



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



ARDHI UNIVERSITY (ARU)

**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

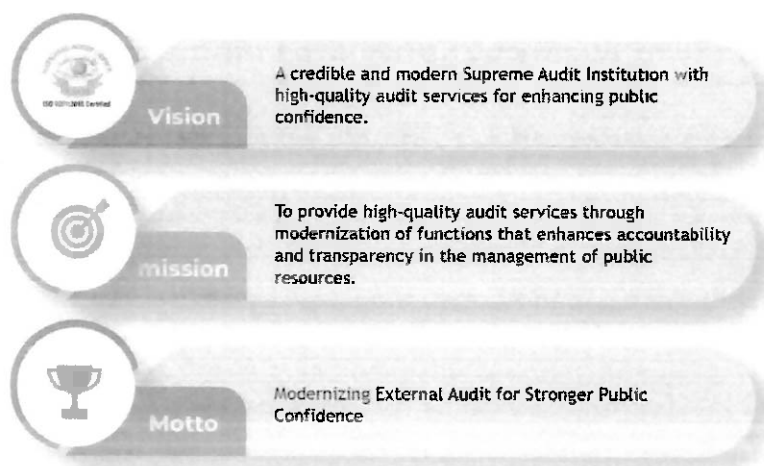
AR/PA/ARU/2024/25

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



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



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Abbreviations

ABECC	ARU Built Environment Consulting Company
AF	Accounting and Finance
ARU	Ardhi University
BA	Bachelor of Arts
BSc	Bachelor of Science
CE	Civil Engineering
CRDB	Cooperative and Rural Development Bank
DICT	Directorate of Information and Communication Technology
FAM	Financial Audit Manual
HEET	Higher Education for Economic Transformation
IASB	International Accounting Standards Board
IBR	Institute of Building Research
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
ISSAIs	International Standards of Supreme Audit Institutions
MA	Master of Arts
MoU	Memorandum of Understanding
MSc	Master of Science
MTRSP	Medium Term Rolling Strategic Plan
NBAA	National Board of Accountants and Auditors
NAO	National Audit Office
NHBRA	National Housing Building Research Agency
NMB	National Microfinance Bank
PhD	Doctor of Philosophy
PLC	Public Limited Company
PPRA	Public Procurement Regulatory Authority
QA	Quality Assurance
SERBI	School of Earth Sciences, Real Estate, Business and Informatics
TCU	Tanzania Commission for Universities
TFRS	Tanzania Financial Reporting Standards
TZS	Tanzania Shillings
UDSM	University of Dar es Salaam
VC	Vice Chancellor

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman,
University Council,
Ardhi University,
P.O. Box 35176,
Dar es Salaam, Tanzania.

1.0 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Ardhi University (ARU), which comprise the statement of financial position as at 30 June 2025, the statement of financial performance, statement of changes in net assets, 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 Ardhi University (ARU) 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 the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Ardhi University (ARU) 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 responsibilities by those charged with

governance, Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

1.1 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.1.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods and services at Ardhi University 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, Ardhi University generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

1. Non-implementation of the annual procurement plan activities worth TZS 66.5 million

In accordance with Reg. 79(3) Public procurement Regulations, 2024 Ardhi University is required to forecast its requirements for goods, services and works as accurately as is practicable by reference to services or undertakings already programmed in the annual work plan and included in the annual estimates.

However, our review of the annual procurement plan, implementation reports and related records availed during the audit, I revealed that the approved budgeted procurements of TZS 66,549,161 were not implemented as of 30 June 2025.

2. Delays in Delivery of Procured Goods by Suppliers (Delays Ranging from 10 to 189 Days)

The Terms and Conditions of Local Purchase Orders (LPOs) issued by ARU in financial year 2024/25 stipulate the expected delivery timelines for goods and services.

However, a review of Local Purchase Orders (LPOs), delivery notes, and inspection reports revealed that four suppliers delayed the delivery of goods, with delays ranging between 10 and 189 days beyond the agreed timelines.

1.1.2 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 Ardhi University for the year ended 30 June 2025 as per the Public Finance Act (Budget Act), Cap. 439 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, except for the matters described below, Ardhi University generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

Unapproved Utilization of Carry-Over Budget TZS 499 million

Section 36(1) of the Budget Act, 2015 and Regulation 100 of the Public Finance Regulations, 2017 stipulate that carry-over funds should be fully utilized within the first quarter of the subsequent financial year. Where utilization is not possible, the respective entity is required to seek approval from the Treasury Registrar (TR) for further extension of the carry-over period.

Audit review of the carry-over budget and transaction accounts for ARU noted that ARU carried forward a total of TZS 2,714,627,177 and managed to utilize only 50.6% i.e TZS 1,375,743,853.96 of the total carried over budget, leaving TZS 1,338,883,323.53 as unutilized budget for the year under audit.

Furthermore, we noted that from the utilized amount of 1,375,743,853.96 only TZS 338,293,612.33 was utilized in the first quarter and TZS 538,495,593.55 was requested for extension beyond first quarter via letter No BE153/408/01 dated 18 September 2014. However, the remaining balance of TZS 498,954,648.08 was utilized in the remaining quarter without approval of the Treasury Registrar, contrary to the stipulated regulations.



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



3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

The University Council is responsible for the preparation of the annual financial statements that give a true and fair view of Ardhi University covering the period from 1 July 2024 to the date of approving the audited financial statements. This responsibility is inclusive to those charged with governance who acted in the capacity during any part of the period covered by financial statements.

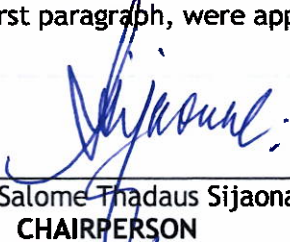
The responsibility ranges from the Statement of Financial Position as at 30 June 2025, and the Statements of Financial Performance for the year ended 30 June 2025, A statement of changes in net assets as at 30 June 2025, The Statement of Cash Flows as at 30 June 2025, the Statement of Comparison of Budget and Actual amount for the year ended 30 June 2025, and the Notes to the Financial Statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with Accrual-International Public Sector Accounting Standards (IPSASs), Government Finance Statistics (GFS) Standards, National Board of Accountants and Auditors (NBAA), and in the manner required by the ARU Charter, 2007.

The University Council is also responsible for such internal control as members determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of risk management.

The University Council has assessed the ability of the University to continue as a going concern and have no reason to believe that the University will not be able to operate in the year ahead. The auditors are responsible for reporting on whether the annual Financial Statements give a true and fair view in accordance with Accrual-IPSASs requirements.

APPROVAL OF GOVERNANCE REPORT AND ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

The Governance Report and the annual Financial Statements of Ardhi University, as identified in the first paragraph, were approved by the University Council and signed on its behalf by: -


Amb. Salome Thadaus Sijaona
CHAIRPERSON

Date: 20/03/2026


Prof. Evaristo Joseph Liwa
COUNCIL MEMBER

Date: 20.03.2026

4.0 DECLARATION OF THE HEAD OF FINANCE

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

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

I, **Mosses Meliack Mollel**, being the Head of Finance of Ardhi University (ARU) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signed:



Signed by:

Mosses Meliack Mollel

Position:

Head of Finance

NBAA Membership No:

ACPA 4720

Dated:

20th March 2026

5.0 FINANCIAL STATEMENTS

5.1 CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		CONSOLIDATED	CONSOLIDATED	UNIVERSITY	UNIVERSITY
	Note	2024/25 TZS '000	2023/24 TZS '000	2024/25 TZS '000	2023/24 TZS '000
ASSETS					
Current Assets					
Cash and Cash Equivalents	2	37,196,732	36,877,888	34,691,615	34,424,312
Receivables	3	4,528,430	2,913,770	3,225,165	1,497,066
Prepayments	4	39,968	40,000	39,968	40,000
Income Tax Receivable		17,592			
Inventories	5	324,776	211,106	324,776	211,106
		42,107,498	40,042,764	38,281,524	36,172,484
Non-Current Assets					
Property, Plant and Equipment	9	161,470,940	161,859,506	161,436,170	161,826,331
Intangible Assets	6	99,722	112,188	99,722	112,187
Work in Progress	10	26,608,568	14,427,203	26,608,568	14,427,203
Investment in ABECC	24	0	0	64,865	64,865
		188,179,230	176,398,897	188,209,325	176,430,586
TOTAL ASSETS		230,286,728	216,441,661	226,490,849	212,603,070
LIABILITIES					
Current Liabilities					
Payables and Accruals	7	7,920,994	8,949,556	5,423,328	6,093,184
Deposits	12	190,969	673,011	190,969	673,011
Income tax Payable		0	65,537	0	-
Dividend payable		0	0	0	-
Deferred Income (Grants)	11	29,930,950	27,024,890	29,930,950	27,024,890
		38,042,913	36,712,994	35,545,247	33,791,085
Non-Current Liabilities					
Other Borrowing by Govt Entity	8	792,860	792,860	792,860	792,860
Total Non-Current Liabilities		792,860	792,860	792,860	792,860
TOTAL LIABILITIES		38,835,773	37,505,854	36,338,107	34,583,945
NET ASSETS		191,450,955	178,935,807	190,152,742	178,019,125
OWNER'S EQUITY					
Taxpayers/Share Capital	14	17,894,241	17,894,241	17,894,241	17,894,241
Accumulated Surplus/(Deficit)		173,556,714	161,041,566	172,258,501	160,124,884
TOTAL NET ASSETS		191,450,955	178,935,807	190,152,742	178,019,125

Notes 1 to 40 form part of these financial statements

Amb. Salome Thadaus Sijaona

CHAIRPERSON

Prof. Evaristo Joseph Liwa

COUNCIL MEMBER

DATE: 20.03.26

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

		CONSOLIDATED	CONSOLIDATED	UNIVERSITY	UNIVERSITY
		2024/25	2023/24	2024/25	2023/24
REVENUE	Not e	TZS '000	TZS '000	TZS '000	TZS '000
Subventions from the Government-PE	18	16,561,098	16,035,239	16,561,098	16,035,239
Revenue from exchange transactions	16	11,414,798	12,796,616	8,468,760	7,933,526
Other Revenues	15	2,718,836	3,908,148	2,718,836	3,908,148
Revenue Grants	17	14,850,270	14,613,795	14,850,270	14,613,795
Fair value Gains on Assets and Liabilities	26	0	40,741	0	40,741
		<u>45,545,002</u>	<u>47,394,539</u>	<u>42,598,964</u>	<u>42,531,449</u>
EXPENSES					
Wages, salaries and employee benefits	19	19,041,386	18,379,008	19,041,386	18,379,008
Use of Goods and Services	20	10,364,170	11,095,852	8,260,383	7,496,645
Expected Credit Loss	31	3,056	11,324	3,056	11,382
Maintenance expenses	21	599,614	101,949	599,614	101,949
Finance costs	28	1,783	2,270	0	0
Other expenses	22	1,525,120	1,933,604	1,232,338	1,676,306
Depreciation of property, plant and equipment	9	1,215,849	2,438,229	1,209,184	2,428,767
Social Benefit	23	26,921	27,000	26,921	27,000
Net impairment (loss)/gain on financial Assets		-5,453			
Amortization of intangible assets	6	<u>12,465</u>	<u>14,821</u>	<u>12,465</u>	<u>12,465</u>
Total Expenses		<u>32,784,911</u>	<u>34,004,057</u>	<u>30,385,347</u>	<u>30,133,522</u>
Transfer to CF	36	80,000	0	80,000	0
TOTAL EXPENSES AND TRANSFERS		<u>32,864,911</u>	<u>34,004,057</u>	<u>30,465,347</u>	<u>30,133,522</u>
Surplus/(Deficit) During the Period		<u>12,680,091</u>	<u>13,390,482</u>	<u>12,133,617</u>	<u>12,397,927</u>
Less: Corporate Tax for ABECC	25	(164,937)	(319,810)	-	-
Profit After Tax		<u>381,531</u>	<u>658,439</u>	-	-

Revenues and expenses under ABECC (Subsidiary Company) have been reclassified for consolidation purposes to align with IPSAS presentation format.

Notes 1 to 40 form part of these financial statements.

Amb. Salome Thadaus Sijaona

CHAIRPERSON

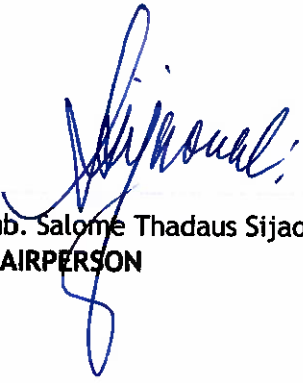
Prof. Evaristo Joseph Liwa

COUNCIL MEMBER

DATE: 20.03.2026

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

			Accumulated	
		Capital Fund	Surplus/(Deficit)	Total
		TZS	TZS	TZS
At 01 July 2024	14	17,894,241	161,041,566	178,935,807
Addition Capital Injected		-	-	-
Prior year adjustment		-	-	-
Surplus/(Deficit) for the Year-ARU		-	12,133,617	12,133,617
Profit/(Loss) for the year ABECC		-	381,531	381,531
Balance as at 30 June 2025		17,894,241	173,556,714	191,450,955
At 01 July 2023	14	17,894,241	147,985,200	165,879,441
Addition Capital Injected		-	-	-
Prior year adjustment		-	-	-
Surplus/(Deficit) for the Year		-	12,397,927	12,397,927
Profit/(Loss) for the year ABECC		-	658,439	658,439
Balance as at 30 June 2024		17,894,241	161,041,566	178,935,807


 Amb. Salome Thadaus Sijaona
 CHAIRPERSON

DATE: 20.03.26


 Prof. Evaristo Joseph Liwa
 COUNCIL MEMBER

5.4 STATEMENT OF CHANGES IN NET ASSETS FOR THE PERIOD ENDED 30 JUNE 2025

	Note	Capital Fund	Accumulated Surplus/(Deficit)	Total
		TZS	TZS	TZS
At 01 July 2024	14	17,894,241	160,124,884	178,019,125
Addition Capital Injected				0
Prior year adjustment				0
Surplus/(Deficit) for the Year			12,133,617	12,133,617
Balance as at 30 June 2025		17,894,241	172,258,501	190,152,742
At 01 July 2023	14	17,894,241	147,769,800	165,664,041
Addition Capital Injected				0
Prior year adjustment			-42,843	-42,843
Surplus/(Deficit) for the Year			12,397,927	12,397,927
Balance as at 30 June 2024		17,894,241	160,124,884	178,019,125

Notes 1 to 40 form part of these financial statements.

Amb. Salome Thadaus Sijaona
CHAIRPERSON

DATE: 20.03.2026

Prof. Evaristo Joseph Liwa
COUNCIL MEMBER

5.5 CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2025

		CONSOLIDATED	CONSOLIDATED	UNIVERSITY	UNIVERSITY
		2024/25	2023/24	2024/25	2023/24
Cash Flows From/ (Used in)	Note	TZS '000	TZS '000	TZS '000	TZS '000
Operating Activities					
Receipts					
Subventions from Government	33	34,318,928	30,649,034	34,318,928	30,649,034
Revenue Grant	33	0	21,726,060	0	21,726,060
Revenue from exchange Transaction	33	10,226,249	14,859,470	6,439,379	8,134,650
Other Revenue	33	2,655,556	3,908,148	2,655,556	3,908,148
Increase in Deposit		94,770	204,158	94,770	204,158
Total Receipts		47,295,503	71,346,870	43,508,633	64,622,050
Payments					
Wages, salaries and Employee Benefit	33	(18,954,748)	(19,509,233)	(18,954,748)	(19,509,233)
Use of Good and Service	33	(11,593,028)	(10,629,874)	(8,318,703)	(5,932,458)
Subsidies		(80,000)	-	(80,000)	-
Social Benefit	33	(26,921)	(27,000)	(26,921)	(27,000)
Finance Cost	33	(1,783)	(2,270)	0	-
Maintenance expenses	33	(599,614)	(101,949)	(599,614)	(101,949)
Other expenses	33	(2,144,203)	(2,504,843)	(1,783,327)	(2,207,549)
Decrease in deposit	33	0	(670,134)	0	(670,134)
Taxation		(95,536)	(94,004)	0	-
Total Payment		(33,495,833)	(33,539,307)	(29,763,313)	(28,448,323)
Net Cash Flow from Operating Activities		13,799,670	37,807,563	13,745,320	36,173,727
Cash Flows From/ (Used in) Investing Activities					
Investing Activities					
Payment for WIP	33	(12,181,365)	(14,427,203)	(12,181,365)	(14,427,203)
Acquisition of PPE	33	(827,283)	(907,016)	(819,023)	(907,016)
Acquisition of Intangible assets		-	-	-	-
Net Cash from/ (Used in) Investing Activities		(13,008,648)	(15,334,219)	(13,000,388)	(15,334,219)
Cash Flows From/ (Used in) Financing Activities					
Cash proceeds from long -term borrowing		-	-	-	-
Dividends		-	(477,191)	-	-
Net Cash Flows from Financing Activities		-	(477,191)	-	-
Net Increase in Cash and Cash Equivalents		791,022	21,996,153	744,932	20,839,508
Cash and Cash Equivalents at the beginning of the Period		36,950,398	14,954,245	34,482,576	13,643,068
Cash and Cash Equivalents at the End of the Period		37,741,420	36,950,398	35,227,508	34,482,576

Notes 1 to 40 form part of these financial statements.

Amb. Salome Thadaus Sijaona
CHAIRPERSON

Prof. Evaristo Joseph Liwa
COUNCIL MEMBER

DATE: 20.03.2026

Controller and Auditor General

AR/PA/ARU/2024/25

5.6 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 JUNE 2025

	Original Budget (A)	Adjustments (B)	Final Budget (C)=A+B	Actual amount on Comparable Basis (D)	Difference: Final Budget Vs Actual (C-D)	Percentage Variance (%)
RECEIPTS	TZS	TZS	TZS	TZS	TZS	
Other Revenue	5,729,704,784	-	5,729,704,784	2,655,556,042	3,074,148,742	54
Revenue from Exchange Transactions	11,423,972,500	-	11,423,972,500	6,439,379,041	4,984,593,459	44
Revenue Grants	45,621,249,648	-	45,621,249,648	34,318,928,153	11,302,321,495	25
Subvention from Government entities	18,491,312,000	-	18,491,312,000	-	18,491,312,000	100
Increase in Deposit	-	-	-	94,770,000	-94,770,000	
Total Receipts	81,266,238,932	-	81,266,238,932	43,508,633,236	37,757,605,696	
PAYMENTS						
Maintenance Expenses	1,559,597,824	-1,550,000	1,558,047,824	599,613,907	958,432,917	62
Other Expenses	2,149,974,183	-112,601	2,149,861,582	1,783,326,762	366,534,820	17
Other Transfers	80,000,000	-	80,000,000	80,000,000	-	
Social Benefits	27,000,000	-	27,000,000	26,920,732	79,268	
Use of Goods and Service	10,284,513,390	-20,894,800	10,263,618,590	8,318,703,422	1,944,915,168	19
Wages, Salaries and Employee Benefits	21,539,858,204	12,577,401	21,552,435,605	18,954,747,862		

						2,597,687,743	12
Acquisition of Intangibles	1,509,919,442	-	1,509,919,442			1,509,919,442	100
Acquisition of Property, Plant and Equipment	44,115,375,889	9,980,000	44,125,355,889	819,022,854		43,306,333,035	98
Payment for Work in Progress	-	-	-	12,181,364,594		-12,181,364,594	
Total Payment	81,266,238,932	-	81,266,238,932	42,763,701,875		38,502,537,057	
Net Receipts/Payments	-	-	-	744,932,361		-744,932,361	

The statement of comparison of budget amount and actual amount is to be read in conjunction with note 1 to 40



Amb. Salome Thadaus Sijaona

CHAIRPERSON



Prof. Evaristo Joseph Liwa

COUNCIL MEMBER

DATE: 20.03.26