



**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



**ARDHI INSTITUTE MOROGORO**

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

Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41101 Tambukareli,  
Dodoma, Tanzania.  
Tel: 255 (026) 2161200,  
Fax: 255 (026) 2321245,  
E-mail: [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

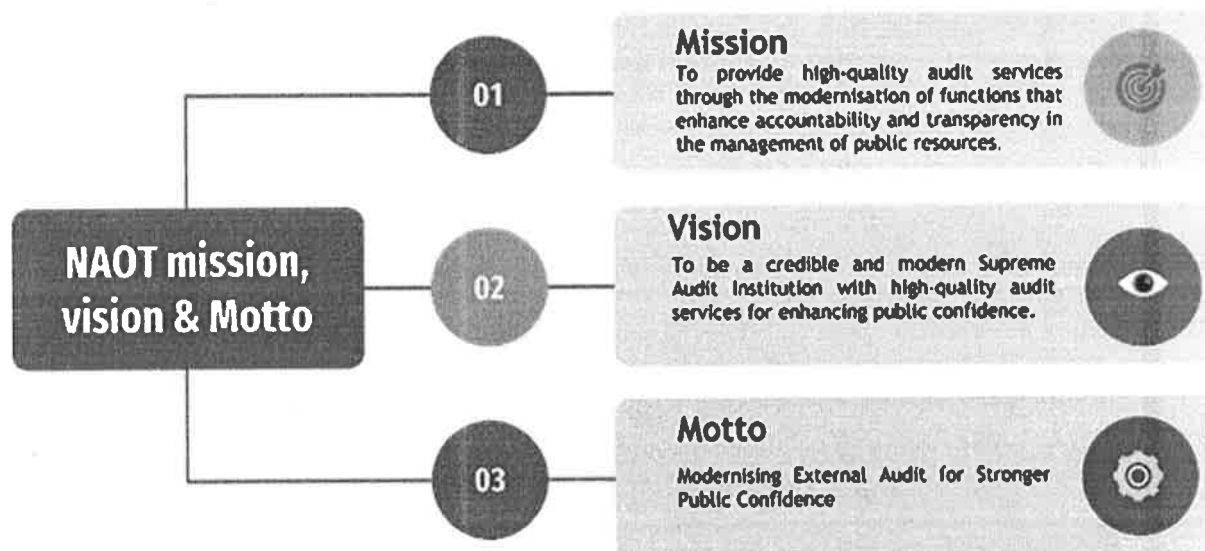
March 2024

AR/CG/TR.06/ARIMO/2022/23

## 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[R.E 2021]



#### 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.

© This audit report is intended to be used by Ardhi Institute Morogoro 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.



## TABLE OF CONTENTS

|  |    |
|--|----|
| Abbreviations .....  | iv |
| 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL ..... | 1  |
| 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS .....              | 1  |
| 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS .....                   | 4  |
| 2.0 FINANCIAL STATEMENTS .....                                     | 5  |



## Abbreviations

|               |  |
|---------------|--|
| <b>CAG</b>    | Controller and Auditor General                       |
| <b>IPSAS</b>  | International Public Sector Accounting Standards     |
| <b>ISSAIs</b> | International Standard of Supreme Audit Institutions |
| <b>PAA</b>    | Public Audit Act                                     |
| <b>PAC</b>    | Public Accounts Committee                            |
| <b>PAR</b>    | Public Audit Regulation                              |
| <b>PFA</b>    | Public Finance Regulations                           |
| <b>PPA</b>    | Public Procurement Act                               |
| <b>PPR</b>    | Public Procurement Regulations                       |

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

Principal,  
Ardhi Institute Morogoro,  
P.O. Box 155,  
**MOROGORO, TANZANIA.**

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

#### **Unqualified Opinion**

I have audited the financial statements of Ardhi Institute Morogoro, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, the 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 Ardhi Institute Morogoro as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### **Basis for Opinion**

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Ardhi Institute Morogoro 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 Statement by the Chairperson, Statement of the Principal, statement of management responsibility and 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 ISSAIs 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 ISSAIs, I exercise professional judgment and maintain professional skepticism 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 of such communication.

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

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

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement Laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Ardhi Institute Morogoro for the financial year 2022/23 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that, except for the matters described below, the procurement of goods, works and services of Ardhi Institute Morogoro is generally in compliance with the requirements of the Public Procurement laws.

**Non-reporting of Micro-Procurement to Tender Board and PPRA TZS 11,409,188.93**  
Reg. 166 (7)(8) of the Public Procurement Regulations, 2013 requires micro-procurements to be reported to the tender board and PPRA on a quarterly basis. However, I noted that the institute effected payment amounting to TZ 11,409,188.93 for micro-procurements which were not communicated to the tender board and PPRA

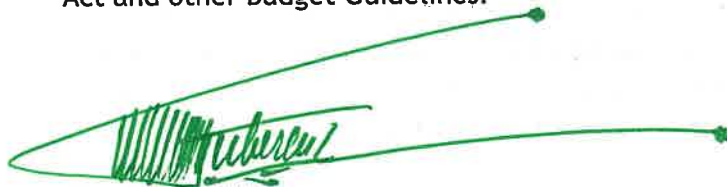
### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Ardhi Institute Morogoro for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that, Budget formulation and execution of Ardhi Institute Morogoro is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.



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

March 2024





## 2.0 FINANCIAL STATEMENTS

### 1.0 INTRODUCTION

Ardhi Institute Morogoro was established under the Act of Parliament No. 35 of 1974 of the laws and mandated to carry on training, research and consultancy activities. The Institute is a Government organ functioning under the auspices of the Ministry of Lands, Housing and Human Settlements Development; it is an important tool for training, research and consultancy activities in the land sector.

### 2.0 VISION

To be a centre of excellence in providing technical and professional training research and consultancy services in Geomatics, Urban & Rural Planning, Land Management and Architecture

### 3.0 MISSION

To provide flexible and sustainable high-standard and quality training, research, and consultancy in Spatial Planning, Architectural Services, Surveys and Mapping to meet the needs of clients.

### 4.0 CORE VALUES

Whereas students and staff who constitute the core of the Institute join the Institute as individuals at different dates, the Institute as an organization needs to be banded as a single entity through establishing an institutional culture in order to effectively deliver what is expected from it. Hereunder, are the core values which shall be guiding the Institute's organizational culture.

**Honest:** We are truthful and sincere in all our work and dealings.

**Transparency:** We are clear and open in our operations and allows accessibility of information concerning our core business practices.

**Confidentiality:** We do not share confidential information to the public

**Hard Working:** We perform our work diligently in whatever we do.

**Self-Discipline and Control:** We are self-motivated and able to control our feelings and overcome our weaknesses and pursue what is right throughout our undertakings.

**Creativity and Innovative:** We are able to generate new ideas that improve the effectiveness of the Institute's core business throughout our undertakings.

**Commitment and Accountability:** We are dedicated to our duties and willing to accept responsibility to whatever we do.

**Team Working:** We are exemplary cooperative and use our individual skills to build synergy and provide constructive feedback despite any personal conflict between individuals

## **5.0 SOLVENCY**

The Institute's solvency so far is healthier as nothing has come to the attention that will hinder the performance of the Institute for the next twelve months.

## **6.0 OVERALL PERFORMANCE AND CHALLENGES**

### **6.1 ACHIEVEMENTS**

The performance of the Institute during the year was satisfactory despite the prevailing challenges. During the financial year 2022/23 the Institute recorded the under-mentioned notable achievements;

- (i) Two (2) Examination Board meetings have been conducted.
- (ii) Two (2) Institute Board meetings were facilitated.
- (iii) Reviewing of Institute Curricular for Geomatics
- (iv) Two (2) sessions of semester fieldwork for eighty-two (82) students of URP NTA 5 & 6 together with four (4) Tutors for ten (10) days was facilitated.
- (v) One industrial practical training for 321 students of URP&GM NTA 5 & 6 was facilitated.
- (vi) One (1) seminar on HIV/AIDS counselling and testing for 40 staff members and 516 students was facilitated.
- (vii) Staff statutory rights were fully implemented.
- (viii) Eleven (11) staffs were recruited
- (ix) Two (2) semester examination sessions were facilitated.
- (x) Eighteen (18) tutors were facilitated in setting, moderating and marking examinations
- (xi) Construction of two Classrooms funded by the Ministry of Lands and one constructed by using own source funds whereby completed by 45% and 95% respectively
- (xii) Participated in the Ministry of Lands programme named Planning, Surveying and Titling of which ARIMO completed planning and surveying of 30,160 plots at Mbalizi Mbeya District Council.
- (xiii) Participated in undertaking strategic projects of the Ministry of Lands, Housing and Human Settlement Developments- Surveying 346 urban farms at Bihawana, 667 plots at Mapinduzi and 1026 plots at Kitelelea Dodoma City Council.
- (xiv) As part of its mandated function ARIMO secured one consultancy service project having five activities namely, Topographical surveying, Town Plan Preparation, Cadastral Surveying, Control points establishment and Concrete pillars monumentation, it is an ongoing project covering 26 TRC railway stations situated

in Tanga, Coast, Morogoro, Singida, Dodoma and Tabora. The contract sum was TZS 509, 923,400.00

- (xv) Also during the year under review ARIMO managed to produce a Master plan for the Kola Hill Project ready for development.

## 6.2 CHALLENGES

During the implementation of the budget for the financial year 2022/23 the following were identified as the major challenges facing the effective performance of the Institute's budgeted activities;

- (i) Insufficient resources especially development funds and other charge funds from the Government together with funds from regularization projects undertaken by ARIMO.
- (ii) Inability to develop the ARIMO 34.3-acre plot located at Kola Hill in Morogoro Municipality.
- (iii) Incomplete library and studio building together with its infrastructure.
- (iv) Few modern surveying instruments (such as GNSS equipment, Total Station, levels, large format printers and scanners).
- (v) Insufficient number of teaching and supporting staff.
- (vi) Lack of software packages while dealing with normal institute functions like MUSE, e-office, student admission and result software.
- (vii) Bad condition of institute motor vehicles which cause frequent breakdowns.

## 7.0 STRATEGIES

In order to foster the implementation of the vision, mission and core values of the Institute the following strategies would be implemented;

- (i) To seek employment permit staff in critical areas.
- (ii) Develop strategic institutional management area.
- (iii) Enhance revenue collection from already known sources and innovate new ones
- (iv) Promotion of public awareness on the function and mandate of the institute.

## 8.0 WAY FORWARD

In this regard, the Board has the responsibility of regulating the conduct of Ardhi Institute Management. In order to deliver and meet the stakeholders 'expectations, the following key issues will be addressed;

- (i) Enhancing Institute capacity in terms of staffing and revenue collection.
- (ii) Promote public awareness creation on the ARIMO mandates, roles and activities.

Signature: 

Name: Prof. Ernest P Kihanga  
Title: Institute Board Chairperson

Date: 20.03.2024

## STATEMENT BY THE PRINCIPAL

### 1.0 INTRODUCTION

The management has the pleasure to present and submit the Financial Statements which disclose the state of affairs of the Ardhi Institute Morogoro for the year ended 30th June 2023

### 2.0 IMPLEMENTATION OF PLANS AND BUDGET 2022/23

The approved budget for the financial year 2022/23 was TZS 8,131,075,600.00 which constitutes TZS 688,806,000.00 for personal emolument (PE), TZS 540,000,000.00 for other charges (OC), TZS 700,000,000 Local grants and TZS 6,202,269,600.00 from own source collection. Out of TZS 6,202,269,600.00 own source collection TZS 2,040,000,000.00 was for development projects and TZS 4,162,269,600.00 was for recurrent.

During the year under review, the Institute received a total of TZS 1,754,338,105 as Government subsidies. The Government subsidies constitute Other Charges (OC) amounting to TZS 311,500,000.00 Development Expenditures TZS 799,262,500.00 and Personnel Emoluments (PE) expenses amounting to TZS 643,575,605.

### 3.0 NON-TAX REVENUE

The Institute budgeted to collect a sum of TZS 6,202,269,600.00 from its own source which constitutes TZS 802,269,600.00 from tuition fees and TZS 5,400,000,000.00 from consultancies. During the year under review, the Institute collected non-tax revenue amounting to TZS 1,149,580,320.00. The sum comprises tuition fees amounted to TZS 642,254,600.00 and TZS 507,325,720.00 from consultancies.

### 4.0 ACHIEVEMENTS

During the year under review, the Institute managed to renew its accreditation status and curricula for Geomatics and Urban and Regional Planning Programs. The Institute facilitated four (4) staff to undergo long courses in order to develop their careers and make sure that the institute has qualified and competent staff who can impart quality and appropriate knowledge to students. Furthermore, the Institute recruited eleven staffs (11) of different cadres. These are Drivers (3), Tutors (4), Technician (1) Accountant (1), Assistant Accountant (1) and Legal Officer (1).

Also, the Institute participated in undertaking strategic projects of the Ministry of Lands, Housing and Human Settlement Developments for surveying 346 urban farms at Bihawana, 567 plots at Mapinduzi and 1026 plots at Kitelelea Dodoma City Council.

As part of its mandated function, ARIMO secured one consultancy service project having five activities namely, Topographical surveying, Town Plan Preparation, Cadastral

Surveying, Control points establishment and Concrete pillars monumentation, it is an ongoing project covering 26 railway stations situated in Tanga, Coast, Morogoro, Singida, Dodoma and Tabora.

A master plan for developing Kola hill plots was prepared

## **5.0 CONSTRAINTS AND CHALLENGES**

### **5.1 CHALLENGES**

During the implementation of the budget for the financial year 2022/23 the following were identified as the major challenges facing the effective performance of the Institute's budgeted activities;

- (i) Insufficient resources especially development funds and other charge funds from the Government together with funds from regularization projects undertaken by ARIMO.
- (ii) Inability to develop the ARIMO 34.3 acres plot located at Kola Hill in Morogoro Municipality
- (iii) Incomplete library building and its infrastructure
- (iv) Few modern surveying instruments (such as GNSS equipment, Total Station, levels, large format printers and scanners);
- (v) Insufficient number of teaching and supporting staff
- (vi) Lack of software packages while dealing with normal institute functions like MUSE, e-office, student admission and result software.
- (vii) Bad condition of institute motor vehicles which cause frequent breakdown

### **5.2. REMEDIAL MEASURES**

During the year under review the Institute has taken the following measures in order to overcome some of its critical issues;

- (i) Recruit staff in critical areas
- (ii) Develop strategic institutional management area
- (iii) Enhance revenue collection sources.
- (iv) Promote public awareness on the institute.

## **6.0 ADVISORY BOARD COMMITTEE**

The Act no 35 of 1974 of the Parliament gave the power to the Permanent Secretary Ministry of Lands Housing and Human Settlement to select the Advisory Board members. During the financial year 2022/23 the Advisory Board had the following Members;

| N<br>o | Name                        | Title            | Date of<br>Appointmen<br>t | Place of<br>work               | Designation  |
|--------|-----------------------------|------------------|----------------------------|--------------------------------|--|
| 1.     | Prof. Ernest Kihanga        | Chairman         | 20 Mar, 2023               | Mzumbe University              | Senior Lecturer  |
| 2.     | Mr Seushi Mburi             | Vice<br>Chairman | 01 Feb, 2023               | MLHSD                          | Director of<br>Administration and<br>Human Resources<br>Management |
| 3.     | Mr. Charles Saguda          | Secretary        | 01 Feb, 2023               | Ardhi<br>Institute<br>Morogoro | Principal of Ardhi<br>Institute Morogoro                           |
| 4.     | Mr. Hamdoury Z<br>Mansour   | Member           | 01 Feb, 2023               | MLHSD                          | Director of Survey<br>and Mapping                                  |
| 5.     | Dr. Musa A. Musa            | Member           | 01 Feb, 2023               | RS -<br>Morogoro               | RAS - Morogoro   |
| 6.     | Dr. Marcelina<br>Baitilwake | Member           | 01 Feb, 2023               | NACTVET                        | Director of<br>Admission,<br>Examination &<br>Certification        |
| 7.     | Dr. Tatu Limbumba           | Member           | 01 Feb, 2023               | Ardhi<br>University            | Lecturer   |
| 8.     | Mr. Katemi Patrick          | Member           | 01 Feb, 2023               | Ardhi<br>Institute<br>Morogoro | Chairperson RAAWU<br>- ARIMO                                       |
| 9.     | Mr Pius Kabadi              | Member           | 01 Feb, 2023               | Ministry of<br>Finance         | Principal<br>Accountant  |
| 10     | Miss. Zaina Mangore         | Member           | 01 Feb, 2023               | Ardhi<br>Institute<br>Morogoro | President of ARISO   |

## 7.0 STAFF WELFARE

The management has maintained the relationship between management and employees as there is a systematic procedure of communication with employees on a regular basis, which is done through management and staff meetings. The management provides training facilities to staff for both short and long terms in order to update them with modern skills and technology. Other incentives include sponsoring of workers to attend seminars and short and long-term courses. In employee benefit plans, staff are paid extra duty allowances and leave allowances once every two years to enable staff and their spouse and children to travel to their place of domicile.

Signature:

Name: Charles S Saguda  
Title: Principal of Institute

Date: 20/3/2024

## **COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023.**

### **1.0 INTRODUCTION**

The financial statements for the financial year 2022/23 present, financial performance, financial position, cash flow and statement of changes in net assets of the Ardhi Institute Morogoro for the year ended 30 June 2023.

The financial statements also provide an analysis of the actual amount against the final budget for the year under review.

### **2.0 OVERVIEW OF FINANCIAL STATEMENTS**

The Set of financial statements includes a statement of financial position, a statement of financial performance by nature, a statement of change in net asset, a cash flow statement, and a statement of comparison of budget and actual amount and notes to the financial statements of the Ardhi Institute Morogoro.

#### **2.1. FINANCIAL POSITION**

The financial position comprises, cash and cash equivalent, receivables, inventories prepayments, property, plant and equipment, work in progress, payables, short-term loans, deposits and net assets.

##### **2.1.1 Cash and Cash Equivalent**

Cash and cash equivalent at the end of the fiscal year 2022/23 was TZS 191,143,407.27 compared to TZS 349,233,525.98 for the year ended June 2022 The decrease was due to settlement of accrued claims for Tutors and students field work allowance.

##### **2.1.2 Receivables**

The amount of receivables was TZS 1,038,998,132.00 for the year ended 30 June 2023 compared to TZS 1,579,496,482.00 for the year ended 30 June 2022 resulting to the decrease of TZS 540,498,350 (52%). The decrease in receivables resulted from the retirements made by the institute staffs after completion of their assignments and tuition fee debt recovered from students.

The amount of receivables comprises an outstanding tuition fee of TZS 168,916,663.00 and unretired imprests amounted to TZS 870,081,469.00 of which TZS 30,160,000.00 belongs to the financial year ended 2022/23 and TZS 839,921,469.00 originated from previous years' imprests.

### 2.1.3 Prepayments

Prepayments in the financial year ended 30 June 2023 was TZS 2,466,318.00 compared to TZS 2,601,420.00 reported during the year ended June 2022. This is deposit for fuel held at Government Procurement Services Agency.

### 2.1.4 Property, Plant and Equipment (PPE)

The total carrying amount for PPE as of 30 June 2023 was TZS 8,014,536,141.77 compared to TZS 7,999,698,642.26 (restated amount) for the year ended 30 June 2022. Restatement is due to the adjustment of overcharged depreciation for assets whose useful life were reviewed in 2022/23.

PPE Comprises Land TZS 6,905,160,000.00, Building and Other Unexhausted Development TZS 985,136,002.00, Furniture and Equipment TZS 22,057,276.80, Computers and Related Equipment TZS 20,693,076.31 and motor vehicles TZS 81,489,786.67. However, the institute's own library with books which were obtained through aids and subsidies with no indicated values, therefore the institute failed to recognize those books in PPE. Management is now in the process of establishing values for those books which will be effected in financial year 2023/24. Also, the institute has obsolete equipment amounting to TZS 43,183,830. These equipment have been removed in the value PPE as they are not used to generate future economic benefits to the institute, instead, they are used for studies demonstration only or for beginners.

### 2.1.5 Work in Progress

Total Work in Progress during the year ended June 2023 was TZS 203,394,741.74 compared to TZS 76,522,986.79 for the year ended June 2022. The increase in work in progress during the year of TZS 126,871,754.95(62%) was due to addition work in progress capitalized to an going construction of three classrooms.

The cost of materials used and direct labour charge during the construction of the Institute classrooms were capitalized. One classroom is financed by the Institute's own source revenue while the other two classrooms are financed by the Institute in terms of labour costs and the ministry of lands in terms of construction materials.

### 2.1.6 Accumulated Depreciation

During the year ended 30 June 2023, Ardhi Institute Morogoro recorded accumulated depreciation of TZS 453,769,561.84 compared to TZS 402,570,441.35 (restated) for the year ended 30 June 2022. Restatement is due to the adjustment of overcharged depreciation for assets whose useful lives were reviewed during 2022/23. The increase in accumulated depreciation was due to addition depreciation charged during the year.

### 2.1.7 Payables

Payables in the financial year ended 30, June 2023 were TZS 58,701,795.00 compared to TZS 202,265,000.00(restated) for the year ended 30th June 2022. The decrease in



payables of TZS 143,563,205(244%) was due to settlement of student field allowance and payment of other staff claims.

The amount payable comprises security services TZS 4,000,000, motor vehicle running costs TZS 10,815,060.00, labour charge for Local Fundi for construction of classrooms TZS 7,669,340.00 and salaries including social security contribution fund in arrears amounting to TZS 36,217,395.

#### **2.1.8 KKK Short Term Loan**

During the year under review, the institute had a balance of short-term loans that amounted to TZS 1,023,038,500 compared to TZS 1,273,038,500 reported during the year 2021/22. The decrease is due to the repayment of a loan amounting to TZS 250,000,000. The loan was obtained from the government through the ministry of lands for regularization activities in Mbalizi Township Council.

#### **2.1.9 Total Net Assets**

Ardhi Institute Morogoro has a Total Net Assets of TZS 8,434,385,245.78 as at 30<sup>th</sup> June 2023 compared to TZS 8,543,603,957.03 (restated) for the year ended 30 June 2022.

### **2.2. FINANCIAL PERFORMANCE**

#### **2.2.1 Revenue**

##### **Exchequer issues**

Exchequer issues during the year 2022/23 were TZS 1,968,926,305 compared to TZS 1,166,568,500.00 for the year 2021/2022. The increase in the amount received during the year as compared to that of previous year was contributed to increased revenue for construction of classroom and amount issued to finance regularization program in Mapinduzi and Bihawana.

The exchequer issue comprises personal emoluments TZS 643,575,605.00, other charges TZS 311,500,000.00, development TZS 799,262,500.00 and non-cash exchequer grants TZS 214,588,200.00 of which TZS 130,588,200.00 was classrooms building materials and TZS 84,000,000.00 was motor vehicle.

##### **Non Tax Revenue**

During the year under review, non-tax revenue was TZS 1,127,077,920.00 compared to TZS 1,216,159,600.00 financial year ended 2021/22.

#### **2.2.2 Wages, Salaries and employee's benefits.**

Wages, salaries and employee benefits incurred by Ardhi Institute during the year under review was TZS 1,178,888,746.99 compared to TZS 1,105,093,514.00 in the year ended 2021/22

**2.2.3 Use of Goods and Services.**

During the year under review, the use of goods and services incurred was TZS 1,854,626,830 as compared to TZS 2,294,364,191.67 in the previous ye resulted to decrease of 23.7% due to under performance of consultancy projects and land regularization activities which affected financing of budgeted activities for goods and seervices.

**2.2.4 Current grants, transfer, and subsidies**

During the year under review, the institute received non-cash of grants of TZS 214,588,200.00 from the Ministry of Lands. This consists of one motor vehicle STK 9523 with a value amount of TZS 84,000,000 and building materials for the construction of two classrooms at the institute ground amounted to TZS 130,588,200. Nothing was received during the previous year.

**2.2.5 Routine maintenance and repair**

During the year under review, Ardhi Institute Morogoro incurred TZS 77,324,858.77 as the costs of minor rehabilitation, spare parts, tyres and maintenance of motor vehicles compared to TZS 64,366,028.60 in the year ended June 2022. The increase during the year as compared to previous year was due to increased repair cost for motor vehicles.

**2.2.6 Other Expenses**

Ardhi Institute Morogoro had no expenses located to another expense category during the year ended 30 June 2023 compared to TZS 25,000,000.00 located in the year ended June 2022.

**2.2.7 Depreciation**

During the year under review, Ardhi Institute Morogoro recognized depreciation of TZS 94,382,500.49 compared to TZS 74,211,009.55 for the year ended 30 June 2022. An increase in depreciation during the year under review resulted from the recognition of depreaciation of one more motor vehicle received from the ministry of lands. Also the institute has reviewed the economic useful life of the rest of the motor vehicles thus eliminating the zero value depreciation.

**2.3. CASH FLOW STATEMENT**

**2.3.1 Cash from operation activities**

The Institute's operation activities and personal emoluments are financed by non-tax revenue and exchequer issues. During the year under review, the total cash collected both non-tax revenue and exchequer issue was TZS 2,903,918,425.00 compared to TZS 2,458,301,451.00 in 2021/22. The increase was due to an increase in development exchequer received during the year as compared to the previous year. On the other hand, the cash paid for operating activities was TZS 2,744,225,128.76 as compared to TZS 3,676,348,528.23 in the previous year. The decrease in payments was due to non-

payment of contributions to the Government, where TZS 25,000,000 was paid in the previous year.

### 2.3.2 Cash from Investing Activities

The investing activities of the Institute during the year under review were TZS 67,783,414.95 involved in purchases of furniture, computers and related equipment and construction of classrooms compared to TZS 88,261,139.40 for the year ended June 2022. The decrease in cash outflow was contributed by non-cash material grants received from the ministry of lands for construction of two class rooms TZS130,588,200

### 2.3.3 Cash from financing activities

During the year under review, the Institute managed to pay TZS 250,000,000.00 as part of the outstanding loan of TZS 1,273,038,500.00 acquired from the Ministry of Lands for regularization activities at Mbalizi Township. No repayment of the Loan was effected in 2021/22

## 3.0 AUDITORS

The Controller and Auditor-General (CAG) is the statutory auditor for the Office pursuant to the provisions of Article 143 of the Constitution of the United Republic of Tanzania of 1977 and Section 10 (1) of the Public Audit Act, Cap 418 [R.E 2021]

Signature:



Name: Charles S Saguda

Date:

20/3/24

Title: Principal of Institute

**THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED  
30 JUNE 2023**

**STATEMENT OF THE MANAGEMENT RESPONSIBILITY**

Section 30 of the Public Finance Act, Cap 348 [R.E 2020] requires the Management to prepare Financial Statements for each year. The Financial Statement prepared by Management should give a true and fair view of the state of affairs of the Institute as at the end of the financial year. They are also required to ensure that the Institute keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Institute. The Management is also responsible for safeguarding the assets of the Institute.

The Management accepts responsibility for the preparation of annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with the International Public Sector Accounting Standards (IPSAS-Accrual Basis) and in the manner required by Section 30 of the Public Finance Act, Cap 348 [R.E 2020] and its regulations; and Guidelines issued or that may be issued from time to time by Paymaster General (PMG) and Accountant General (ACGEN)

The Management further accepts 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 an adequate system of internal control. Management is responsible for safeguarding the assets of the reporting entity and has a liability to take reasonable steps for the prevention and detection of fraud, errors and other irregularities.

Management accepts responsibility for the integrity of the financial statements, the information they contain, and its compliance with the Public Finance Act Cap 348 [ R.E 2020] and instructions from the Treasury. Procurement of goods, works, consultancy and non-consultancy services, to the extent that they are reflected in these Financial Statements, have been done in accordance with the Public Procurement Laws Nothing has come to the attention of the Management to indicate that the Institute will not remain a going concern for at least twelve months from the date of this Statement.

Signature:



Name: Charles Saguda

Title: Principal of Institute

Date:

20/3/24

**UNITED REPUBLIC OF TANZANIA  
MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE  
048  
ARDHI INSTITUTE MOROGORO TR 06**


**DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS UNIT  
FOR THE YEAR ENDED 30 JUNE, 2023**

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accounts (Registration) Act No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance and Accounts Unit responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Management in discharging the responsibility of preparing the financial statement of an entity showing a true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Management as under the Management Responsibility statement on an earlier page.

I, Nicholas E Chisuse being Head of Finance and Accounts Unit of the Ardhi Institute Morogoro hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> June, 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of The Institute of Ardhi Morogoro as on that date and they have been prepared based on properly maintained financial records.

Signed by: 

Position: Head of Finance and Accounts Unit

NBAA Membership No: ACPA 4369

Date: 20.03.2024

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

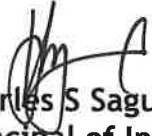
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023**

|                                  | Notes | 2022/23<br>TZS          | RESTATED<br>2021/22<br>TZS |
|----------------------------------|-------|-------------------------|----------------------------|
| <b>ASSETS</b>                    |       |                         |                            |
| <b>Current assets</b>            |       |                         |                            |
| Cash and cash equivalents        | 23    | 191,143,407.27          | 349,233,525.98             |
| Receivables                      | 24    | 1,038,998,132.00        | 1,579,496,482.00           |
| Inventories                      | 25    | 65,586,800.00           | 11,354,400.00              |
| Prepayments                      | 26    | 2,466,318.00            | 2,601,420.00               |
| <b>Total Current assets</b>      |       | <b>1,298,194,657.27</b> | <b>1,942,685,827.98</b>    |
| <b>Non-current assets</b>        |       |                         |                            |
| Property, Plant and Equipment    | 27    | 8,014,536,141.77        | 7,999,698,642.26           |
| Work In Progress                 | 28    | 203,394,741.74          | 76,522,986.79              |
| <b>Total Non-current assets</b>  |       | <b>8,217,930,883.51</b> | <b>8,076,221,629.05</b>    |
| <b>TOTAL ASSETS</b>              |       | <b>9,516,125,540.78</b> | <b>10,018,907,457.03</b>   |
| <b>LIABILITIES</b>               |       |                         |                            |
| <b>Current liabilities</b>       |       |                         |                            |
| Payables                         | 29    | 58,701,795.00           | 202,265,000.00             |
| KKK Short-term Loan              | 30    | 1,023,038,500.00        | 1,273,038,500.00           |
| <b>Total Current liabilities</b> |       | <b>1,081,740,295.00</b> | <b>1,475,303,500.00</b>    |
| <b>Non-Current liabilities</b>   |       |                         |                            |
| <b>TOTAL LIABILITIES</b>         |       | <b>1,081,740,295.00</b> | <b>1,475,303,500.00</b>    |
| <b>NET ASSETS</b>                |       | <b>8,434,385,245.78</b> | <b>8,543,603,957.03</b>    |
| <b>NET ASSETS</b>                |       |                         |                            |
| Taxpayers Fund                   | 31    | 8,314,283,739.00        | 8,314,283,739.00           |
| Accumulated Surplus              |       | 120,101,506.78          | 229,320,218.03             |
| <b>TOTAL NET ASSETS</b>          |       | <b>8,434,385,245.78</b> | <b>8,543,603,957.03</b>    |

Signature:

Name:

Title:

  
Charles S Saguda  
Principal of Institute

Date:

  
29/3/2024

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

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

| <i>(Classification of Expenses by Nature)</i> | NOTE | 2022/23<br>TZS          | 2021/22<br>TZS           |
|---|------|-------------------------|--------------------------|
| <b>REVENUE</b>                                |      |                         |                          |
| Non- Tax Revenue                              | 11   | 1,127,077,920.00        | 1,216,159,600.00         |
| Exchequer Issues                              | 14   | 1,968,926,305.00        | 1,166,568,500.00         |
| <b>TOTAL REVENUE</b>                          |      | <b>3,096,004,225.00</b> | <b>2,382,728,100.00</b>  |
| <b>EXPENSES</b>                               |      |                         |                          |
| Wages, Salaries and Employee Benefits         | 15   | 1,178,888,746.99        | 1,105,093,514.00         |
| Use of Goods and Services                     | 17   | 1,854,626,830.00        | 2,294,364,191.67         |
| Routine Maintenance and Repair                | 19   | 77,324,858.77           | 64,366,028.60            |
| Other Expenses                                | 21   | -                       | 25,000,000.00            |
| Depreciation                                  | 22   | 94,382,500.49           | 74,211,009.55            |
| <b>TOTAL EXPENSES</b>                         |      | <b>3,205,222,936.25</b> | <b>3,563,034,743.82</b>  |
| <b>Surplus/Deficit during the year</b>        |      | <b>-109,218,711.25</b>  | <b>-1,180,306,643.82</b> |

Signature:



Name: Charles S Saguda

Date: 20/3/2024

Title: Principal of Institute

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**STATEMENT OF CHANGE OF NET ASSET FOR THE YEAR ENDED 30 JUNE 2023**

|                                      | <u>Tax payer's<br/>fund's</u> | <u>Accumulated<br/>surplus/(deficit)</u> | <u>Total</u>     |
|--------------------------------------|-------------------------------|--|------------------|
|                                      | TZS                           | TZS                                      | TZS              |
| On 01 July 2022 (Opening Balance)    | 8,314,283,739.00              | 229,320,218.03                           | 8,543,603,957.03 |
| Surplus/Deficit for the year         | 0                             | -109,218,711.25                          | -109,218,711.25  |
| Transfer to and from surplus/deficit | 0                             | 0  | 0                |
| Other reserves                       | 0                             | 0  | 0                |
| On 30 June 2023 (Closing Balance)    | 8,314,283,739.00              | 120,101,506.78                           | 8,434,385,245.78 |

|                                      |                  |                   | <b>RESTATED</b>   |
|--------------------------------------|------------------|-------------------|-------------------|
| At 01 July 2021(Opening Balance)     | 8,314,283,739.00 | 1,391,218,005.85  | 9,705,501,744.85  |
| Surplus for the year                 | 0                | -1,180,306,643.82 | -1,180,306,643.82 |
| Prior Year Adjustments(NOTE 8.3)     | 0                | 18,408,856.00     | 18,408,856.00     |
| Transfer to and from surplus/deficit | 0                | 0                 | 0                 |
| Other reserves                       | 0                | 0                 | 0                 |
| At 30 June 2022( Closing Balance)    | 8,314,283,739.00 | 229,320,218.03    | 8,543,603,957.03  |

Signature:



Name: Charles S Saguda  
Title: Principal of Institute

Date: 20/3/2024



UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE  
 048  
 ARDHI INSTITUTE MOROGORO TR 06  
 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE, 2023

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

| <b>Receipts</b>   | <b>NOTE</b> | <b>2022/23<br/>TZS</b>  | <b>2021/22<br/>TZS</b>  |
|---|-------------|-------------------------|-------------------------|
| Non- Tax Revenue  | 12          | 1,149,580,320.00        | 1,291,732,951.00        |
| Exchequer Issues  | 13          | 1,754,338,105.00        | 1,166,568,500.00        |
| <b>TOTAL RECEIPT</b>  |             | <b>2,903,918,425.00</b> | <b>2,458,301,451.00</b> |
| <b>Payments</b>   |             |                         |                         |
| Wages, Salaries and Employee Benefits                           | 16          | 1,173,152,351.99        | 1,132,578,703.00        |
| Use of Goods and Services                                       | 18          | 1,504,562,978.00        | 2,454,403,796.63        |
| Routine Maintenance and Repair                                  | 20          | 66,509,798.77           | 64,366,028.60           |
| Other Expenses  | 21          | -                       | 25,000,000.00           |
| <b>TOTAL PAYMENTS</b>   |             | <b>2,744,225,128.76</b> | <b>3,676,348,528.23</b> |
| <b>Net cash outflow from operating activities</b>               |             | <b>159,693,296.24</b>   | <b>1,218,047,077.23</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                     |             |                         |                         |
| Acquisition of PPE  |             | -25,220,000.00          | -11,738,152.61          |
| Construction Classrooms(WIP)                                    |             | -42,563,414.95          | -76,522,986.79          |
| <b>Net cash outflow from investing activities</b>               |             | <b>-67,783,414.95</b>   | <b>-88,261,139.40</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                     |             |                         |                         |
| KKK Short-term Loan   | 30          | -250,000,000.00         | 1,273,038,500.00        |
| <b>Net cash inflow from financing activities</b>                |             | <b>250,000,000.00</b>   | <b>1,273,038,500.00</b> |
| <b>Net increase (decrease) in cash and cash equivalents</b>     |             | <b>-158,090,118.71</b>  | <b>-33,269,716.63</b>   |
| <b>Cash and cash equivalents at the beginning of the period</b> |             | <b>349,233,525.98</b>   | <b>382,503,242.61</b>   |
| <b>Cash and cash equivalents at the end of the period</b>       |             | <b>191,143,407.27</b>   | <b>349,233,525.98</b>   |

Signature:

Name:

Title:

Charles S Saguda  
 Principal of Institute

Date:

25/3/2024

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE 048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**STATEMENTS OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2023**

**STATEMENTS OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2023**

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

Budget Amount

|  | Original Budget<br>TZS  | Reallocation/A<br>djustment<br>TZS | Final Budget<br>TZS     | Actual Amounts on<br>Comparable Basis<br>TZS | Difference: Final<br>Budget and Actual<br>TZS |
|--|-------------------------|------------------------------------|-------------------------|--|---|
| <b>RECEIPTS</b>                          |                         |                                    |                         |  |   |
| Exchequer issues                         | 1,928,806,000.00        |                                    | 1,928,806,000.00        | 1,754,338,105.00                             | 174,467,895.00                                |
| Non-Tax Revenue                          | 6,202,269,600.00        |                                    | 6,202,269,600.00        | 1,149,580,320.00                             | 5,052,689,280.00                              |
| <b>TOTAL RECEIPTS</b>                    | <b>8,131,075,600.00</b> |                                    | <b>8,131,075,600.00</b> | <b>2,903,918,425.00</b>                      | <b>5,227,157,175.00</b>                       |
| <b>PAYMENTS</b>                          |                         |                                    |                         |  |   |
| <b>Operations</b>                        |                         |                                    |                         |  |   |
| Wages, Salaries and<br>Employee Benefits | 2,182,849,000.00        |                                    | 2,182,849,000.00        | 1,173,152,351.99                             | 1,009,696,648.01                              |
| Use of Goods and Services                | 2,342,687,000.00        |                                    | 2,342,687,000.00        | 1,504,562,978.00                             | 838,124,022.00                                |
| Routine Maintenance and<br>Repair        | 86,450,000.00           |                                    | 86,450,000.00           | 66,509,798.77                                | 19,940,201.23                                 |
| Other expenses                           | 40,000,000.00           |                                    | 40,000,000.00           | 0.00   | 40,000,000.00                                 |
| Acquisition of PPE                       | 2,218,589,600.00        |                                    | 2,218,589,600.00        | 25,220,000.00                                | 2,193,369,600.00                              |
| Construction WIP                         | 1,260,500,000.00        |                                    | 1,260,500,000.00        | 42,563,414.95                                | 1,217,936,585.05                              |
| KKK Loan repayment                       |                         |                                    |                         | 250,000,000.00                               | -250,000,000.00                               |
| <b>TOTAL PAYMENTS</b>                    | <b>8,131,075,600.00</b> |                                    | <b>8,131,075,600.00</b> | <b>3,062,008,543.71</b>                      | <b>5,069,067,056.29</b>                       |
| <b>NET RECEIPT/ PAYMENTS</b>             |                         |                                    |                         | <b>-158,090,118.71</b>                       |   |

Signature:

Name: Charles Saguda

Title: Principal of Institute

Date:

20/3/2024

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2023**

**1.0 GENERAL INFORMATION**

|  |  |
|--|--|
| <b>PRINCIPAL PLACE OF BUSINESS</b><br>Ardhi Institute<br>P.O.BOX 155<br><b>MOROGORO-TANZANIA.</b>  | <b>BANKERS</b><br>National Micro Finance Bank Limited,<br>Wami Branch,<br>P.O Box 84<br><b>MOROGORO.</b>   |
| <b>RESPONSIBILITY FOR ARIMO ACCOUNTS</b><br>Principal,<br>ArdhiInstitute<br>P.O.BOX 155<br><b>MOROGORO -TANZANIA</b>   | Bank Of Tanzania (BOT)<br>2 Mirambo Street<br>11884 Dar Es Salaam<br>P.O.Box 2939.<br><b>DAR ES SALAAM</b> |
| <b>AUDITORS</b><br>The Controller and Auditor General,<br>National Audit Office,<br>Audit House,<br>4 Ukaguzi Road,<br>P.O.Box 950,<br>41104 Tambukareli,<br><b>DODOMA-TANZANIA.</b> | CRDB Bank Limited,<br>Morogoro Branch,<br>P.O. Box 352,<br><b>MOROGORO.</b>                                |
| <b>LAWYER</b><br>Office of the Attorney General,<br>Government City Mtumba,<br>Mwanasheria Street,<br>P.O.Box 630,<br><b>DODOMA -TANZANIA</b>  |  |

**2.0 REPORTING ENTITY**

The financial statements are for the Ardhi Institute Morogoro

**3.0 BASIS OF PREPARATION**

Ardhi Institute Morogoro's Financial Statements comply with International Public Sector Accounting Standards - Accrual basis of Accounting, the measurement bases applied historical cost to ascertain the deemed cost. The financial statements have been prepared on a going concern basis and accounting policies have been applied consistently throughout the year. Furthermore, the financial statements have been prepared in accordance with Public Finance Act, Cap 348.

**4.0 AUTHORIZATION DATE**

The Financial Statements were authorized for issue on ..... by

.....  
Principal of Institute.

**5.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**5.1 Reporting Currency**

**Functional and Presentation Currency**

Items included in the financial statements are measured using the currency of the primary economic environment in which the Government operates ("the primary functional currency"). The Financial Statements are presented in Tanzanian Shillings (TZS, which is the Government's functional and presentation currency).

**5.2 Cash and Cash Equivalent**

Cash and cash equivalent include cash in hand, deposits at banks, and other short-term highly liquid investments with original maturities of three months or less and are measured at amortized cost. For the cash flow statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

**5.3 Inventories**

Inventories are measured at the lower of cost and current replacement cost. Costs incurred in bringing each product to its present location and condition, are accounted for first in first out.

**5.4 Employment benefits**

Employee benefits include salaries and other related - employment costs. Employee benefits are recognized on an accrual basis.

ARIMO operates defined benefit plans. Defined plans and contribution rates for employers and employees are detailed below:

| No. | Name of the Fund                    | Employer Contribution | Employee Contribution |
|-----|-------------------------------------|-----------------------|-----------------------|
|     | Public Service Social Security Fund | 15%                   | 5%                    |

Additionally, ARIMO operates an insured health benefit plan where contributions are made both by the employer and employee, each contributing 3% of the gross salary of the respective employee.

**5.5 Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost, excluding the costs of day-to-day servicing, less accumulated depreciation and accumulated impairment in value if any.

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

Such cost includes the cost of any replacement parts in accordance with the related recognition criteria. PPE for ARIMO includes land, office buildings and Staff houses, furniture and equipment and motor vehicles.

The institute management conducted a review of the useful life of motor vehicles during the year under review by considering the physical condition and utilization of the motor vehicles.

***Depreciation***

ARIMO has adopted a straight-line method for the depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in Government Asset Guideline Revised Edition, 2019 and the accounting policies applicable. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets. In accordance with the Generally Acceptable Valuation Principles (GAVP), depreciation for valuation purposes shall be the adjustment made to the replacement cost to reflect physical deterioration and functional and economic obsolescence.

***Estimated Useful Life (EUL)***

Assets ran an economic life peculiar to themselves depending on make, constant handling and operational use. Some assets are continued in use much beyond the EUL due to periodical maintenance and repairs. Assets expected life are projected in ranges as follows:

| <b>Description</b>                  | <b>Years</b>        |
|-------------------------------------|---------------------|
| <b><i>Administration assets</i></b> |                     |
| Leasehold land                      | Over the lease term |
| Buildings - Schools                 | 75                  |
| Plant and machinery                 | 15                  |
| Furniture, fixtures and equipment   | 5                   |
| Motor vehicles                      |                     |
| ▪ Heavy duty (5 tons and above)     | 10                  |
| ▪ Light duty (below 5 tons)         | 5                   |
| Motor cycle                         | 7                   |
| Computer hardware                   | 4                   |
| Other Equipment                     | 5                   |
| Servers                             | 7                   |

**5.6 Taxpayer's Funds**

Previously revenue related to assets were not recognized upfront after satisfying all the conditions related to the funds transferred from the consolidated Fund to meet individual Government entities' needs as approved in the Appropriation Act.

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

ARIMO complies with the requirement of Para 12 of IPSAS 23 which states that “revenue comprises gross inflows of economic benefit or service potential received and receivable by the reporting entity, which represents an increase in net Assets/Equity (Tax Payer funds for our case)”.

## **6.0 RELATED PARTY DISCLOSURE**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Key management personnel are considered to have a significant influence on the operations of the institutes’ activities. Key management personnel include the Principal and the Board of Directors, the total sum of TZS 140,860,000 was incurred for the year ended 30 June 2023.

| Title        | N<br>o | Quarterly<br>Director fee | Monthly<br>Basic Salary | Monthly<br>Housing<br>Allowance | Monthly<br>Madaraka<br>Allowance | Monthly<br>Utility<br>Allowance | Annual Total (TZS)    |
|--------------|--------|---------------------------|-------------------------|---------------------------------|----------------------------------|---------------------------------|-----------------------|
| Principal    | 1      |                           | 4,700,000.00            | 800,000.00                      | 520,000.00                       | 385,000.00                      | 76,860,000.00         |
| Chairman     | 1      | 2,000,000.00              | 0                       | 0                               | 0                                | 0                               | 8,000,000.00          |
| Members      | 8      | 1,750,000.00              | 0                       | 0                               | 0                                | 0                               | 56,000,000.00         |
| <b>Total</b> |        |                           |                         |                                 |                                  |                                 | <b>140,860,000.00</b> |

## **7.0 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS**

The preparation of the ARIMO financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**7.1 Judgements**

In the process of applying the Government's accounting policies, management has made the following judgment, apart from those involving estimations, which have the most significant effect on the amounts recognized in the financial statements.

**7.2 Determination of the useful lives of Property, Plant and Equipment**

Management uses reasonable judgment in determining the useful lives and hence depreciation rates of the items of property, plant and equipment.

**8.0 CHANGES IN ACCOUNTING POLICIES AND CORRECTION OF ERRORS**

During the year under review, the institute made adjustments in the year 2021/22 to restate some of the figures to reflect changes/corrections of errors noted: The accounts affected are as listed below:

**8.1 Adjustment of PPE.**

During the year 2021/22, the institute reported TZS 7,950,808,786.26 as the value of PPE this amount was understated by overcharged depreciation of TZS 48,889,856 on motor vehicles. The management reviewed the useful life of motor vehicles from 5 to 9 years. The effect is shown in below table:

| Component                     | Note | Restated amount in 2021/22( TZS) | Closing Balance 2021/2022 (TZS) | Variance (TZS) | Remarks   |
|-------------------------------|------|----------------------------------|---------------------------------|----------------|---|
| PROPERTY, PLANT AND EQUIPMENT | 27   | 7,999,698,642.26                 | 7,950,808,786.26                | 48,889,856.00  | <p><b>Reasons for adjustment (restatement):</b></p> <p>Being correction of overcharged depreciation of motor vehicles TZS 48,889,856.00 which was charged before revising useful life of assets from 5 to 9 years in financial year 2021/22 .</p> <p>Afterwards the value of PPE adjusted from TZS 7,950,808,786.26 reported in 2021/22 to TZS 7,999,698,642.26.</p> <p><b>Entries</b></p> <p>DR Accumulated Depreciation TZS 48,889,856.00</p> <p>CR Accumulated Surplus TZS 48,889,856.00</p> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**8.2 Adjustment for payable/restatement of Payable**

During the financial year 2021/22, the institute didn't recognise salary in arrears in favour of one staff who was reinstated at work after resolving his termination issues in August, 2022. The amount of salary arrears accrued of TZ 30,481,000 to 30 June 2022 has now been recognised, the incidence which affected the amount of payables reported in year 2021/22. Correction has been made to reflect the correct amount of payable at the end of financial year 2021/22 in the table below.

| Component              | Note | Restated amount in 2021/22( TZS) | Closing Balance 2021/2022 (TZS) | Variance (TZS) | Remarks   |                        |     |               |  |            |     |               |  |
|------------------------|------|----------------------------------|---------------------------------|----------------|---|------------------------|-----|---------------|--|------------|-----|---------------|--|
| PAYABLES               | 29   | 202,265,000.00                   | 171,784,000.00                  | 30,481,000.00  | <p><b>Reasons for adjustment (restatement):</b></p> <p>Correction of error to take into account salary arrears amounted to TZS 30,481,000.00 for one staff reinstated in public service from August 2022 but his salaries not paid to date. The amount has been adjusted to reflect correct amount in financial year 2021/22, hence the amount of payable has been restated from TZS 171,784,000.00 to TZS 202,265,000</p> <p><b>Entries affected</b></p> <table><tr><td>DR Accumulated Surplus</td><td>TZS</td></tr><tr><td>30,481,000.00</td><td></td></tr><tr><td>CR Payable</td><td>TZS</td></tr><tr><td>30,481,000.00</td><td></td></tr></table> | DR Accumulated Surplus | TZS | 30,481,000.00 |  | CR Payable | TZS | 30,481,000.00 |  |
| DR Accumulated Surplus | TZS  |                                  |                                 |                |   |                        |     |               |  |            |     |               |  |
| 30,481,000.00          |      |                                  |                                 |                |   |                        |     |               |  |            |     |               |  |
| CR Payable             | TZS  |                                  |                                 |                |   |                        |     |               |  |            |     |               |  |
| 30,481,000.00          |      |                                  |                                 |                |   |                        |     |               |  |            |     |               |  |

**8.3 Restatement of accumulated surplus in FY 2021/22**

The increase in payables (note 8.2) and reduction of accumulated depreciation (note 8.1) affected the accumulated surplus in 2021/22 by taking into a reduction of accumulated depreciation by TZS 48,889,856 CR and recognition of expenses payable, salaries arrear TZS 30,481,000 DR. Hence accumulated surplus in FY 2021/22 was restated from TZ 210,911,362.03 to TZS 229,320,218.03

**9.0 FUTURE CHANGES IN ACCOUNTING POLICIES**

Standards issued but not yet effective up to the date of issuance and some amendments thereon which might have an impact on the Institute's financial statements are listed below. This listing of standards issued is those that the Institute reasonably expects to have an impact on disclosures, financial position or performance when applied at a future date. The entity intends to adopt these standards when they become effective.



**a) IPSAS 41 'Financial Instruments'**

In August 2018, IPSASB released IPSAS 41. This standard establishes new requirements for classifying, recognizing and measuring financial instruments replacing IPSAS 29, Financial Instrument: Recognition and Measurement. The objective of this standard is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing, and uncertainty of an entity's future cash flows. The key difference between IPSAS 29 and IPSAS 41 is that IPSAS 29 lacks classification of financial assets and financial liabilities. On the other hand, IPSAS 41 provides users of financial statements with more useful information than IPSAS 29 by;

- Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which assets are held.

The standard is effective from periods commencing on or after 1<sup>ST</sup> January 2023. The standard has no impact on the Institute's Financial Statements.

**b) IPSAS 43 'Leases'**

IPSAS 43, 'Leases' was issued by the International Public Sector Accounting Standards Board (IPSASB) in January 2022. The objective of the standard is to set out the principles for the recognition, measurement, preparation and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. This is also to ensure that the entity shall consider the terms and conditions of contracts and all relevant facts and circumstances when applying this standard. An entity shall apply this standard consistently to contracts with similar characteristics and in similar circumstances. This standard is effective for financial statements beginning on or after 1 January 2025 and earlier application is permitted for entities that apply IPSAS 41, at or before the date of initial application of this standard. The standard will have no impact on the Financial Statements of the Institute.

**c) IPSAS 44 ‘Non-Current Assets held for Sale and Discontinued Operations’**

IPSAS 44, ‘Non-Current Assets held for Sale and Discontinued Operations’ was issued by the International Public Sector Accounting Standards Board (IPSASB) in May 2022. The objective of the standard is to specify the accounting for Assets held for sale, and the presentation and disclosure of discontinued operations. In particular, this standard requires;

I. Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell, and depreciation on such assets to cease; and

II. Assets that meet the criteria to be classified as held for sale are to be presented separately in the statement of financial position and the results of discontinued operations are to be presented separately in the statement of financial performance.

This standard is effective for financial statements beginning on or after 1 January 2025.

**d) IPSAS 45 ‘Property, plant and equipment’**

IPSAS 45 ‘Property, plant and equipment’ was issued by the International Public Sector Accounting Standards Board (IPSASB) in May 2023, this replaces IPSAS 17 ‘Property, plant, and equipment. The main objective of this Standard is to prescribe the accounting treatment for property, plant, and equipment so that users of financial statements can discern information about an entity’s investment in its property, plant, and equipment and the changes in such investment. The principal issues in accounting for property, plant, and equipment are the recognition of the assets, the determination of their carrying amounts, and the depreciation charges and impairment losses to be recognized in relation to them.

IPSAS 45 intends to update principles drawn from IPSAS 17, Property, Plant, and Equipment by adding new guidance for heritage assets, infrastructure assets, and measurement of property, plant, and equipment. The standard is Effective for annual periods beginning on or after 1<sup>st</sup> January 2025. Earlier application is permitted for entities that apply IPSAS 43, IPSAS 44, and IPSAS 46 at or before the date of initial application of the Standard.

**e) IPSAS 46 'Measurement'**

IPSAS 46 'Measurement' was issued by the International Public Sector Accounting Standard Board (IPSASB) in May 2023.

The main objective of this standard is to define measurement bases that assist in reflecting the cost of service, operational capacity and financial of the assets and liability. The standard identifies approaches under those measurement bases to be applied through individual IPSAS to achieve the objectives of financial reporting.

The standard intends to provide further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used, clarifying transaction cost guidance to enhance consistency across IPSAS and amending, where appropriate, guidance across IPSAS related to measurement at recognition, subsequent measurement, and measurement - related disclosures. The standard is Effective for annual periods beginning on or after 1<sup>st</sup> January 2025

**f) IPSAS 47 'Revenue'**

IPSAS 47 'Revenue' was issued by the International Public Sector Accounting Standard Board (IPSASB). The main objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from revenue transactions.

This IPSAS replaces IPSAS 9, Revenue from Non-Exchange Transaction, IPSAS 11, construction contracts, and IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfer). This standard is Effective for annual periods beginning on or after 1<sup>st</sup> January 2026

**10.0 RISK MANAGEMENT**

ARIMO is subject to a number of financial and operational risks, hazards and strategic risks and is responsible for ensuring appropriate risk management strategies and policies are in place within any mandate provided by legislation.

**11.0 ORIGINAL AND FINAL APPROVED BUDGET AND COMPOSITION OF ACTUAL AND BUDGET AMOUNTS**

**11.2 Approved Budget**

The approved budget is developed on a cash basis for the period from 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023. The Institute's total budget approved amounted to TZS 8,131,075,600.00, major sources of finance were receipt from Exchequer issues TZS

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

1,928,806,000.00 and non-tax revenue TZS 6,202,269,600.00. During the year under review institute managed to collect TZS 2,903,918,425.00 which is 36% of the total budget.

**11.3 Under realization of exchequer and non-tax revenue**

Budgeted exchequer issues in the financial year 2022/23 were TZS 1,928,806,000.00 compared to the actual exchequer received TZS 1,754,338,105.00. Budgeted non-tax revenue during the financial year 2022/23 was TZS 6,202,269,600.00 compared to the actual amount collected TZS 1,149,580,320.00 the variance of TZS 5,052,689,280 was due to less response from the beneficiaries of the regularization projects from various areas where the projects were undertaken.

**11.4 Underperformance of budget**

During the year under review, the institute managed to finance its budgeted activities by 38% only that is TZS 3,062,008,543.71 actual paid out of TZS 8,131,075,600 budgeted, this was caused by under collection of revenue. The institute expected much funds from non-tax revenue, especially from consultation services where the total budget of TZS 5,400,000,000.00 was expected. However, during the year only TZS 507,325,720.00 was realized from consultancy services, the under-collection caused by less response from beneficiaries for regularization projects in Mbalizi.

11.4 A reconciliation between the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts and the actual amounts in the Statement of Cash Flows for the Year Ended 30<sup>th</sup> June 2023, is presented below.

|  | Operating      | Financing        | Investing       | Total            |
|--|----------------|------------------|-----------------|------------------|
| Actual amounts on comparable basis as presented in the Budget and Actual Comparative Statement | 159,693,296.24 | (250,000,000.00) | (67,783,414.95) | (158,090,118.71) |
| Basis of Difference  |                |                  |                 |                  |
| Timing Difference  |                |                  |                 |                  |
| Entity Difference  |                |                  |                 |                  |
| Actual amounts in the Statement of Cash Flows  | 159,693,296.24 | (250,000,000.00) | (67,783,414.95) | (158,090,118.71) |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**11. NON-TAX REVENUE**

|  | <b>2022/23</b>          | <b>2021/22</b>          |
|--|-------------------------|-------------------------|
|  | <b>TZS</b>              | <b>TZS</b>              |
| Students Tuition Fee NTA Level 4               | 206,532,800.00          | 144,000,000.00          |
| Students Tuition Fee NTA Level 5&6             | 371,755,700.00          | 402,000,000.00          |
| Application fee                                | 4,600,200.00            | 1,650,000.00            |
| Other Direct costs paid to the Institute       | 36,863,500.00           | 54,363,793.00           |
| Project Consultation Fee - Land Regularization | 507,325,720.00          | 614,145,807.00          |
| <b>Total</b>                                   | <b>1,127,077,920.00</b> | <b>1,216,159,600.00</b> |

**12. NON-TAX REVENUE - CF**

|  | <b>2022/23</b>          | <b>2021/22</b>          |
|--|-------------------------|-------------------------|
|  | <b>TZS</b>              | <b>TZS</b>              |
| Students Tuition Fee                           | 600,790,900.00          | 621,573,351.00          |
| Application fee                                | 4,600,200.00            | 1,650,000.00            |
| Other Direct Costs paid to the institute       | 36,863,500.00           | 54,363,793.00           |
| Project Consultation Fee - Land Regularization | 507,325,720.00          | 614,145,807.00          |
| <b>Total</b>                                   | <b>1,149,580,320.00</b> | <b>1,291,732,951.00</b> |

**13. EXCHEQUER ISSUES. (CF)**

|                             | <b>2022/23</b>          | <b>2021/22</b>          |
|-----------------------------|-------------------------|-------------------------|
|                             | <b>TZS</b>              | <b>TZS</b>              |
| Government Subvention - PE  | 643,575,605.00          | 478,068,500.00          |
| Government Subvention - OC  | 311,500,000.00          | 388,500,000.00          |
| Government Subvention - DEV | 799,262,500.00          | 300,000,000.00          |
| <b>Total</b>                | <b>1,754,338,105.00</b> | <b>1,166,568,500.00</b> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**14. EXCHEQUER ISSUES.**

|   | <b>2022/23</b>          | <b>2021/22</b>          |
|---|-------------------------|-------------------------|
|   | <b>TZS</b>              | <b>TZS</b>              |
| Government Subvention - PE                          | 643,575,605.00          | 478,068,500.00          |
| Government Subvention - OC                          | 311,500,000.00          | 388,500,000.00          |
| Government Subvention - DEV                         | 799,262,500.00          | 300,000,000.00          |
| Government Grants- Classroom construction materials | 130,588,200.00          |                         |
| Government Grants-Motor Vehicles                    | 84,000,000.00           |                         |
| <b>Total</b>  | <b>1,968,926,305.00</b> | <b>1,166,568,500.00</b> |

**15. WAGES, SALARIES AND EMPLOYEE BENEFITS.**

|  | <b>2022/23</b> | <b>2021/22</b> |
|--|----------------|----------------|
|  | <b>TZS</b>     | <b>TZS</b>     |
| Civil Servants /Personal Emoluments      | 639,997,595.27 | 467,315,649.90 |
| Wages Cost/Casual Labour                 | 17,939,650.00  | 11,193,410.00  |
| Extra duty Allowance                     | 60,365,200.00  | 71,615,400.00  |
| Local Leave Allowance                    | 7,332,400.00   | 10,362,800.00  |
| Other Staff Benefits/Bonuses             | 2,863,540.00   | 7,884,360.00   |
| Social contribution benefits             | 3,732,565.00   | 10,752,850.10  |
| Subsistence Allowance                    | 20,943,200.00  | 48,424,200.00  |
| Staff Tea and Meals                      | 27,951,696.00  | 31,377,004.00  |
| Sitting Allowance                        | 77,967,000.00  | 73,502,600.00  |
| Madaraka Allowance                       | 5,880,000.00   | 15,420,000.00  |
| Utility Allowance                        | 52,469,360.00  | 59,658,720.00  |
| Honorarium Allowance                     | 6,500,000.00   | 13,200,000.00  |
| Field Work Allowance                     | 210,194,000.00 | 229,974,000.00 |
| Teaching Allowances for Part-Time Tutors | 23,373,540.72  | 36,622,520.00  |
| Furniture Allowance                      | 16,000,000.00  | 16,000,000.00  |
| Burial Expenses                          |                | 1,790,000.00   |
| Salary arrears                           | 5,379,000.00   |                |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

|   |                         |                         |
|---|-------------------------|-------------------------|
| <b>TOTAL</b>  | <b>1,178,888,746.99</b> | <b>1,105,093,514.00</b> |
| <b>16. WAGES, SALARIES AND EMPLOYEES BENEFITS (CF).</b> |                         |                         |
|   | <b>2022/23</b>          | <b>2021/22</b>          |
|   | <b>TZS</b>              | <b>TZS</b>              |
| Civil Servants /Personal Emoluments                     | 639,640,200.27          | 441,938,161.30          |
| Wages Cost/Casual Labour                                | 17,939,650.00           | 11,193,410.00           |
| Extra duty Allowance                                    | 60,365,200.00           | 71,615,400.00           |
| Local Leave Allowance                                   | 7,332,400.00            | 10,362,800.00           |
| Other Staff Benefits/Bonuses                            | 2,863,540.00            | 7,884,360.00            |
| Social contribution benefits                            | 3,732,565.00            | 42,712,719.10           |
| Subsistence Allowance                                   | 20,943,200.00           | 54,938,400.00           |
| Staff Tea and Meals                                     | 27,951,696.00           | 31,377,004.00           |
| Sitting Allowance                                       | 77,967,000.00           | 96,387,600.00           |
| Madaraka Allowance                                      | 5,880,000.00            | 15,420,000.00           |
| Utility Allowance                                       | 52,469,360.00           | 59,658,720.00           |
| Honorarium Allowance                                    | 6,500,000.00            | 13,200,000.00           |
| Field Work Allowance                                    | 210,194,000.00          | 191,807,000.00          |
| Teaching Allowances for Part-Time Tutors                | 23,373,540.72           | 40,915,640.00           |
| Furniture Allowance                                     | 16,000,000.00           | 16,000,000.00           |
| Burial Expenses   | -                       | 1,790,000.00            |
| Transfer to PMG   |                         | 25,377,488.60           |
| <b>TOTAL</b>  | <b>1,173,152,351.99</b> | <b>1,132,578,703.00</b> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**17. USE OF GOODS & SERVICES.**

|  | <b>2022/23</b>          | <b>2021/22</b>          |
|--|-------------------------|-------------------------|
|  | <b>TZS</b>              | <b>TZS</b>              |
| Graduation Costs   | 20,080,500.00           | 23,575,000.00           |
| Examination costs  | 77,301,200.00           | 92,117,000.00           |
| Electricity costs  | 11,673,000.00           | 13,755,300.00           |
| Office Supplies, Copying, etc                                  | 49,624,334.32           | 59,474,107.26           |
| Diesel   | 17,402,507.00           | 15,440,975.04           |
| Safari Allowance   | 141,496,000.00          | 241,520,610.00          |
| Withholding tax  | 6,758,802.10            | 18,529,275.75           |
| Cleaning cost  | 32,878,196.78           | 31,151,050.00           |
| Water Expenses   | 8,650,688.00            | 7,462,250.40            |
| Internet charges   | 6,233,180.58            | 7,254,973.37            |
| Administration Costs   | 48,413,400.00           | 6,094,000.00            |
| Postal Rental Charges and stamps                               | -                       | 215,000.00              |
| Security service expenses                                      | 9,372,000.00            | 10,128,200.00           |
| Legal charges  | -                       | 52,000.00               |
| Staff Training   | 28,664,583.34           | 25,383,450.00           |
| Quality Assurance fee  | 7,425,000.00            | 7,405,000.00            |
| Students ID Costs, T-shirt                                     | 26,864,000.00           | 20,641,200.00           |
| Hostel Accommodation expenses                                  | 10,080,000.00           | 20,425,000.00           |
| Survey of land (Land Regularization Project) related expenses- | 1,322,417,004.15        | 1,659,581,905.75        |
| Curriculum Review  | 10,185,000.00           | -                       |
| Seminars & Workshop  | 3,000,000.00            | 17,317,000.00           |
| Exhibition costs   | 15,852,200.00           | 16,148,000.00           |
| Bank Charges   | -                       | 692,894.10              |
| Tranfer to PMG   | 255,233.73              |                         |
| <b>TOTAL</b>   | <b>1,854,626,830.00</b> | <b>2,294,364,191.67</b> |
| <b>Signature</b>   |                         |                         |



**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**18. USE OF GOODS & SERVICES. (CF)**

|   | <b>2022/23</b>          | <b>2021/22</b>          |
|---|-------------------------|-------------------------|
|   | <b>TZS</b>              | <b>TZS</b>              |
| Graduation Costs  | 20,080,500.00           | 23,575,000.00           |
| Examination costs   | 77,301,200.00           | 122,229,000.00          |
| Electricity costs   | 11,673,000.00           | 13,755,300.00           |
| Office Supplies, Copying, etc                                 | 49,907,534.32           | 68,394,807.26           |
| Diesel  | 17,267,405.00           | 17,147,880.00           |
| Safari Allowance  | 141,496,000.00          | 245,820,610.00          |
| Withholding tax   | 6,758,802.10            | 18,529,275.75           |
| Cleaning cost   | 32,878,196.78           | 31,151,050.00           |
| Water Expenses  | 8,650,688.00            | 7,462,250.40            |
| Internet charges  | 6,233,180.58            | 7,254,973.37            |
| Administration Costs  | 48,413,400.00           | 6,094,000.00            |
| Postal Rental Charges and stamps                              | -                       | 215,000.00              |
| Security service expenses                                     | 5,372,000.00            | 10,128,200.00           |
| Legal charges   | -                       | 52,000.00               |
| Staff Training  | 28,664,583.34           | 25,383,450.00           |
| Quality Assurance fee   | 7,425,000.00            | 7,405,000.00            |
| Students ID Costs, T-shirt                                    | 26,864,000.00           | 20,641,200.00           |
| Hostel Accommodation expenses                                 | 10,080,000.00           | 20,425,000.00           |
| Survey of land (Land Regularization Project) related expenses | 976,460,287.88          | 1,774,581,905.75        |
| Curriculum Review   | 10,185,000.00           |                         |
| Seminars & Workshop   | 3,000,000.00            | 17,317,000.00           |
| Exhibition costs  | 15,852,200.00           | 16,148,000.00           |
| Bank Charges  |                         | 692,894.10              |
| <b>TOTAL</b>  | <b>1,504,562,978.00</b> | <b>2,454,403,796.63</b> |

32

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**19. ROUTINE MAINTENANCE AND REPAIR**

|  | <b>2022/23</b>       | <b>2021/22</b>       |
|--|----------------------|----------------------|
|  | <b>TZS</b>           | <b>TZS</b>           |
| Motor vehicle running cost             | 65,889,502.84        | 47,998,142.50        |
| Equipment Repair and Maintenance costs | 3,662,067.80         | 2,845,500.00         |
| Sewerage System Repair                 | 360,000.00           | 260,000.00           |
| Maintenance of Building                | 7,413,288.13         | 13,262,386.10        |
| <b>TOTAL</b>                           | <b>77,324,858.77</b> | <b>64,366,028.60</b> |

**20. ROUTINE MAINTENANCE AND REPAIR (CF)**

|  | <b>2022/23</b>       | <b>2021/22</b>       |
|--|----------------------|----------------------|
|  | <b>TZS</b>           | <b>TZS</b>           |
| Motor vehicle running cost             | 55,074,442.84        | 47,998,142.50        |
| Equipment Repair and Maintenance costs | 3,662,067.80         | 2,845,500.00         |
| Sewerage System Repair                 | 360,000.00           | 260,000.00           |
| Maintenance of Building                | 7,413,288.13         | 13,262,386.10        |
| <b>TOTAL</b>                           | <b>66,509,798.77</b> | <b>64,366,028.60</b> |

**21. OTHER EXPENSES**

|   | <b>2022/23</b> | <b>2021/22</b> |
|---|----------------|----------------|
|   | <b>TZS</b>     | <b>TZS</b>     |
| Contribution to consolidated fund(Treasury Registrar) | -              | 25,000,000.00  |

**22. DEPRECIATION OF NON-CURRENT ASSETS**

|                                    | <b>2022/23</b> | <b>2021/22</b> |
|------------------------------------|----------------|----------------|
|                                    | <b>TZS</b>     | <b>TZS</b>     |
| Buildings -Office & Accommodations | 14,277,333.00  | 14,277,333.00  |
| Furniture and Equipment            | 17,258,560.00  | 22,057,138.40  |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

|                                |                      |                      |
|--------------------------------|----------------------|----------------------|
| Computer and Related Equipment | 11,446,538.15        | 8,036,538.15         |
| Motor Vehicles                 | 51,400,069.33        | 29,840,000.00        |
| <b>TOTAL</b>                   | <b>94,382,500.49</b> | <b>74,211,009.55</b> |

**23. CASH AND CASH EQUIVALENT**

|   | <b>2022/23</b>        | <b>2021/22</b>        |
|---|-----------------------|-----------------------|
|   | <b>TZS</b>            | <b>TZS</b>            |
| NMB Project & Tuition Fee Collection Account  | 66,755.35             | 21,755.35             |
| NMB Imprest Account                           | 2,317,646.92          | 181,462,646.92        |
| CRDB Project & Tuition Fee Collection Account | 2,059,040.00          | 12,838,040.00         |
| Deposit Sub Treasury Account                  | 171,399,836.72        | 9,675,275.43          |
| BOT   | 15,300,128.28         | 145,235,808.28        |
| <b>TOTAL</b>                                  | <b>191,143,407.27</b> | <b>349,233,525.98</b> |

**24. RECEIVABLES**

|                      | <b>2022/23</b>          | <b>2021/22</b>          |
|----------------------|-------------------------|-------------------------|
|                      | <b>TZS</b>              | <b>TZS</b>              |
| Students Tuition Fee | 168,916,663.00          | 191,419,063.00          |
| Staff Imprest        | 870,081,469.00          | 1,388,077,419.00        |
| <b>TOTAL</b>         | <b>1,038,998,132.00</b> | <b>1,579,496,482.00</b> |

**25. INVENTORIES**

|                   | <b>2022/23</b>       | <b>2021/22</b>       |
|-------------------|----------------------|----------------------|
|                   | <b>TZS</b>           | <b>TZS</b>           |
| Stationery        | 5,586,600.00         | 8,269,900.00         |
| Office Supplies   | 5,450,000.00         | 2,235,000.00         |
| Cleaning Material | 601,000.00           | 849,500.00           |
| Building Material | 53,949,200.00        |                      |
| <b>TOTAL</b>      | <b>65,586,800.00</b> | <b>11,354,400.00</b> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**26. PREPAYMENTS**

|                   | <b>2022/23</b>      | <b>2021/22</b>      |
|-------------------|---------------------|---------------------|
|                   | <b>TZS</b>          | <b>TZS</b>          |
| Deposits for Fuel | 2,466,318.00        | 2,601,420.00        |
| <b>TOTAL</b>      | <b>2,466,318.00</b> | <b>2,601,420.00</b> |

**27. PROPERTY, PLANT AND EQUIPMENT**

|   | <b>2022/23</b>          | <b>RESTATED<br/>2021/22</b> |
|---|-------------------------|-----------------------------|
|   | <b>TZS</b>              | <b>TZS</b>                  |
| Land  | 6,905,160,000.00        | 6,905,160,000.00            |
| Buildings and Other Unexhausted Development | 985,136,002.00          | 999,413,335.00              |
| Furniture and Equipment                     | 22,057,276.80           | 27,735,836.80               |
| Computer and Related Equipment              | 20,693,076.31           | 18,499,614.46               |
| Motor Vehicles                              | 81,489,786.67           | 48,889,856.00               |
| <b>TOTAL</b>                                | <b>8,014,536,141.77</b> | <b>7,999,698,642.26</b>     |

**28. WORK IN PROGRESS**

|  | <b>2022/23</b>        | <b>2021/22</b>       |
|--|-----------------------|----------------------|
|  | <b>TZS</b>            | <b>TZS</b>           |
| Opening Balance WIP  | 76,522,986.79         | 0.00                 |
| Construction Cost Classroom 1 (Own source Financed)        | 34,576,414.95         | 76,522,986.79        |
| construction Cost Classroom 1 (Material financed MLHSD)    | 48,348,140.00         | 0.00                 |
| construction Cost Classroom 2 (Material financed by MLHSD) | 43,947,200.00         | 0.00                 |
| Closing balance WIP  | <b>203,394,741.74</b> | <b>76,522,986.79</b> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**29. PAYABLES**

|   | <b>2022/23</b>       | <b>2021/22</b>        |
|---|----------------------|-----------------------|
|   | <b>TZS</b>           | <b>TZS</b>            |
|   |                      | <b>RESTATED</b>       |
| salary and social security contribution fund in arrears | 36,217,395.00        | 30,481,000.00         |
| Security services                                       | 4,000,000.00         |                       |
| Accrued Field Work Allowance                            |                      | 171,784,000.00        |
| Motor vehicle running cost                              | 10,815,060.00        |                       |
| Local Fundi - Classroom construction                    | 7,669,340.00         |                       |
| <b>TOTAL</b>  | <b>58,701,795.00</b> | <b>202,265,000.00</b> |

**30. Short Term Loan**

|                                  | <b>2022/23</b>          | <b>2021/22</b>          |
|----------------------------------|-------------------------|-------------------------|
|                                  | <b>TZS</b>              | <b>TZS</b>              |
| Opening KKK Loan Balance 1 July  | 1,273,038,500.00        | 0.00                    |
| Amount received                  | 0.00                    | 1,273,038,500.00        |
| Loan repayment                   | 250,000,000.00          | 0.00                    |
| Closing KKK Loan Balance 30 June | <b>1,023,038,500.00</b> | <b>1,273,038,500.00</b> |

**31. TAX PAYER'S FUNDS**

|   | <b>2022/23</b>          | <b>2021/22</b>          |
|---|-------------------------|-------------------------|
|   | <b>TZS</b>              | <b>TZS</b>              |
| Land  | 6,905,160,000.00        | 6,905,160,000.00        |
| Buildings and Other Unexhausted Development | 1,070,800,000.00        | 1,070,800,000.00        |
| Computer and Related Equipment              | 56,186,500.00           | 56,186,500.00           |
| Furniture and Equipment                     | 132,937,239.00          | 132,937,239.00          |
| Motor Vehicles                              | 149,200,000.00          | 149,200,000.00          |
| <b>TOTAL</b>                                | <b>8,314,283,739.00</b> | <b>8,314,283,739.00</b> |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**32.NET CASH FLOW FROM OPERATING ACTIVITIES BY INDIRECT METHOD**

|  | <b>2022/23</b>          | <b>2021/22</b>           |
|--|-------------------------|--------------------------|
|  | <b>TZS</b>              | <b>TZS</b>               |
| Surplus/Deficit during the Year              | -109,218,711.25         | -1,180,306,643.82        |
| Add: Non-cash Item                           |                         |                          |
| Non-cash grants received                     | -214,588,200.00         |                          |
| Depreciation                                 | 94,382,500.49           | 74,211,009.55            |
| <b>Net Cash flows before Working Capital</b> | <b>- 229,424,410.76</b> | <b>-1,106,095,634.27</b> |
| Adjustment of changes in Working Capital     |                         |                          |
| Increase/Decrease in Receivable              | 540,498,350.00          | 75,573,351.05            |
| Increase/Decrease in Payable                 | -151,232,545.00         | -177,588,389.00          |
| Increase/Decrease in Inventories             | -283,200.00             | -8,229,500.00            |
| Increase/Decrease in Prepayments             | 135,102.00              | -1,706,904.96            |
| <b>Net Cash Flows from Operation</b>         | <b>159,693,296.24</b>   | <b>-1,218,047,077.18</b> |

Signature



Name: Charles S Saguda

Date: 20/3/2024

Title: Principal of Institute

UNITED REPUBLIC OF TANZANIA  
 MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE  
 048  
 ARDHI INSTITUTE MOROGORO TR 06

STATEMENT OF OC, PE&DEVELOPMENT EXCHEQUER RECEIVED  
 RECEIPTS FROM OC - RECURRENT 2022/23

| DATE       | DETAILS                | WARRANT OF FUND<br>NUMBER | T ZS           |
|------------|------------------------|---------------------------|----------------|
| 01.08.2022 | OC, FOR JULY 2022      | 00603901                  | 35,000,000.00  |
| 07.09.2022 | OC, FOR AUGUST 2022    | 00603326                  | 35,000,000.00  |
| 05.10.2022 | OC, FOR SEPTEMBER 2022 | 00603079                  | 35,000,000.00  |
| 03.11.2022 | OC, FOR OCTOBER 2022   | 00603808                  | 31,500,000.00  |
| 21.12.2022 | OC, FOR NOVEMBER 2022  | 00603529                  | 8,750,000.00   |
| 11.01.2023 | OC, FOR DECEMBER 2022  | 00603562                  | 17,500,000.00  |
| 06.02.2023 | OC, FOR JANUARY 2023   | 00713030                  | 17,500,000.00  |
| 07.03.2023 | OC, FOR FEBRUARY 2023  | 00713569                  | 26,250,000.00  |
| 05.04.2023 | OC, FOR MARCH 2023     | 00713645                  | 35,000,000.00  |
| 04.05.2023 | OC, FOR APRIL 2023     | 00713720                  | 35,000,000.00  |
| 06.06.2023 | OC, FOR MAY 2023       | 00713122                  | 35,000,000.00  |
|            | OC, FOR JUNE 2023      |                           | 0.00           |
|            |                        | TOTAL                     | 311,500,000.00 |

RECEIPTS FROM OC - PE DEDUCTION 2022/23

| DATE       | DETAILS                      | WARRANT OF FUND<br>NUMBER | TZS          |
|------------|------------------------------|---------------------------|--------------|
| 08.09.2022 | DEDUCTION FOR AUGUST 2022    | 00603330                  | 412,975.00   |
| 03.11.2022 | DEDUCTION FOR OCTOBER 2022   | 00603814                  | 417,975.00   |
| 05.12.2022 | DEDUCTION FOR NOVEMBER, 2022 | 00603988                  | 331,974.74   |
| 03.02.2023 | DEDUCTION FOR JANUARY 2023   | 00713026                  | 341,975.00   |
| 17.04.2023 | DEDUCTION FOR MARCH 2023     | 00713689                  | 357,395.00   |
| 16.05.2023 | DEDUCTION FOR APRIL 2023     | 00713075                  | 357,395.00   |
| 02.06.2023 | DEDUCTION FOR MAY 2023       | 0713113                   | 720,901.18   |
|            | DEDUCTION FOR JUNE 2023      |                           |              |
|            |                              | TOTAL                     | 2,940,590.92 |

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**RECEIPTS FROM PE - SALARY 2022/23**

| DATE       | DETAILS               | WARRANT OF FUND NUMBER | TZS                   |
|------------|-----------------------|------------------------|-----------------------|
| 07.03.2023 | PE FOR JULY 2022      | ,00713562              | 43,709,750.00         |
| 08.09.2022 | PE FOR AUGUST 2022    | 00603329               | 47,229,775.00         |
| 07.03.2023 | PE FOR SEPTEMBER 2022 | ,00713563              | 51,282,750.00         |
| 03.11.2022 | PE FOR OCTOBER 2022   | 00603813               | 52,771,775.00         |
| 05.12.2022 | PE FOR NOVEMBER, 2022 | 00603989               | 52,857,775.27         |
| 07.03.2023 | PE FOR DECEMBER 2022  | ,00713564              | 53,189,750.00         |
| 03.02.2023 | PE FOR JANUARY 2023   | ,52847775              | 52,847,775.00         |
| 24.02.2023 | PE FOR FEBRUARY 2023  | ,00713544              | 50,040,750.00         |
| 17.04.2023 | PE FOR MARCH 2023     | ,00713688              | 57,448,355.00         |
| 27.04.2023 | PE FOR APRIL 2023     | ,00713711              | 29,013,445.38         |
| 16.05.2023 | PE FOR APRIL 2023     | ,00713074              | 30,417,909.61         |
| 02.06.2023 | PE FOR MAY 2023       | ,00713112              | 59,505,848.82         |
| 30.06.2023 | PE FOR JUNE 2023      | 00713192/00713194      | 60,319,355.00         |
|            | <b>TOTAL</b>          |                        | <b>640,635,014.08</b> |

**RECEIPTS FROM DEVELOPMENT FUND 2022/23**

| DATE       | DETAILS          | WARRANT OF FUND NUMBER | TZS                   |
|------------|------------------|------------------------|-----------------------|
| 26.10.2022 | DEVELOPMENT FUND | 00603802               | 200,000,000.00        |
|            |                  | <b>TOTAL</b>           | <b>200,000,000.00</b> |

**RECEIPTS FROM DEPOSIT MAPINDUZI/BIHAWANA PROJECT 2022/23**

| DATE       | DETAILS                      | REMITTANCE NO    | TZS                     |
|------------|------------------------------|------------------|-------------------------|
| 11.11.2022 | UPIMAJI NA UPANGAJI BIHAWANA | 00480000V2301789 | 317,800,000.00          |
| 30.06.2023 | UPIMAJI KITELELA             | 00480000V2306016 | 281,462,500.00          |
|            |                              | <b>TOTAL</b>     | <b>599,262,500.00</b>   |
|            | <b>GRAND TOTAL</b>           |                  | <b>1,754,338,105.00</b> |



**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE**  
**048**  
**ARDHI INSTITUTE MOROGORO TR 06**

**33. LIST OF TRANSACTIONS/BALANCES WITH OTHER THE GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2023**

| <b>S/N</b>   | <b>Goods / Service received</b> | <b>Name of entity provided goods / services</b>                   | <b>Amount paid<br/>(TZS)</b> | <b>Payable balance<br/>(TZS)</b> |
|--------------|---------------------------------|---|------------------------------|----------------------------------|
| 1            | Electricity costs               | TANZANIA ELECTRIC SUPPLY CO LTD                                   | 11,673,000.00                |                                  |
| 2            | Diesel                          | GOVERNMENT PROCUREMENT SERVICES AGENCY                            | 17,267,405.00                |                                  |
| 3            | Withholding tax                 | COMMISSIONER FOR DOMESTIC REVENUE                                 | 6,758,802.10                 |                                  |
| 4            | Water Charges                   | MOROGORO URBAN WATER SUPPLY AUTHORITY                             | 8,650,688.00                 |                                  |
| 5            | Internet charges                | Tanzania Telecommunication Corporation                            | 6,233,180.58                 |                                  |
| 6            | Quality Assurance fee           | National Council for Technical & Vocational Education of Tanzania | 7,425,000.00                 |                                  |
| 12           | Participation Fee               | NAT BOARD OF ACCOUNT AND AUDIT                                    | 3,050,000.00                 |                                  |
| 13           | Tuition Fee                     | ARDHI UNIVERSITY  | 1,300,000.00                 |                                  |
| 14           | Motor vehicle Repair            | TEMESA  | 658,145.00                   | 2,580,000.00                     |
| 15           | Social Contributions            | PSSSF   | 2,683,540.00                 |                                  |
| 16           | Loan Repayment                  | MINISTRY OF LANDS PLOT DEVELOPMENT SCHEME                         | 250,000,000.00               |                                  |
| 17           | Interview Costs                 | PUBLIC SERVICE RECRUITMENT SECRETARIAT                            | 5,440,000.00                 |                                  |
| 18           | Participation Fee               | Tanzania Records and Archives Management Professional Association | 1,060,000.00                 |                                  |
| 19           | Tuition Fee                     | Mzumbe University   | 1,300,000.00                 |                                  |
| 20           | Tuition Fee                     | UNIVERSITY OF DAR ES SALAAM                                       | 3,906,333.34                 |                                  |
| <b>Total</b> |                                 |   | <b>327,406,094.02</b>        | <b>2,580,000.00</b>              |

**UNITED REPUBLIC OF TANZANIA  
MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE 048  
ARDHI INSTITUTE MOROGORO TR 06**

**AGING ANALYSIS OF RECEIVABLES FOR THE YEAR ENDED 30 JUNE 2023**

| S/N | CATEGORIES(TZS)<br>AMOUNT                    | TOTAL(TZS)<br>AMOUNT    | <30DAYS<br>AMOUNT | >30<60DAYS<br>AMOUNT | >60<90DAYS<br>AMOUNT | >90<365DAYS<br>AMOUNT | >365<2YEARS<br>AMOUNT | ABOVE 2 YEARS<br>AMOUNT |
|-----|--|-------------------------|-------------------|----------------------|----------------------|-----------------------|-----------------------|-------------------------|
| 1   | School fees for students registered in ARIMO | 168,916,663.00          |                   |                      |                      | 6,842,600.00          | 66,095,693.00         | 95,978,370.00           |
| 2   | Staff Imprest                                | 870,081,469.00          |                   |                      |                      | 30,160,000.00         | 30,379,000.00         | 809,542,469.00          |
|     | <b>Grand Total</b>                           | <b>1,038,998,132.00</b> |                   |                      |                      | <b>37,002,600.00</b>  | <b>96,474,693.00</b>  | <b>905,520,839.00</b>   |
|     |  |                         |                   |                      |                      |                       |                       |                         |

**AGING ANALYSIS OF PAYABLES FOR THE YEAR ENDED 30 JUNE 2023**

| S/N | CATEGORIES(TZS)<br>AMOUNT                          | TOTAL(TZS)<br>AMOUNT | <30DAYS<br>AMOUNT | >30<60DAYS<br>AMOUNT | >60<90DAYS<br>AMOUNT | >90<365DAYS<br>AMOUNT | >365<2YEARS<br>AMOUNT | ABOVE 2 YEARS<br>AMOUNT |
|-----|--|----------------------|-------------------|----------------------|----------------------|-----------------------|-----------------------|-------------------------|
| 1   | Accrued Supplier of Services & staff contributions | 58,701,795.00        |                   |                      |                      | 58,701,795.00         |                       |                         |
|     | <b>Grand Total</b>                                 | <b>58,701,795.00</b> | <b>0.00</b>       | <b>0.00</b>          | <b>0.00</b>          | <b>58,701,795.00</b>  | <b>0.00</b>           | <b>0.00</b>             |

**UNITED REPUBLIC OF TANZANIA  
MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE 048  
ARDHI INSTITUTE MOROGORO TR 06**

**27. MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT**

| COST/VALUATION              |                              | ACCUMULATED DEPRECIATION |               |                               |  | CARRYING VALUE                      |   |                               |
|-----------------------------|------------------------------|--------------------------|---------------|-------------------------------|--|-------------------------------------|---|-------------------------------|
| DESCRIPTION                 | On 1 <sup>st</sup> July 2022 | Addition                 |               | On 30 <sup>th</sup> June 2023 | On 1 <sup>st</sup> July 2022, Accumulated Depreciation | Charge during the year depreciation | Total Accumulated Depreciation and Impairment | On 30 <sup>th</sup> June 2023 |
|                             |                              | Monetary                 | Non-Monetary  |                               |  |                                     |   |                               |
|                             |                              | TZS                      | TZS           | TZS                           | TZS  | TZS                                 | TZS   | TZS                           |
| Land                        | 6,905,160,000.00             |                          |               | 6,905,160,000.00              | 0  | 0                                   | 0   | 6,905,160,000.00              |
| College Buildings           | 1,070,800,000.00             |                          |               | 1,070,800,000.00              | 71,386,665.00  | 14,277,333.00                       | 85,663,998.00                                 | 985,136,002.00                |
| Furniture & Fittings Office | 110,285,692.00               | 11,580,000.00            |               | 121,865,692.00                | 82,549,855.20  | 17,258,560.00                       | 99,808,415.20                                 | 22,057,276.80                 |
| Computer Related Equipment  | 123,640,011.61               | 13,640,000.00            |               | 137,280,011.61                | 105,140,397.15   | 11,446,538.15                       | 116,586,935.30                                | 20,693,076.31                 |
| Motor Vehicles              | 149,200,000.00               |                          | 84,000,000.00 | 233,200,000.00                | 100,310,144.00   | 51,400,069.33                       | 151,710,213.33                                | 81,489,786.67                 |
| Total                       | 8,359,085,703.61             | 25,220,000.00            | 84,000,000.00 | 8,468,305,703.61              | 359,387,061.35   | 94,382,500.49                       | 453,769,561.84                                | 8,014,536,141.77              |

**UNITED REPUBLIC OF TANZANIA  
MINISTRY OF LANDS, HOUSING, HUMAN SETTLEMENTS DEVELOPMENT VOTE 048  
ARDHI INSTITUTE MOROGORO TR 06**

**MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT**

| MOVEMENT SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT I |                              |               |              |                               |  |                                     |   |                               |  |
|--|------------------------------|---------------|--------------|-------------------------------|--|-------------------------------------|---|-------------------------------|--|
| COST/VALUATION                                       |                              |               |              | ACCUMULATED DEPRECIATION      |  |                                     |   | CARRYING VALUE                |  |
| DESCRIPTION  | On 1 <sup>st</sup> July 2021 | Addition      |              | On 30 <sup>th</sup> June 2022 | On 1 <sup>st</sup> July 2021, Accumulated Depreciation | Charge during the year depreciation | Total Accumulated Depreciation and Impairment | On 30 <sup>th</sup> June 2022 |  |
|  |                              | Monetary      | Non-Monetary |                               |  |                                     |   |                               |  |
|  |                              | TZS           | TZS          | TZS                           | TZS  | TZS                                 | TZS   | TZS                           |  |
| Land   | 6,905,160,000.00             |               |              | 6,905,160,000.00              | 0  | 0                                   |   | 6,905,160,000.00              |  |
| College Buildings                                    | 1,070,800,000.00             |               |              | 1,070,800,000.00              | 57,109,332.00  | 14,277,333.00                       | 71,386,665.00                                 | 999,413,335.00                |  |
| Furniture & Fittings Office                          | 108,717,692.00               | 1,568,000.00  |              | 110,285,692.00                | 60,492,716.80  | 22,057,138.40                       | 82,549,855.20                                 | 27,735,836.80                 |  |
| Computer Related Equipment                           | 156,653,239.00               | 10,170,152.61 |              | 166,823,391.61                | 140,287,239.00   | 8,036,538.15                        | 148,323,777.15                                | 18,499,614.46                 |  |
| Motor Vehicles                                       | 149,200,000.00               |               |              | 149,200,000.00                | 119,360,000.00   | 29,840,000.00                       | 100,310,144.00                                | 48,889,856.00                 |  |
| Total  | 8,390,530,931.00             | 11,738,152.61 | 0.00         | 8,402,269,083.61              | 377,249,287.80   | 74,211,009.55                       | 402,570,441.35                                | 7,999,698,642.26              |  |