in provision of training and library services
- (viii) Innovation, research and consultancy services improved
 - (a) Short-Term
 - To conduct research and provision consultancy services to public and private sector
 - To facilitation operations of Mipango Entrepreneurship and innovation centre (MEI)
 - Publication of research findings
 - (b) Medium-Term
 - Review research and consultancy guidelines
 - Collaborate with public and private sector to promote MEI.
 - (c) Long-Term
 - Ensure IRDP graduates acquire a skill set to be competitive national and international labour market.
- (ix) Coordination of national and international collaboration strengthened
 - (a) Short-Term
 - To develop MoU for collaboration between IRDP and Other institutions within and outside the country.
 - (b) Medium-Term
 - Review Institute collaboration framework and identify further areas for collaboration
 - (c) Long-Term
 - Sustain and evaluate implementation of MoU

3.8 Managing Operations of the IRDP

The overall management of the IRDP is conferred to the Rector who is required to ensure adherence to the governing laws and procedures. Rector is assisted by Deputy Rector Academic research and consultancy and Deputy Rector Planning, Finance and Administration. Also, senior management assists the Rector in day-to-day management. Senior management is being invited to attend Management and Workers Council meetings and facilitates effective control of all operational activities, acting as a medium of communication between various operational areas.

In managing the external environment of the IRDP has established the system where the management engages key stakeholders by holding consultative meetings with them and receive their comments or views on the IRDP, performance and other issues relevant for effective performance of the IRDP. In addition, the management had established a Risk Management Policy and Framework which guide management on risk management process including monitoring of external environment which may impact the business process of the Institute.

3.9 Statement of Service Performance Information

The IRDP's service performance information discloses information needed for accountability and decision-making purpose, primarily to help users of the report by Those Charged with Governance to understand what the IRDP had set out to achieve (target) and what it has achieved (result). The service performance information is generally be a mix of qualitative and quantitative reporting. The IRP reporting of service performance information is provided in this report under Key performance indicators.

3.10 IRDP Operating Model

The IRDP's operating model is the system of transforming inputs, through its operating activities into outputs and outcomes that aims to fulfil IRDP's strategic objectives and create value over the short, medium and long term. Thus, IRDP operating Model is expounded below: -

3.10.1 Inputs

The IRDP has skilled and experienced employees who are considered as key resource in pursuing its strategic objectives. As at 30 June 2024, the IRDP had a total of 435 Staff with diverse experiences and competences as summarized in a table No. 1 below. The Institute has 219 academic staff with the following qualifications: 44 hold PhDs, 124 hold Master's degrees, 1 holds an Advanced Diploma, 1 holds a Postgraduate Diploma, and 39 hold Bachelor's degrees. Additionally, the Institute has 216 administrative staff with the following qualifications: 4 have completed Standard VII, 38 hold Certificates, 48 hold Diplomas, 85 hold Bachelor's degrees, 2 hold Postgraduate Diplomas, 6 hold Advanced Diplomas, and 33 hold Master's degrees. The Office has a Staff development and training plan, which ensures that in each year IRDP staff attend either short or long-term training to build capacity and improve employees' performance.

Table 11: Number of IRDP Staff for the year ended on 30 June 2024

Cadre	Gender		Total
	Male	Female	
Lecturers	155	64	219
Administrative Staff	137	79	216
Total	292	143	435

(b) Cooperation and support from Stakeholders

The IRDP has established and maintains a harmonious relationship with its internal and external stakeholders. The IRDP operate to meet its stakeholder' expectations including public and private sector, non-government organizations, Faith based organizations, Development partners and local communities. In addition to the above, the IRDP has established harmonious working relationships with The National Council for Technical and Vocational Education and Training (NACTVET) and Tanzania Commission for Universities (TCU).

(c) Financial Sustainability

This is critical aspect for IRDP, ensuring its ability to manage resources effectively and meet both present and future obligations. The IRDP financial resources composed of financial resources obtained from the centre government subvention and its own source.

The IRDP's sources of revenue consist of:

- i) Government Subvention for Personnel Emoluments (PE) and Capital Development.
- ii) The Institute budget for financial year 2023/24 was TZS 43,343,034,390. The approved government grants which included personal emoluments and development was TZS. 22,479,042,106 PE made up of TZS 10,771,245,000 and Development was TZS 11,707,797,106. Up to 30 June 2024 the government disbursed TZS. 16,848,354,399 Which 74.95% of the planned target of receiving government grant of TZS 22,479,042,106. The PE grant received was TZS 12,970,328,200 which is 120.42% of the planned target of TZS 10,771,245,000 and TZS 3,761,580,862 was received for Development which is 32.13% of the planned targets of TZS 11,707,797,106.

Reason for over disbursement of PE grant was due to government employee transferred to IRDP from other government institutions while shortfall in disbursement for development grant was due to unpaid Interim payment certificates amounting to TZS 1,212,374,351 which were submitted to the Ministry of Finance.

iii) Internal Generated Funds

In terms of Own Source, the Institute manage to collect TZS 20,965,546,586 which is made up of Revenue from exchange transaction TZS 20,057,450,856 and other revenue 908,095,730 which 100.59% of the planned target collecting TZS 20,863,992,284. The reason for over collection by 0.5% is mismatch between Academic calendar and financial year where by the end of 30 June 2024 academic activities especially examinations were scheduled to start July 2024.

(a) Intellectual Capital

ICT is an important enabler in service delivery. This is the reason why the IRDP has continuously invested in technology to realize operational excellence and better service delivery to our internally and externally Customers. Currently, IRDP uses various system including MUSE, NeST, PLANREP, GePG, BMS, IRDP GePG Admin, GMS, GoT-HOMIS, Repository, OAS, KOHA, SRS, e-Vibali, e-Mrejesho, PEPMIS, and Biometric System out of these systems 3 of them developed internally by IRDP staff. The Institute has good internet and intranet connectivity within its Directorates, Departments and Units. The institute uses 800 mbps to run its operations.

Further, the Institute is also expected to promote innovation, adoption and utilization of ICT in developing management and business solutions to support institute operations and Staff to

become active, creative, knowledgeable, and ethical participants in our daily works and globally connected society.

Operational Performance

During the financial year 2023/24, the Institute implemented, to a large extent, the planned activities as indicated below:

(i) Resource mobilization and Financial Management system enhanced

Total revenue collected in the year from internal sources was TZS 20,965,546,586 which is 100.59% of the planned target of collecting TZS 20,863,992,284. The reason for over collection is mismatch between Academic calendar and financial year where by the end of 30 June 2024 academic activities especially examinations were scheduled to start July 2024.

(ii) Information Technology, Teaching and learning infrastructure improved

The Institute developed an Online Application and Admission Portal. The system was developed by experts from within the Institution. This system has been integrated with the Government electronic Payment Gateway (GePG) in compliance with the Government directives. The Government of Tanzania Hospital Management Information System (GoT-HOMIS) which is used to collect fees at the IRDP dispensary has also been integrated with GePG for effective revenue collections from patients.

(iii) Good Governance and Administrative Services Enhanced

The Institute developed and adopted various policies and guidelines in order to improve working environment. Some working document which were adopted by Institute to comply with government directives are Scheme of services and organization structure. Other policies and guideline were approved by the Institute Governing Council including staff incentive scheme. During the year under review Institute procured 59 computers, 3 printers, 1 photocopy machines and 32 projectors to enable IRDP staff to perform their duties effectively.

(iv) Improving Physical Infrastructures and Learning Facilities

During the period under review, seven projects were implemented. Among these seven projects five were completed and functional which are construction of student hostel phase I at Kitumba Magu Mwanza, Construction of Lecture theatre phase II at Miyuji area Dodoma, Construction of library building at Kitumba Magu Mwanza, Construction of Student hostel at Miyuji area Dodoma, Construction of Canteen at Miyujia area Dodoma. The ongoing projects are construction of hostel phase II at Kitumba Magu Mwanza and construction of fence at Miyuji area Dodoma. As at 30 June 2024 the progress of the construction works had reached 30% and 96%, respectively.

Challenges and Remedial Measures

Despite the significant achievements noted for financial year 2023/24, the Institute faced a number of challenges during this financial year, which constrained the realization of some of the planned objectives. Among the major challenges encountered include the following;

(i) Shortage of Academic and Administrative staff

The Institute has 435 staff among these academic staff are 219 and administrative staff are 216. However, as per Institute staff establishment, the institute require to have 684 staff. Thus, the Institute has shortage of 249 staff.

(ii) Inadequate Infrastructure

Lack of sufficient infrastructure such as lecture theatres, classrooms and hostels continue to affect academic functions of the Institute. Currently, the Institute has capacity to provide accommodation services only to 1,323 students out of 14,604 students enrolled for academic year 2023/24.

(iii) Inadequate Transport Facilities

Currently, the Institute has 22 vehicles equivalent to 56% 39 vehicles required to run Institute operations at Dodoma main campus and Lake Zone Centre located at Kitumba Magu Mwanza.

Remedial measures

- (i) The Institute annually plan and allocate funds for Personal emoluments to cover for existing employee, new recruitment and transfers so as to meet Institute demand for both academic and administrative staff.
- (ii) The Institute continue to construct infrastructure to support teaching and learning. During the year under review, seven implemented out of these five projects are completed which construction of two hostels, Library building, lecture theatre and Canteen. The ongoing construction is construction hostel building and fence.
- (iii) The Institute to plan to procure five motor vehicles for financial year 2024/25

3.11 Future Development Plan

The Institute through its five periods 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 main campus at Mbwanga, Miyuji and Nala areas are: -

- i) G+3 Academic Block at Miyuji area
- ii) Student hostel phase four at Miyuji area
- iii) Administration Block at Bwanga area
- iv) Resource centre at Nala area

In Mwanza Lake Zone Centre building to be constructed are

- i) Completion of Student hostel phase two;

- ii) Construction of academic block phase four

3.12 Key strength and Resources

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

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

3.13 Principal Risks, Uncertainties and Opportunities

3.13.1 Principal risks and Uncertainties

The "IRDP Risk Management Framework" lays out the principles and standards that must be followed consistently and effectively while managing Institute risks. The Risk Management Policy is designed to ensure that all the Institute risks are identified, analyzed, treated, monitored, reviewed, communicated and consulted timely and in a structured manner.

Risk identification was done using brainstorming and expert judgment methods.

Brainstorming Method brings together a diverse group of stakeholders to generate ideas in a creative, open setting, allowing a wide range of risks to be identified, including those that may not be immediately obvious. This method was chosen because it fosters collaboration, encourages participants to think outside the box and often leads to innovative risk management strategies.

The brainstorming sessions were involved risk champions from different directorates, departments, and units under the facilitation of the risk coordinator.

Expert Judgment Method; The expert judgment method taps into the specialized knowledge and experience of professionals familiar with the project's context or similar initiatives. The specialist judgments method was selected because it involves experts who can identify high-impact risks early by using their insights to reduce uncertainty and clarify more complex issues. The risk management team consulted different experts by showing them the Institute's objective and asking them to identify the risks likely to be faced by the Institute. Risk analysis all the identified risks were rated using a five band rating scale for impact and likelihood as guided in the IRDP's Risk Management Framework.

The IRDP principal risks and uncertainties with their impacts and mitigation are summarized under Table below:

S/N	Risks	Impact	Risk mitigation
1	Missing consultancy, research, grant and project opportunities	The possibility of missing consultancy, research, grant, and project opportunities due to the Institute's failure to post information about the projects and consultancy services it has implemented on its website, resulting in loss of the chance to earn revenue and gain recognition from various stakeholders within and outside the country.	<ul style="list-style-type: none"> The Institute's website should be enhanced to provide information on the projects it has done. The ICT unit should ensure the academic staff profile and qualifications are displayed on the institute website. The Institute must update its activities on its website regularly.
2	Delayed procurement process	There is a possibility of a delayed commencement of the procurement process due to the failure to adhere to the approved budget (monthly release) by the user departments, resulting in institute operation inefficiency and damaging the Institute's reputation.	<ul style="list-style-type: none"> The user department should indicate their needs early and submit them to the procurement unit to ensure the internal and external real-time procurement process. Enhance coordination/communication between the user department, planning department, finance department, and procurement unit.
3	Occurrence of fire hazards	The possibility of occurrence of fire hazards in the library building due to the un-functional fire alarm system in the library building at Dodoma campus resulting in loss of institute resources and endangering human life (library users)	<ul style="list-style-type: none"> The Institute should set a budget for installing a fire alarm system in the library building. Capacity building should be provided to library staff regarding fire extinguisher usage.
4	Shortage of learning infrastructures (computers and Computer room)	The possibility of a shortage of learning infrastructures (Computers and computer room) due to the increased number of students as a result of shifting from Bwira to Kisesa leading to inadequate service delivery to students at IRDP Lake zone	<ul style="list-style-type: none"> To ensure the construction of a Library building is completed within the specified timeframe (to be used as a classroom temporarily) To allocate a budget for Lecture Theatre construction in the next financial year To establish an online distance learning model
5	students living off campus being attacked by robbers and other endangering groups	The possibility of students living off campus being attacked by robbers and other endangering groups due to the inadequate Institute hostels and late closure of learning sessions resulted in endangering students' lives and properties.	<ul style="list-style-type: none"> To allocate a budget for campus hostel construction in the next financial year To initiate liaison meetings with local community leaders to address the security problem cooperatively. To continue engaging a nearby police station in student security

S/N	Risks	Impact	Risk mitigation
			<ul style="list-style-type: none"> To encourage students living off campus to walk in groups
6	unreliable internet connectivity	The possibility of unreliable internet connectivity at the IRDP-Mwanza centre due to the increased number of users leading to inadequate service delivery	<ul style="list-style-type: none"> To procure more ICT infrastructures with high capacity (110-120 Mbps) from Internet Service Provider - TTCL To install ICT supporting infrastructures in the administration block at the IRDP Lake zone centre
7	Inadequate service delivery at IRDP Dispensary	The possibility of inadequate service delivery at IRDP Dispensary due to inadequate working infrastructures resulting in Institute reputational damage	<ul style="list-style-type: none"> To allocate a budget for the procurement of needed infrastructures (medical closet) To allocate a budget for the construction of the health centre
8	Cheating Acts for Students During End of Semester Exams.	The possibility of cheating acts for students during semester exams is due to inadequate awareness of examination by-laws by students, resulting in incompetent graduates and institutional damage.	<ul style="list-style-type: none"> Module instructors and program coordinators collaborate to coordinate test arrangements. The Institute should include a clause that prevents using ERASABLE PENS in its examination rules during the examination period for students. Create awareness regarding rules and regulations for students before the end-of-semester exams.
9	Inadequate admission for postgraduate and masters programs	The possibility of inadequate admission for postgraduate and master's programs is due to the absence of online learning programs at the Institute, resulting in the Institute's shortage of financial resources.	<ul style="list-style-type: none"> To train Staff on how to offer online training to students To allocate a budget for procuring ICT infrastructures needed for running the online programs
10	deterioration of employee working morale	The possibility of deterioration of employee working morale due to delayed payments for extra activities performed by employees resulted in a decline in employees' loyalty and reduced work performance.	<ul style="list-style-type: none"> The Institute should ensure timely payments of employee allowances and rights. Timely provision of feedback concerning employee complaints.

3.13.2 Opportunities

The IRDP risk assessment process identified opportunities that would expect to enhance the strategic plan execution as summarized below: -

- I. Growing demand of IRDP services, IRDP uses these opportunities like consultancy services, short and long-term training, risk management conduct risk identification and analysis in order to identify risks and make control so is to meet IRDP goals
- II. Existence of potential internal and external funding; make IRDP in a conducive environment for having funds to facilitate risk management in implementation of IRDP activities to archive IRDP goals and objectives.
- III. Strategic location; IRDP is located in the Capital City (Dodoma) gives it an edge in strengthening its relationship with key stakeholders

3.14 Stakeholders' relationship

The IRDP believes that the stakeholders are what make its existence and several measures have been taken to institute a responsible behaviour to employees of the IRDP's and other stakeholders. These measures include but are not limited to holding interactive stakeholders' meetings or engagements, staff meetings, seminars and workshops; provide education through media and improving our services. In this regard the IRDP has identified categories of stakeholders; the Government, employees, service providers, suppliers. Before making its decision, the IRDP considers the interests of all stakeholders and ensures that engagement with stakeholders is deliberate and planned and that communication is always transparent and effective.

3.14.1 Government

The government established the IRDP with the set of objectives and functions. The motive behind establishment of the IRDP is to be centre of excellent for provision of Training, research and consultancy services to public and private sector.

(a) Key concerns

The Government's concerns to the IRDP include the following: -

- (i) To provide long and short-term training in area of rural development planning
- (ii) To conduct action-oriented research
- (iii) Provide consultancy services

Source: The establishment Act of the IRDP.

(b) Value we create

- (i) Providing quality training, research and consultancy services
- (ii) Timely issuance of training, research and consultancy services.

3.14.2 Employees

Employees are key to make the IRDP the great place to work. They should find working for IRDP an inspiring and a place for elevating personal experience and consequently accepts co-responsibility for the development of each employee to the full potential. Together with

efficient and value creating solutions, services and operations offer value to our customers. Career progress is based on the individual initiative towards the fulfilment of their responsibilities complemented by the IRDP.

(a) Key concerns

Employees want friendly, safe and conducive working environment, defined career profession, better salaries, benefits, motivation and recognition, opportunities to contribute to the society.

Source: IRDP staff meetings and the workers council meetings.

(b) Value we create

- I. Transforming into an inclusive society through employment equity and gender equality;
- II. We focus on developing our employees through targeted training programs and skills upgrading to further their career and improved our services;
- III. Rewarding employees for the value they add;
- IV. Motivating and energizing our workforce; and
- V. Timely payments of employees' entitlements.

3.14.3 Suppliers

Suppliers are stakeholders who provides goods and services to the IRDP and they are closely monitored to ensure they deliver required or ordered goods and services in time

(a) Key concerns

- I. Transparent and fair procurement process of goods and services
- II. Receiving feedback on delivered goods and rendered services, and
- III. Timely settlement of suppliers' invoices
- IV. Source: Suppliers visit to IRDP and receive official letters and emails.

(b) Value we create

- i. Effective use of online procurement system (TANePS)
- ii. Inclusion of fair terms and proper vetting of procurement contracts;
- iii. Settle genuine supplier's invoices within timely.

3.15 Society

The IRDP acknowledges its responsibility to respond to community social needs. The IRDP Corporate social responsibilities (CSR) interventions included commitment to active participation in social-economic development of our society through outreach programme to implement of community activities.

(a) Key concerns

- i. Supporting preparation of local area development planning organized by the communities for community development
- ii. Awareness and participation in preparation of community/Village development plans and budget and
- iii. Participatory plan implementation. Monitoring and evaluation.

Source: Planning and budget guideline

(b) Value we create

Undertake capacity building on preparation, implementation, monitoring and evaluation of local area development planning

3.16 Capital Structure and Treasury Policies

3.16.1 Capital structure

The IRDP capital structure for the year ended 30 June 2024 consists of Tax payer fund of TZS 20,124,569,000 (30 June 2023: TZS 20,124,569,000) and accumulated surplus of TZS 34,954,913,327 (30 June 2023: TZS 31,514,839,031).

Therefore, capital structure for the financial years ended 30 June 2024 and 30 June 2023 are summarized below:

	TZS	TZS
Assets:		
Current Assets	6,429,544,894	9,891,830,612
Non-Current Assets	54,930,647,951	49,630,544,608
Total Assets	61,360,192,845	59,522,375,220
Liabilities:		
Current Liabilities	6,280,710,518	7,882,967,189
Non-Current Liabilities		
Total Liabilities	6,280,710,518	7,882,967,189
Net Assets	55,079,482,327	51,639,408,031
Capital Fund	20,124,569,000	20,124,569,000
Accumulated Surpluses	34,954,913,327	31,514,839,031
Total Net Assets	55,079,482,327	51,639,408,031

3.16.2 IRDP Treasury Policies and Objectives

IRDP treasury policies involve mechanisms established by the Governing Council, which delegates financial decisions to Management in a controlled manner. The control instruments in place include legislation, IRDP financial regulations, Government Circulars, Guidelines and the Board resolutions on opening, operating and signing mandate to the bank accounts. The main objective is to ensure proper control and safeguard of the public financial resources. Under these mechanisms, the Institute's revenues are collected and remitted directly to the IRDP collection accounts maintained at designated commercial banks using GePG System, and weekly, on Monday, to the IRDP revenue collection accounts maintained at BOT. All expenditures of the IRDP are incurred within the approved limits in the approved annual budget.

3.16.3 Key Performance Indicators (KPIs)

Key Performance indicators measure the nature and the scope of efficiency and effectiveness of the institute operations. KPIs are as per Recommended Practice Guideline (RPG) on reporting services performance information that insists users of the Financial Statements to assess the Institution services efficiency and effectiveness. The Implementation of the plan was evaluated on quarterly basis, basing on key performance indicators and its reports were compiled in quarterly, semi-annual and annual basis. The assessment of performance includes both financial and non-financial aspects.

Table 12: Review Of the IRDP Performance and Key Performance Indicators for the year ended 30 June 2024

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
Services Improved and HIV/AIDS Infections Reduced	Care and treatment provided to 4 employees by June 2024	Ensure availability of essential health services to meet stakeholders' expectations	Number of employees provided with care and treatment	There were only 3 (75%) 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. Sensitization meeting conducted where by 315 (74%) of 425 staff sensitised.	23,680,000.00	18,290,000.00	Despite significance effort made by IRDP management to sensitize its staff only 3 staff declare their HIV/AIDS status to the management. Sensitization continue
National corruption strategy Enhanced, sustained and effectively implemented	Formulate students' corruption clubs and train 5000 students on strategies to combat corruption by June 2024.	Operationalize students' anti-corruption clubs	i) Number of students' corruption clubs established ii) Number of students sensitized on strategies combat corruption	i) Two students' anti-corruption clubs (100%) are established - one at Dodoma and the other one at Mwanza. ii) A total of 4,839 (97%) students were sensitized on ways to combat petty and grand corruption	45,924,500.00	42,663,000.00	Completed
Good governance and administrative services enhanced	Institute account financial statement auditing for year 2022/23 conducted by June 2024	Strengthen compliance with the requirements of relevant authorities governing institute operations.	Compliance with financial standards for decision making	Institute Final books of account, financial statement and internal and external auditing for financial year 2023/24 conducted as planned	466,113,632.00	432,074,000.00	Implemented as planned

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
				Technology in Dar es salaam during exhibition about 704 people visited IRDP pavilion. Higher education exhibition in Zanzibar during exhibition about 874 people visited IRDP pavilion The Institute conduct outreach in various area including Geita, Kagera, Shinyanga, Mara Njombe, Morogoro, Rukwa Kilimanjaro, Iringa, Pwani, Dodoma, Dar es salaam, Ruvuma, Manyara, Singida, Tabora Mbeya, Katavi, Songwe and Mwanza.			
	Management information systems for effective decision making sustained by June, 2024	Develop transparent and functioning information sharing systems	i) Number of staff supported ii) Number of patients provided services iii) Number of staff participated in SHIMUTA games	Medical services provided to 20 (100%) staffs and funeral services provided to 13 (65%) staffs during. Dispensary operations were carried out as planned where by medical services were provided to 8,012 patients.	8,629,861,184.00	8,093,453,392.52	Completed

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
			Number of vehicles maintained	67 staffs participated in SHIMUTA games at Dodoma from 12/11/2023 to 25/11/2023. The games participated were; - Volleyball, basketball, Athrectic, cards, shooting arrows, rope, sack running and pool table. The institute wins games such as cards- first winner (male), Draft - second winner (female), and sack running -second winner (male) 12 staffs participated MEI MOSI games in Arusha region from 15/04/2024 - 31/04/2024. The games participate were Draft, Cards, Bao, Athletics , Bicycle race. The institute wins games such as Bao- first winner female, Draft - first winner female. 22 vehicles were serviced and maintained through TEMESA			

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
Information technology, teaching and learning infrastructure improved	Improved application of ICT to support implementation of Institute functions by June, 2024	Leverage on emerging technologies to support teaching, learning and research activities	i) IRDP equipment maintained ii) ICT equipment procured and installed	The Institute website, internet and electronic equipment maintained as planned. The Institute continue to use various Management information system include: NeST, PlanRep, MUSE, HCIMS, GePS Admin, PEPMIS, BMS, Repository, SRS and OAS	791,920,000.00	783,363,931.94	Completed
Resource Mobilization and Financial Management Systems Enhanced	Revenue increased from TZS 38,395,571,462 to TZS 39,761,710,304 by June 2024	Strengthen internal financial control systems and Diversify sources of revenue.	Amount of revenue collected	Up to June 2024, the Institute managed to collect TZS 37,813,900,984.00 from difference sources equivalent to (95%) of the planned targets.	464,130,000.00	405,669,943.00	Completed
	Risk Management framework and register reviewed and operationalized by June, 2024	Strengthen internal financial control systems	Number of Risk assessment conducted	Risk framework and registered prepared and approved. Risk management quarterly reports prepared	42,080,000.00	34,494,600.00	Completed
Information Technology, Teaching and Learning Infrastructure Improved	Number of multistorey buildings for teaching, learning and Administration increased from 3 to 9 by June, 2024	Promote Public Private Partnership (PPP) for infrastructure development	Number of buildings for teaching and learning constructed	<ul style="list-style-type: none"> Construction of Library building at Kitumba Magu Mwanza. Construction is on completed. Construction of student hostel phase III at Miyuji 	11,707,797,106.00	7,279,613,475.00	Work in progress

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
				<p>area construction is on progress Completion rate is at 96%</p> <ul style="list-style-type: none"> Completion of construction of students hostel at Kitumba Magu Mwanza construction is completed Completion of construction of lecture theatre at Miyuji area phase II. Construction is completed Construction of fence at Miyuji area. Construction is on progress. Completion rate is at 96% Construction of Canteen at Miyuji area. Construction is completed 			
	Teaching and learning facilities maintained and renovated by June, 2026	Strengthen teaching and learning facilities	Presence of teaching and learning facilities renovated	Institute facilities were maintained and 5 AC installed in the office - Dodoma Main Campus, and 12 AC repair in Lake Zone Centre	2,654,960,782.00	2,540,452,026.00	Completed
Student welfare and support services improved	Student welfare and support services improved by June 2024	Strengthen student welfare support	Presence of improved Student welfare and support services	Student welfare and support services including health, sports	782,027,000.00	748,110,621.00	Completed

Controller and Auditor General

STRATEGIC OBJECTIVES	ANNUAL PLANNED TARGET 2023/24	STRATEGIES	KEY PERFORMANCE INDICATORS	ACHIEVEMENT	BUDGET (TZS '000)	ACTUAL EXP (TZS '000)	REMARKS
Innovation, research and consultancy services improved	Number of researches increased from 11 to 28 by June 2024	Strengthen capacity to conduct research to support evidence-based policy and planning	Number of researches	from demography for National development. 16 IRDP internal funded research approved. Also, 25 other research papers published by IRDP staff in local and international journals. Four consultancy projects and two donor funded projects conducted.	709,943,136.00	443,722,243.00	Completed
Coordination of national and international collaboration strengthened	Collaboration with state and none state actors within and outside the country maintained	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 other higher learning institutions, international development organizations including among others; Mzombe, UDOM, LGTI, TENERU AND UNDP	122,420,000.00	99,349,886.00	Completed
TOTAL					43,343,034,390.00	41,241,798,985.00	

3.17 Other Performance Indicators and Financial Statement Discussion and Analysis

As per Recommended Practice Guideline (RPG2 issued by IPSASB) financial statement discussion and analysis are an explanation of the significant items, transactions and events presented in an entity's financial statements and the factors that influenced them. The discussion and analysis of financial statements will assist users to understand the financial position, financial performance and cash flows presented in IRDP financial statements.

3.17.1 Significant Aspect of statement of financial Performance

a) Revenue

The total recognized revenue excluding fair value gain during the year ended 30 June 2024 was TZS 38,173,897,973 (30 June 2023: 38,395,571,462), which was a decrease of annual recognized revenue by TZS 221,673,489 equivalent to a decrease of 0.6%. The decrease was attributed by decline in enrolment of students during the period. Below the breakdown for the revenue;

(i) Revenue from grants

Represents funds received to support local development plan including construction of classroom and hostels. For the reporting period, grant income amounted to TZS 4,280,929,518, compared to TZS 5,323,871,417 reported in the financial year 2022/23.

(ii) Subvention from Government Entities:

Government subventions were provided to support the operations of the organization. For the reporting period, 2023/24 the subvention received was TZS 12,970,328,200 slightly higher than TZS 11,345,855,758 in the prior period (2022/23).

(iii) Revenue from Exchange Transactions:

This revenue was derived from exchanges of goods and services (student's fee). The decrease in revenue from exchange transactions from TZS 20,965,466,586 (2022/23) to TZS 19,919,732,366 (2023/24) reflects a negative trend of student enrolment.

(iv) Other Revenue:

This category includes meant miscellaneous revenue streams which were not covered by the main categories. The increase in other revenue to the financial year 2023/24 of TZS 908,095,730 from TZS 760,377,701 for prior reporting year was due to increase of research and consultancy activities

b) Expenses

The expenses for the financial year ended 30 June 2024 amounted to TZS 34,283,823,677 (30 June 2023: TZS 34,925,514,772), decreased by TZS 441,691,095 which is equivalent to 1.84%.

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Expenses have decreased, particularly in areas such as maintenance expenses, other expenses, and expected credit losses. The decrease in depreciation and amortization also contributed to lower non-cash charges in the current year. Expenses are breakdown as follows:

i) Wages, Salaries, and Employee Benefits:

Employee compensation and related costs amounted to TZS 17,694,640,878, an increase from TZS 16,136,065,194 in the prior year. This increase was caused by new hired staff."

ii) Use of Goods and Services:

Expenses for goods and services necessary to run operations totalled TZS 13,648,573,954, compared to TZS 12,912,305,434 in the previous period, this signified increase in operational expenses.

iii) Maintenance Expenses:

Maintenance expenses showed a significant decrease, from TZS 1,215,407,430 in the comparative period to TZS 571,508,128, reflecting reduced maintenance activity or cost-saving measures.

iv) Other Expenses:

Other operational expenses remained relatively consistent, with a slight decrease from TZS 1,142,131,802 to TZ 1,264,319,763 in the previous year.

v) Depreciation of Property, Plant, and Equipment:

Depreciation for the reporting period was TZS 1,223,408,915 slightly lower than TZS 1,305,213,080 of the previous period, reflecting the aging of assets and their depreciable value.

vi) Amortization of Intangible Assets:

The amortization of intangible assets was zero in the reporting period, indicating no intangible asset was amortized. In the previous year, TZS 12,565,000 was amortized.

vii) Social Benefits:

Social benefits, including welfare-related expenses, amounted to TZS 3,560,000 in the current period, lower than TZS 4,800,000 in the previous period.

viii) Expected Credit Loss (ECL):

Expense of TZS 2,074,838,871, represents Expected Credit Loss (ECL) as result of the assessment for impairment made during the financial year. This the initial recognition of the ECL after the adoption of IPSAS 41. Which increased significantly restated expenses figures for the previous years, 2022/2023 by TZS 2,074,838,871.

Surplus/Deficit.

The surplus was TZ 3,440,074,296, Compared to TZ 3,220,056,690 prior period which was slighter increase of 220,017,606. However, this surplus was not for financing Operational activities but meant for development activities. When government grants are excluded, the institute might experience deficit of TZ 485,667,381 for financial year of 2023/24 while TZ 1,852,792,415 for financial year 2022/23 excluding transfers.

In summary development funds they are related costs will be reflected either as work in progress/capital expenditure. Once work in progress are capitalized, depreciation expenses related to the same will be financed by accumulated by surplus in the financial performance.

3.17.2 Significant Aspect of statement of financial position.

a) Cash and cash equivalents

Cash and Cash Equivalents: As of the reporting period, the entity held TZS 3,418,242,788 in cash and cash equivalents, a decrease from the prior year's balance of TZS 6,774,826,335. The reduction reflects changes in cash flow management and liquidity.

b) Receivables

Receivables decreased slightly from TZS 2,364,768,028 in the prior period to TZS 2,269,013,996, indicating a marginal reduction in outstanding amounts owed by customers or other debtors.

c) Inventory

The inventory during the year ended 30 June 2024 was TZS. 45,350,013, (30 June 2023: TZS 59,775,224), the difference was attributed by decrease of inventory of consumable, building material and equipment and medical supplies by TZS. 7,860,200.00, TZS 5,420,000.00 and TZS 1,145,008.00 respectively, decrease from TZS 59,775,224 to TZS 45,350,013, which contributed a reduction in stock levels or write-downs to market value.

d) Prepayments

Prepaid expenses increased slightly from TZS 692,461,025 to TZS 696,938,097 showing a minor rise in advance payments for goods or services expected to be consumed in the future.

e) Total Current Assets: The total current assets decreased from TZS 9,891,830,612 to TZS 6,429,544,894, largely due to the decrease in cash and cash equivalents and inventories.

1 Non-Current Assets

- a) **Property, Plant, and Equipment:** The value of property, plant, and equipment increased from TZS 45,735,085,691 to TZS 47,092,108,557 suggesting ongoing investment in fixed assets or the addition of new property, plant, or equipment during the period.

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- b) **Work in Progress:** Work in progress showed a significant increase from TZS 3,895,458,917 to TZS 7,838,539,394, indicating that the Institute has been involved in larger or more complex projects, which are still in development stages.
- c) **Total Non-Current Assets:** Non-current assets increased from TZS 49,630,544,608 to TZS 54,930,647,951, largely driven by the increase in work in progress and property, plant, and equipment.

2 Current Liabilities

- a) **Payables and Accruals:** Current liabilities related to payables and accruals increased from TZS 4,500,334,096 to TZS 5,520,007,271. This was due to an increase in outstanding obligations or services received but not yet paid.
- b) **Deferred Income:** Deferred income decreased from TZS 852,066,831 to TZS 449,163,512. This reduction could reflect the recognition of income that was previously deferred in the prior period.
- c) **Deposits:** The balance of deposits decreased significantly from TZS 2,530,566,262 to TZS 311,539,735, suggesting a reduction in customer deposits or other funds held in advance.
- d) **Total Current Liabilities:** Total current liabilities decreased from TZS 7,882,967,189 to TZS 6,280,710,518 mainly due to the decrease in deposits and deferred income.

3 Total Liabilities

- a) Total liabilities decreased from TZS 7,882,967,189 to TZS 6,280,710,518 showing a favourable reduction in obligations.

4 Net Assets/Equity

- a) **Total Net Assets/Equity:** The entity's net assets increased from TZS 51,639,408,031 to TZS 55,079,482,327 indicating an overall improvement in financial strength and the ability to meet future obligations.

3.17.3 Overall Performance

The Statement of Financial Position as at 30 June 2024 reported Net Assets amounting to TZS 55,079,482,327 (30 June 2023: TZS 51,639,408,031) which is composed of Taxpayers Fund worth TZS 20,124,569,000 (30 June 2023: TZS 20,124,569,000) and Accumulated Surpluses of TZS 34,954,913,327 (30 June 2023: TZS 31,515,514,839,031).

The total Current Assets amounted to TZS 6,429,544,894 (30 June 2023: TZS 9,891,830,612) made up of Cash and Cash Equivalents TZS 3,418,242,788 (30 June 2023: TZS 6,774,826,335); Receivables and prepayments TZS 2,269,013,996 (30 June 2023: TZS 2,364,768,028); Inventories TZS 45,350,013 (30 June 2023: TZS 59,775,224). The total current assets represented 12% (30 June 2023: 19%) of the Net Assets.

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

The total Current Liabilities amounted to TZS 6,280,710,518 (30 June 2023, 7,882,967,189) made up of payables and accrued expenses of TZS 5,520,007,271 (30 June 2023: TZS 4,500,334,096). Deferred Income amounting to TZS 449,163,512 (30 June 2023: 852,066,831). Deposits amounted TZS 311,539,735 (30 June 2023 TZS 2,530,566,263).

Therefore, the Institute's ability to meet its short-term obligations as they fall due (liquidity ratio) or the working capital (current) ratio stands at 1.02 (30 June 2023: 1.3). This indicates that the Institute can cover its current liabilities 1.13 times as at 30 June 2024 (30 June 2023: 1.3 times).

The Institute's total Non-Current Assets amounted to TZS 54,930,647,951 (30 June 2023: TZS 49,630,544,608) made up of Property and Equipment at TZS 47,092,108,557 (30 June 2023: TZS 45,735,085,691) and Work in Progress at TZS 7,838,539,394 (30 June 2023: TZS 3,895,458,917).

The Institute's overall financial performance for the period ended 30 June 2024 in overall basis was below last period ending 30 June 2023 due to increase of operational costs. But the students' fee income went down by 4.1% from TZS 15,805,305,000 to TZS 15,147,905,000 following a decline in enrolment of students in the period. The Institute effectively managed 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 2024 is TZS 3,440,074,296 compared to the last period surplus of TZS 3,220,056,690. 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 2024 was TZS 6,280,710,518 and the current assets which stood at TZS 6,430,294,114 which were sufficient to liquidate the obligations when fall due.

3.18 Cash Flows

The Institute's cash flows could be analysed from the cash flows from operating activities, investing activities and cash flows from financing activities as summarized here below:

(a) Cash Flow from Operating Activities

The cash flow from operating activities for the year ended 30 June 2024 resulted in a net outflow of TZS(- 70,276,422) (2022/23: TZS 9,201,178,987). This change was primarily due to:

- i. Receipts: The organization received total receipts was TZS 37,813,900,984 in 2023/24, a decrease from TZS 40,689,722,967 in 2022/23. The decrease in receipts was mainly attributed to lower Revenue Grants (TZS 3,878,026,199 in 2023/24 compared to TZS 5,868,042,900 in 2022/23) and revenue from exchange transaction (20,057,450,856 in 2023/24 as compared to (TZS 20,602,422,629 in 2022/23)

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDPP)

- II. Payments: Total payments increased to TZS 37,884,177,406 in 2023/24, compared to TZS 31,488,543,980 in 2022/23. The rise in payments was primarily driven by an increase in Wages, Salaries, and Employee Benefits (from TZS 16,268,064,601 in 2022/23 to TZS 17,455,800,876 in 2023/24) and Supplies and Consumables Used (from TZS 12,485,952,186 in 2022/23 to TZS 16,042,150,072 in 2023/24).

(b) Cash Flow from Investing Activities

The organization had a net outflow of TZS 3,357,621,578 in 2023/24 for investing activities (2022/23: TZS 6,922,530,134). This outflow primarily consisted of:

Payment for Work in Progress and Acquisition of Property, Plant, and Equipment, reflecting continued investment in capital assets to support the organization's operations and growth. Total payments for investing activities decreased from TZS 6,922,530,134 in 2022/23 to TZS 3,357,621,578 in 2023/24, indicating a reduction in the pace of capital expenditures during the year.

(C) Cash Flow from Financing Activities

There were no financing activities during the period, and as a result, the net cash flow from financing activities was zero.

3.19 Liquidity

The IRDP Governing council confirms and accepts that International Public Sector Accounting Standards (IPSASs) have been followed and that the financial statements have been prepared on a going concern basis. The Council has reviewed the current financial position of the Institute and the members of the Governing Council are of the opinion that the institute has adequate resources to continue in operation for the foreseeable future.

The liquidity ratios and working capital for the year 2023/24 is as summarized hereunder:

	2023/24 TZS	2022/23 TZS
Liquidity Ratios:		
Current Ratio	1.13 :1	1.3:1
Acid Test Ratio	1.12 :1	1.28:1
Working capital	149,583,596	2,009,885,735

The IRDP's total liability on 30 June 2024 was TZS 6,280,710,518 as compared to TZS. 7,882,967,189 on 30 June 2023; and total assets were worth TZS 61,360,192,845 compared to TZS 59,522,375,220 on 30 June 2024 and 30 June 2023 respectively.

The statements of financial position as on 30 June 2024 showed a net asset/ equity of TZS 55,079,482,327 as compared to TZS 51,639,408,031 at 30 June 2023, which indicates that the IRDP was a going concern. The IRDP considers being solvent on the basis of the working capital position.

3.20 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.

3.21 Donations

During the period charitable donations amounting to TZS 43,521,100 were donated. There were no political donations made.

3.22 Vested Interest

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

3.23 Government Grant

During the period under review TZS 12,970,328,200 was received from the Government of United Republic of Tanzania for payment of Personal Emoluments and TZS 4,280,929,518 for development support.

3.24 Corporate Social Responsibility

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

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

3.25 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.

3.26 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.

3.27 Anti-Corruption Policy

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

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

3.28 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) Employees Benefit Plan

The Institute contributes to pension schemes, PSSF, in favor of all employees who fall under permanent and pensionable terms and those who are under short term employment. Contributions to pension funds are recognized as an expense in the period the employees render the related services. The contributions are made to a defined contribution pension fund and are recognised as liability when employee has provided service in exchange for employees benefit to be paid in future.

d) 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.

e) Gender Equality

The Institute is an equal opportunity employer, as it has no discriminatory policies or practices. As at 30 June 2024, the Institute had the following distribution of employees by gender:

Table 13: Gender Equality

Gender	2023/24	2022/23
Male	292	274
Female	143	130
Total	435	404

3.29 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).

3.30 Prejudicial Issues

During the period under review there were no any issues which were outside our control and hinder achievements of institute's objectives.

3.31 Auditors

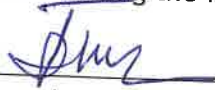
The Controller and Auditor General is the Statutory Auditor of the Institute of Rural and Development Planning (IRDP) by virtue section 9 of the Public Audit Act (No 11) of 2008. Public Audit Act No. 11 of 2008, Cap 418 [R.E 2022]. However, in accordance with Section 33(1) of the Public Audit Act No 11 of 2008 M/s Reliable Consultants was authorized by the Controller and Auditor General to audit the Institute of Rural Development Planning for the financial year ended on 30 June 2024.


3.32 Responsibility of the Auditor

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Institute present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the Public Finance Act, Cap. 348.

3.33 Statement of compliance

The Institute financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis issued by the International Public Sector Accounting Standards Board (IPSASB). Moreover, this report has been prepared in full compliance with the Tanzania Financial Reporting Standards No.1 requirements. The Report by Those Charged with Governance. In performing the activities of the Institute, various laws and regulations having the impact on the Institute's operations were observed.


Prof. Joseph A. Kuzilwa
Chairperson


Prof. Hozen K Mayaya
Rector

Date:

21/3/2025

Date:

21/3/2025

3.0 STATEMENT OF THE GOVERNING COUNCIL FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

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 (R.E. 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.

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

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.

The financial statements of the Institute, as indicated above, were approved by the Council on the 28th day of August 2024 and signed on its behalf by:



Prof. Joseph A Kuzilwa
Chairperson



Prof. Hozen K Mayaya
Rector

Date:

21/8/2025

Date:

21/3/2025

4.0 DECLARATION OF THE DIRECTOR OF FINANCE AND ACCOUNTS

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 Director of Finance and Accounts 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 (IPSASs) 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 Director of Finance and Accounts of the Institute of Rural Development Planning hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2024 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: _____

peg

Position: Director of Finance and Accounts

NBAA Membership: No. ACPA 3981

Date: _____

21/03/2025

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024


STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

ASSETS	Note	2023/24 TZS	2022/23 TZS Restated Figures
Current Asset			
Cash and Cash Equivalents	4	3,418,242,788	6,774,826,335
Receivables	5	2,269,013,996	2,364,768,028
Inventories	6	45,350,013	59,775,224
Prepayments	7	696,938,097	692,461,025
Total Current Asset		6,429,544,894	9,891,830,612
Non- Current Asset			
Property, Plant and Equipment	8	47,092,108,557	45,735,085,691
Work in Progress	9	7,838,539,394	3,895,458,917
Total Non- Current Asset		54,930,647,951	49,630,544,608
TOTAL ASSETS		61,369,095,922	59,522,375,220
LIABILITIES			
Current Liabilities			
Payables and Accruals	10	5,520,007,271	4,500,334,096
Deferred Income	11	449,163,512	852,066,831
Deposits	12	311,539,735	2,530,566,262
Total Current Liabilities		6,280,710,518	7,882,967,189
TOTAL LIABILITIES		6,280,710,518	7,882,967,189
NET ASSETS		55,079,482,327	51,639,408,031
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers Fund		20,124,569,000	20,124,569,000
Accumulated Surpluses		34,954,913,327	31,514,839,031
TOTAL NET ASSETS/EQUITY		55,079,482,327	51,639,408,031

Notes 1 to 35 form part of these financial statements


 Prof. Joseph A Kuzilwa
 Chairperson

Date: 21/3/2025


 Prof. Hozen K Mayaya
 Rector

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)


STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS Restated Figures
REVENUE			
Revenue Grants	13	4,280,929,518	5,323,871,417
Revenue from Exchange Transactions	14	19,919,732,366	20,965,466,586
Other Revenue	15	908,095,730	760,377,701
Subvention from Govt Entities	16	12,970,328,200	11,345,855,758
Fair Value Gain on Assets and Liabilities	17	94,812,169	0
TOTAL REVENUE		38,173,897,973	38,395,571,462
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	18	17,694,640,878	16,136,065,194
Use of Goods and Services	19	13,648,573,954	12,912,305,434
Maintenance Expenses	20	571,508,128	1,215,407,430
Other Expenses	21	1,142,131,802	1,264,319,763
Depreciation of Property, Plant and Equipment	8	1,223,408,915	1,305,213,080
Amortization of Intangible Assets	22	-	12,565,000
Social Benefit	23	3,560,000	4,800,000
Expected Credit Loss (ECL)	24	0	2,074,838,871
Total Expenses		34,283,823,677	34,925,514,772
Transfer			
Grants, Subsidies and other Transfer Payments	25	450,000,000	250,000,000
Total Transfer		450,000,000	250,000,000
TOTAL EXPENSES AND TRANSFERS		34,733,823,677	35,175,514,772
Surplus for the year		3,440,074,296	3,220,056,690

Notes 1 to 35 form part of these financial statements



Prof. Joseph A. Kuzilwa
Chairperson



Prof. Hozen K. Mayaya
Rector

Date: 21/3/2025


INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

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

Description	Tax payers' Fund	Accumulated Surplus/(Deficit)	Total
	TZS	TZS	TZS
Opening Balance as at 01 July 2022	20,124,569,000	28,294,782,341	48,419,351,341
Surplus for the year	0	3,220,056,690	3,220,056,690
Closing Balance as at 30 June 2023	20,124,569,000	31,514,839,031	51,639,408,031
Opening Balance as at 01 July 2023	20,124,569,000	31,514,839,031	51,639,408,031
Surplus/(Deficit) for the year	0	3,440,074,296	3,440,074,296
Closing Balance as at 30 June 2024	20,124,569,000	34,954,913,327	55,079,482,327

Notes 1 to 35 form part of these financial statements


 Prof. Joseph A Kuzilwa
 Chairperson


 Prof. Hozen K Mayaya
 Rector

Date: 21/3/2025


INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23
RECEIPTS		TZS	TZS
Subvention from Government Entities	30(b)	12,970,328,200	11,643,201,301
Revenue Grants	30(c)	3,878,026,198	5,868,042,900
Revenue from exchange transactions	30(d)	20,057,450,856	20,602,422,629
Other Revenue	30(e)	908,095,730	760,377,701
Increase in Deposit	30(f)	-	1,815,678,436
Total Receipts		37,813,900,984	40,689,722,967
PAYMENTS			
Wages, Salaries and Employee Benefits	30(g)	17,455,800,878	16,268,064,601
Supplies and Consumables Used	30(h)	16,042,150,035	12,485,952,186
Social Benefits	30(i)	3,560,000	4,800,000
Other Transfers	30(j)	450,000,000	250,000,000
Other Expenses	30(k)	1,142,131,802	1,264,319,763
Maintenance Expenses	30(l)	571,508,128	1,215,407,430
Decrease in Deposits	30(f)	2,219,026,527	-
Total Payments		37,884,177,370	31,488,543,980
NET CASH FLOW FROM OPERATING ACTIVITIES		(70,276,386)	9,201,178,987
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Payment for Work in Progress	30(m)	(2,147,381,628)	(4,431,188,468)
Advance payment Acquisition of Property, Plant and Equipment	30(m)	(657,317,955)	(605,886,026)
Acquisition of Property, Plant and Equipment	30(m)	(552,922,031)	(1,885,455,640)
Total Investing Activities		(3,357,621,614)	(6,922,530,134)
NET CASH FLOW FROM INVESTING ACTIVITIES		(3,357,621,614)	(6,922,530,134)
CASH FLOW FROM FINANCING ACTIVITIES			
Total Financing Activities			
NET CASH FLOW FROM FINANCING ACTIVITIES			
Net Increase			
Cash and cash equivalent at beginning of period		(3,427,898,000)	2,278,648,853
Cash and cash equivalent at end of period		6,862,305,891	4,583,657,038
		3,434,407,891	6,862,305,891

Notes 1 to 35 form part of these financial statements


 Prof. Joseph A Kuzilwa
 Chairperson


 Prof. Hozen K Mayaya
 Rector

Date: 21/3/2025

Controller and Auditor General

AR/PA/IRDP/2023/24

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

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

	Original Budget	Adjustment	Final Budget	Actual Amount on Accrual (C)	Difference	Percent	NOTE
	(A)	(B-A)	(B)		(C-B)		
	TZS	TZS	TZS	TZS	TZS		
RECEIPTS							
Revenue Grants Received	11,707,797,106	-	11,707,797,106	3,878,026,198	(7,829,770,908)	33.12	(31)A
Government Grant PE	10,771,245,000	-	10,771,245,000	12,970,328,200	2,199,083,200	120.42	(31)B
Other Revenue	925,000,000	-	925,000,000	908,095,730	(16,904,270)	98.17	(31)C
Revenue from Exchange Transactions	21,698,007,734	(1,759,015,450)	19,938,992,284	20,057,450,856	118,458,572	100.59	(31)D
Total Receipts	45,102,049,840	(1,759,015,450)	43,343,034,390	37,813,900,984	(5,529,133,406)		
PAYMENTS							
Grants, Subsidies and other Transfer Payments	550,000,000	-	550,000,000	450,000,000	100,000,000	18%	(31)E
Maintenance Expenses	650,000,000	-	650,000,000	571,508,128	78,491,872	12%	(31)F
Other Expenses	1,950,000,000	-	1,950,000,000	1,142,131,802	807,868,198	41%	(31)G
Social benefits	4,500,000	-	4,500,000	3,560,000	940,000	21%	(31)H
Supplies and Consumables Used	17,997,549,840	-	17,997,549,840	16,042,150,035	1,955,399,805	11%	(31)I
Wages, Salaries and Employee Benefits	18,350,000,000	-	18,350,000,000	17,455,800,876	894,199,124	5%	(31)J
Acquisition of Property, Plant and Equipment	5,600,000,000	(1,759,015,450)	3,840,984,550	3,357,621,614	483,362,972	13%	(31)K
Total Payment	45,102,049,840	(1,759,015,450)	43,343,034,390	41,241,798,984	2,101,235,406		
NET RECEIPTS/PAYMENTS				(3,427,898,000)	(3,427,898,000)		
Cash and cash equivalents at the beginning of the year				6,862,305,891			
Cash and cash equivalents at end of year				3,434,407,891			

Notes 1 to 35 form part of these financial statements


Prof. Joseph A Kuzilwa
Chairperson


Prof. Hozen K Mayaya
Rector

Date: 21/3/2025

Controller and Auditor General

AR/PA/IRDP/2023/24