



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



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 2022

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March 2023

AR/PA/IRDP/2021/22

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, 2008, Cap 418

Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

To provide high-quality audit services through modernization of functions that enhance accountability and transparency in the management of public resources.

Motto: "Modernizing External Audit for Stronger Public Confidence"

Core values

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by Institute of Rural Development and Planning (IRDP) and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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LIST OF ABBREVIATIONS

IRDP	Institute of Rural Development Planning
IPSAS	International Public Sector Accounting Standards
MBA	Masters of Business Administration
PPR	Public Procurement Regulations 2013
URT	United Republic of Tanzania
KPI	Key Performance Indicators

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
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Main Bankers: Bank of Tanzania,
P.O. Box 2302,
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NBC limited,
Dodoma Branch,
P.O. Box 1,
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Lawyers: Office of the Attorney General,
20 Barabara ya Kivukoni,
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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 2022, 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 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 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, 2011 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 2021/22 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, 2011 as amended by Section 21 of Public Procurement (Amendment), Act 2016 and Regulation 30C (2) of Public Procurement Regulation, 2013 as amended by Regulation 13 of GN No. 333 of 2016.

ii. Non-Submission of the Contract Completion Report to PPRA

During the audit, it was observed that the IRDP had completed eight contracts. However, the management was unable to provide any contract completion reports that were submitted to the Public Procurement Regulatory Authority (PPRA) regarding the number of contracts already completed. This contravenes Regulation 20(3) of the Public Procurement Regulations, 2013, which requires the accounting officer to provide complete information on contract implementation to the PPRA within 21 days of contract completion.

iii. Weaknesses noted on procedures for conducting approval through Circular Resolutions

During the audit, it was observed that none of the relevant papers/documents for the 58 sampled circular resolutions by the Tender Board were initiated by Tender Board members before or after approval/disapproval, which is contrary to Para 10.7 of the PPRA Guidelines for conducting Tender Board Meeting through Circular Resolution, 2020. The guidelines require each Tender Board member to initiate all documents submitted and reviewed prior to approval or disapproval.

It was also noted that 40 out of the 58 sampled circular resolutions by the Tender Board were made by Tender Board members below the required quorum threshold, with some made by only two members (12 resolutions) and three members (28 resolutions). This contravenes Para 4.1 of the PPRA Guidelines for conducting Tender Board Meeting through Circular Resolution, 2020.

Furthermore, the IRDP Tender Board did not comply with Para 11.2 of the PPRA Guidelines for conducting Tender Board Meeting through Circular Resolution, 2020, which requires a summary of all decisions of the Tender Board made through circular resolution to be reported in the next ordinary meeting of the Tender Board using the format/procedural form attached with the guideline.

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 2021/22 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, 2023.

2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE

2.1 Introduction

In compliance with the Tanzania Financial Reporting Standard No. 1 on Directors' Report, the Members submit their report and financial statements of the Institute of Rural Development for the year ended 30 June 2022.

2.2 History of Establishment of the Institute

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

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

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

2.3 Principal Activities

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

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

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

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

2.4 Solvency

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

2.5 Institute's Outlook"

Vision:

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

Mission:

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

Core Values:

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

- Transparency and Ethical Conduct
- Accountability;

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

2.6 Corporate Governance

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

2.6.1 The Governing Council

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

Table 1: Composition of Governing Council

NO	NAME OF COUNCILOR	AGE	POSITION	DISCIPLINE AND QUALIFICATION	NATIONALITY
1	Prof. Martha Qorro	70	Chairperson	PhD (Ling.) UDSM	Tanzanian
2	Prof. Donald Gregory Mpanduji	55	Vice Chairperson	PhD in Applied Ecology	Tanzanian
3	Prof. Benedicto Bhishikana Kuzuzuru	51	Member	PhD in Economics	Tanzanian
4	Adv. George Nathanel Mandepo	47	Member	Master Degree in Construction Law (LLM.)	Tanzanian
5	Mick Lutechura Kiliba	60	Member	Master Degree in Business Administration	Tanzanian
6	Eliud Tawi Nyauhenga	59	Member	Master of Arts (Economics)	Tanzanian
7	Adv. Grace Mfinanga	63	Member	LLB University of Dar Es Salaam	Tanzanian
8	Dr. Steward Ngagard Lulamy	53	Member	PhD (Development Studies)	Tanzanian
9	CPA. Dr. Samwel Marwa Werema	58	Member	CPA(T) ,PhD in Finance	Tanzanian
10	Michael Ogwari John	52	Member	MBA (Human Resource Management)	Tanzanian
11	CPA. Semroki Mwanyika Musa	52	Member	CPA(T),Postgraduate Diploma in Accounting	Tanzanian
12	Prof. Hozen Kahesi Mayaya	49	Secretary	PhD in Environmental Planning	Tanzanian

NOTE: Mick Lutechura Kiliba started serving the council on October 2020 up to February 2022. Meanwhile Mrs. Mayasa M. Mwinyi started serving the council on February 2022.

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

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

During the year ended 30 June 2022, the Governing Council held a total of three meetings. In these meetings, matters that were deliberated were:

- (i) Approve review of budget with its recommendations as well budget for the year 2022/23;
- (ii) Approve promoted grades for 67 employees and 3 employees categorization;
- (iii) Approve Markets and Public communication Policy;
- (iv) Approve Charters for Governing Council, Academic Committee, Audit Committee, Finance, and Planning and Staff Development Committee;
- (v) Approve Employment Policies and Policies to attract Employees;
- (vi) Approve the draft of code of conduct;
- (vii) Approve IRDP research and consultancy policy and Performance appraisal policy and guidance and
- (viii) Receive update on development projects.

Table 2: Attendance of the Governing Council Meeting

S/N	Name	Ordinary Meetings attendance					
		03.09.2021	26.11.2021	4.03.2022	27.05.2022	No. of Meetings Attended	% Meetings Attended
1.	Prof. Martha A. Qorro	P	P	P	P	4 out of 4	100
2.	Prof. Donald Gregory Mpanduji	P	A	P	A	2 out of 4	50
3.	Prof. Benedicto Bhishikana Kazuzuru	P	P	P	A	3 out of 4	75
4.	Adv. George Nathanel Mandepo	A	A	P	A	1 out of 4	25
5.	Mick Lutechura Kiliba	A	A	N/A	N/A	0 out of 2	0
6.	Eliud Tawi Nyauhenga	A	P	P	A	2 out of 4	50

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S/N	Name	Ordinary Meetings attendance				No. of Meetings Attended	% Meetings Attended
		03.09.2021	26.11.2021	4.03.2022	27.05.2022		
7.	Adv. Grace Mfinanga	P	P	P	P	4 out of 4	100
8.	Dr. Steward Ngagard Lulamy	P	P	P	P	4 out of 4	100
9.	CPA Dr. Samwel Marwa Werema	P	P	P	A	3 out of 4	75
10.	Michael Ogwari John	P	A	A	P	2 out of 4	50
11.	CPA. Semroki Mwanyika Musa	P	A	P	A	2 out of 4	50
12.	Mrs. Mayasa M. Mwinyi	N/A	N/A	N/A	P	1 out of 1	100
13.	Prof. Hozen Kahesi Mayaya	P	P	P	P	4 out of 4	100

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

2.6.2 Committees of the Governing Council

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

The Audit Committee

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

Table 3: The Audit Committee

No.	Name	Age	Position	Qualification	Nationality
1	CPA. Dr. Samwel Marwa Werema	57	Chairperson	CPA(T), PhD in Finance	Tanzanian
2	Adv. George Nathanel Mandepo	47	Member	Master Degree in Construction Law (LLM.)	Tanzanian
3	Mick Lutechura Kiliba	60	Member	Master Degree in Business Administration	Tanzanian
4	Dr. Steward Ngagard Lulamy	53	Member	PhD (Development Studies)	Tanzanian
5	CPA. Semroki Mwanyika Musa	52	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian
6	Adv. Aisha Amimu Mjegere	40	Secretary	Masters of Arts in Revenue Law and Administration	Tanzanian
7	Mrs. Mayasa M. Mwinyi	60	Member	Master in Statistics, University of Dar Es Salaam	Tanzanian

NOTE: Mick Lutechura Kiliba started serving the council on October 2020 up to February 2022. While Mrs. Mayasa M. Mwinyi started serving the council on February 2022.

The audit Committee's functions among other things include:

- (i) Review all internal and external audit reports;

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

- (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 year under review, the Committee held four ordinary meetings, in these meetings, the committee performed the following issues:

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

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

Table 4: Attendance of the meeting

S/N	Name	Ordinary Meetings attendance					
		01.09. 2021	24.11. 2021	01.03. 2022	24.05. 2022	No. of Meetings Attended	% Meetings Attended
1.	CPA. Dr. Samwel Marwa Werema	P	P	P	P	4 out of 4	100
2.	Adv. George Nathanel Mandepo	A	A	P	A	1 out of 4	25
3.	Mick Lutechura Kiliba	A	P	N/A	N/A	1 out of 4	25
4.	Dr. Steward Ngagard Lulamy	P	P	P	P	4 out of 4	100
5.	CPA. Semroki Mwanyika Musa	P	A	P	P	3 out of 4	75
6.	Mrs Mayasa M. Mwinyi	N/A	N/A	N/A	P	1 out of 1	100
6.	Adv. Aisha Amimu Mjegere	P	P	P	P	4 out of 4	100

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

Table 5: Attendance of special meetings

S/N	Name	Special Meetings attendance				
		29.09.2021	11.10.2021	04.01.2022	No. of Meetings Attended	% Meetings Attended
1.	CPA. Dr. Samwel Marwa Werema	P	P	P	3 out of 3	100
2.	Adv. George Nathaniel Mandepo	P	P	A	2 out of 3	67
3.	Mick Lutechura Kiliba	P	A	P	2 out of 3	67
4.	Dr. Steward Ngagard Lulamy	P	P	P	3 out of 3	100
5.	CPA. Semroki Mwanyika Musa	P	P	P	3 out of 3	100
6.	Mrs Mayasa M. Mwinyi	N/A	N/A	N/A	N/A	-
7.	Adv. Aisha Amimu Mjegere	P	P	P	3 out of 3	100

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

The Academic Committee

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

Table 6: The Academic Committee

No.	Name	Age	Position	Qualification	Nationality
1	Prof. Donald Gregory Mpanduji	55	Chairperson	PhD in Applied Ecology	Tanzanian
2	Prof. Benedicto Bhishikana Kazuzuru	51	Member	PhD in Economics	Tanzanian
3	Adv. George Nathaniel Mandepo	47	Member	Master Degree in Construction Law (LLM.)	Tanzanian
4	Dr. Steward Ngagard Lulamy	53	Member	PhD in Development Studies	Tanzanian
5	CPA. Dr. Samwel Marwa Werema	57	Member	CPA(T), PhD in Finance	Tanzanian
6	Prof. Provident Jonas Dimoso	46	Secretary	PhD in Development Policy	Tanzanian

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

- (i) Received and discussed research and consultancy which concerned with enrolments, long and short courses, field, examinations and library services;
- (ii) Review, discussed and suggest IRDP research and consultancy policy and Performance appraisal policy and guidance;

- (iii) Prepare and submit to the Governing council, committee strategic plan for the year 2021/22;
- (iv) Review and suggested different strategic e.g., reach out to stakeholders for consulting job opportunities and
- (v) Received and discussed issues related to promotion and evaluation of Academic Staff.

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

Table 7: Attendance of the meeting

S/N	Name	Ordinary Meetings attendance					
		02.09. 2021	25.11. 2021	02.03. 2022	25.05. 2022	No. of Meetings Attended	% Meetings Attended
1.	Prof. Donald Gregory Mpanduji	P	P	P	P	4 out of 4	100
2.	Prof. Benedicto Bhishikana Kazuzuru	P	P	P	A	3 out of 4	75
3.	Adv. George Nathanel Mandepo	A	A	P	A	1 out of 4	25
4.	Dr. Steward Ngagard Lulamy	P	P	P	P	4 out of 4	100
5.	CPA. Dr. Samwel Marwa Werema	P	P	P	P	4 out of 4	100
6.	Dr. Provident Jonas Dimoso	P	P	P	P	4 out of 4	100

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

1.6.1 Finance, Planning and Staff Development Committee

The Finance, Planning and Staff Development 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 8 below:

Table 8: Finance, Planning and Staff Development Committee

No.	Name	Age	Position	Qualification	Nationality
1.	Michael Ogwari John	52	Chairperson	MBA (Human Resource Management)	Tanzanian
2.	Adv. Grace Mfinanga	63	Member	Master Degree in Law (LLM)	Tanzanian
3.	Mick Lutechura Kiliba	60	Member	Master Degree in Business Administration	Tanzanian
4.	Eliud Tawi Nyauhenga	59	Member	Master Degree of Arts in Economics	Tanzanian
5.	CPA. Semroki Mwanyika Musa	52	Member	CPA(T), Postgraduate Diploma in Accounting	Tanzanian
6.	Mrs. Mayasa M. Mwinyi	60	Member	Master in Statistics, University of Dar Es Salaam	Tanzanian
7.	CPA. Dr. Vedastus Lyaya Timothy	48	Secretary	CPA(T), PhD. in Business Administration	Tanzanian

The Committee's functions among other things include:

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

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

- i. Approve communication and marketing policy;
- ii. Review of budget with its recommendations as well as new budget for year 2022/23;
- iii. Review 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 year 2021/22 to 2025/26;
- viii. Review Annual Procurement Plan and
- ix. Recommendations on reviewed Institute Act as well as Student by Laws.

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

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

S/N	Name	Ordinary Meetings attendance					
		02.09. 2021	25.11. 2021	2.03. 2022	25.05. 2022	No of Meetings Attended	% Meetings Attended
1.	Michael Ogwari John	P	P	A	P	3 out of 4	75
2.	Adv. Grace Mfinanga	P	P	P	P	4 out of 4	100
3.	Mick Lutechura Kiliba	P	P	A	A	2 out of 4	50
4.	Eliud Tawi Nyauhenga	A	P	P	P	3 out of 4	75
5.	CPA. Semroki Mwanyika Musa	P	A	P	P	3 out of 4	75
6.	CPA. Dr. Vedastus Lyaya Timothy	P	P	P	P	4 out of 4	100
7	Mrs. Mayasa M. Mwinyi	N/A	N/A	N/A	P	1 out of 4	25

Key: P = Present

A = Absent with Apology;

N/A = Not Applicable

Table 10: Attendance of Finance, Planning and Staff Development Committee

S/N	Name	Special Meeting attendance	
		03.02.2022	Attended/ Absent/Not Applicable
1.	Michael Ogwari John	P	Present
2.	Adv. Grace Mfinanga	P	Present
3.	Mick Lutechura Kiliba	A	Absent
4.	Eliud Tawi Nyauhenga	A	Absent
5.	CPA. Semroki Mwanyika Musa	P	Present
6.	Mrs. Mayasa M. Mwinyi	N/A	N/A
7	CPA. Dr. Vedastus Lyaya Timothy	P	Present

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

2.6.3 Governance Statement

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

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

2.7 The Management Team

The Management of IRDP comprises of the Rector assisted by two Deputy Rectors and heads of departments and units. Members of management are listed in Table 11 below:

Table 11: The Management team of IRDP for the year 2021/22

No.	Name	Position
1	Prof. Hozen K. Mayaya	Rector
2	Prof. Provident J. Dimoso	Deputy Rector - Academic, Research and Consultancy
3	CPA. Dr. Vedastus L. Timothy	Deputy Rector - Planning, Finance and Administration.
4	Prof. Juvenal Nkonoki	Director - Lake Zone Centre

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No.	Name	Position
5	Dr. Daniel F. Mpeta	Head of Academic Matters Lake Zone Centre
6	Dr. Caroline Ngereza	Head of Planning, Finance and Administration Lake Zone Centre
7	Dr. Judith Namabira	Head, Department of Development Finance and Management Studies
8	Dr. Hosea Mpogole	Head, Department of Research and Consultancy
9	Dr. Godrich I. Mnyone	Head, Department of Environmental Planning
10	CPA. Faraja D. Maulaga	Bursar
11	Mr. Richard Mkilania	Ag. Head, Estate Department
12	Prof. Mwabess Malila	Registrar of Students
13	Dr. Maseke Mgabo	Head, Department of Population Studies
14	Dr. Berling M. Sospeter	Head of IRDP Furaha
15	Dr. Juliana J. Manyerere	Head of Library Unit
16	Dr. Yohana J. Mgale	Head, Department of Rural Development and Regional Planning
17	Mr. Festus M. Mbwilo	Head, Department of Administration and Human Resources - Secretary
18	Mr. Gabriel A. Kimaryo	Head, Procurement Management Unit
19	CPA. Tuntufye P. Mwakipesile	Head. Internal Audit Unit
20	Ms. Jane Mchakama	Ag. Head of Crosscutting issues
21	Mr. Makari C. Moshi	Ag. Dean of students
22	Mr. Stephen Lugaimukamu	Ag. Head of ICT Unit
23	Mr. Benjamin I. Magori	RAAWU Chairperson
24	Adv. Aisha Mjegere	Head, Legal Unit
25	Mr. Said Panga	Head of Planning Department
26	Mr. Godrick H. Ngolly	Head, Marketing and Public Relations Unit
27	Dr. Baraka F. Edwin	Ag. Head of Dispensary Unit
28	Mr. Gerald S. Temu	Chairperson THTU at IRDP Branch
29	Dr. Christina Mandara	Head of Quality Assurance Unity

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

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

- The effectiveness and efficiency of operations;
- The safeguarding of the institute's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;

- v. Business sustainability under normal as well as adverse conditions; and
- vi. Responsible behavior towards all stakeholders.

2.8 Future Development Plan.

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

- i) Academic Block which comprises one Lecture Theatre and two classrooms
- ii) Female hostel phase two
- iii) Academic Block comprising one Lecture Theatre, two classrooms and offices.

In Mwanza Lake Zone Centre building to be constructed are

- i) One academic block comprising one Lecture Theatre, two classrooms and staff offices;
- ii) Female student hostel;
- iii) Completing one administration block;
- iv) Facilitating land acquisition at Kisesa;
- v) Constructing Library building and
- vi) Completing construction of canteen building.

2.9 Risk Management and Internal Controls

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

2.9.1 Risk Management

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

a) Strategic Risks

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

b) Compliance risks

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

c) Financial Risks

The Institute categorizes financial risks into three groups which are:

- (i) Credit risk;
- (ii) Currency risk;
- (iii) Liquidity risks

2.9.2 Internal Controls

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

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

Efficiency of any internal control system is dependent on the strict observance of prescribed rules and regulations. There is always a risk of non-compliance of such rules and regulations by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the internal control system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Council assessed the internal control systems throughout the financial year ended 30 June 2021 and is of the opinion that they met accepted standards. The Council conducts risk and internal control assessment through the Audit Committee.

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

a) Delegation

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

b) Budgets

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

c) **Competence**

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

d) **Internal Audit**

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

2.10 Staff Welfare

a) **Staff relationship**

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

b) **Staff medical benefits**

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

c) **Persons with disabilities**

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

d) **Gender Equality**

The Institute is an equal opportunity employer, as it has no discriminatory policies or practices. As at 30 June 2021, the Institute had the following distribution of employees by gender:

Table 12: Gender Equality

Gender	2021/22	2020/21
Male	239	192
Female	123	99
Total	362	291

2.11 Donations

During the year charitable donations amounting to TZS 65,047,000 were donated. There were no political donations made.

2.12 Vested Interest

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

2.13 Government Grant

During the year TZS 10,495,325,608 was received from the Government of United Republic of Tanzania for payment of Personal Emoluments and TZS 3,203,520,413 for development support.

2.14 Corporate Social Responsibility

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

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

2.15 Review of Institute's Performance

The Institute's financial performance for the year ended 30 June 2022 in overall basis was below last year ending June 2021 due to the non-cash support from Government for the Furaha Hostel and its land. But the students' fee income went up by 5.1% from TZS 14,354,930,000 to TZS 15,091,000,000 following an increase in enrolment of students in the year. The Institute managed effectively its working capital during the year and was able to meet almost all new maturing obligations as they fall due.

The reported operating surplus for the year ended 30 June 2022 is TZS 5,461,782,713 compared to the last year surplus of TZS 6,071,297,183. 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 2022 was TZS 1,541,164,619 and the current assets which stood at TZS 8,526,756,453 which were sufficient to liquidate the obligations when fall due.

2.16 Events after Reporting Period

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

2.17 Environment

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

2.18 HIV/AIDS and COVID 19

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

2.19 Anti-Corruption Policy

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

2.20 Key strength and Resources

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

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

Table 13: The Institute's KPIs and Achievement for the financial year 2021/22

STRATEGIC OBJECTIVES	STRATEGIES	KEY PERFORMANCE INDICATORS	ANNUAL PLANNED TARGET	ACHIEVEMENT
Services Improved and HIV/AIDS Infections Reduced	Ensure availability of essential health services to meet clients' expectations	Percentage of identified HIV/AIDS patients through voluntary counselling and testing provided with care and treatment	Care and treatment provided to 6 employees by June 2022	There were only 2 staff living with HIV/AIDS who have declared Their status to the IRDP Management and all of them were provided with care and treatment services.
National Anti-corruption strategy Enhanced, sustained and effectively implemented	Operationalize students' anti-corruption clubs	i) Number of students' anti-corruption clubs established ii) Number of students sensitized on strategies combat corruption	Formulate 2 students' anti-corruption clubs and train 400 students on strategies to combat corruption by June 2022.	i) Two students' anti-corruption clubs are established one at Dodoma and the other one at Mwanza on this financial year 2021/22. ii) A total Of 4,593 students (41%) were sensitized on ways to combat petty and grand corruption
Good governance and administrative services enhanced	Strengthen compliance with the requirements of relevant authorities responsible for public procurement and human resource matters	Compliance with financial standards for decision making Compliance with public procurement procedures for effective management and decision making Number of qualified staff	Institute Final account books, financial statement and auditing for financial year 2020/21 conducted by June 2022 Institute annual procurement plan prepared and implemented by June 2022. Increased number of qualified and motivated staff from 226 to 365 to meet Institute demand by June 2022	Institute Final account books, financial statement and auditing for financial year 2021/22 conducted by June 2022 Institute procurement plan for financial year 2021/22 prepared and implemented. 62 staff were financially supported to undertake long courses and 564 staff facilitated to attend short courses in and outside the country
Resource Mobilization and Financial Management Systems Enhanced	Strengthen internal financial control systems and Diversify sources of revenue.	Amount of revenue	Revenue increased from TZS 17,213,868,686.00 to TZS 19,915,210,650.00 by June 2022	Up to June 2022, the Institute managed to collect from its own sources at of TZS. 19,888,566,505 (99.86%) of the planned target

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STRATEGIC OBJECTIVES	STRATEGIES	KEY PERFORMANCE INDICATORS	ANNUAL PLANNED TARGET	ACHIEVEMENT
Information Technology, Teaching and Learning Infrastructure Improved	Strengthen collaboration with potential Internal and external organizations	Number of buildings for teaching and learning constructed	9 building for teaching, learning, administration and catering services constructed by June 2022	<p>Construction of 9 Building for teaching, learning, Administration is in progress.</p> <p>Construction of academic block at Dodoma main campus is at final stages of completion 90%</p> <p>Construction of female students hostel phase II Dodoma main campus is at final stages of completion 85%</p> <p>Construction of academic block at Dodoma main campus the work is on progress 35% the construction of base completed 100% construction of wall are on progress 90%</p> <p>Construction of academic block at Lake Zone Centre Mwanza is at final stages of completion 91%</p> <p>Construction of administration block at Lake Zone Centre Mwanza has been completed</p> <p>Construction of canteen at Lake Zone Centre Mwanza has been completed</p> <p>A total of 59.09 acres have been evaluated for compensation which is 75% of the total acres of 79.9. All</p>

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STRATEGIC OBJECTIVES	STRATEGIES	KEY PERFORMANCE INDICATORS	ANNUAL PLANNED TARGET	ACHIEVEMENT
				beneficiaries were compensated as per evaluation report. Construction of library building at Lake Zone Centre Mwanza has not yet started
Student welfare and support services improved	Strengthen student welfare and support services programmes.	Presence of improved Student welfare and support services	Student welfare and support services improved by June 2022	Student welfare and support services provided including health services (4,490 students) provided by Mipango Dispensary, Outside study areas, catering services and play grounds.
Training and library services improved	Strengthen compliance with NACTE and TCU enrolment procedures and requirements	Number of students enrolled	Students' enrolment in long term programmes increased from 14,186 to 15,011 by June 2022.	A total of 14,417 students (96%) were enrolment against planned target of 15,011 students for financial year 2021/22
Innovation, research and consultancy services improved	Strengthen capacity to conduct research to support evidence-based policy and planning	Number of researches	Number of researches increased from 11 to 18 and by June 2022.	7 IRDP internal funded research projects completed. Also, 25 other research papers published by IRDP staff in local and international journals. Four consultancy projects and one donor funded project conducted.
Coordination of national and international collaboration strengthened	Enhance collaboration with state and none state actors within and outside the country	Number of MoUs between IRDP and national, and international partners	Collaboration with state and none state actors within and outside the country maintained	Collaboration with other higher learning institutions, international development organizations including among others; Mzombe, UDOM, LGTI, TENERU AND UNDP

2.21 Accounting Policies

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

2.22 Auditors

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

3.0 STATEMENT OF THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

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

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

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

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

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

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 _____ day of _____ (Month) 2022 and signed on its behalf by:



Prof. Donald G. Mpanduji
Vice Chairperson

Date: 25/03/2023



CPA. Dr. Samwel Marwa Werema
Council Member

Date: 25/03/2023

4.0 DECLARATION OF THE HEAD OF FINANCE

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

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

I, CPA. Faraja D. Maulaga, being the Head of Finance and Accounting of the Institute of Rural Development Planning hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2022 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: Faraja D. Maulaga

Position: Bursar

NBAA Membership: No. ACPA 3981

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022


STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2021/22 TZS	2020/21 TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	12	4,583,657,038	4,936,432,142
Receivables	13	2,547,622,623	4,503,956,161
Inventories	16	99,729,268	58,550,488
Prepayments	15	1,295,747,524	35,756,803
Total Current Asset		8,526,756,453	9,534,695,594
Non- Current Asset			
Property, Plant and Equipment	22	37,737,021,013	33,223,939,329
Work in Progress	23	3,147,493,617	2,589,664,706
Intangible Assets	21	12,565,000	36,307,040
Total Non- Current Asset		40,897,079,630	35,849,911,075
TOTAL ASSETS		49,423,836,083	45,384,606,669
LIABILITIES			
Current Liabilities			
Payables and Accruals	17	1,541,164,619	1,917,241,885
Deferred Income (Revenue)	19	7,424,805	0
Deposits	20	740,447,402	1,589,866,207
Total Current Liabilities		2,289,036,826	3,507,108,092
Non- Current Liabilities			
Deferred Income (Capital)	18	3,125,000	207,607,033
Total Non - Current Liabilities		3,125,000	207,607,033
TOTAL LIABILITIES		2,292,161,826	3,714,715,125
Net Assets		47,131,674,257	41,669,891,544
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers Fund		20,124,569,000	20,124,569,000
Accumulated Surpluses		27,007,105,257	21,545,322,544
TOTAL NET ASSETS/EQUITY		47,131,674,257	41,669,891,544

Notes 1 to 34 form part of these financial statements


Prof. Donald G. Mpanduji
Vice Chairperson

Date: 25/03/2023

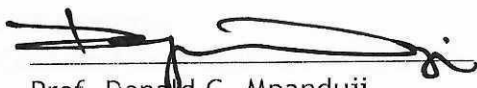

CPA. Dr. Samwel Marwa Werema
Council Member

Date: 25/03/2023


STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021/22 TZS	2020/21 TZS
REVENUE			
Revenue from Non - Exchange transactions	4	13,698,846,020	9,912,729,173
Revenue from Exchange Transactions	5	19,093,328,766	17,420,852,797
Other Revenue	6	817,210,443	1,125,977,851
TOTAL REVENUE		33,609,385,229	28,459,559,821
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	7	14,289,798,214	11,895,084,574
Use of Goods and Services	8	10,594,737,597	7,793,323,400
Maintenance Expenses	9	828,596,043	783,392,229
Other Expenses	11	1,176,297,100	804,479,870
Impairment of Receivables	14	7,320,025	13,076,505
Depreciation of Property, Plant and Equipment	22	1,127,111,497	920,788,609
Amortization of Intangible Assets	21	23,742,040	28,117,451
Total Expenses		28,047,602,516	22,238,262,638
Transfer			
Grants, Subsidies and other Transfer Payments	10	100,000,000	150,000,000
Total Transfer		100,000,000	150,000,000
TOTAL EXPENSES AND TRANSFERS		28,147,602,516	22,388,262,637
Surplus / Deficit		5,461,782,713	6,071,297,183

Notes 1 to 34 form part of these financial statements


Prof. Donald G. Mpanduji
Vice Chairperson

Date: 25/08/2023



CPA. Dr. Samwel Marwa Werema
Council Member


Date: 25/03/2023

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2021/22 TZS	2020/21 TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Revenue from Exchange Transactions	28(d)	18,373,152,538	13,946,171,753
Other Revenue	28(e)	971,139,372	1,335,046,372
Receipt from Research and Deposits	28(h)	2,312,282,246	1,932,650,560
Grants Received	28(c)	13,706,270,824	9,912,729,172
Total Receipts		35,362,844,980	27,126,597,857
PAYMENTS			
Wages, Salaries and Employee Benefits	28(g)	15,128,221,960	11,563,250,300
Supplies and Consumables Used	28(f)	12,778,392,105	7,969,386,884
Grants, Subsidies and other Transfer Payments	10	100,000,000	150,000,000
Total Payments		28,006,614,065	19,682,637,184
NET CASH FLOW FROM OPERATING ACTIVITIES		7,356,230,915	7,443,960,673
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Acquisition of Property, Plant and Equipment	28(b)	-7,747,366,519	5,117,131,180
Acquisition of Intangibles		0	37,695,000
Proceeds from sale of PPE	6	38,360,500	0
Total Investing Activities		-7,709,005,484	5,154,826,180
NET CASH FLOW FROM INVESTING ACTIVITIES		-7,709,005,484	5,154,826,180
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities			
Grants refunded/ transferred		0	0
Total Financing Activities		0	0
NET CASH FLOW FROM FINANCING ACTIVITIES		0	0
Net Increase		-352,775,104	2,289,134,493
Cash and cash equivalent at beginning of period		4,936,432,142	2,647,297,649
Cash and cash equivalent at end of period	28(a)	4,583,657,038	4,936,432,142

Notes 1 to 34 form part of these financial statements


 Prof. Donald G. Mpanduji
 Vice Chairperson
 Date: 25/03/2023

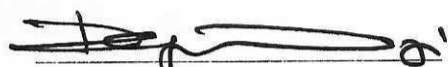

 CPA. Dr. Samwel Marwa Werema
 Council Member
 Date: 25/03/2023

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

STATEMENT OF CHANGE IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

Description	Tax payers' Fund TZS	Accumulated Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 July 2020	20,124,569,000	15,474,025,362	35,598,594,362
Surplus/(Deficit) for the year	-	6,071,297,182	6,071,297,182
Closing Balance as at 30 June 2021	20,124,569,000	21,545,322,544	41,669,891,544
Opening Balance as at 01 July 2021	20,124,569,000	21,545,322,544	41,669,891,544
Surplus/(Deficit) for the year	-	5,461,782,713	5,461,782,713
Closing Balance as at 30 June 2022	20,124,569,000	27,007,105,257	47,131,674,257

Notes 1 to 34 form part of these financial statements



Prof. Donald G. Mpanduji
Vice Chairperson

Date: 25/03/2023



CPA. Dr. Samwel Marwa Werema
Council Member


Date: 25/03/2023

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original Budget	Adjustment	Final Budget	Actual Amount on Accrual (C)	Difference
	(A) TZS	(B-A) TZS	(B) TZS	TZS	(C-B) TZS
RECEIPTS					
Government Grant Development Local	5,000,000,000	509,679,636	5,509,679,636	3,203,520,413	-2,306,159,223 (a)
Government Grant PE	8,098,444,000	0	8,098,444,000	10,495,325,608	2,396,881,608 (b)
Other Revenue	1,849,320,650	0	1,849,320,650	1,666,067,050	-183,253,600 (c)
Revenue from Exchange Transactions	18,065,890,000	2,512,465,359	20,578,355,359	21,284,864,592	706,509,233 (d)
Total Receipts	33,013,654,650	3,022,144,995	36,035,799,645	36,649,777,663	613,978,018
PAYMENTS					
Wages, Salaries and Employee Benefits	11,990,068,736	328,914,040	12,318,982,776	15,289,313,894	-2,970,331,118 (e)
Grants, Subsidies and other Transfer Payments	200,000,000	0	200,000,000	100,000,000	100,000,000 (f)
Maintenance Expenses	1,092,500,000	0	1,092,500,000	828,596,043	263,903,957 (f)
Other Expenses	654,885,914	593,175,800	1,248,061,714	1,279,238,292	-31,176,578 (g)
Research and Consultancy expenditure	2,000,000,000	0	2,000,000,000	3,263,153,724	-1,263,153,724 (g)
Supplies and Consumables Used	11,046,200,000	930,375,519	11,976,575,519	8,494,884,830	3,481,690,689 (f)
Acquisition of Intangibles	30,000,000	0	30,000,000	0	30,000,000 (f)
Acquisition of Property, Plant and Equipment	6,000,000,000	1,169,679,636	7,169,679,636	7,747,365,984	-577,686,348
Total Payment	33,013,654,650	3,022,144,995	36,035,799,645	37,002,552,767	-966,753,122
NET RECEIPTS/(PAYMENTS)	0	0	0	-352,775,104	-352,775,104

Refer explanations on material variance on Note 29

Notes 1 to 34 form part of these financial statements


 Prof. Donald G. Mpanduji
 Vice Chairperson
 Date: 25/03/2023



CPA. Dr. Samwel Marwa Werema

Council Member

Date: 25/03/2023