



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



NATIONAL MUSEUM OF TANZANIA (NMT)

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL  
YEAR ENDED 30 JUNE 2022

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March 2023

AR/PA/NMT/2021/22

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

## 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.

### Vision

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

### Mission

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

**Motto: "Modernizing External Audit for Stronger Public Confidence"**

### Core values

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

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

### We do this by:

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

© This audit report is intended to be used by National Museum of Tanzania 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

<b>CAG</b>	Controller and Auditor General
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>PAC</b>	Public Accounts Committee
<b>MHoC</b>	Museum and House of Culture
<b>NMTA</b>	National Museum of Tanzania Act, 1980
<b>NMT</b>	National Museum of Tanzania
<b>NNHM</b>	National Natural History Museum
<b>Reg.</b>	Regulation
<b>Sect.</b>	Section

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

Chairperson of the Board,  
National Museum of Tanzania (NMT),  
P.O. Box 511,  
Dar es Salaam.

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

#### **Unqualified Opinion**

I have audited the financial statements of National Museum of Tanzania, which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of National Museum of Tanzania as at 30 June 2022, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### **Basis for Opinion**

I conducted my audit in accordance with 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 National Museum of Tanzania (NMT) 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 and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information that 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.

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of works, goods and services in the National Museum of Tanzania for the financial year 2021/22 as per the Public Procurement laws.

#### Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of National Museum of Tanzania is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

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

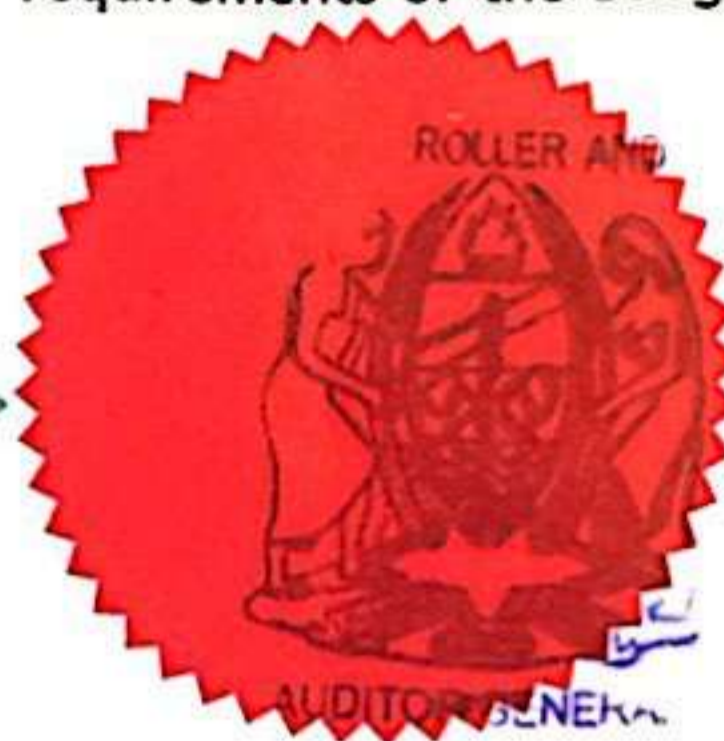
**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the National Museum of Tanzania for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

#### Conclusion

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

  
Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
March 2023





## 2.0 REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2022

### 2.1 Introduction

In accordance with Public corporation Act, 1992 and Tanzania Financial reporting standard No. 1-The report by those charged with governance, the Board of Directors submits their report and financial statements of National Museum of Tanzania for the year ended 30 June 2022.

### 2.2 Establishment

The National Museum of Tanzania (NMT) was established by the National Museum Act of Tanzania No 7 1980 is a scientific and cultural institution charged with duties of collecting, conserving, displaying and researching on all materials relating to Tanzania Cultural and Natural heritage.

### 2.3 Corporate Outlook

#### Vision

“To become a center of excellence in sustainable preservation of Tanzania’s cultural and natural heritage for the benefit of mankind”.

#### Mission

“To be the custodian of the national heritage responsible and committed in identification, collection, documentation, conservation, interpretation and knowledge dissemination of Tanzania’s cultural and natural heritage for the benefit of mankind”.

### 2.4 Principle Activities

- To preserve the movable cultural and natural heritage for use by present communities and future generations;
- To protect the movable cultural and natural heritage against theft and deterioration through documentation, curation and presentation of collection at festivals and other media;
- To carry out research and collection expeditions in the field of movable cultural heritage and publish findings thereof;
- To Mobilize and sensitize the community to value their cultural and natural heritage;

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- To promote the concept of natural unity in diversity by organizing exhibitions and cultural festivals;
- To promote the establishment of museum in Tanzania;
- To advise the government, public institutions and other persons or bodies of persons on the management and protection of museum;
- To protect cultural genetic resources against theft and deterioration through proper curation and preservation; and
- To carry out its functions or enter into deal with other institutions of for joint purpose, joint ownership or joint project, provided that the basic rules of the consortium are agreed by each party and that the deal is not illegal or against public interest and its approved by the Board.

### 2.5 Objectives And Strategies

The Institution had four (4) objectives in its five years Strategic Plan (2021/22 - 2025/26), upon which, when effectively implemented, are expected to result in outputs related to core and support functions of development and become a center of excellence in sustainable preservation of Tanzania's cultural and natural heritage for the benefit of mankind. In achieving Institution objectives, some strategies are in place. The strategies in line with objectives are: -

SN	OBJECTIVES	STRATEGIES
A	HIV/AIDS infections and NCDs reduced and supportive services improved	-To strengthen prevention strategies. -To provide care and support services.
B	Implementation of National Anti-Corruption Strategy enhanced and sustained	-Implement the National Anticorruption strategy.
C	Financial Resources Management enhanced	-To solicit financial resources. -To enhance financial management and control systems. -To improve efficiency and effectiveness in financial reporting.
D	Agency capacity to undertake mandated functions improved	-To strengthen internal control systems. -To improve working environment. -To strengthen planning monitoring and reporting. -To strengthen supporting services. -To strengthen human resource management.

### 2.6 Composition of The Board of Directors

The Chairman of the Board is appointed by the President of the United Republic of Tanzania, for a term of three years. The Director General is appointed by the President on the advice of the Minister from among persons who possess relevant qualifications and competence to

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manage efficiently and effectively the affairs of the Museum. The appointment of the rest of Board of Directors is done by the Minister for Natural Resources and Tourism.

During the financial year ended 30 June 2022, the institution did not have a board of Directors. The last Board was composed of 9 members, who were dismissed on 19 January 2019.

Nevertheless on 21 September 2022 the Board of the Institute was appointed and inaugurated on 22 October 2022 and immediately started operations as a valid Board of Directors of National Museum of Tanzania with eight Directors

**The List of Board Members of National Museum of Tanzania appointed 21 September 2022  
BOARD OF DIRECTORS NATIONAL MUSEUM OF TANZANIA**

S/N	Name	Position	Qualifications	Age (Years)	Nationality	Date Of Appointment
1.	Dr. Oswald Jotam Masebo	Chairperson	Ph.D (History) MA (History), BA (Education)	52	Tanzanian	21 September 2022
2.	Mr. Said Habibu Tunda	Member	MBA (F&B), ADCA	52	Tanzanian	21 September 2022
3.	Ms. Mystica Mapunda Ngongi	Member	MBA Corporate Management	53	Tanzanian	21 September 2022
4.	Mr. Asangye Nicholas Bangu	Member	M.A. In International Economics B.A. In Economics	50	Tanzanian	21 September 2022
5.	Mr. Alpha A. S. Zullu	Member	PGD in Human Resources Management	43	Tanzanian	21 September 2022
6.	Prof. Thomas Jacob Lyimo	Member	Ph.D. (Microbiology) M.Sc., B.Sc.,	58	Tanzanian	21 September 2022
7.	Dr. Mboni Amiri Ruzegea	Member	Ph.D. Library and Information Sciences M.A. Information Studies B.A with Education	54	Tanzanian	21 September, 2022
8.	Dr. Noel Biseko Lwoga	Secretary	PhD, Business Administration MA, Archaeology MA, Tourism	44	Tanzanian	21 September 2022

### 2.6.1 Board Committees.

The Board has three committees, namely; Planning, Finance and Administration committee, Audit committee and Professional Committee.

#### (a) Board Planning, Finance and Administration Committee

The purpose of Planning, Finance and Administration committee is to scrutinise, review and provide oversight on all major finance and investment, operational and staff matters and provide guidance and recommendations. The Committee report to Board of Directors.

#### (b) Audit Committee

The purpose of the Audit committee is to assist the Board of Directors in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, risk management and the institution's process for monitoring compliance with laws and regulations. The Audit Committee reports to Board of Directors

#### (c) Professional Committee

The purpose of the professional Committee is to oversee the core functions of the institution are carried out as per established guidelines. The committee reports to Board of Directors.

### 2.7 Core Values

- Integrity - We adhere to good governance and professionalism in discharging our duties.
- Customer-focused - We dedicate ourselves to serving the needs of our customers at a high level of dignity and timely response to their needs.
- Teamwork and collaboration - We will promote team spirit and collaboration across the institution in discharging our functions in achieving desired results.
- Transparency and Accountability - The institution staff will provide their services openly and with equal treatment, promote good governance, and discharge institution's functions according to agreed plans and regulations.

### 2.8 Overview

Museum is a non-profit institution in the service of society and its development. Thus museums all over the world depend exclusively on government subvention. Without disregarding the government move to pursue all public Institutions to generate revenue to sustain the operations.

## 2.9 Key Performance Indicators

During the year under review national Museum of Tanzania had 4 objectives and each objective had performance indicator as illustrated here under.

Sn	Objective	Performance Indicator	Output
A	HIV/AIDS infections and NCDs reduced and supportive services improved	i. % of staff undergoing VCT. ii. % of staff declaring their HIV/AIDS status iii. % of staff declaring their NCDs and Hepatitis status. iv. Level of staff satisfaction on care and support services	i. HIV/AIDS and NCDs sensitization and awareness seminars conducted to all NMT Staff for all Centres. ii. Availability of protective gears (condoms) to all NMT staff iii. Sensitization activities were conducted to the communities where projects are implemented.
B	Implementation of National Anti-Corruption Strategy enhanced and sustained	i. Level of stakeholders' satisfaction on agency's services. ii. % of corruption allegations confirmed	i. Increased awareness on National Anti-Corruption Strategy ii. Improved ethical conduct of staff iii. Reduced complaints iv. Improved transparency in service delivery
C	Financial Resources Management enhanced	i. % change in revenue collection. ii. Financial audit rating.	i. Effective use of financial resources ii. Increased revenue collection iii. Reduced audit queries iv. Improved financial reports v. Increased scope of service offering
D	Agency capacity to undertake mandated functions improved	i. Level of stakeholders' satisfaction on agency's services ii. Number of recruited contract staffs in permanent and pensionable terms. iii. Staff contracts duration extended	i. Improved compliance in-laws and regulations ii. Decrease legal cases and disputes iii. Improved working environment iv. Improved operational efficiency v. Improved quality of services offered

## 2.10 Results

During the year ended 30 June 2022, NMT had a surplus of TZS 1,429,477,944 compared to a surplus of TZS 898,733,830 in the year 2020/21.

## 2.11 Budgets

Detailed annual budgets for 2021/22 were prepared by the Management and approved. The final approved budget consisting of government subvention, revenue estimates from rendering

services and revenue estimates from facilities, equipment and other income had on total TZS 11,163,683,459. The actual revenue realised amounted to TZS 9,958,805,350 resulting into a deficit of TZS 1,204,878,109 caused by budget constraints, decline and lack of Museum visitors. Total budgeted expenditure amounted to TZS 11,163,683,459 from which actual expenditure was TZS 10,227,992,672 leading to underspending of TZS 269,187,322.

## **2.12 Employee Welfare**

The National Museum of Tanzania has the following staff welfare arrangements; Employees have medical insurance cover from National Health Insurance Fund.

## **2.13 Management and Employees' Relationship**

During the year 2021/22 there was good cooperation between management and employees who were represented by researchers and academic workers union (RAAWU). Working condition was generally good. Employees are free to air their suggestion, comments or grievances to management through their heads of department, section heads or RAAWU representatives.

## **2.14 Capacity Building**

This capacity building initiative is aimed at ensuring the National Museum of Tanzania is managed by competent personnel capable of bridging about changes hence improving performance of the organization.

However, the National Museum of Tanzania is highly understaffed to manage various branches and departments because of current employment restriction by the Government. However, retaining competent staff in service of the museum calls for motivation packages from the employer. This is one of the challenges facing the organization.

## **2.15 Staff Medical Benefit**

Since July 2003, The NMT joined National Health Insurance fund. Treatment of employees is therefore currently in accordance with the existing legislation and regulations within the framework of National Insurance Policies. The Museum during the year 2021/22 incurred the sum of TZS 70,520,040 and in 2020/21 the amount incurred was TZS 66,782,137. The amount paid to National Health Insurance for medical treatment of workers is included in the Wages, Salaries and employee benefits on Civil Servants mount of TZS. 2,804,288,097, for the year 2021/22 and amount of TZS. 2,686,732,000 for year 2020/21.

## **2.16 Persons with Disabilities**

It is the organizational policy to give equal opportunities to persons with disabilities for vacancies they can fill. Employment by the organization is therefore non-discriminatory and complies with international conventions relating to the bill of rights. Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the

applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Museum continues and appropriate training is arranged. It is the policy of the Museum that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **2.17 Gender Balance**

The National Museum of Tanzania gives equal opportunity to all Tanzanians during recruitment and filling of Management positions provided that they have the necessary qualifications and abilities regardless of their gender. As at 30 June 2022 NMT had 121 employees out of whom 77 were male and 54 were female.

### **2.18 Health and Safety**

The NMT has a strong health and safety policy, which ensures that a strong culture of safety always prevails. A safe working environment is ensured for all employees by providing adequate and proper personal training and supervision.

### **2.19 Solvency**

The Board of Directors confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Directors are of the opinion that for NMT to perform effectively and efficiently, it needs additional external source of financing, that is, the government subvention.

The allocation of enough budgets and release of enough subventions will enable the NMT to meet its maturing obligations in time. In view of that, Government is requested to release the balance of the counterpart fund in the "Museum and house of culture. Nevertheless Board of Directors have reasonable expectation that the Museum has adequate resources to continue in operational existence for the foreseeable future, and nothing has come to the attention of the Board of Directors to indicate that the Museum will not remain a going concern for least twelve months from the date of the statement.

### **2.20 Administrative Matters**

There has been no legal action taken against the Museum or its management during the year. Similarly, no legal actions were taken against National Museum of Tanzania or management for year 2021/22.

### **2.21 Donation**

It is the spirit of the National Museum of Tanzania to participate in various social activities. However due to critical budgetary constraints, the NMT could not provide any donation during the year 2020/21 and the year 2021/22.

### **2.22 Appropriation of Surplus/Reserves**

NATIONAL MUSEUM OF TANZANIA

National Museum of Tanzania is a Government institution that is not for profit making, therefore, any surplus available shall be used to finance future activities of Museum.

2.23 Related party Transactions

All related party transactions and balances are disclosed in Note 24 to the financial statements.

2.24 Auditor

The Controller and Auditor General is the Statutory Auditor of NMT by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT) and as amplified in Section 10 of the Public Audit Act, Cap 418. In accordance with Section 33(1) of the Act, M/s SBC Consultancy Services were authorized by the CAG on his behalf to carry audit of NMT for the financial year ended 30 June 2022.

This report was approved by those charged with governance on 22-03-2023 and signed on behalf by:



.....  
Dr. Oswald Jotam Masebo  
Chairperson

Date 22-03-2023



.....  
Dr. Noel Lwoga  
Director General

Date 22-03-2023




### 3.0 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

These financial statements have been prepared by the management of the National Museum of Tanzania in accordance with the provisions of Section 25(4) of the Public Finance Act, Cap 348 .The financial statements as required by the said Act are presented in the manner consistent with the International Public Sector Accounting Standards(IPSAS) accruals basis of accounting.

The Board of Directors of National Museum of Tanzania is responsible for establishing and maintaining a system of effective internal control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all public financial resources by National Museum of Tanzania.

To the best of my knowledge, the system of internal control has operated adequately throughout the reporting period and that the financial statements and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2022.

I accept responsibility for the integrity of the financial statements, the information they contain and their compliance with the Public Finance Act, Cap 348 and instructions issued by Treasury in respect of the year under review.



.....  
Dr. Oswald Jotam Masebo  
Chairperson

Date...22-03-2023.....



.....  
Dr. Noel Lwoga  
Director General

Date...22-03-2023.....

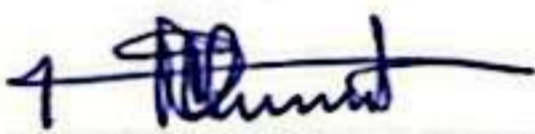
**4.0 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTING**

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 Board of Directors to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity 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 Board of Directors as under Directors Responsibility Statement.

I CPA Timo Njenga being the Ag. Head of Finance Manager of National Museum of Tanzania hereby acknowledge my responsibility of ensuring that financial Statements for the year ended 30 June 2022 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of National Museum of Tanzania as on that date and that they have been prepared based on properly maintained financial records.

Signed by;  .....

Position: Ag. Finance Manager

NBAA Membership No ACPA. 3544

Date: 22/03/2023 .....


5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		30 JUNE 2022	30 JUNE 2021
	NOTE	TZS	TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	4	1,642,632,240	917,250,439
Receivables	5	154,087,000	238,322,000
Inventories	6	13,044,000	13,044,000
<b>Total Current Asset</b>		<b>1,809,763,240</b>	<b>1,168,616,439</b>
<b>Non Current Asset</b>			
Property, Plant and Equipment	7	9,651,843,049	9,156,701,187
Capital Work in Progress	8	1,324,820,213	81,048,000
<b>Total Non Current Asset</b>		<b>10,976,663,262</b>	<b>9,237,749,187</b>
<b>TOTAL ASSETS</b>		<b>12,786,426,502</b>	<b>10,406,365,626</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	11	547,395,675	660,153,000
<b>Total Current Liabilities</b>		<b>547,395,675</b>	<b>660,153,000</b>
<b>NON CURRENT LIABILITIES</b>			
Deferred Income (Covid - 19)	10	1,063,340,257	0
<b>Total Non Current Liabilities</b>		<b>1,063,340,257</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>		<b>1,610,735,932</b>	<b>660,153,000</b>
<b>Net Assets</b>		<b>11,175,690,570</b>	<b>9,746,212,626</b>
<b>NET ASSETS</b>			
<b>Capital Contributed by:</b>			
Accumulated Surplus	9	11,175,690,570	9,746,212,626
<b>TOTAL NET ASSETS</b>		<b>11,175,690,570</b>	<b>9,746,212,626</b>

Notes form part of these financial statements which were signed on behalf of the Board of Directors by;

  
 .....  
 Dr. Oswald Jotam Masebo  
 Chairperson

  
 .....  
 Dr. Noel Lwoga  
 Director General

Date... 22-03-2023

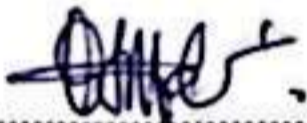
Date... 22-03-2023

NATIONAL MUSEUM OF TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

REVENUE	NOTE	2021/22	2020/21
		TZS	TZS
Amortazation of Revenue Grants with Exchequer Revenue	12	9,294,656,163	5,072,542,000
Revenue from Exchange Transactions	13	362,646,110	329,507,000
Other Revenue	14	301,503,077	3,534,000
<b>Total Revenue</b>		<b>9,958,805,350</b>	<b>5,405,583,000</b>
<b>EXPENSES</b>			
Social Benefits	15	200,000	0
Use of Goods and Service	16	3,433,422,463	1,056,081,000
Wages,Salaries and Employee Benefits	17	3,849,597,947	2,839,154,000
Maintenance Expenses	18	790,521,854	279,208,000
Other Expenses	19	130,310,663	57,855,000
Depreciation	7	285,025,670	263,784,170
Provision for Bad Debts	5	40,248,809	10,767,000
<b>Total Expenses</b>		<b>8,529,327,406</b>	<b>4,506,849,170</b>
<b>Surplus for the Year</b>		<b>1,429,477,944</b>	<b>898,733,830</b>

Notes form part of these financial statements which were signed on behalf of the Board of Directors by;



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Dr. Oswald Jotam Masebo  
Chairperson

Date...22-03-2023



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Dr. Noel Lwoga  
Director General

Date...22-03-2023