



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



INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

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March 2026

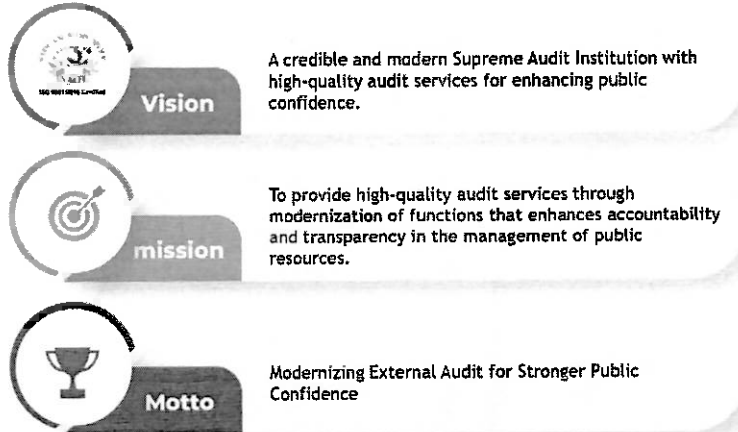
AR/PA/IRDP/2024/25

About the National Audit Office

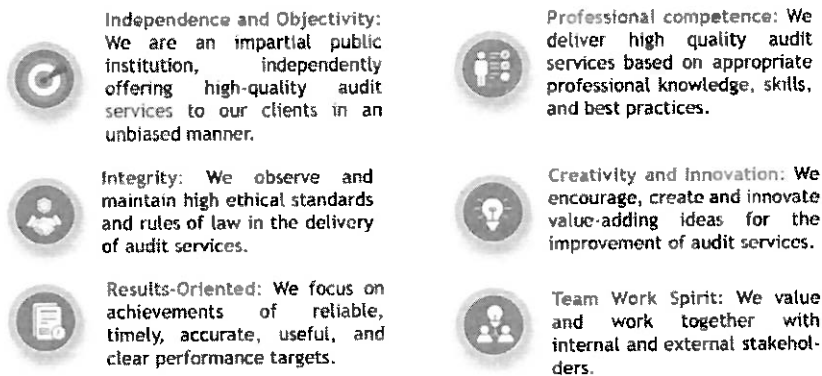
Mandate

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.

NAOT Vision, Mission & Motto



Core Values



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ABBREVIATIONS

ACPA	Associate Certified Public Accountant
AR	Audit Report
BMS	Billing Management System
CAG	Controller and Auditor General
CPA	Certified Public Accountant
CPSP(T)	Certified Procurement and Supply Professional of Tanzania.
DR-ARC	Deputy Rector - Academics, Research and Consultancy
DR-PFA	Deputy Rector - Planning, Finance and Administration
GAAP	Generally Accepted Accounting Principles
GePG	Government Electronic Payment Gateway
GoT-HOMIS	Government of Tanzania Hospitals Management Information System
HEET	Higher Education for Economic Transformation
HIV	Human Immunodeficiency Virus
IAS	International Accounting Standard
ICT	Information and Communication Technology
IESBA	International Ethics Standards Board of Accountants
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IRDPA	Institute of Rural Development Planning
KPI	Key Performance Indicators
LGTI	The Local Government Training Institute
LLM	Master of Laws
MBA	Master of Business Administration
MUSE	Mfumo wa Malipo Serikalini
NACTVET	National Council for Technical and Vocational Education and Training
NBAA	National Board of Accounts and Auditors
NBS	National Bureau of Statistics
NeST	National e-Procurement System of Tanzania
OAS	Online Application System
PAA	Public Audit Act Cap 418
PAC	Public Accounts Committee
PE	Personal Emoluments
PEPMIS	Public Employee Performance Management Information System
PFA	Public Finance Act Cap 348 (Revised 2020)
PhD	Doctor of Philosophy
PLANREP	Planning And Reporting System
PPA	Public Procurement Act, Cap 410
PPR	Public Procurement Regulations 2013
RAAWU	Researchers Academician and Allied Workers Union
SRS	Students Records System
TCU	Tanzania Commission of Universities
THTU	Tanzania Higher Learning Institutions Trade Union
TZS	Tanzania Shillings
UDOM	University of Dodoma
URT	United Republic of Tanzania



INSTITUTION INFORMATION

Registered Office:	The Institute of Rural Development Planning Plot No. 1, 16, 17 and 18 Block K Mbwanga Miyuji North P.O. Box 138, Dodoma, Tanzania.
Main Bankers:	Bank of Tanzania, P.O. Box 2302, ZNCC Link, Dodoma, Tanzania. NMB Bank Plc, Dodoma Branch, P.O. Box 1, Dodoma, Tanzania. NMB Bank Plc, Kenyatta Road Branch, P.O. Box 1444, Mwanza, Tanzania. CRDB Bank Plc, Dodoma Branch, P.O. Box 401, Dodoma, Tanzania.
Lawyers:	Office of the Attorney General, 20 Barabara ya Kivukoni, P. O. Box 11492, Dar es Salaam, Tanzania.
Auditors:	The Controller and Auditor General, 4 Ukaguzi Road, P.O. Box 950, Tambukareli, Dodoma, Tanzania.

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Institute of Rural Development Planning (IRDP), which comprise the statement of financial position as at 30 June 2025, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute of Rural Development Planning as at 30 June 2025, 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, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

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

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Information

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement Laws

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

I conducted a compliance audit of the procurement of works, goods and services at Institute of Rural Development Planning (IRDP) for the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued

competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Based on the audit procedures performed, I conclude that, except for the matter described below, the Institute of Rural Development Planning (IRDP) generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

IRDP did not report to Tender board on procurement decisions made through circular resolutions

Clause 11.2 of Guidelines on Circular Resolution, 2025 requires that all decisions deliberated must be reported to the Tender Board. A summary of all decisions of Tender Board made through circular resolution shall be reported in the next ordinary meeting of Tender Board using the format/Procedure form attached with the Guideline. However, IRDP did not report to the next tender board meeting on procurement decisions made through circular resolutions referenced number 44/2024/2025 and number 46/2024/2025 for approving negotiation plan and negotiations minutes respectively for Construction of Students Hostel at the Institute of Rural Development Planning Dodoma, and numbers 02/2024/2025 and 03/2024/2025 for approving supply and negotiation plan for high-speed patrol boats.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I conducted a compliance audit of budget formulation and execution at the Institute of Rural Development and Planning (IRDP) for the year ended 30 June 2025 as per the Public Finance Act (Budget Act), Cap. 439 R.E 2020, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Based on the audit procedures performed, I conclude that the Institute of Rural Development and Planning (IRDP) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2026



2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

2.1 Introduction

Those charged with Governance present this Annual report together with the Draft financial statements for the period ended 30 June 2025. The IRDP prepared this report in compliance with TFRS 1-The report by those charged with governance issued by NBAA and became effective on 1 January 2021. The report will be addressed to primary users and other stakeholders by setting out analysis of the IRDP's operations and financial review with a forward-looking orientation. The report will assist primary users and other stakeholders in assessing the strategies adopted by the IRDP and the potential for those strategies to succeed toward creating value over the short term, medium and long-term periods. In addition, Presentation of Financial Statements is in accordance with provision of the Public Audit Act No. 11 of 2008 (as revised in 2020), Public Finance Act No. 6 of 2001 S. 30 (1) (revised 2004) and the requirement of International Public Sector Accounting Standards (IPSAS Accrual). The Financial Statements disclose the affairs of IRDP for the year ended 30 June 2025.

2.1.1 The Organization Culture

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

2.1.2 Vision:

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

2.1.3 Mission:

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

2.1.4 Core Values:

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

- a) **Transparency and Ethical Conduct;** being transparent in all work, dealings and ready for public scrutiny;
- b) **Accountability;** being accountable to our stakeholder and the to the community for mandate and responsibility bestowed upon us;

- c) **Effectiveness and Efficiency;** ability to produce desired output;
- d) **Participatory management;** practice of empowering members of a group, such as employees of a company or citizens of a community, to participate in organizational decision making;
- e) **Continuous Learning and Professionalism;** we commit to adhering to professionalism in all our undertakings;
- f) **Customer focused;** concentrate on a task by minimizing distractions.

2.2 Governance and Administrative Systems

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

2.2.1 The Governing Council

The Governing Council comprises of 12 members including the Chairperson and Rector of the Institute as Secretary of the Council.

The Composition of the Governing Council is shown on Table 1.

Table 1: Composition of Governing Council

S/N	Name	Position	Age	Discipline/ Qualification	Gender	Nationality	Appointment/ Resignation	Number of meetings attended
1.	Prof. Joseph A. Kuzilwa	Chairman	72	Ph.D in Economics	Male	Tanzanian	4/8/2024 3/8/2027	4/4
2.	CPA. Dr. Samwel Marwa Werema	Vice Chairman	60	CPA(T), Ph.D in Finance	Male	Tanzanian	01/10/2023 30/09/2026	4/4
3.	Dr. Harold Martin Utouh	Member	60	Ph.D in Economics	Male	Tanzanian	25/5/2025 31/05/2028	1/4
4.	Mrs. Mayasa M. Mwinyi	Member	63	Master in Statistics	Female	Tanzanian	01/10/2023 30/09/2026	4/4
5.	Mr. Benjamin Sylvester Chilumba	Member	45	MBA - Human Resource Management	Male	Tanzanian	01/10/2023 30/09/2026	3/4
6.	CPSP(T) Clay Jackson Apiyo	Member	45	CPSP(T), Procurement and Supply Chain Management	Male	Tanzanian	01/10/2023 30/09/2026	3/4

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S/N	Name	Position	Age	Discipline/ Qualification	Gender	Nationality	Appointment/ Resignation	Number of meetings attended
7.	Adv. Nelly Godlays Mwasongwe	Member	48	Master Degree in LLM (ICT and Telecommunication)	Female	Tanzanian	01/10/2023 30/09/2026	3/4
8.	Dr. Remidius Denis Ruhinduka	Member	44	Ph.D in Economics	Male	Tanzanian	01/10/2023 30/09/2026	4/4
9.	Prof. Francis Aron Mwaijande	Member	64	Ph.D Public Policy	Male	Tanzanian	01/10/2023 30/09/2026	3/4
10.	CPA. Hannah Charles Mwakalinga	Member	58	CPA. Masters of Business Administration	Female	Tanzanian	01/10/2023 30/09/2026	4/4
11	Dr. Kenneth Patrick Mdadila	Member	45	Ph.D (Economics),	Male	Tanzanian	01/10/2023 30/09/2026	4/4
12	Prof. Hozen Kahesi Mayaya	Secretary	52	Ph.D in Environmental Planning	Male	Tanzanian	01/10/2023 30/09/2026	4/4

Source: Governing Council minutes of meetings

Note: Prof. Benedicto Bhashikana Kazuzuru Longopa was sick under period of review and passed away on 3 December 2024, his position was replaced by Dr. Harold Martin Utouh from 25 May 2025.

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

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

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

During the period ended 30 June 2025, the Governing Council held a total of two special meetings and four normal meetings. In these meetings, matters that were deliberated were:

- a) Approve budget for the year 2025/26;
- b) Approve development projects;
- c) Receive and confirm 34 employees on first appointment on Permanent basis;
- d) Receive and approve reports on Risk management;
- e) Receive and approve Reviewed Procurement Action Plan for year 2024/25 and Action Plan for year 2026;
- f) Approve the Treasury Registrar semi- annual report;
- g) Manage the discipline of an employee;

2.3 Committees of the Governing Council

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

2.3.1 The Audit Committee

Table 2: The Audit Committee serving the Institute

S/N	Name	Position	Age	Discipline /Qualification	Nationality	Appointment / Resignation	Number of meetings attended
1	CPA. Dr. Samwel Marwa Werema	Chairperson	60	CPA(T), Ph.D in Finance	Tanzania	01/10/2023 30/09/2026	9/9
2	Dr.Kenneth Patrick Mdadila	Member	45	Ph.D in Economics	Tanzania	01/10/2023 30/09/2026	9/9
3	Adv,Nelly Godlays Mwasongwe	Member	48	Master in LLM (ICT and Telecommunication)	Tanzania	01/10/2023 30/09/2026	9/9
4	CPSP(T) Clay Jackson Apiyo	Member	45	CPSP(T),Msc. Procurement and Supply Chain Management	Tanzania	01/10/2023 30/09/2026	8/9
5	Mrs.Mayasa M. Mwinyi	Member	63	Master in Statistics	Tanzania	01/10/2023 30/09/2026	8/9
6	Adv. Aisha Amimu Mjegere	Secretary	43	Master of Arts in Revenue Law and Administration	Tanzania	01/10/2023 30/09/2026	9/9

Source: Minutes of meetings

The Audit Committee's functions among other things include:

- (i) To review all internal and external audit reports;
- (ii) To approve the annual internal audit plan and programs;
- (iii) To advise accounting officer on all matters raised on the reports;
- (iv) To review reliability, Relevance of Financial Statement of the Institute and prepare its annual reports;
- (v) To review and assess the adequacy of and compliance with the Institute's policies and procedures for identifying, assessing and managing risks;

- (vi) To ensure compliance with Laws and Regulations; and
- (vii) To review Internal Audit Activities.

During the period under review, the Committee held four ordinary meetings and five (5) special meetings, in these meetings; the committee performed the following issues:

- (i) Reviewed IRDP Audit Committee Charter and Internal Audit Charter for the period 2024/25;
- (ii) Reviewed IRDP Code of Ethics for Internal Auditors;
- (iii) Approved Internal Audit Plan 2024/25;
- (iv) Received update on development projects;
- (v) Received, discussed and approved CAG audit work plan 2024/25; and
- (vi) Implemented CAG recommendations and PAC directives.

2.3.2 Responsibilities planned versus performed during the year

The Audit Committee is directly responsible and accountable to the Governing Council for the exercise of its duties and responsibilities. The committee planned and implementation status is as outlined in the Table 3;

Table 3: Responsibilities planned versus performed during the year

S/N	PLANNED ACTIVITIES	IMPLEMENTATION
1	Review reliability, Relevance of Financial Reporting To review the appropriateness of accounting policies adopted by IRDP and ensure the accounting policies adopted are relevant to IRDP.	Approved the IRDP financial Statement for the year ended 30 June 2024 before submitting it to CAG for audit. The committee deliberated, audited accounts for the year 2023/24.
2	Compliance with Laws and Regulations To review the effectiveness of the system for monitoring compliance with all laws and regulations through reports presented by Management.	Received updates from managements regarding compliance matters, and Governance issues.
3	Internal controls To review the effectiveness of Internal Controls	Reviewed effectiveness of internal controls and additional measures that must be implemented to address identified risks. During the period under review the Committee reviewed the efficiency and effectiveness of Internal controls system including information technology, security and controls.
4	Risk Management To review and assess the adequacy of and compliance with the policies and procedures for identifying, assessing, and managing risks (financial, legal, ethical, safety, reputation, or other).	Deliberated and recommended to the Council quarterly Risk Management reports. The committee approved IRDP Revised Risk Management Framework as directed by the Government through letter no Hb.114/222/01/62 of 04/08/2023.
5	Fraud Risk Management To Review the implementation of Fraud risk mitigation strategies	Received reports on how the management is dealing with Actual fraud and Fraud risk Mitigation measures.
6	Review Internal Audit Activities	Reviewed the implementation of internal audit activities.

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S/N	PLANNED ACTIVITIES	IMPLEMENTATION
	To review the Internal Audit budget and staffing, review and approve the internal audit annual plan and monitor the implementation of the internal audit recommendations.	Deliberated and recommended to the Council quarterly Internal Audit reports. Approved Internal Audit Annual plan for the financial year 2025/26. Approved Internal audit charter 2025/26.
7	External Audit Activities To consult with the External Auditors on the functions of the proposed audit strategy, audit plan and audit fees for the year. Review the implementation of external audit recommendations.	Received, discussed and approved the CAG audit work plan for audit of IRDP affairs for the year ended 30 June 2024, including audit fees. Reviewed quarterly implementation of CAG recommendations.
8	Other responsibilities To performs other activities related to the Charter as requested by the Governing Council	<ul style="list-style-type: none"> i. Prepared and submitted its annual report for the financial year 2023/24 to the Permanent Secretary of the Ministry of Finance. ii. Reviewed the IRDP Audit Committee Charter and Internal Audit Charter for the year 2025/26. iii. Review the progress of development projects taking place in IRDP Dodoma and Mwanza premises. iv. Monitored the progress of Higher Education for Economic Transformation (HEET) project.

Source: Minutes of meetings

2.3.3 The Academic Committee

The Academic Committee established under the Act No. 8 of 1980. The committee has five members and the secretary is an employee of the Institute as indicated in Table 4;

Table 4: The Academic Committee members

s/n	Name	Position	Qualification Discipline	Nationality	Appointment/resignation	Number of meetings
1	Prof. Francis Aron Mwaijande	Chairperson	Ph.D in Public Policy	Tanzanian	1 October 2023 to September 2026.	4 out of 4
2	CPA. Dr. Samwel Marwa Werema	Member	CPA(T), Ph.D in Finance	Tanzanian	1 October 2023 to September 2026	4 out of 4
3	Prof. Benedicto Bhishikana Kazuzuru	Member	Ph.D in Economics	Tanzanian	1 October 2023 to September 2026	0 out of 4
4	Dr. Remidius Denis Ruhinduka	Member	Ph.D in Economics	Tanzanian	1 October 2023 to September 2026	4 out of 4
5	Dr. Kenneth Patrick Mdadila	Member	Ph.D. Economics	Tanzanian	1 October 2023 to September 2026	4 out of 4
6	Prof. Provident Jonas Dimoso	Secretary	Ph.D in Development Studies	Tanzanian	1 October 2023 to September 2026	4 out of 4

Source: Appointment letters, minutes of meetings

Note: Prof. Benedicto Bhishikana Kazuzuru was sick during the period under review and passed away on 3 December 2024, his position was replaced by Dr. Harold Martin Utouh from 25 May 2025.

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

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

During the period under review, the committee held four ordinary meetings, in these meetings the committee performed the following activities:

- i. Received and discussed matters concerned with academics, including enrolment, long and short courses, field works, examinations and provision of certificates, Library services, ICT services and Academic Quality Assurance services;
- ii. Received and discussed draft of the Institute's Examination Regulations of 2018;
- iii. Received, discussed and approved report of examination results, number and names of graduates of the Institute for the academic year 2023/2024;
- iv. Received and discussed matters related to Internationalization and MoU implementations;
- v. Reviewed and suggested different strategies for reaching out to the development stakeholders on how to secure opportunities for consultancy jobs;
- vi. Received and discussed matters related to promotion and evaluation of Academic staff;
- vii. Received and discussed matters related to students' entrepreneurship and innovation;
- viii. Received, discussed and suggest on matters concerned with research, projects, consultancy and publications;
- ix. Prepared and suggested to the Governing Council the Committee Annual Work Plan and the reviewed Academic Committee Charter;

2.3.4 Finance, Planning and Staff Development Committee

The Finance, Planning and Staff Development Committee established under the Act No. 8 of 1980. The committee has six members and the secretary is an employee of the Institute as shown in **Table 5**.

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

Table 5: Finance, Planning and Staff Development Committee members

No.	Name	Age	Position	Qualification	Nationality	No of meetings	Appointment/re signation
1.	Mr. Benjamin Sylvester Chilumba	45	Chairperson	MBA (Human Resource Management)	Tanzanian	5/5	1 October 2023 to 30 September 2026.
2.	Mrs. Mayasa M Mwinyi	63	Member	Master in Statistics	Tanzanian	5/5	From October 2023 to 30 September 2026.
3.	CPSP(T). Clay Jackson Apiyo	45	Member	CPSP(T), Msc. Procurement and Supply Chain Management	Tanzanian	4/5	From October 2023 to 30 September 2026.
4.	Adv. Nelly Godlays Mwasongwe	48	Member	Master Degree in LLM (ICT and Telecommunication)	Tanzanian	4/5	1 October 2023 to 30 September 2026.
5.	CPA. Hannah Charles Mwakalinga	58	Member	CPA, Masters of Business Administration (Finance)	Tanzanian	5/5	1 October 2023 to 30 September 2026.
6.	Prof. Canute Benedict Hyandye	47	Secretary	PhD Environmental Science and Engineering	Tanzanian	5/5	1 October 2023 to September 2026.

Source: Appointment letters, minutes of meetings

The Committee's functions among other things include;

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

During the period under review, the committee held five ordinary meetings; in these meetings, the committee performed the following tasks;

- i) Received, discussed and recommended to the Governing Council to approve Institute budget for the year 2024/25;
- ii) Received, discussed and recommended to the Governing Council the Treasury Registrar semi- annual report;

- iii) Received, discussed and recommended to the Governing Council 94 promoted Employees to be Confirmed and 8 on recategorization for the year 2024/25;
- iv) Received, discussed and recommended to the Governing Council to approve development projects;
- v) Received, discussed and recommended to the Governing Council 34 employees on first appointment to be approved on Permanent basis;
- vi) Received, discussed and recommended to the Governing Council on Reviewed Procurement Action Plan for year 2024/25 and Action Plan for year 2026; and
- vii) Receive and recommended to the Governing Council on matter concerned discipline of an employee.

2.4 Tender Board

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

Operational functions of tender board

The operational functions of the Tender Board as per section 34 of the Public Procurement Act, No.10 of 2023 includes;

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

2.4.1 Powers of Tender Board

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

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

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

The composition of Institute Tender Board is shown in Table 6;

Table 6: The tender board compositions

No	Name	Position	Qualification and Discipline	Nationality	Appointment/Resignation	Number of meeting attended
1.	Dr Hosea A. Mpogole	Chairman	Ph.D in Agricultural Economics	Tanzanian	3 years From: 24 April 2023 To: 24 April 2026	7/7
2.	Dr. Masake R. Mgabo	Member	Ph.D in Public Health	Tanzanian	3 years(reappointed) From: 15 March 2025 To: 15 March 2028	7/7
3.	Dr. Yohane Mgale	Member	Ph.D in Agricultural Economics and Management	Tanzanian	3 years From 3 October 2023 To 3 October 2026	7/7
4.	Dr. Judith A. Namabira	Member	Ph.D in Management Studies.	Tanzanian	3 years(reappointed) From: 15 March 2025 To: 15 March 2028	7/7
5.	Dr. Africanus Sarwatt	Member	Ph.D in Management Science	Tanzanian	3 years From: 3 October 2023 To: 3 October 2026	7/7
6.	CPA(T). Faraja D. Maulaga	Member	CPA(T)	Tanzanian	3 years From: 3 October 2023 To: 3 October 2026	7/7
7.	Eng. Richard Mkilania	Member	Master of Engineering Management	Tanzanian	3 years From: 22 July 2024 To: 22 July 2027	7/7

Source: Appointment letters

2.5 Governance Statement

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

The Council is scheduled to meet quarterly. The Council delegates the day-to-day management of the business to the Rector assisted by Deputy Rectors and management team. Management team is invited to attend Council meetings and facilitates the effective control of all the Institute's operational activities, acting as a medium of communication and coordination

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between departments and units. The Institute is committed to the principles of effective corporate governance. The Governing Council members also recognize the importance of integrity, transparency and accountability.

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

2.5.1 The Management Team

The Management of IRDP comprises of the Rector assisted by two Deputy Rectors and heads of departments and units. Members of management are listed in Table 7;

Table 7: The Management team of IRDP for the period ended June 2025

S/N	Name	Position
1.	Prof. Hozen Kahesi Mayaya	Rector
2.	Prof. Provident Jonas Dimoso	Deputy Rector - Academic, Research and Consultancy
3.	Prof. Canute Benedict Hyandy	Deputy Rector - Planning, Finance and Administration.
4.	Prof. Juvenal Boniface Nkonoki	Director - Lake Zone Centre
5.	Dr. Daniel Fabiano. Mpeta	Head of Academic Matters Lake Zone Centre
6.	Dr. Caroline Geoffrey Ngeresa	Head of Planning, Finance and Administration Lake Zone Centre
7.	Dr. Judith Kamazi Namabira	Head of the Department of Development Finance and Management Studies
8.	Dr. Hosea Amon Mpogole	Director of Department of Research and Consultancy
9.	CPA. Faraja Dickson Maulaga	Director of the Finance and Accounts
10.	Ms. Visensia Cleophae Kagombora	Director of Human resource Management and Administration
11.	Eng. Richard Neligwa Mkilania	Head of Estate
12.	Dr. Yohana James Mgale	Director of Academic Support Services
13.	Dr. Anicet Rwezaula	Ag. Head of the Department of Population Studies
14.	Dr. Berling Magonyo Sospeter	Head of IRDP Furaha Center
15.	Dr. Juliana James Manyerere	Manager of Library Service Unit
16.	Dr. Africanus Calist Sarwatt	Head of the Department of Rural Development and Regional Planning
17.	Mr. Gabriel Aloyce Kimaryo	Head of the Procurement Management Unit
18.	CPA. Tuntufye Paulo Mwakipesile	Chief Internal Auditor
19.	Ms. Jane Said Mchakama	Director of students Support Service
20.	Mr. Jabir Saleh Abdi	Head of ICT Unit

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S/N	Name	Position
21.	Mr. Benjamin Innocent Magori	RAAWU Chairperson
22.	Adv. Aisha Amimu Mjegere	Head of Legal Unit services
23.	Mr. Said Abdallah Panga	Director of Planning and Development
24.	Mr. Godrick Abel Ngolly	Head of Marketing and Public Relations Unit
25.	Dr. Epiphania Kapilima	Ag. Head of the Dispensary Unit
26.	Mr. Daniel Gadiel Mchomvu	THTU Chairperson IRDP Branch
27.	Dr. Christina Geofrey Mandara	Head of Quality Assurance Unity
28.	Dr. Maseke Richard Mgabo	Director of Academics
29.	Prof. Fadhili Hamza Mgumia	Head of the Department of Environmental Planning

Source: Appointment letters

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

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

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

2.5.2 Internal Controls

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

- i. Effectiveness and efficiency of operations;
- ii. Safeguarding of the Institute's assets;
- iii. Compliance with applicable laws and regulations;
- iv. Reliability of accounting records;
- v. Business sustainability under normal as well as under adverse conditions; and
- vi. Responsible behaviours to all stakeholders.

Efficiency of any internal control system depends on the strict observance of prescribed rules and regulations. There is always a risk of non-compliance of such rules and regulations by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the internal control system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Council assessed the internal control systems throughout the financial period ended 30 June 2025 and is of the opinion that they met accepted standards. The Council conducts risk and internal control assessment through the Audit Committee.

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

a) Delegation

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

b) Budget

Detailed annual budget emanated from the Institute's Strategic Plan was prepared by the Management for review and approval by the Governing Council and the Parliament of United Republic of Tanzania in December 2024.

c) Competence

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

d) Internal Audit

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

2.6 Nature, Objectives and Strategies of the IRDP

2.6.1 Nature of the operations

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

Storage Development Project at Mbwanga area in Dodoma. To date, IRDP has three training sites in Dodoma (Furaha, Miyuji North and IRDP Main Campus) and one Lake Zone Training Center in Kisesa, Magu District, Mwanza Region.

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

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

2.6.2 Objective and Principal Activities of the IRDP

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

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

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

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

- i. The political, economic and social aspirations of the people of the United Republic of Tanzania;

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

2.6.3 Strategies for achieving objective

The IRDP implement its strategic plan (2021/22-2025/26) when executing annual Budget for the financial year 2024/25. The strategic plan is the leading instrument for planning, priority setting and decision making. Specifically, the plan places emphasis on strategies to be executed to achieve the strategic objectives. The IRDP Strategic Plan of 2021/22-2025/26 has 15 Service Areas (SAs) and 9 Strategic Objectives with 49 targets to be addressed in the five-year plan. The Strategic Plan has been approved and its implementation is measured through the predefined key performance indicators.

The Strategic Objectives and number of targets to be addressed during the Strategic Plan implementation period are as shown in Table 8;

Table 8: Number of Planned targets for each strategic objective

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

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

(i) Service improved and HIV/AIDS infection reduced;

(a) Short-term

- Care and support services to PLWHIV increased;
- Program on health, nutrition and fitness approved and implemented;

(b) Medium-term

Audit on implementation of HIV AIDS programs conducted and assurance reports issued;

(c) Long-term

- Programs to fight HIV/AIDS and Non-communicable Diseases at work place conducted.
- (ii) National Anti-corruption strategy enhanced, sustained and effectively implemented
 - (a) Short-term
 - Creating awareness among staff and students on the fight against corruption
 - (b) Medium-term
 - Anti-corruption programs prepared and implemented
 - (c) Long-term
 - Anti-corruption programme and Zero tolerance level on corruption practices and malpractice maintained.
- (iii) Good governance and administrative services enhanced.
 - (a) Short-term
 - Facilitate the use of Management information system for decision making.
 - Promote institute products and services
 - Compliance with financial standards and procurement procedures
 - (b) Medium-term
 - Develop and use of Management information system
 - Review development of institute products and services and promotion strategies
 - Ensure compliance on financial standards and procurement procedures
 - (c) Long-term
 - Sustain the use of Management information system for effective decision making
 - Enhance strategies for promoting institute products and services.
 - Continue adherence to financial standards and procurement procedures
- (iv) Resource mobilization and Financial Management system enhanced.
 - (a) Short-term
 - Mobilize financial resources to facilitate implementation of institute operations
 - To develop and implement financial management system
 - Risk management and register developed and implemented
 - (b) Medium-term
 - Diversification sources of revenue
 - Review financial management information system
 - Review risk management framework and register
 - (c) Long-term

- Ensure institute financial sustainability
 - Sustain the use of financial management information system and risk management
- (v) Information technology, Teaching and learning infrastructure improved.
- (a) Short-term
- Develop state of art infrastructure to facilitate teaching and learning
 - To facilitate automation of business operations
- (b) Medium-term
- Maintain existing and develop new infrastructure
 - To facilitate fully automation of business processes
- (c) Long-term
- Sustain infrastructure functionality.
 - Endure automation of business processes.
- (vi) Student welfare and support services improved
- (a) Short-term
- Provide welfare and support services to students
- (b) Medium-term
- Build infrastructure for provision of student support services
- (c) Long-term
- Maintain infrastructure for provision of student support services.
- (vii) Training and library services improved
- (a) Short-term
- To provide long and short course training
 - To provide library services to staff and students
- (b) Medium-term
- Review short and long course curriculum to reflect market demand
 - Digitization provision of training and library services
- (c) Long-term
- Sustain quality and standards compliance in provision of training and library services
- (viii) Innovation, research and consultancy services improved

(a) Short-term

- To conduct research and provision consultancy services to public and private sector;
- To facilitation operations of Mipango Entrepreneurship and Innovation (MEI) centre;
- Publication of research findings.

(b) Medium-term

- Review research and consultancy guidelines;
- Collaborate with public and private sector to promote MEI.

(c) Long-term

- Ensure IRDP graduates acquire a skill set to be competitive national and international labour market.

(ix) Coordination of national and international collaboration strengthened

(a) Short-term

- To develop MoU for collaboration between IRDP and Other institutions within and outside the country;

(b) Medium-term

- Review Institute collaboration framework and identify further areas for collaboration;

(c) Long-term

- Sustain and evaluate implementation of MoU.

2.7 Managing Operations of the IRDP

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

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

2.8 Statement of Service Performance Information

The IRDP's service performance information discloses information needed for accountability and decision-making purpose, primarily to help users of the report by Those Charged with Governance to understand what the IRDP had set out to achieve (target) and what it has achieved (result). The service performance information is generally be a mix of qualitative and quantitative reporting. The IDRP reporting of service performance information is provided in this report under Key performance indicators Page (30-32)

2.9 IRDP Operating Model

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

2.9.1 Inputs

The IRDP has skilled and experienced employees who are considered as key resource in pursuing its strategic objectives. As at 30 June, 2025, the IRDP had a total of 457 Staff with diverse experiences and competences as summarized in a table No.9 below. The Institute has 237 academic staff with the following qualifications: 51 hold PhDs, 149 hold Master's degrees, and 37 hold Bachelor's degrees. Additionally, the Institute has 220 administrative staff with the following qualifications: 33 hold Master's degrees, 1 hold Postgraduate Diploma, 101 hold Bachelor's degrees, 2 hold Advanced Diplomas, 43 hold Diplomas, 36 hold Certificates, and 4 hold Standard VII. The Office has a staff development and training plan, which ensures that in each year IRDP staff attend either short or long-term training to build capacity and improve employees' performance.

Table 9: Number of IRDP Staff for the year ended on 30 June 2025

Cadre	Gender		Total
	Male	Female	
Academic Staff	179	58	237
Administrative Staff	131	89	220
Total	310	147	457

a) Gender Equality

The Institute is an equal opportunity employer, as it has no discriminatory policies or practices. As at 30 June, 2025, the Institute had the following distribution of employees by gender:

Table 10: Gender Equality

Gender	2024/25	2023/24	2022/23
Male	310	292	274
Female	147	143	130
Total	457	435	404

b) Cooperation and support from Stakeholders

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

c) Financial Sustainability

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

The IRDP's sources of revenue consist of:

i) Government Subvention for Personnel Emoluments (PE) and Capital Development.

The Institute budget for financial year 2024/25 was TZS 40,880,004,000. The approved government grants which included personal emoluments and development was TZS 19,094,678,000 PE made up of TZS 11,858,894,000 and Development was TZS 7,235,784,000. Up to 30 June 2025 the government disbursed TZS 20,048,841,825 which is 105% of the planned target of receiving government grant of TZS 19,094,678,000. The PE grant received was TZS 13,500,867,153 which is 114% of the planned target of TZS 11,858,894,000 and TZS 6,547,974,672 was received for Development which is 90.49% of the planned targets of TZS 7,235,784,000

Reason for over disbursement of PE grant was due to government employee transferred to IRDP from other government institutions.

ii) Internal Generated Funds

In terms of Own Source, the Institute manage to collect TZS 18,862,139,126 which is made up of Revenue from exchange transaction TZS 17,952,820,466 and other revenue TZS 909,318,660 which 98.30% of the planned target collecting TZS 19,190,401,800.

(a) Intellectual Capital

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

Further, the Institute is also expected to promote innovation, adoption and utilization of ICT in developing management and business solutions to support institute operations and Staff to become active, creative, knowledgeable, and ethical participants in our daily works and globally connected society.

Operational Performance

During the financial year 2024/25, the Institute implemented, to a large extent, the planned activities as indicated below:

(i) Resource mobilization and Financial Management system enhanced

Total revenue collected in the year from internal sources was TZS 18,862,139,126 which 98.30% of the planned target of collecting TZS 19,190,401,800.

(ii) Information Technology, Teaching and learning infrastructure improved

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

(iii) Good Governance and Administrative Services Enhanced

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

Challenges and Remedial Measures

Despite the significant achievements noted for financial year 2024/25, the Institute faced a number of challenges during this financial year, which constrained the realization of some of the planned objectives. Among the major challenges encountered include the following;

(i) Shortage of Academic and Administrative staff

The Institute has 457 staff among these academic staff are 237 and administrative staff are 220. However, as per Institute staff establishment, the institute require to have 684 staff. Thus, the Institute has shortage of 227 staff.

(ii) Inadequate Infrastructure

Lack of sufficient infrastructure such as lecture theatres, classrooms and hostels continue to affect academic functions of the Institute. Currently, the Institute has capacity to provide accommodation services only to 1,323 students out of 14,604 students enrolled for academic year 2024/25.

(iii) Inadequate Transport Facilities

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

Remedial measures

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

2.10 Future Development Plan

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

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

In Mwanza Lake Zone Centre building to be constructed are

- i) Completion of Student hostel phase two; and
- ii) Construction of academic block phase four.

2.11 Key Strength and Resources

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

- (i) Availability of Physical Infrastructure;
- (ii) Availability and Implementation of Competence-based curricular;

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

2.12 Principal Risks, Uncertainties and Opportunities

2.12.1 Principal risks and Uncertainties

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

2.12.2 Risk identification methods

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

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

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

The IRDP principal risks and uncertainties with their impacts and mitigation are summarized in Table 11 below:

Table 11: List of principal risks and uncertainties with their impacts and mitigation

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

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

2.12.3 Opportunities

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

- i. Growing demand of IRDP services, IRDP uses these opportunities like consultancy services, short and long-term training, risk management conduct risk identification and analysis in order to identify risks and make control so is to meet IRDP goals;

- II. Existence of potential internal and external funding; make IRDP in a conducive environment for having funds to facilitate risk management in implementation of IRDP activities to archive IRDP goals and objectives;
- III. Strategic location; IRDP is located in the Capital City (Dodoma) gives it an edge in strengthening its relationship with key stakeholders.

2.13 Stakeholders' relationship

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

2.13.1 Government

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

(a) Key concerns

The Government's concerns to the IRDP include the following;

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

Source: The establishment Act of the IRDP;

(b) Value we create;

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

2.13.2 Employees

Employees are integral to making the Institute of Rural Development Planning (IRDP) a distinguished and desirable workplace. IRDP is committed to providing an inspiring environment that fosters personal and professional growth, where employees are encouraged to take shared responsibility for their own development and strive to realize their full potential.

In alignment with the Institute's mission, employees contribute to the delivery of efficient, value-creating services and operations that benefit our stakeholders. Career advancement at IRDP is primarily driven by individual initiative and dedication to fulfilling assigned responsibilities, supported by the Institute's structured development framework.

(a) Key concerns

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

(b) Value we create

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

2.13.3 Suppliers

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

(a) Key concerns

- i. Transparent and fair procurement process of goods and services;
- ii. Receiving feedback on delivered goods and rendered services; and
- iii. Timely settlement of suppliers' invoices.

(b) Value we create

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

2.13.4 Society

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

(a) Key concerns

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

(b) Value we create

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

2.14 Capital Structure and Treasury Policies

2.14.1 Capital structure

The IRDP capital structure for the year ended 30 June 2025 consists of Tax payer’s fund of TZS 20,124,569,000 (30 June 2024: TZS 20,124,569,000) and accumulated surplus of TZS 39,692,535,254 (30 June 2024: TZS 34,944,679,993).

Therefore, capital structure for the financial years ended 30 June 2025 and 30 June 2024 are summarized below:

	2024/25 TZS	2023/24 TZS
Assets:		
Current Assets	6,974,694,164	6,209,401,945
Non-Current Assets	59,414,694,291	55,600,421,495
Total Assets	66,389,388,455	61,809,823,440
Liabilities:		
Current Liabilities	6,572,272,096	6,740,574,447
Non-Current Liabilities		
Total Liabilities	6,572,272,096	6,740,574,447
Net Assets	59,817,116,359	55,069,248,993
Capital Fund	20,124,569,000	20,124,569,000
Accumulated Surplus	39,692,547,359	34,944,679,993
Total Net Assets	59,817,116,359	55,069,248,993

2.14.2 IRDP Treasury Policies and Objectives

The Institute of Rural Development Planning (IRDP) operates under treasury policies that are guided by mechanisms established by the Governing Council, which delegates financial decision-making authority to Management within a well-regulated framework. These control measures include applicable legislation, IRDP Financial Regulations, Government Circulars, Guidelines, and Board resolutions concerning the opening, operation, and signatory mandates of bank accounts.

The primary objective of these policies is to ensure effective control and safeguarding of public financial resources. In accordance with these mechanisms, all revenues are collected through the Government Electronic Payment Gateway (GePG) and deposited into IRDP's designated collection accounts held at commercial banks. Thereafter, every Monday, the collected funds are remitted to IRDP's revenue collection accounts maintained at the Bank of Tanzania (BOT). All IRDP expenditures are strictly incurred within the approved ceilings outlined in the annual budget.

2.14.3 Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) serve as critical tools for measuring the efficiency and effectiveness of the Institute's operations. In accordance with the Recommended Practice Guideline (RPG) on reporting service performance information, KPIs enable users of the financial statements to assess the Institute's service delivery in terms of both efficiency and effectiveness.

The implementation of the Institute's operational plan is evaluated on a quarterly basis using these KPIs. Performance reports are prepared quarterly, semi-annually, and annually. The assessment framework incorporates both financial and non-financial performance metrics to provide a comprehensive view of the Institute's achievements and areas for improvement.

2.14.4 Key Performance Indicators (KPIs)

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

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Strategic Objective	Planned Target (2024/25)	Strategy	Key Performance Indicators (KPIs)	Achievement	Budget (TZS '000)	Actual Expenditure (TZS '000)	Remarks
Improved Services and Reduction of HIV/AIDS Infections	Provide care and treatment to 4 employees by June 2025	Ensure availability of essential health services	Number of employees provided with care and treatment	3 Workers declared their health status to employer and they were provided with food and medical support.	23,680	18,290	Implemented as planned
				A total of 300 out of 457 staff (66%) were sensitized on HIV/AIDS.			
Anti-Corruption Strategy Enhanced and Sustained	Establish 2 student anti-corruption clubs and train 5,000 students by June 2025	Operationalize anti-corruption clubs	1. Number of clubs established 2. Number of students trained	Two clubs established (Dodoma & Mwanza); 3,725 students (75%) sensitized	45,924	42,663	Completed
Good Governance and Administration Enhanced	Conduct final accounts, prepare financial statements and audits by June 2025	Strengthen compliance with financial regulations	Number of Internal and External Audit conducted	Financial statements for FY 2023/2024 prepared, discussed and approved by Governing council and finally Audited.	466,114	432,074	Implemented and a clean audit certificate was issued by CAG
	Prepare and implement Annual Procurement Plan by June 2025	Strengthen compliance with procurement procedures	1. Availability of annual approved procurement plan 2. Number of procurement Audit conducted.	During financial year 2024/25, the institution planned to implement the procurement of 89 tenders. By June 30, 2025, a total of 73 tenders, equivalent to 82.02%, had been implemented.	90,650	86,944	Completed
	Increase qualified staff from 335 to 427	New staff recruitment	Number of qualified staff recruited and trained	44 new staff recruited and 29 received through transfers; 66 supported for long courses; 47 attended short courses	12,185,005	16,233,557	Completed (we received additional funds in PE)

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

Strategic Objective	Planned Target (2024/25)	Strategy	Key Performance Indicators (KPIs)	Achievement	Budget (TZS '000)	Actual Expenditure (TZS '000)	Remarks
	Strengthen promotion of Institute's products and services by June 2025	Promotion of Institute products and Services	Product awareness and outreach	The Institute products and services promoted through engagement of Media (TVs, Radio and Magazine) and participated in different National exhibition events.	319,670	292,295	Completed
	Strengthen management information System for effective decision-making by June 2025	Develop transparent management information systems	Number of management information systems used support institute operations	The Institute used MIS to support Institute operations including PLANREP, MUSE, GoT-HOMIS, GePG, GAMIS	8,629,861	8,093,453	Completed
ICT, Teaching & Learning Infrastructure Improved	Enhance ICT to support institute operations by June 2025	Leverage technology to support operations	ICT systems maintained	IRDP Website and MIS systems maintained.	791,920	783,364	Completed
			ICT equipment procured				
Resource Mobilization and Financial Management Enhanced	Increase revenue from TZS 38.4B to TZS 39.76B by June 2025	Strengthen internal control; diversify revenue	Amount of revenue collected	TZS 37.8 bill (95% of target) collected Up to the end of 30 Jun, 2025.	464,130	405,670	Completed
			Number of Risk assessment reports prepared	Institute Risk Management framework prepared and approved by the Institute Governing Council and four Risk assessment reports prepared.			
Infrastructure for Learning and Administration Expanded	Operationalize Risk Management Framework by June 2025	Strengthen internal control systems	Number of buildings constructed	8 development projects implemented. Out of them 3 projects completed and 5 are in progress.	11,707,797	7,279,613	5 ongoing projects planned to be completed as per revised plan
			Promote PPP for infrastructure				

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

Strategic Objective	Planned Target (2024/25)	Strategy	Key Performance Indicators (KPIs)	Achievement	Budget (TZS '000)	Actual Expenditure (TZS '000)	Remarks
	Maintain and renovate teaching facilities by June 2025		Renovated learning infrastructure	Maintenance of electrical, plumbing and carpentry conducted	2,654,961	2,540,452	Completed
Student Welfare Improved	Improve student support services by June 2025	Strengthen student welfare programs	Availability of welfare services	Health and sports services provided to students as well as MISO government activities facilitated.	782,027	748,111	Completed
Training and Library Services Improved	Increase long-term enrolment from 15,011 to 16,738 by June 2025	Strengthen compliance with NACTVET & TCU	Number of students enrolled	14,298 students were enrolled which is 85% of planned target of enrolling 16,738 students. Out of these students enrolled at Dodoma main campus were 10,362 and students 3,936 were enrolled at Lake zone Centre Mwanza	4,100,394	3,536,275	Completed
	Improve access to library services by June 2025	Expand publication acquisition	Number of publications received	9,223 newspapers procured, 475 books procured and 253 books received from partners (NBS)	206,458	171,470	Completed
Innovation, Research & Consultancy Strengthened	Increase research projects from 11 to 28 by June 2025	Build research capacity	Number of research projects conducted	12 IRDP-funded research projects; 34 Published Papers 51Consultancies conducted	709,943	443,722	Completed
National and International Collaboration Strengthened	Maintain partnerships with public/private actors	Enhance collaboration with stakeholders	Number of MoUs signed	MoUs signed with UDOM, Mzumbe, UNDP, LGTI, APRM, Tengeru, University of Uswatini, Mangaka Training Centre and others, Registered member IUCEA, Collaboration with Nottingham University in UK.	122,420	99,350	Completed

2.15 Other Performance Indicators and Financial Statement Discussion and Analysis

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

2.15.1 Significant Aspect of statement of financial Performance

a) Revenue

The total recognized revenue during the year ended 30 June 2025 was TZS 39,708,217,541 (30 June 2024: 38,173,897,983), which was an increase of annual recognized revenue by TZS 1,534,319,558 equivalent to an increase of 4.02%. Below the breakdown for the revenue;

(i) Revenue from grants

Represents funds received to support local development plan including construction of classroom and hostels. For the reporting period, grant income amounted to TZS 6,399,172,273, compared to TZS 4,280,929,518 reported in the financial year 2023/24.

(ii) Subvention from Government Entities:

Government subventions were provided to support the operations of the organization. For the reporting period, 2023/25 the subvention received was TZS 13,824,432,533 higher than TZS 12,970,328,200 in the prior period (2023/24).

(iii) Revenue from Exchange Transactions:

This revenue was derived from exchanges of goods and services (student's fee). The decrease in revenue from exchange transactions from TZS 19,919,732,366 (2023/24) to TZS 18,464,089,174 (2024/25) reflects a negative trend of student enrolment.

(iv) Other Revenue:

This category includes meant miscellaneous revenue streams which were not covered by the main categories. There is a very slight increase in other revenue for the financial year 2024/25 of TZS 909,318,660 from TZS 908,095,730 for prior reporting year.

b) Expenses

The expenses for the financial year ended 30 June 2025 amounted to TZS 34,960,350,175 (30 June 2024: TZS 34,742,754,020), increase by TZS 217,596,155 which is equivalent to 0.63%. Expenses have increased, particularly in areas of wages, salary and employees' benefits. expenses. Expenses are breakdown as follows:

i) Wages, Salaries, and Employee Benefits:

Employee compensation and related costs amounted to TZS 19,505,865,529, an increase from TZS 17,694,640,878 in the prior year. This increase was caused by new hired staff.”

ii) Use of Goods and Services:

Expenses for goods and services necessary to run operations totalled TZS 11,529,125,478, compared to TZS 13,647,270,964 in the previous period, this signified decrease in operational expenses.

iii) Maintenance Expenses:

Maintenance expenses showed an increase, from TZS 571,508,128 in the comparative period to TZS 845,177,019 which signifies increase by 47.89% This is due to the increase of expenses such as; computer maintenance and outsource contract service expenses.

iv) Other Expenses:

Other operational expenses remained relatively consistent, with a slight decrease from TZS 1,142,131,802 to TZ 1,036,679,899.

v) Depreciation of Property, Plant, and Equipment:

Depreciation for the reporting period was TZS 1,588,398,086 slightly higher than TZS 1,233,642,248 of the previous period.

vi) Social Benefits:

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

vii) Expected Credit Loss (ECL):

Expense of TZS 76,769,094 represents Expected Credit Loss (ECL) as result of the assessment for impairment made during the financial year as per IPSAS 41.

Surplus/Deficit

The surplus was TZS 4,747,867,366 compared to TZS 3,431,143,963 prior period. However, this surplus was not for financing Operational activities but meant for development activities. When government development grants are excluded, the institute might experience deficit of TZS 1,651,317,012 for financial year of 2024/25 while TZS 849,785,555 for financial year 2023/24 excluding transfers.

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

2.15.2 Significant Aspect of statement of financial position

a) Current Assets

i. Cash and Cash Equivalent

Cash and Cash Equivalents: As of the reporting period, the entity held TZS 2,469,198,848 in cash and cash equivalents, a decrease from the prior year's balance of TZS 3,418,242,788. The reduction reflects changes in cash flow management and liquidity.

ii. Receivables

Receivables increased slightly from TZS 2,269,013,996 in the prior period to TZS 2,778,658,354, indicating an increase in outstanding amounts owed by customers or other debtors.

iii. Inventory

The inventory during the year ended 30 June 2025 was TZS 85,495,358 (30 June 2024: TZS 45,350,013), the difference was attributed by increase of inventory of, building material, consumables, and medical supplies by TZS 16,239,460, TZS 32,260,800, TZS 11,908,168 and TZS 36,995,098 respectively.

iv. Prepayments

Prepaid expenses increased from TZS 476,795,148 to TZS 1,641,341,604 showing a rise in advance payments for goods or services expected to be consumed in the future.

v. Total Current Assets

The total current assets increased from TZS 6,209,401,945 to TZS 6,974,694,164, largely due to the increase in inventory, receivables and prepayments.

b) Non-Current Assets

a) Property, Plant, and Equipment

The value of property, plant, and equipment increased from TZS 47,761,882,101 to TZS 55,641,214,835 suggesting ongoing investment in fixed assets or the addition of new property, plant, or equipment during the period.

b) Work in Progress

Work in progress showed a significant decrease from TZS 7,838,539,394 to TZS 3,773,479,456, indicating projects that was ongoing have been completed.

c) Total Non-Current Assets

Non-current assets increased from TZS 55,600,421,495 to TZS 59,414,694,291 largely driven by the increase in property, plant, and equipment.

d) Current Liabilities

- i. Payables and Accruals: Current liabilities related to payables and accruals increased from TZS 5,979,871,199 to TZS 6,156,728,214. This was due to an increase in outstanding obligations or services received but not yet paid.
- ii. Deferred Income: Deferred income decreased from TZS 449,163,512 to TZS 290,070,564. This reduction could reflect the recognition of income that was previously deferred in the prior period.
- iii. Deposits: The balance of deposits decreased significantly from TZS 311,539,735 to TZS 125,473,318, suggesting a reduction in customer deposits or other funds held in advance.
- iv. Total Current Liabilities: Total current liabilities decreased from TZS 6,280,710,518 to TZS 6,025,861,064 mainly due to the decrease in deposits and deferred income.

e) Total Liabilities

Total liabilities decreased from TZS 6,740,574,447 to TZS 6,572,272,096 showing a favourable reduction in obligations.

f) Net Assets

Total Net Assets: The entity's net assets increased from TZS 55,069,248,993 to TZS 59,817,116,359 indicating an overall improvement in financial strength and the ability to meet future obligations.

2.15.3 Overall Performance

The Statement of Financial Position as at 30 June 2025 reported Net Assets amounting to TZS 59,817,116,359 (30 June 2024: TZS 55,069,248,993) which is composed of Taxpayers Fund worth TZS 20,124,569,000 (30 June 2024: TZS 20,124,569,000) and Accumulated Surplus of TZS 39,692,547,359 (30 June 2024: TZS 34,944,679,993).

The total Current Assets amounted to TZS 6,974,694,164 (30 June 2024: TZS 6,209,401,945) made up of Cash and Cash Equivalents TZS 2,469,198,848 (30 June 2024: TZS 3,418,242,788); Receivables TZS 2,778,658,354 (30 June 2024: TZS 2,269,013,996); prepayments TZS 1,641,341,604 (30 June 2024: TZS 476,795,148); Inventories TZS 85,495,358 (30 June 2024: TZS 45,350,013). The total current assets represented 15% (30 June 2024: 12%) of the Net Assets.

The total Current Liabilities amounted to TZS 6,572,272,096 (30 June 2024, TZS 6,740,574,447) made up of payables and accrued expenses of TZS 6,156,728,214 (30 June 2024: TZS 5,979,871,199). Deferred Income amounting to TZS 290,070,564 (30 June 2024: TZS 449,163,513). Deposits amounted TZS 125,473,318 (30 June 2024: TZS 311,359,735).

Therefore, the Institute's ability to meet its short-term obligations as they fall due (liquidity ratio) or the working capital (current) ratio stands at 1.2 (30 June 2024: 1.02). This indicates that the Institute can cover its current liabilities 1.2 times as at 30 June 2025 (30 June 2024: 1.02 times).

The Institute's total Non-Current Assets amounted to TZS 59,414,694,291 (30 June 2024: TZS 55,600,421,495) made up of Property and Equipment at TZS 55,641,214,835 (30 June 2024: TZS 47,761,882,101) and Work in Progress at TZS 3,773,479,455 (30 June 2024: TZS 7,838,539,394).

The Institute's overall financial performance for the period ended 30 June 2025 in overall basis was below last period ending 30 June 2024 due to increase of operational costs. But revenue from exchange transactions went down by 7.31% from TZS 19,919,732,366 to TZS 18,464,089,174 following a decline in enrolment of students in the period. The Institute effectively managed its working capital during the period and was able to meet almost all new maturing obligations as they fall due.

The reported operating surplus for the period ended 30 June 2025 is TZS 4,747,867,366 compared to the last period surplus of TZS 3,431,143,963. The management is keen to continue improving the Institute's financial performance by ensuring it operates at a surplus and always in an adequate positive cash position to meet its maturing financial obligations. The amount of Accounts Payable as at 30 June 2025 was TZS 6,572,272,096 and the current assets which stood at TZS 6,974,682,059 which were sufficient to liquidate the obligations when fall due.

2.15 Cash Flows

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

(a) Cash Flow from Operating Activities

The cash flow from operating activities for the year ended 30 June 2025 resulted in a net inflow of TZS 3,795,909,863 compared to TZS -70,276,421 in 2023/2024. This change was primarily due to:

- I. Receipts: The organization received total receipts was TZS 38,910,980,951 in 2024/25, an increase from TZS 37,813,900,985 in 2023/24. The increase in receipts was mainly attributed to Revenue Grants (TZS 6,547,974,672 in 2024/25 compared to TZS 3,878,026,199 in 2023/24) and subvention from other government entities (13,500,867,153 in 2024/25 as compared to (TZS 12,970,328,200 in 2023/24)
- II. Payments: Total payments decreased to TZS 35,115,071,088 in 2024/25 compared to TZS 37,884,177,406 in 2023/24

(b) Cash Flow from Investing Activities

The organization had a net outflow of TZS 4,741,836,358 in 2024/25 for investing activities (2023/24: TZS 3,357,621,579). This outflow primarily consisted of;

Payment for Work in Progress and Acquisition of Property, Plant, and Equipment, reflecting continued investment in capital assets to support the organization’s operations and growth. Total payments for investing activities increased to TZS 4,741,836,358 in 2024/25 from TZS 3,357,621,579 in 2023/24, indicating increase in the pace of capital expenditures during the year.

(c) Cash Flow from Financing Activities

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

2.16 Liquidity

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

The liquidity ratio and working capital for the year 2024/25 is as summarized hereunder:

	2024/25	2023/24
	TZS	TZS
Liquidity Ratios:		
Current Ratio	1.06 :1	0.92 :1
Acid Test Ratio	1.05 :1	0.91 :1
Working capital	402,409,963	-531,172,502

The IRDP’s total liability on 30 June 2025 was TZS 6,572,272,096 as compared to TZS 6,740,574,447 on 30 June 2024; and total assets were worth TZS 66,389,376,350 compared to TZS 61,809,823,440 on 30 June 2025 and 30 June 2024 respectively.

The statements of financial position as on 30 June 2025 showed a net asset/ equity of TZS 59,817,116,359 as compared to TZS 55,069,248,993 at 30 June 2024, which indicates that the IRDP was a going concern. The IRDP considers being solvent on the basis of the working capital position.

2.17 Events after Reporting Period

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

2.18 Donations

Contribution in Kind

Contribution in kind to the community, IRDP contributed on Education sector by providing ten office chairs at Miyuji Secondary School worth six hundred Tanzanian shilling (TZS 600,000.00) and twelve (12) office chairs at Mpamaa Primary School worth Seven Hundred Seventy Thousand Tanzanian shilling (TZS 770,000.00). Moreover 21 cements bags worth TZS 500,000 was also given to Mpamaa Primary school.

2.19 Vested Interest

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

2.20 Corporate Social Responsibility

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

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

Apart from the aforesaid social contribution, the institute has made total contributions amounting to TZS 52,998,600.00

2.21 Environment

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

2.22 HIV/AIDS and COVID 19

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

2.23 Anti-Corruption Policy

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

2.24 Staff Welfare

a) Staff relationship

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

b) Staff medical benefits

The Institute does not have any separate medical scheme. The Institute's employees subscribe to the National Health Insurance Fund which is taking care of medical consultation and treatment for all employees and their immediate dependants as per the Government regulations. The amount paid for medical scheme to NHIF was TZS 810,052,029 and TZS 778,219,692 for financial year 2024/25 and 2023/24 respectively. The IRDP employees are benefiting subsistence and ground travel budgeted annually for attending medical clinics when directed to attend special medical services by recognized doctors/specialists.

c) Employees Benefit Plan

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

d) Persons with disabilities

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

2.25 Accounting Policies

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

2.26 Prejudicial Issues

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

2.27 Auditors

The Controller and Auditor General is the Statutory Auditor of the Institute of Rural and Development Planning (IRDP) by virtue section 9 of the Public Audit Act (No 11) of 2008. Public Audit Act No. 11 of 2008, Cap 418 [R.E 2022]. However, in accordance with Section 33(1) of the Public Audit Act No 11 of 2008 M/s Reliable Consultants was authorized by the Controller and Auditor General to audit the Institute of Rural Development Planning for the financial year ended on 30 June 2025.

2.28 Responsibility of the Auditor

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

2.29 Statement of compliance

The Institute financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis issued by the International Public Sector Accounting Standards Board (IPSASB). Moreover, the Report by Those Charged with Governance has been prepared in compliance with Tanzania Financial Reporting Standards No.1(TFRS No.1) as issued by National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021. In performing the activities of the Institute, various laws and regulations having the impact on the Institute's operations were observed.



Prof. Joseph A. Kuzilwa
Chairperson

Date: 27/03/2026



Prof. Hozen K. Mayaya
Rector

Date: 27/03/2026

3 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

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

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

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

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

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

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

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

The financial statements of the Institute, as indicated above, were approved by the Council on the 28 day of August 2025 and signed on its behalf by:



Prof. Joseph A Kuzilwa
Chairperson

Date: 27/03/2026



Prof. Hozen K Mayaya
Rector

Date: 27/03/2026


INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

5 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

ASSETS	Note	30 June 2025 TZS	30 June 2024 TZS
Current Assets			
Cash and Cash Equivalents	4	2,469,198,848	3,418,242,788
Receivables	5	2,778,658,354	2,269,013,996
Inventories	6	85,495,358	45,350,013
Prepayments	7	1,641,341,604	476,795,148
Total Current Assets		6,974,694,164	6,209,401,945
Non- Current Assets			
Property, Plant and Equipment	8	55,641,214,835	47,761,882,101
Work in Progress	9	3,773,479,456	7,838,539,394
Total Non- Current Assets		59,414,694,291	55,600,421,495
TOTAL ASSETS		66,389,388,455	61,809,823,440
LIABILITIES			
Current Liabilities			
Payables and Accruals	10	6,156,728,214	5,979,871,199
Deferred Income	11	290,070,564	449,163,513
Deposits	12	125,473,318	311,539,735
Total Current Liabilities		6,572,272,096	6,740,574,447
TOTAL LIABILITIES		6,572,272,096	6,740,574,447
NET ASSETS		59,817,116,359	55,069,248,993
NET ASSETS			
Capital Contributed by:			
Taxpayers' Fund		20,124,569,000	20,124,569,000
Accumulated Surplus		39,692,547,359	34,944,679,993
TOTAL NET ASSETS		59,817,116,359	55,069,248,993

Notes 1 to 35 form part of these financial statements



Prof. Joseph A Kuzilwa
Chairperson
Date: 27/08/2026



Prof. Hozen K Mayaya
Rector

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRD P)

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 TZS	2023/24 TZS
REVENUE			
Revenue Grants	13	6,399,172,273	4,280,929,518
Revenue from Exchange Transactions	14	18,464,089,174	19,919,732,366
Other Revenue	15	909,318,660	908,095,730
Subvention from Govt Entities	16	13,824,432,533	12,970,328,200
Fair Value Gain on Assets and Liabilities	17	111,204,901	94,812,169
TOTAL REVENUE		39,708,217,541	38,173,897,983
EXPENSES AND TRANSFERS			
Expenses			
Wages, Salaries and Employee Benefits	18	19,505,865,529	17,694,640,878
Use of Goods and Services	19	11,529,125,478	13,647,270,964
Maintenance Expenses	20	845,177,019	571,508,128
Other Expenses	21	1,036,679,899	1,142,131,802
Depreciation of Property, Plant and Equipment	8	1,588,398,086	1,233,642,248
Social Benefit	22	3,000,000	3,560,000
Expected Credit Loss (ECL)	23	76,769,094	0
Total Expenses		34,585,015,105	34,292,754,020
Transfer			
Grants, Subsidies and other Transfer Payments	24	375,335,070	450,000,000
Total Transfer		375,335,070	450,000,000
TOTAL EXPENSES AND TRANSFERS		34,960,350,175	34,742,754,020
Surplus for the year		4,747,867,366	3,431,143,963

Notes 1 to 35 form part of these financial statements



Prof. Joseph A. Kuzilwa
Chairperson



Prof. Hozen K. Mayaya
Rector

Date: 27/03/2026

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

Description	Taxpayers' Fund	Accumulated Surplus	Total
	TZS	TZS	TZS
Opening Balance as at 01 July 2023	20,124,569,000	31,513,536,030	51,638,105,030
Surplus for the year	0	3,431,143,963	3,431,143,963
Closing Balance as at 30 June 2024	20,124,569,000	34,944,679,993	55,069,248,993
Opening Balance as at 01 July 2024	20,124,569,000	34,944,679,993	55,069,248,993
Surplus/(Deficit) for the year	0	4,747,867,366	4,747,867,366
Closing Balance as at 30 June 2025	20,124,569,000	39,692,547,359	59,817,116,359

Notes 1 to 35 form part of these financial statements



Prof. Joseph A Kuzilwa
Chairperson



Prof. Hozen K Mayaya
Rector

Date: 27/03/2026

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

		2024/25	2023/24
		TZS	TZS
RECEIPTS			
Subvention from Government	29	13,500,867,153	12,970,328,200
Entities			
Revenue Grants	29	6,547,974,672	3,878,026,198
Revenue from exchange transactions	29	17,952,820,466	20,057,450,856
Other Revenue	29	909,318,660	908,095,730
Total Receipts		38,910,980,951	37,813,900,984
PAYMENTS			
Wages, Salaries and Employee	29	(19,546,970,589)	(17,455,800,878)
Benefits			
Supplies and Consumables Used	29	(13,121,842,094)	(16,042,150,035)
Social Benefits	29	(3,000,000)	(3,560,000)
Other Transfers	29	(375,335,070)	(450,000,000)
Other Expenses	29	(1,036,679,899)	(1,142,131,802)
Maintenance Expenses	29	(845,177,019)	(571,508,128)
Decrease in Deposits	29	(186,066,417)	(2,219,026,527)
Total Payments		(35,115,071,088)	(37,884,177,370)
NET CASH FLOW FROM OPERATING ACTIVITIES		3,795,909,863	(70,276,386)
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Payment for Work in Progress	29	(2,057,895,162)	(2,147,381,628)
Advance payment Acquisition of Property, Plant and Equipment	29	(1,152,893,312)	(657,317,955)
Acquisition of Property, Plant and Equipment	29	(1,531,047,884)	(552,922,031)
Total Investing Activities		(4,741,836,358)	(3,357,621,614)
NET CASH FLOW FROM INVESTING ACTIVITIES		(4,741,836,358)	(3,357,621,614)
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash flow Financing Activities			-
NET CASH FLOW FROM FINANCING ACTIVITIES			-
Net Increase		(945,926,496)	(3,427,898,000)
Cash and cash equivalent at beginning of period		3,434,407,891	6,862,305,891
Cash and cash equivalent at end of period		2,488,481,395	3,434,407,891

Notes 1 to 35 form part of these financial statements


 Prof. Joseph A Kuzilwa
 Chairperson


 Prof. Hozen K Mayaya
 Rector

Date: 27/06/2026

INSTITUTE OF RURAL DEVELOPMENT PLANNING (IRDP)

5.5 STATEMENT OF COMPARISON BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original Budget		Adjustment		Final Budget		Actual Amount on Cash Basis (C)		Difference (C-B) TZS	Percent	Note
	(A) TZS		(B-A) TZS		(B) TZS		TZS				
RECEIPTS											
Revenue Grants Received	7,235,784,000	-	-	-	7,235,784,000	6,547,974,672	687,809,328	9.51%	30(A)		
Government Grant PE	11,858,894,000	-	-	-	11,858,894,000	13,500,867,153	(1,641,973,153)	-13.85%	30(B)		
Other Revenue	754,896,000	-	-	-	754,896,000	909,318,660	(154,422,660)	-20.46%	30(C)		
Revenue from Exchange Transactions	21,030,430,000	2,594,924,200	2,594,924,200	18,435,505,800	17,952,820,466	482,685,334	2.62%	30(D)			
Total Receipts	40,880,004,000	2,594,924,200	2,594,924,200	38,285,079,800	38,910,980,951	(625,901,151)					
PAYMENTS											
Grants, Subsidies and other Transfer Payments	400,335,072	-	-	-	400,335,072	375,335,070	(25,000,002)	-6.66%			
Maintenance Expenses	850,000,000	-	-	-	850,000,000	845,177,019	(4,822,981)	-0.57%			
Other Expenses	1,108,801,262	-	-	-	1,108,801,262	1,036,679,899	(72,121,363)	-6.96%	30(E)		
Social benefits	3,600,000	-	-	-	3,600,000	3,000,000	(600,000)	-20.00%			
Supplies and Consumables Used	14,339,049,348	2,092,435,358	2,092,435,358	12,246,613,990	13,121,842,094	875,228,104	6.67%	30(F)			
Wages, Salaries and Employee Benefits	18,130,744,957	502,488,842	502,488,842	17,628,256,115	19,546,970,589	1,918,714,474	9.82%	30(G)			
Increase/decrease in deposits	0	0	0	0	0	186,066,418	186,066,418				
Acquisition of Property, Plant and Equipment	2,361,209,361	-	-	-	2,361,209,361	1,531,047,884	(830,161,477)	-54.22%	30(H)		
Advance Payment for Acquisition of Property Plant and Equipment	1,600,000,000	-	-	-	1,600,000,000	1,152,893,312	(447,106,688)	-38.78%	30(I)		
Payment for Work in Progress	2,086,264,000	-	-	-	2,086,264,000	2,057,895,162	(28,368,838)	-1.38%	30(J)		
Total Payment	40,880,004,000	2,594,924,200	2,594,924,200	38,285,079,800	39,856,907,447	1,571,827,647					
NET PAYMENTS						(945,926,496)	945,926,496				
Cash and cash equivalents at the beginning of the year						3,434,407,891					
Cash and cash equivalents at end of year						2,488,481,395					

Notes 1 to 35 form part of these financial statements

Prof. Joseph A Kuzitwa
Chairperson
Date: 27/03/2026

Prof. Hozen K Mayaya
Rector