



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



NATIONAL MUSEUM OF TANZANIA

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

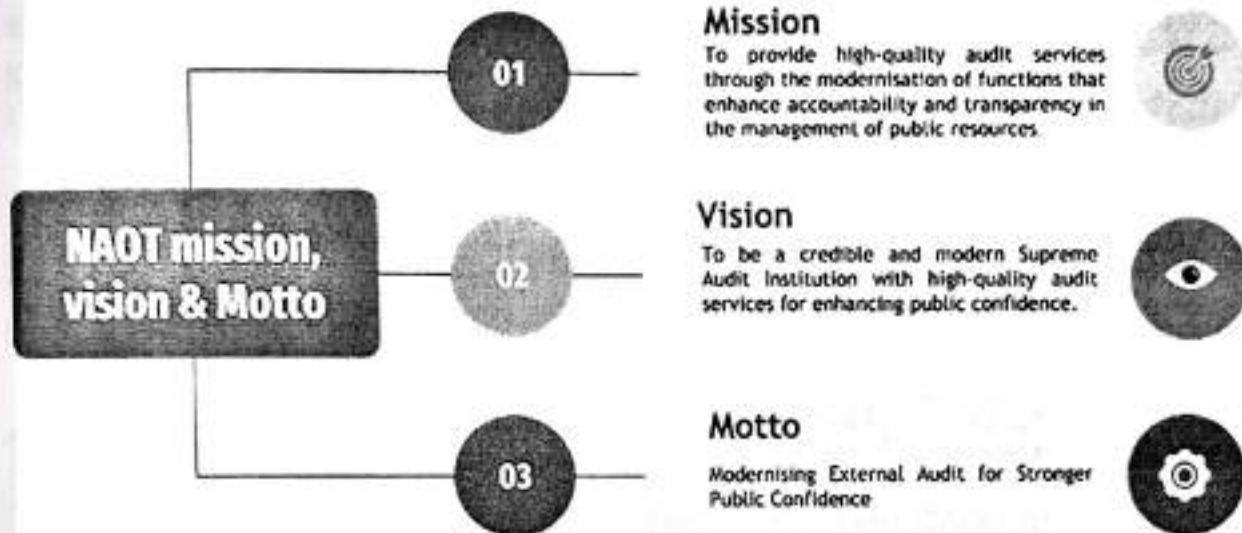
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March 2024

AR/PA/NMT/2022/23

## Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418 [R.E 2021].



### Independence and objectivity

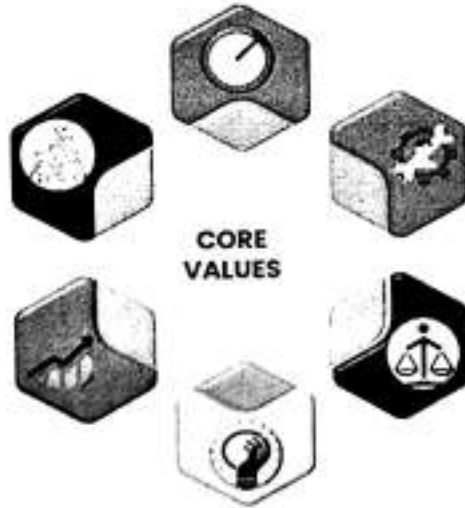
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

### Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

### Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by 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

CAG	Controller and Auditor General
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standards of Supreme Audit Institutions
PAA	Public Audit Act No. 11 of 2008
PAR	Public Audit Regulation, 2009
PAC	Public Accounts Committee
MHoC	Museum and House of Culture
NMTA	National Museum of Tanzania Act, 1980
NMT	National Museum of Tanzania
NNHM	National Natural History Museum
Reg.	Regulation
Sect.	Section
TZS	Tanzania Shillings

## **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 2023, 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 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

#### **Basis for Opinion**

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of National Museum of Tanzania 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 of 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 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.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

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

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

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

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

#### Conclusion

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

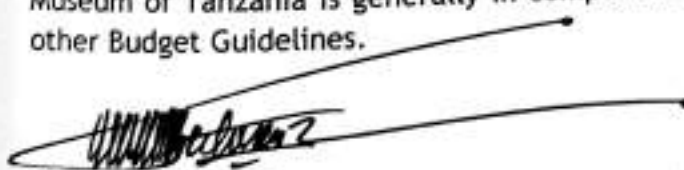
### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**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 2022/23 as per the Budget Act and other Budget Guidelines.

#### Conclusion

Based on the audit work performed, I state that Budget formulation and execution of 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 2024





## 2.0 THE REPORT OF THOSE CHARGED WITH GOVERNANCE

### 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 2023.

### 2.2 Establishment

The National Museum of Tanzania (NMT) established by the National Museum Act of Tanzania No.7 of 1980 amended as chapter 281 in November 2022 is an educational, 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 have a society with a strong sense of value and pride of its heritage and culture for sustainable conservation.

#### Mission

"To protect, promote and manage the national heritage for awareness creation and recreation of the present and future generation."

### 2.4 Principal Activities

- Preservation: NMT preserves cultural and natural heritage of Tanzania comprising activities related to acquisition, collection management, risk analysis, preparedness capacities and emergency plans, security of collections, preventive and remedial conservation for the purposes of ensuring integrity of collections when used and stored.;
- Research: NMT conducts research by using her professional staff and sometimes in collaboration with other stakeholders in the study and documentation of collections to procure knowledge that could be offered to the public and provide opportunities to reflect on history in a contemporary context, as well as for the interpretation, representation and presentation of collections. It is only through the knowledge obtained from research that the full potential of museums can be realized and offered to the public.
- Communication: NMT actively interprets and disseminates knowledge on collections, monuments and sites within her specific areas of expertise and to organize exhibitions, as appropriate. Furthermore, NMT uses all means of communication to play an active part in society by organizing public events, taking part in relevant cultural activities and other interactions with the public in both physical and digital forms in promoting and protecting National heritage;
- Education: NMT provides formal and non-formal education and lifelong learning, through development and transmission of knowledge, educational and pedagogical programs that

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help to raise greater awareness of the importance of preserving heritage and fostering creativity. NMT can also provide knowledge and experiences that contribute to the understanding of related societal issues. To promote the concept of natural unity in diversity by organizing exhibitions and cultural festivals;

### 2.5 Objectives and Strategies

The Institution has six (6) objectives in its five years Strategic Plan (2021/22 - 2025/26), upon which, when effectively implemented, are expected to result in outputs related to achievement of the NMT Mission and Vision. The following are NMT Objectives and Strategies:

S/N	OBJECTIVES	STRATEGIES
A	Intervention and Prevention of HIV/AIDS and Non-Communicable Diseases Programs at work place strengthened;	<ul style="list-style-type: none"> <li>- Raising awareness through seminars on HIV/AIDS; and</li> <li>- Providing care and supportive services.</li> </ul>
B	Internalization of the National Anti-Corruption Strategy enhanced;	<ul style="list-style-type: none"> <li>- Internalizing national anti-corruption strategy; and</li> <li>- Ensure accountability, transparency and standards on service delivered.</li> </ul>
C	Preservation and conservation of cultural heritage resources enhanced;	<ul style="list-style-type: none"> <li>- Improve infrastructures of museums and sites;</li> <li>- Involve community in preservation and conservation of natural and cultural heritage resources;</li> <li>- Increase and improve artifacts collection, facilities and storage;</li> <li>- Strengthen demand driven research on natural and cultural heritage; and</li> <li>- Establish inventory of cultural resources treasures existing outside the country.</li> </ul>
D	Cultural heritage resources products developed and promoted	<ul style="list-style-type: none"> <li>- Develop and implement market strategy;</li> <li>- Promote stakeholders' involvement in natural and cultural heritage investments;</li> <li>- Develop and implement awareness programs on cultural-based tourism products; and</li> <li>- Strengthen national, regional and international cooperation.</li> </ul>
E	Institutional capacity to deliver services strengthened	<ul style="list-style-type: none"> <li>- Improve working environment.</li> <li>- Improve institutional procedures and guidelines</li> <li>- Improve the use of ICT</li> </ul>
F	Financial resources mobilization enhanced	<ul style="list-style-type: none"> <li>- Develop, implement and monitor institutional plans;</li> <li>- Attract investments in sites and monuments; and</li> <li>- Strengthen mechanisms for financial resources mobilization</li> </ul>

### 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

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the Minister from among persons who possess relevant qualifications and competence to manage efficiently and effectively the affairs of the Museum. The appointment of the rest of the Board of Directors is done by the Minister for Natural Resources and Tourism.

The current Board consisting of eight directors (8) was appointed on 21 September 2022 and inaugurated on 22 October 2022. The list of members of the Board is as shown on the table below:

### BOARD OF DIRECTORS NATIONAL MUSEUM OF TANZANIA

Table 1: List of the Board Members of National Museum of Tanzania for the year 2022/23

S/N	Name	Position	Qualifications	Age (Years)	Nationality	Date of Appointment
1.	Dr. Oswald Jotam Masebo	Chairperson	Ph.D (History) M.A. (History) B.A. (Education)	53	Tanzanian	21 Sept. 2022
2.	Mr Said Habibu Tunda	Member	MBA (F& B) ADCA	53	Tanzanian	21 Sept.2022
3.	Ms. Mystica Mapunda Ngongi	Member	MBA Corporate Management LLB	54	Tanzanian	21 Sept. 2022
4.	Mr. Asangye Nicholas Bangu	Member	M.A in International Economics B.A. in Economics	51	Tanzanian	21 Sept.2022
5.	Mr Alpha A.S. Zulu	Member	PGD in Human Resources Management.	44	Tanzanian	21 Sept.2022
6.	Prof. Thomas Jacob Lyimo	Member	Ph.D (Microbiology) M.Sc B.Sc	59	Tanzanian	21 Sept.2022
7.	Dr. Mboni Amiri Ruzegea	Member	Ph.D Library and Information Science. M.A. Information Studies B.A. with Education	55	Tanzanian	21 Sept.2022
8.	Dr. Noel Biseko Lwoga	Secretary	Ph.D Business Administration M.A. Archaeology M.A. Tourism	45	Tanzanian	21 Sept.2022

#### 2.6.1 Board Committees.

The Board has three committees, whose functions are described below:

- (a) Planning, Finance and Administration Committee

## NATIONAL MUSEUM OF TANZANIA

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

Table 2: The List of members of Planning, Finance and Administration Committee

S/N	Name	Position
1	Mr. Asangye Nicholas Bangu	Chairman
2	Mr Said Habibu Tunda	Member
3	Mr Alpha A.S. Zullu	Member
4	Dr. Noel Biseko Lwoga	Secretary

### (b) Audit and Risk Management 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 the Board of Directors.

Table 3: The List of members of Audit and Risk Management Committee

S/N	Name	Position
1	Mr Said Habibu Tunda	Chairman
2	Ms. Mystica Mapunda Ngongi	Member
3	Ms. Adelaide Ephraim Sallema	Member
4	Mr. Paul Steven Mlisi	Member
5	Mr. Paul Gerald Tillya	Secretary

### (c) Conservation, Development and Research Committee

This Committee oversees the core functions of the institution which include conservations, preservations and research.

Table 4: The List of members of Conservation, Development and Research Committee

S/N	Name	Position
1	Prof. Thomas Jacob Lyimo	Chairman
2	Mr. Asangye Nicholas Bangu	Member
3	Dr. Mboni Amiri Ruzegwa	Member
4	Dr. Noel Biseko Lwoga	Secretary

## 2.7 Core Values

- Integrity - Honest, ethical and objective in all of deliberations, actions and decisions.
- Creativity: Pursues its functions with innovations, while inspiring a sense of curiosity, appreciation, and promote intellectual freedom by nurturing its experts to be more innovative and ambitious.

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- **Accountability:** Applies standard systems to underscore the importance of accountability in the use of institutional resources in making progress on the intended results.
- **Teamwork:** Encourages team working to achieve its objectives.
- **Competency:** Relies on skills, knowledge, and experience in all fields of its operations.
- **Professionalism:** Executes its tasks with ethical practices and standards.
- **Customer Focus:** Operates under the environment that is accessible, responsive and beneficial to the public towards achieving institutional mission, vision, and objectives.

### 2.8 Overview

The National Museum of Tanzania 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 objectives and each objective had performance indicator as illustrated here under table below:-

Table 5: Key Performance Indicators

S/N	OBJECTIVES	PERFORMANCE INDICATOR	OUTPUT
A	Intervention and Prevention of HIV/AIDS and Non-Communicable Diseases Programs at work place strengthened;	- Number of ant-corruption awareness sessions conducted; and - Percentage level of complaints reported.	- Rate of infection reduced - No. of Supported staff
B	Internalization of the National Anti-Corruption Strategy enhanced;	- Number of ant-corruption awareness sessions conducted; and - Percentage level of complaints reported.	- Corruption incidences reduced. - Zero Level of complains
C	Preservation and conservation of cultural heritage resources enhanced;	- Act and institutional guidelines in place - Number of collection infrastructure developed and improved - Number of Conservation and Management Plans developed and implemented - Number of research conducted and permits provided - Plan developed and implemented	- Level of infrastructure - Effective Conservation

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		<ul style="list-style-type: none"> <li>- % level of database developed and maintained</li> <li>- Number of museums initiated and registered</li> <li>- Number of sites rehabilitated</li> </ul>	
D	Cultural heritage resources products developed and promoted	<ul style="list-style-type: none"> <li>- Marketing strategy in place</li> <li>- Number of permanent exhibitions installed</li> <li>- Number of temporary exhibitions installed</li> <li>- Number of awareness programs implemented</li> <li>- Number of heritage attractions developed</li> <li>- Number of festival and events conducted</li> </ul>	<ul style="list-style-type: none"> <li>- Increase in Public awareness on cultural heritage</li> <li>- Increase in level of community participation in conservation</li> </ul>
E	Institutional capacity to deliver services strengthened	<ul style="list-style-type: none"> <li>- % level of provision working facilities and utilities increased;</li> <li>- Number of staff provided with required skills and knowledge;</li> <li>- Number of staff recruited and promoted</li> <li>- Percentage of ICT infrastructures installed and maintained;</li> <li>- Reports, audit reports and opinion;</li> <li>- Number of manuals and guideline developed.</li> </ul>	<ul style="list-style-type: none"> <li>- Level of service delivery increased</li> <li>- Audit opinion</li> </ul>
F	Financial resources mobilization enhanced	<ul style="list-style-type: none"> <li>- Institutional plans in place;</li> <li>- Quarterly reports;</li> <li>- Monitoring reports;</li> <li>- Amount of revenue collected;</li> <li>- Number of new sources of revenue;</li> <li>- Number of visitors;</li> <li>- Number of new investments established at sites and monuments.</li> </ul>	<ul style="list-style-type: none"> <li>- Level of Investments</li> <li>- Level of Revenue</li> <li>- Level of visitation</li> </ul>

## 2.10 Results of Financial Performance

During the year ended 30 June 2023, NMT had a surplus of TZS 196,436,685 compared to a surplus of TZS 1,429,477,944 in the year 2021/22.

The decrease in Surplus for the year 2022/23 was due to non-availability of additional funding from IMF for Projects financed by relief funds contrary to year 2021/22 which was provided with USD 2.4 billion Covid-19 relief Funds, also decrease in government financing for other charges (OC).

#### 2.11 Budgets

Detailed annual budgets for 2022/23 are 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 a total of TZS. 10,442,775,514 from which actual revenue realised amounted to TZS 8,245,074,432 resulting into a deficit of TZS. 2,197,701,082 caused by budget constraints and less revenue from entrance and rental fees due to closure of exhibitions and gardens to pave way for constructions projects. Total budgeted expenditure amounted to TZS. 10,442,775,514 from which actual expenditure was TZS. 8,698,972,065 leading to under spending of TZS 1,743,803,449.

#### 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. Other employee benefits include golden hand shake on retirement, transport and bereavement allowances.

#### 2.13 Management and Employees' Relationship

During the year 2022/23 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, workers council meetings, DG - all staff meetings, complaints officers 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. NMT has training program where staff are given opportunity to pursue short and long term course

The National Museum of Tanzania is highly understaffed to manage various branches and departments. During the year 2022/23 the institution received some additional staff but 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 2022/23 contributed the

sum of TZS 102,630,553 for national health insurance compared to TZS 70,520,040 contributed in 2021/22. The amount was included in expenditure for Wages, Salaries and employee benefits on Civil Servant of TZS 4,693,086,516 and 2,804,288,096 for financial year 2022/23 and 2021/22 respectively (See Note 17).

#### 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 2023 NMT had 159 employees out of whom 90 were male and 69 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 allocate funds for increased responsibilities of managing additional 91 sites and implementing operational functions of the Director of Antiquities. 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

During the Year, NMT reviewed its Organizational Structure and presented the same to the Ministry of Natural Resources and Tourism.

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 2022/23 and prior year.

2.22 Appropriation of Surplus/Reserves

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 95 to the financial statements.

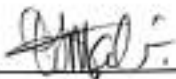
2.24 Contingent Liabilities

There has been no legal action taken against the National Museum of Tanzania or its management during the year. Similarly, no legal actions were taken against NMT or management for year 2022/23.

2.25 Auditors

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 No. 11 of 2008. Therefore, the Controller and Auditor General carried out the audit of the financial statements of NMT for the year ended 30 June 2023.

This report was approved by those charged with governance on 21/03/2024 and signed on behalf of the Board of Directors by:



Dr. Oswald Jotam Masebo  
Chairperson

Date 21/03/2024



Dr. Noel Biseko Lwoga  
Director General

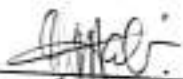
3.0 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE

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 2023.

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



Dr. Noel Biseko Lwoga  
Director General

Date 21/03/2024

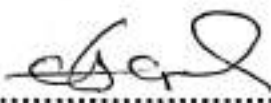
4.0 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTING

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. 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 Director as under Directors Responsibility Statement.

I CPA Gerald Jeremiah being the Director of Finance of National Museum of Tanzania hereby acknowledge my responsibility of ensuring that financial Statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

Signature.....


Position: Director of Finance  
NBAA Membership No ACPA. 1560

Date: ..21/03/2024.....

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS	NOTE	2023 TZS	2022 TZS
<b>Current Asset</b>			
Cash and Cash Equivalents			
Receivables	4	163,592,220	1,642,632,240
Inventories	5	77,606,340	154,087,000
<b>Total Current Asset</b>	6	13,044,000	13,044,000
<b>Non-Current Asset</b>		254,242,560	1,809,763,240
Property, Plant and Equipment			
Capital Work in Progress	7	10,295,693,006	9,651,843,049
<b>Total Non-Current Asset</b>	8	1,384,541,788	1,324,820,213
<b>TOTAL ASSETS</b>		11,680,234,794	10,976,663,262
		11,934,477,354	12,786,426,502
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals			
Deposits	11	558,644,567	547,395,675
<b>Total Current Liabilities</b>	20	3,075,843	0
<b>Non-Current Liabilities</b>		561,720,410	547,395,675
Deferred Income (Covid - 19)			
<b>Total Non-Current Liabilities</b>	10	629,689	1,063,340,257
		629,689	1,063,340,257
<b>TOTAL LIABILITIES</b>			
<b>Net Assets</b>		562,350,099	1,610,735,932
		11,372,127,255	11,175,690,570
<b>NET ASSETS</b>			
Capital Contributed by:			
Accumulated Surpluses	9	11,372,127,255	11,175,690,570
<b>TOTAL NET ASSETS</b>		11,372,127,255	11,175,690,570

  
 Dr. Oswald Jotam Masebo  
 Chairperson

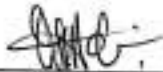
Date 21/03/2024

  
 Dr. Noel Biseko Lwoga  
 Director General

NATIONAL MUSEUM OF TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2023

REVENUE	NOTE	2023 TZS	2022 TZS
Amortization of Revenue Grants with Exchequer Revenue	12	7,558,301,602	9,294,656,163
Revenue from Exchange Transactions	13	415,605,600	362,646,110
Other Revenue	14	271,167,230	301,503,077
<b>Total Revenue</b>		<b>8,245,074,432</b>	<b>9,958,805,350</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Social Benefits	15	0	200,000
Use of Goods and Service	16	2,375,553,805	3,482,186,879
Wages, Salaries and Employee Benefits	17	4,693,086,516	3,849,597,947
Maintenance Expenses	18	399,013,077	790,521,854
Other Expenses	19	97,176,657	81,546,247
Depreciation	7	430,570,479	285,025,670
Provision Bad Debts	5	53,237,213	40,248,809
<b>Total Expenses</b>		<b>8,048,637,747</b>	<b>8,529,327,406</b>
<b>Surplus</b>		<b>196,436,685</b>	<b>1,429,477,944</b>



Dr. Oswald Jotam Masebo  
Chairperson

Date 21/03/2024



Dr. Noel Biseko Lwoga  
Director General

NATIONAL MUSEUM OF TANZANIA

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

Details

Accumulated Surplus

2023

TZS

Opening Balance as at July 2022

Surplus/ Deficit for the Year

Closing Balance as at 30 June 2023

Opening Balance as at July 2021

Surplus/ Deficit for the Year

Closing Balance as at 30 June 2022

11,175,690,570

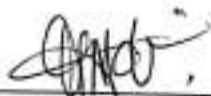
196,436,685

11,372,127,255

9,746,212,626

1,429,477,944

11,175,690,570



Dr. Oswald Jotam Masebo  
Chairperson



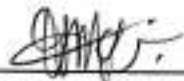
Dr. Noel Biseko Lwoga  
Director General

Date 21/03/2024

NATIONAL MUSEUM OF TANZANIA

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE, 2023

	NOTE	2022/23 TZS	2021/22 TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Collections from customers	21	710,016,277	708,135,378
Funds Received	24	6,495,591,034	9,294,656,163
<b>Total Receipts</b>		<b>7,205,607,311</b>	<b>10,002,791,541</b>
<b>PAYMENTS</b>			
Wages, Salaries and Employee Benefits	25	4,758,917,497	4,010,903,471
Supplies and Consumables Used	22	2,298,473,933	3,433,638,680
Social Benefits			200,000
Maintenance Expenses	18	399,013,077	790,521,854
Other Expenses	19	97,176,657	81,546,247
<b>Total Payments</b>		<b>7,553,581,164</b>	<b>8,316,810,252</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>23</b>	<b>(347,973,853)</b>	<b>1,685,981,289</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Investing Activities			
Acquisition of Property, Plant and Equipment	7 & 8	(1,134,142,010)	(2,023,939,745)
<b>Total Investing Activities</b>		<b>(1,134,142,010)</b>	<b>(2,023,939,745)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Financing Activities			
Deposit General	20	3,075,843	-
Deferred Grants refunded/ transferred	10	0	1,063,340,257
<b>Total Financing Activities</b>		<b>3,075,843</b>	<b>1,063,340,257</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>			
Net Increase/(Decrease)		(1,479,040,020)	725,381,801
Cash to be Surrendered to Holding Account		-	-
Cash to be Surrendered to PMG		-	0
Cash and cash equivalent at beginning of period	4	1,642,632,240	917,250,439
<b>Cash and cash equivalent at end of period</b>		<b>163,592,220</b>	<b>1,642,632,240</b>



Dr. Oswald Jotam Masebo  
Chairperson

Date 21/03/2024



Dr. Noel Biseko Lwoga  
Director General

NATIONAL MUSEUM OF TANZANIA

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

	Original Budget	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Budget & Actual (B-A)	Remarks
	TZS	TZS	TZS	TZS	TZS	
<b>RECEIPTS</b>						
Revenue Grants	9,168,191,110	7,000,000	9,175,191,110	7,558,301,602	1,616,889,508	Actual amount received during the year
Revenue from Exchange Transactions	1,267,584,404	0	1,267,584,404	686,772,830	580,811,574	Decrease of museum visitors during rehabilitation of museum exhibition.
<b>Total Receipts</b>	<b>10,435,775,514</b>	<b>7,000,000</b>	<b>10,442,775,514</b>	<b>8,245,074,432</b>	<b>2,197,701,082</b>	
<b>PAYMENTS</b>						
Wages, Salaries and Employee Benefits	4,999,493,650	23,223,774	5,022,717,424	4,693,086,516	329,630,908	Budgeted activities not done due to lack of fund
Use of Goods and Service	2,761,279,747	20,056,226	2,781,335,973	2,320,553,805	460,782,168	Budgeted activities not done due to lack of fund
Other Transfers	10,000,000	0	10,000,000	0	10,000,000	Budgeted activities not done due to lack of fund
Other Expenses	255,305,860	(7,490,000)	247,815,860	152,176,657	95,639,203	Budgeted activities not done due to lack of fund
Maintenance Expenses	1,572,012,388	(29,790,000)	1,542,222,388	399,013,077	1,143,209,311	Budgeted activities not done due to lack of fund
Payment for Work in Progress	0	0	0	1,000,451,530	(1,000,451,530)	Some of Budgeted activities were re-allocated
Acquisition of Property, Plant and Equipment	837,683,869	1,000,000	838,683,869	133,690,480	704,993,389	Budgeted activities not done due to lack of fund
<b>Total Payment</b>	<b>10,435,775,514</b>	<b>7,000,000</b>	<b>10,442,775,514</b>	<b>8,698,972,065</b>	<b>1,743,803,449</b>	
<b>Net Receipts/Payments</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(453,897,633)</b>	<b>453,897,633</b>	

Dr. Oswald Joram Masebo  
Chairperson

Date 31/03/2024

Dr. Noel Biseko Lwoga  
Director General



## 6.0 NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1: GENERAL INFORMATION

The National Museum of Tanzania (NMT) is a Government owned institution that was established by the National Museum Act of Tanzania no. 7 of 1980 amended to chapter 281 in November 2022. The organization has its head office located in Dar es salaam along Shaaban Robert Street. The registered office of the organization is plot No 245/11, Shaaban Robert Street, P O Box 511, Dar es salaam.

### NOTE 2: BASIS OF PREPARATION

The National Museum of Tanzania financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis except for Statement of Budget and Actual Amounts which is prepared on Cash Basis.

The financial statements have been prepared under historical cost convention, as modified by the revaluation of building, plant and machinery, motor vehicle, furniture and equipment at fair value. No adjustment has been made for inflationary factors affecting the accounts.

### NOTE3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principle Accounting Policies in the preparation of these financial statements are set out below. These Policies have been consistently applied to all years presented, unless otherwise stated.

#### NOTE 3.1 Property Plant & Equipment

The NMT land and buildings comprises of the Head office, Museum building properties on plot 245/11 central area of Dar es salaam City, Village buildings properties on plot 7&8 Block D Kijitonyama in Kinondoni Municipality.

The cost of self-constructed assets includes the costs of materials, direct labour, the initial estimate, where relevant, of the costs of dismantling and remove the items and restoring the site on which they are located, and appropriate proportion of production overheads.

Where parts of an item of property, plant and equipment have different useful lives they are accounted for as separate items of property plant & equipment.

#### *Depreciation*

Land is not depreciated. Museum's exhibits are non-current assets but not subject to depreciation as they are preserved for display to the public.

## NATIONAL MUSEUM OF TANZANIA

Depreciation on other assets is calculated using the diminishing balance method to reduce the costs of each asset to its residual value over its estimated useful life at a given rate per annum as detailed below

Asset Description	Rate Per Annum %
Building- National Museum	2.00
Village Museum	20.00
Plant and Machinery	6.7
Motor Vehicles	20.00
Furniture and Fittings	20.00
Office Equipment	20.00
Laboratory Equipment	20.00
Computer Equipment and Accessories	25.00

Depreciation is charged on assets from the date when they are ready for use and stops on the date when the assets are derecognized by the organization.

### *Impairment of assets*

Assets that have indefinite life are not subject to amortization and are tested annually for impairment. Assets that are subject to amortization or depreciation are reviewed for impairment whenever events or changes in circumstances indicate for impairment whenever events changes in circumstances indicate that the carrying amount may not be recoverable.

An Impairment loss is recognized for the amount by which the recoverable asset's carrying amounts exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purpose of assessing impairment assets are grouped at the lowest level for which there is separately identifiable cash flow (cash generating units).

### **NOTE 3.2 Inventories**

Inventories are stated at the lower of costs and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost is based on the first in first out (FIFO) principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. The FIFO principle has been consistently applied.

### **NOTE 3.3 Receivables**

Receivable are recognized initially at fair value and subsequently measured at fair value less provision for impairment. Specific provision is made in the financial statements against receivables considered to be doubtful of recovery.

**NOTE 3.4 Foreign Currency Translations**

Foreign currency transactions are translated into Tanzanian shillings using the exchange rate prevailing at the dates of the transactions. Monetary assets and liabilities at the balance sheet dates, which are expressed in foreign currencies, are translated into Tanzania shillings at the rates ruling at the date.

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the yearend exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the profit and loss account.

**NOTE 3.5 Revenue recognition**

In general revenue is recognized on accrual basis of accounting. Revenue is recognized only when it is probable that the economic benefits associated with the transaction will flow to NMT.

Grants are recognized as income on a finance basis of matching them with the related costs that they are intended to compensate. Grants that relate to the acquisition of an asset are recognized in statement of performance as the asset is depreciated. These grants are recognized initially in the capital grant account and amortized as the related asset is depreciated.

Grants received from donors to finance specific expenditure (in accordance with signed agreements) are recognized initially in the deferred grant account. Such deferred grants are released to income to match the specific expenditure incurred in accordance with the donor agreement during the year.

Government funds, which are gratuitous, are recognized in the statement of financial Performance as income on receipt except when the funds are used to acquire assets. In this case grants are recognized in the financial Performance as the asset is depreciated or amortized.

**NOTE 3.6 Cash and Cash Equivalents**

Cash and cash equivalent are carried in the statement of financial position at face value. For the purpose of statement of cash flow, Cash and cash equivalent include cash balance at hand, cash at bank and amounts in short term investments that would be available for use within a period of three to six months.

**NOTE 3.7 Payables**

Payables are obligations on the basis of normal credit terms and do not bear interest. Payables denominated in a foreign currency are translated into Tanzanian Shillings using the exchange rate at the reporting date. Foreign exchange gains or losses are included in other Income or other expenses.

**NOTE 3.8 Provisions for Expenses**

- Provisions are recognized when there is a present obligation, whether legal or constructive, as a result of past event for which it is probable that a transfer of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.
- Provisions are measured at the estimated expenditure required to settle the present obligation, based on the most reliable evidence available at the reporting date, including the risks and uncertainties associated with the present obligation. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. Provisions are discounted to their present values, where the time value of money is material.
- All provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

**NOTE 3.9 Provisions for Employee benefits**

**Short-term employee benefits**

- Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service.

**Post-employment benefits**

- Post-employment benefits are benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. National Museum of Tanzania (NMT) has a statutory obligation to contribute to various pension schemes in favor of all the employees employed under permanent and pensionable terms.
- The Museum has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee services in the current and prior periods. The Museum contribution is recognized as employee benefit expenses in the period the employees render the related services.
- However, Effective from July, 2011 the Ministry of finance issued a circular with reference No. C/BA 54/328/01/15 dated 19th July, 2011 informing that the ministry will be remitting the employers contribution directly to the respective pension schemes.

**Other long-term benefits**

- Other long-term benefits are benefits other than short-term employee benefits, post-employment benefits and termination benefits.

**Termination benefits**

- Termination benefits are benefits provided in exchange for the termination of an employee's employment as a result of either:

## NATIONAL MUSEUM OF TANZANIA

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept an offer of benefits in exchange for the termination of employment.

NMT recognizes termination benefits when it is constructively obliges to either terminate the employment of the current employees according to detailed formal plan possibly of withdrawal or to provide termination benefits as a result of an offer made to encourage voluntary redundancy.

### NOTE 4: CASH AND CASH EQUIVALENTS

	2022/23 TZS	2021/22 TZS
BoT Ownsource Collection Account	70,428,067	119,018,378
Ownsource Collection Account - NBC	1,275,708	1,475,708
CRDB 01J1093297500 - NNHM	0	331,657
Ownsource Collection Account - NMB	8,482,265	8,472,265
USD Reccurent Exp	6,569,891	6,569,891
Ownsource Collection Account - NMB USD	262,757	0
Deposit General Cash Account	3,075,843	0
Ownsource Recurrent Expenditure	51,612,196	0
Development Expenditure Cash Account	0	1,109,431,710
Ownsource Collection Account - CRDB	1,623,708	233,900
Recurrent Expenditure Cash Account	629,689	380,878,877
USD BOT Collection Account	19,632,096	16,219,854
<b>TOTAL</b>	<b>163,592,220</b>	<b>1,642,632,240</b>

### NOTE 5: RECEIVABLES

	2022/23 TZS	2021/22 TZS
Trade Receivable	153,032,522	181,492,809
Staff Shortage	39,047,638	39,048,000
Other Receivable - PE	5,220,194	0
Staff Loan Account	14,509,008	14,512,000
<b>TOTAL</b>	<b>211,809,362</b>	<b>235,052,809</b>
Provision for Impairment and Receivable		
Balance Brought forward	80,965,809	40,717,000
Amount Recovered	0	0
Charge during the year	53,237,213	40,248,809
	134,203,022	80,965,809
Balance after provision for impairment	77,606,340	154,087,000

### NOTE 6: INVENTORIES

	2022/23 TZS	2021/22 TZS
Books and Pamphlets	13,044,000	13,044,000
<b>TOTAL</b>	<b>13,044,000</b>	<b>13,044,000</b>

NATIONAL MUSEUM OF TANZANIA

NOTE 7: PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2023  
FINANCIAL YEAR 2022/23

DESCRIPTION	Cost/Revaluation										Accumulated Depreciation and Impairment			Carrying Value	
	At 01 July 2022	Additions (monetary)	Additions (non-monetary)	Transfers	At 30 June 2023	At 01 July Acc Depreciation	At 01 July Acc Impairment	Charge during the year - Depreciation	Acc Depreciation 30th June	Acc Impairment 30th June 2023	Total Acc Depreciation & Impairment At 30 June 2023	Balance as at 30 June 2023	Balance as at 30 June 2022		
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS		
Land	1,979,922	0	0	0	1,979,922	0	0	0	0	0	0	1,979,922	1,979,922		
Buildings - Office	9,241,308,345	0	0	298,118,278	9,539,426,623	1,439,831,860	0	159,905,383	1,599,737,242	0	1,599,737,242	7,939,689,360	7,801,476,484		
Motor Vehicles	435,844,211	0	0	235,447,305	671,291,516	287,148,954	0	61,427,704	348,576,657	0	348,576,657	322,714,858	148,095,258		
Laboratory Equipment	5,715,384	19,910,000	0	0	25,625,384	5,565,239	0	3,016,529	8,581,768	0	8,581,768	17,043,616	150,145		
Equipment	606,971,105	90,424,880	0	229,130,280	926,526,265	225,729,649	0	117,677,732	343,407,382	0	343,407,382	583,118,884	381,241,455		
Plants and Machinery	81,867,000	0	0	0	81,867,000	28,933,851	0	3,546,521	32,480,372	0	32,480,372	49,386,628	52,933,149		
Computer and Printers	427,746,916	22,785,609	0	0	450,532,526	280,870,656	0	40,248,639	321,119,295	0	321,119,295	129,393,191	146,876,231		
Museum Exhibits	895,340,552	0	0	178,034,092	1,073,374,644	0	0	0	0	0	0	1,073,374,644	895,340,552		
Furniture & Fixings	1,291,640,167	590,000	0	0	1,292,230,167	1,068,490,313	0	44,747,971	1,113,238,284	0	1,113,238,284	178,991,883	223,149,853		
TOTAL	12,988,413,612	333,690,480	0	940,729,955	14,062,834,047	3,316,570,562	0	430,570,479	3,767,141,041	0	3,767,141,041	10,295,693,006	9,651,843,049		
WORK IN PROGRESS															
Construction Works	1,324,820,213	1,000,451,530	0	(940,729,955)	1,384,541,788	0	0	0	0	0	0	1,384,541,788	1,324,820,213		
TOTAL	1,324,820,213	1,000,451,530	0	(940,729,955)	1,384,541,788	0	0	0	0	0	0	1,384,541,788	1,324,820,213		

NATIONAL MUSEUM OF TANZANIA

NOTE 7: PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2022  
FINANCIAL YEAR 2021/22

DESCRIPTION	Cost/Revaluation						Accumulated Depreciation and Impairment						Carrying Value						
	At 01 July 2021		Additions (monetary)		Additions (non-monetary)		Transfers		At 30 June 2022		At 01 July Acc Depreciation			Acc Depreciation 30th June 2022		Acc Impairment 30th June 2022		Total Acc Depreciation & Impairment At 30 June	
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS		TZS	TZS	TZS	TZS	TZS	TZS
Land	1,979,922	0	0	0	0	0	0	0	1,979,922	0	0	0	0	0	0	0	0	0	1,979,922
Buildings - Office	9,074,606,155	88,982,190	0	77,720,000	9,241,308,345	1,289,618,054	0	0	159,213,806	1,439,831,860	0	0	0	1,439,831,860	0	0	0	1,439,831,860	7,801,476,485
Motor Vehicles	272,909,628	162,934,384	0	0	435,844,212	270,341,963	0	0	16,806,992	287,148,954	0	0	0	287,148,954	0	0	0	287,148,954	148,695,238
Laboratory Equipment	5,715,384	0	0	0	5,715,384	5,527,793	0	0	37,536	5,565,239	0	0	0	5,565,239	0	0	0	5,565,239	150,145
Office Equipment	268,318,544	338,652,558	0	0	606,971,102	207,613,351	0	0	18,116,298	225,729,649	0	0	0	225,729,649	0	0	0	225,729,649	381,241,453
Plants and Machinery	30,467,000	51,400,000	0	0	81,867,000	27,580,220	0	0	1,353,631	28,933,851	0	0	0	28,933,851	0	0	0	28,933,851	52,933,149
Computer and Printers	370,468,726	57,278,200	0	0	427,746,926	246,360,752	0	0	34,509,944	280,870,696	0	0	0	280,870,696	0	0	0	280,870,696	146,876,230
Museum Exhibits	895,340,552	0	0	0	895,340,552	0	0	0	0	0	0	0	0	0	0	0	0	0	895,340,552
Furniture & Fixtures	1,288,440,167	3,200,000	0	0	1,291,640,167	1,013,502,849	0	0	54,987,464	1,068,490,313	0	0	0	1,068,490,313	0	0	0	1,068,490,313	223,149,854
TOTAL	12,208,246,078	702,447,532	0	77,720,000	12,988,413,610	3,051,544,891	0	0	285,035,670	3,336,570,561	0	0	0	3,336,570,561	0	0	0	3,336,570,561	9,156,701,187
WORK IN PROGRESS																			
Construction																			
Works	0	1,321,492,213	0	0	1,321,492,213	0	0	0	0	0	0	0	0	0	0	0	0	0	1,321,492,213
Plot, Rashid																			
Karawa Museum																			
Songes	77,720,000	0	0	(77,720,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	77,720,000
Land Plot 21																			
Block AD	1,667,000	0	0	0	1,667,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,667,000
Dodoma																			
Land Plot 22																			
Block AD	1,661,000	0	0	0	1,661,000	0	0	0	0	0	0	0	0	0	0	0	0	0	1,661,000
Dodoma																			
TOTAL	81,049,000	1,321,492,213	0	(77,720,000)	1,324,820,213	0	0	0	0	0	0	0	0	0	0	0	0	0	1,324,820,213

NOTE 8: CAPITAL WORK IN PROGRESS  
FINANCIAL YEAR 2022/23  
CAPITAL WORK IN PROGRESS 2022/23

NO.	PROJECT/ACTIVITY	AS AT 01 JULY 2022	ADDITIONAL WIP DURING THE YEAR 2022/23	TRANSFER TO PPE	TOTAL COST AS AT 30 JUNE, 2023
1	HEAD QUARTER NMT	213,845,517	21,601,787	235,447,304	-
2	Arusha Declaration Museum:	87,336,822	25,371,887	112,708,710	-
3	Natural History - Arusha	161,831,414	91,451,819	-	253,283,232
4	Village Museum	139,433,165	49,171,065	-	188,604,229
5	Museum and House of Culture:	165,415,859	121,287,620	-	286,703,479
6	MajiMaji Museum - Songea; Construction of Public Toilets and Improvement of MajiMaji Permanent Exhibition	55,245,432	179,679,568	234,925,000	-
7	Mwl. Nyerere Museum-Butluma	69,041,474	59,477,186	128,518,660	-
8	Tendaguru	209,397,500	112,315,217	-	321,712,717
9	MbuaMaji and Kimbiji	27,812,000	72,974,135	-	100,786,135
10	Mtwara - Mikindani	109,520,880	99,234,500	-	208,755,380
11	TEHAMA: Provision for addendum of ICT materials for digital exhibitions at museum centres and sites Freedom	68,305,150	160,825,130	229,130,280	-
12	TCRP Projects	17,635,000	7,061,616	-	24,696,616
	TOTAL	1,324,820,213	1,000,451,530	940,729,954	1,384,541,788

CAPITAL WORK IN PROGRESS 2021/22

DESCRIPTION	Hon. Rashidi Kawawa Museum TZS	Land Plot 21 Block AD Dodoma TZS	Land Plot 22 Block AD Dodoma TZS	Construction Works TZS	TOTAL
AS AT 01 July, 2021	77,720,000	1,667,000	1,661,000	0	81,048,000
ADDITIONAL/(TRANSFER)	(77,720,000)	0	0	1,321,492,213	1,243,772,213
COST 30 June 2022	0	1,667,000	1,661,000	1,321,492,213	1,324,820,213

Increase in PPE and WIP is mainly financed by Covid19 relief funds received from the Government during the year.



**NATIONAL MUSEUM OF TANZANIA**

<b>NOTE 9: ACCUMULATED SURPLUSES/ (DEFICITS)</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Opening Balance as at July 2022	11,175,690,570	9,746,212,626
Surplus/ Deficit for the Year	196,436,685	1,429,477,944
Closing Balance as at 30 June 2023	<u>11,372,127,255</u>	<u>11,175,690,570</u>
<b>NOTE 10: DEFERRED INCOME COVID 19</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Deferred Income at 1.7.2022	1,063,340,257	1,063,340,257
Amortized during the year	(1,062,710,568)	0
Balance at 30.6.2023	<u>629,689</u>	<u>1,063,340,257</u>
<b>NOTE 11: PAYABLES AND ACCRUALS</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Retention	2,413,440	4,780,000
Staff Claim	112,448,614	184,129,476
Supplies of goods and services	437,932,632	352,362,631
Other Payables - PE	5,849,881	0
Withholding tax	0	6,123,568
<b>TOTAL</b>	<u>558,644,567</u>	<u>547,395,675</u>
<b>NOTE 12: AMORTAZATION OF REVENUE GRANTS WITH EXCHEQUER REVENUE</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Government Grant - Covid 19 Relief Fund	1,062,710,568	1,386,659,743
Government Grant Other Charges	3,070,107,204	5,029,691,807
Government Grant Personal Emolument	3,425,483,830	2,834,640,613
Revenue Grants	0	43,664,000
<b>TOTAL</b>	<u>7,558,301,602</u>	<u>9,294,656,163</u>
<b>NOTE 13: REVENUE FROM EXCHANGE TRANSACTIONS</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Printing and Publications	0	6,000
Receipt from Conference Facilities	15,000,000	14,250,000
Receipt from Entrance Fees	313,895,600	182,274,110
Receipt from Research Fees	3,205,000	4,817,000
Hire of Services	5,745,000	13,899,000
Receipts from Government Quarters	77,760,000	147,400,000
<b>TOTAL</b>	<u>415,605,600</u>	<u>362,646,110</u>
<b>NOTE 14: OTHER REVENUE</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Miscellaneous Receipts	271,167,230	301,503,077
<b>TOTAL</b>	<u>271,167,230</u>	<u>301,503,077</u>
<b>NOTE 15: SOCIAL BENEFITS</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Emergency Medical Treatment	0	200,000
<b>TOTAL</b>	<u>0</u>	<u>200,000</u>

**NATIONAL MUSEUM OF TANZANIA**

**NOTE 16: USE OF GOODS AND SERVICE**

	2022/23	2021/22
	TZS	TZS
Advertising and publication	65,281,358	220,378,078
Air Travel Tickets	48,337,552	39,428,700
Consultancy Expenses	79,871,804	298,337,400
Animal Feeds	3,968,000	4,969,200
Books, Reference and Periodicals	0	2,060,000
Cleaning Supplies	1,000,000	11,002,000
Computer Supplies and Accessories	2,853,500	19,236,076
Conference Facilities	15,706,500	24,143,500
Diesel	113,487,720	157,912,169
Electricity	88,057,076	117,989,798
Entertainment	7,200,000	6,600,000
Exhibition, Festivals and Celebrations	722,010,215	1,209,261,161
Food and Refreshments	43,101,312	129,601,300
Fumigation	0	5,000,000
Gifts and Prizes	1,663,000	6,707,980
Ground Transport (Bus, Train, Water)	0	4,340,000
Ground travel (bus, railway taxi, etc)	131,977,669	136,450,788
Internet and Email connections	22,901,045	69,603,490
Library Books	0	4,764,769
Mobile Charges	350,000	2,202,687
Newspapers and Magazines	0	468,000
Non-Agriculture Chemicals Supplies and Services	0	1,665,000
Office Consumables (papers, pencils, pens and stationaries)	109,310,132	83,582,708
Outsourcing Costs (includes cleaning and security services)	167,750,000	17,314,753
Per Diem - Domestic	585,541,733	628,891,703
Per Diem - Foreign	33,134,652	25,021,810
Petrol	0	2,000,020
Posts and Telegraphs	1,380,200	943,600
Printing and Photocopying Costs	28,779,589	66,854,220
Printing Material	4,053,000	16,652,500
Protective Clothing, footwear and gears	0	800,000
Remuneration of Instructors	1,700,000	3,540,000
Sewage Charges	2,470,591	13,746,202
Special Foods (diet food)	900,000	1,200,000
Subscription Fees	8,946,141	12,040,490
Telephone Charges (Land Lines)	283,900	2,311,993
Training Allowances	1,500,000	15,050,000
Training Materials	10,000	7,283,600
Tuition Fees	9,952,120	20,800,000
Uniforms	2,147,000	10,585,000
Uniforms and Ceremonial Dresses	2,210,000	7,850,050
Audit Fees	55,000,000	48,764,416
Software License fee	850,000	0
Research and Dissertation	864,000	0

NATIONAL MUSEUM OF TANZANIA

Water and Waste Disposal		
Water Charges	289,592	0
<b>TOTAL</b>	<b>10,714,404</b>	<b>24,831,718</b>
<b>NOTE 17: WAGES, SALARIES AND EMPLOYEE BENEFITS</b>	<b>2,375,553,805</b>	<b>3,482,186,879</b>
	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Casual Labour	18,995,000	1,350,000
Casual Laborer's	110,581,612	102,813,999
Civil Servants	3,426,113,518	2,804,288,096
Electricity	24,162,000	18,400,000
Extra-Duty	429,500,000	373,220,000
Food and Refreshment	54,041,414	35,419,316
Furniture	0	11,366,000
Honoraria	11,050,000	5,100,000
Housing Allowance	55,600,000	59,200,000
Leave Travel	40,799,322	34,128,209
Moving Expenses	66,826,500	66,284,000
Professional Allowances	0	22,000,000
Sitting Allowance	245,539,000	283,600,519
Outfit Allowance	800,000	0
Court Attire Allowance	1,000,000	0
Subsistence Allowance	0	6,880,000
Transport	180,753,150	0
Telephone	27,325,000	25,547,808
<b>TOTAL</b>	<b>4,693,086,516</b>	<b>3,849,597,947</b>
<b>NOTE 18: MAINTENANCE EXPENSES</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Air Conditioner	0	631,180
Cement, bricks and construction materials	50,455,585	215,671,500
Computers, printers, scanners, and other computer related equipment	5,915,000	4,509,430
Direct Labour (contracted or casual hire)	185,439,806	65,186,334
Electrical and Other Cabling Materials	0	17,239,000
Motor Vehicles and Water Craft	0	33,425,094
Outsource maintenance contract services	129,128,581	395,502,308
Paint and Weather Protection Coatings	0	1,200,000
Pipes and Fittings	0	2,995,000
Small Tools and Implements	15,699,999	35,517,265
Spare Parts	12,374,106	10,299,019
Telephone Equipment (ground line)	0	1,080,000
Wood and Timber Supplies	0	7,265,724
<b>TOTAL</b>	<b>399,013,077</b>	<b>790,521,854</b>
<b>NOTE 19: OTHER EXPENSES</b>	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Audit Supervision Expenses	45,295,000	25,660,860
Bank Charges and Commissions	531,657	12,777,387
Burial Expenses	7,000,000	3,500,000
Honorariums (Expert Opinion)	0	28,273,000

## NATIONAL MUSEUM OF TANZANIA

	0	1,335,000
Specialized Equipment and Supplies		
Education Supervision Expenses	1,000,000	0
Directors Fee	43,350,000	0
Contribution To Cf	0	10,000,000
<b>TOTAL</b>	<b>97,176,657</b>	<b>81,546,247</b>
<b>NOTE 20: DEPOSITS</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Deposit General	3,075,843	0
<b>TOTAL</b>	<b>3,075,843</b>	<b>0</b>
<b>NOTE 21: COLLECTIONS FROM CUSTOMERS</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Opening Balance of Receivables	235,052,809	279,039,000
Add: Receipts during the year	415,605,600	362,646,110
Rendering of Services	271,167,230	301,503,077
Other Income	686,772,830	664,149,187
Revenue Earned during the year	77,606,340	154,087,000
Less: Closing Balance	134,203,022	80,965,809
Closing balance after Adjustments of provision for bad debts	211,809,362	235,052,809
Provision for Bad Debts	710,016,277	708,135,378
Closing balance before Adjustments of provision for bad debts	710,016,277	708,135,378
Revenue Received during the year	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Opening balance of payable	363,266,199	314,718,000
Opening balance of inventories	13,044,000	13,044,000
	376,310,199	327,762,000
Payments	2,375,553,805	3,482,186,879
Payment during the year	440,346,071	363,266,199
Less: Closing Balance	13,044,000	13,044,000
Payables	453,390,071	376,310,199
Inventories	2,298,473,933	3,433,638,680
<b>NOTE 22: SUPPLIES AND CONSUMABLES USED</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Supplies and Consumables Used	196,436,685	1,429,477,944
<b>NOTE 23: RECONCILIATIONS OF NET CASHFLOW FROM OPERATING ACTIVITIES</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Operating Surplus for the year	430,570,479	285,025,670
Non-Cash Movement:	76,480,660	84,235,000
Depreciation	(1,062,710,568)	0
Change in Receivables	11,248,892	(112,757,325)
Change in Deferred Income(Covid 19)	(347,973,853)	1,685,981,289
Change in Payables	(347,973,853)	1,685,981,289
<b>TOTAL</b>	<b>(347,973,853)</b>	<b>1,685,981,289</b>
<b>NOTE 24: FUND RECEIVED</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	<b>TZS</b>	<b>TZS</b>
Government Grant Other Charges	3,070,107,204	5,029,691,807
Government Grant Personal Emolument	3,425,483,830	2,834,640,613

# NATIONAL MUSEUM OF TANZANIA

Government Grant - Covid19 Relief Fund	0	1,386,659,743
Revenue Grants	0	43,664,000
<b>TOTAL</b>	<b>6,495,591,034</b>	<b>9,294,656,163</b>

<b>NOTE 25: WAGES, SALARIES, AND EMPLOYEE BENEFITS</b>	<b>30-Jun-23</b>	<b>30-Jun-22</b>
	TZS	TZS
Wages, Salaries, and Employee	4,693,086,516	3,849,597,947
Add: Opening Staff Payable	184,129,476	345,435,000
Less: Closing Staff Payable	118,298,495	184,129,476
<b>TOTAL</b>	<b>4,758,917,497</b>	<b>4,010,903,471</b>

## NOTE 26: Related party Transactions

Parties are considered to be related if one party has ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related party transactions effected during the year 2022/23 included salaries, Allowances, fees and other expenses as follows:

	2022/23	2021/22
	TZS	TZS
Key Management Remuneration	539,213,500	465,858,750
Key Management Allowances	163,710,000	287,658,000
Board Meeting Expenses	43,350,000	0
<b>TOTAL</b>	<b>746,273,500</b>	<b>753,516,750</b>

## NOTE 27: CONTINGENT LIABILITY

National Museum of Tanzania had no Contingent Liability as at 30 June 2023.

## NOTE 28: CAPITAL COMMITMENT

National Museum of Tanzania had no Capital commitment as at 30 June 2023.

## NOTE 29: COMPARATIVE FIGURES

Previous year's figures have been regrouped and reclassified wherever considered necessary in order to make them comparable with current year's figures.