



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



ARCHTECTS AND QUANTITY SURVEYORS' REGISTRATION BOARD (AQRB)

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

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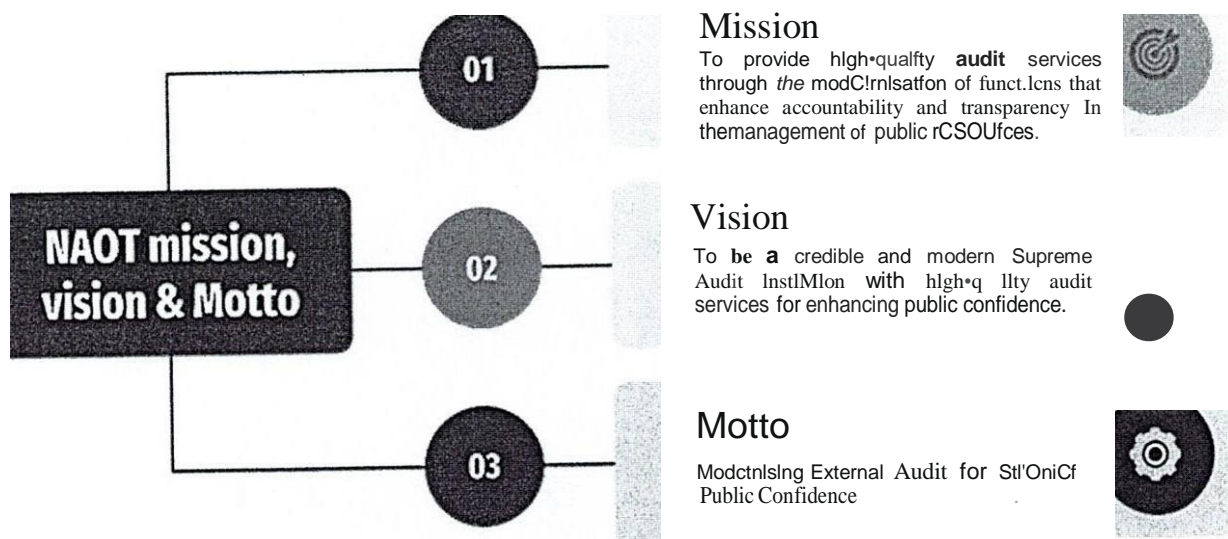
March 2024

AR/PA/AQRB /2022/23

## About the National Audit Office

### Mandate

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



### Independence and objectivity

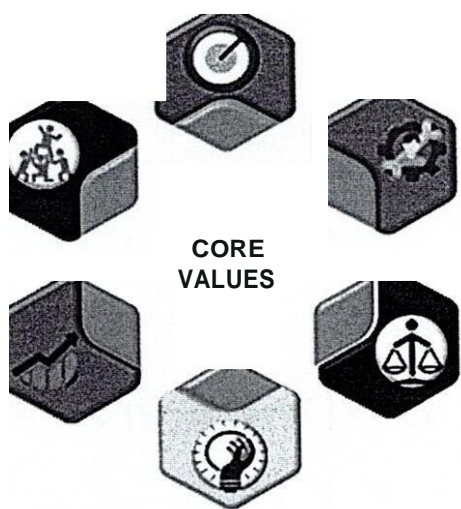
We are an impartial public institution, independently off high-quality audit services to our clients in an unbiased manner.

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

We focus on the effects of our work, timely, accurate, useful, and clear performance targets.



### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and practicality.

### 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-added activities for the improvement of audit services.

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## · ABBREVIATIONS

<b>ARCH</b>	Architects
<b>ACT</b>	Architects and Quantity Surveyors (Registration) Act 2010
<b>ADV</b>	Advocate
<b>ARU</b>	Ardhi University
<b>CAG</b>	Controller and Auditor General
<b>CF</b>	Consolidated Fund
<b>CPA</b>	Certified Public Accountant
<b>EAPP</b>	Enhance Articled Pupillage Programme
<b>ENG</b>	Engineer
<b>HESLB</b>	High Education Students Loan Board
<b>ISSAIs</b>	International Standard of Supreme Audit Institutions
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>MP</b>	Member of Parliament
<b>MIS</b>	AQRB Management Information System - Software
<b>MUSE</b>	Government Payment System
<b>NHIF</b>	National Health Insurance Fund
<b>PSSSF</b>	Public Service Social Security Fund
<b>QS</b>	Quantity Surveyor
<b>TZS</b>	Tanzania Shillings
<b>USO</b>	United States Dollar

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

**Chairman of the Board of Directors,**  
Architects and Quantity Surveyors Registration Board,  
P.O. Box 2377,  
**DODOMA.**

## 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

### **Unqualified Opinion**

I have audited the financial statements of Architects and Quantity Surveyors Registration Board (AQRB), 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 Architects and Quantity Surveyors Registration Board (AQRB) 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 the Architects and Quantity Surveyors Registration Board (AQRB) 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 and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

#### Responsibilities of management and those charged with governance for the Financial Statements

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAs 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 ISSAs, 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.

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, in my professional judgment, of significance in the audit of the financial statements of the current period and are, therefore, material to the financial statements. I describe these matters in my audit report unless law or regulation prohibits 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 effects of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) (b) 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 Architects and Quantity Surveyors Registration Board (AQRB) 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 Architects and Quantity Surveyors Registration Board (AQRB) 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 Architects and Quantity Surveyors Registration Board (AQRB) 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 Architects and Quantity Surveyors Registration Board (AQRB) 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 BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023**

### **2.1 INTRODUCTION**

The Architects and Quantity Surveyors Registration Board (AQRB) was established by the Architects and Quantity Surveyors (Registration) Act No.16 of 1997, which was repealed and replaced by Act No.4 of 2010 which came into effect on 1 October 2010 after being published in Government Gazette No.343 of 2010 dated 3 September 2010. Apart from the Act under which the Board is broadly governed there are AQRB Bylaws, AQRB Regulations 2015, Staff Regulations and Financial Regulations that regulate and guide the operations of the Board.

#### **Board's Vision**

A leading institution in regulating and promoting architecture, quantity surveying and allied professions in construction industry in the region.

#### **Board's Mission**

To regulate architects, quantity surveyors and allied professionals through registering, promoting and safeguarding professionalism for the sustainable built environment for the public.

### **2.2 PRINCIPAL ACTIVITIES**

The principal activities of the Board are outlined under part II section 5 (1) a - q of the Act No. 4 of 2010, among them are:

- (i) To provide registration of Architects, Quantity Surveyors and their Practicing Firms; and
- (ii) To regulate the conducts of Architects, Quantity Surveyors and their practicing firms.

### **2.3 ARCHITECTS AND QUANTITY SURVEYORS' REGISTRATION BOARD MAIN OBJECTIVES**

The principal activities of the Board are outlined under part II section 5 (1) a - q of the Act No. 4 of 2010, among them are:

- (i) Register and maintain registers and sub-registers of architects, quantity surveyors and their firm, graduate architects, graduate quantity surveyors. Architectural technicians, architectural draughtsmen, both local and foreign, and to make decisions on applications for their registration Annually;
- (ii) Prescribe fees for application, registration, annual subscription and other fees as may be required;
- (iii) Regulate the activities and conducts of architects, quantity surveyors and their firms, graduate architects, graduate quantity surveyors, architectural technicians, and architectural draughts men;

- (iv) Enter building sites and inspect building or construction works for the purpose of verifying and ensuring that the works are being undertaken by a registered architectural or quantity surveying firms and that the works complying with all governing regulations and laws of the country including requirement for safety. An erection of signboard which shows the title of the project. names, addresses, phones and e-mails of the client, architect, quantity surveyor, protect registration sticker and to take legal action against defaulter thereof;
- (v) Promote, monitor and provide continuing professional development opportunities and facilities for the study and training in architecture. Quantity surveying and allied subjects;
- (vi) Conduct examinations or professional interviews for the purposes of verifying the competence to practice as professionally qualified architects or quantity surveyors or as to the adequacy of practical training in architecture or quantity surveying as may be approved by the Board;
- (vii) Arrange for publication and general dissemination of materials produced in connection with the work and activities of the Board;
- (viii) Liaise with other institutions involved in architecture, quantity surveying and allied matters;
- (ix) Grant professional certificates and other awards of the Board. for examinations conducted by the Board;
- (x) Take disciplinary action against architects, quantity surveyors and other semi-professional registered by the Board;
- (xi) Register construction works or projects;
- (xii) Offer advisory services to the public and the construction industry;
- (xiii) Liaise with both local and international professional boards and associations involved in the construction industry for the purposes of consultations, exchange of ideas, and experiences;
- (xiv) Promote and enforce professional conduct. ethics and integrity of architect, quantity surveyor and firms practicing or operating in Tanzania;
- (xv) Administer and regulate architectural competition;
- (xvi) Promote awareness and educate the public on the professions of architecture and quantity surveying as well as the duties and responsibilities of architects and quantity surveyors: and
- (xvii) Carry out any other functions which are for the public interests and which the Minister may, in writing, direct.

## 2.4 COMPOSITION OF THE BOARD OF DIRECTORS

The Board of Directors was appointed by the Minister for Works and Transport for three years tenure with effect from 1 April 2022. All the members are Tanzanians; their particulars as at the date of this report were as shown in the table 1 below;

Table 1: Composition of the Board of Directors

S/No.	Name	Position	Age	Nationality	Academic Qualifications	Gender	Profession	Appointment Date
1.	Arch. Dr. Ludigija Boniface Bulamile	Chairperson	71	Tanzanian	PhD in Architecture (Specializing in Built Environment Analysis): Royal Institute of Technology (KTH): Stockholm, Sweden September 2004- November 2009.	Male	Architect	01.04.2022
2.	QS. Dr. Medard Z. Mushumbusi	Member	68	Tanzanian	PhD (Stockholm), KTH Sweden - 2011 (Regulatory Framework for Informal Housing in Tanzania).	Male	Quantity Surveyor	01.04.2022
3.	Arch. Casmil N. Musubi	Member	48	Tanzanian	M. Arch-Masters of Architecture in Human Settlement, K. U. Leuven, 2008, (Belgium).	Male	Architect	01.04.2022
4.	QS. Dr. Godwin Maro	Member	46	Tanzanian	PhD in Construction Economics and Management.	Male	Quantity Surveyor	01.04.2022
5.	Arch. William Ngowi	Member	58	Tanzanian	MSc- Construction and Management- ARU.  Post Graduate Diploma- Construction Economics and Management- ARU.	Male	Architect	01.04.2022
6.	Arch. Sayuni B.A. Mwamanenge	Member	37	Tanzanian	Masters in interior design, Florence design academy Florence, Italy (2010-2011).	Female	Interior Designer	01.04.2022
7.	Arch. Isihaka A. Sudi	Member	61	Tanzanian	Advance Diploma in Architecture - ARU 1983.	Male	Architect	01.04.2022
8.	QS. Judith Aroni	Member	42	Tanzanian	Masters of Business Administration Corporate Management (MBA - CM).	Female	Quantity Surveyor	01.04.2022
9.	Bw. Dismas W. Minja	Member	55	Tanzanian	Advanced Diploma in Urban and Rural Planning Engineering	Male	Town Planner	01.04.2022

S/No.	Name	Position	Age	Nationality	Academic Qualifications	Gender	Profession	Appointment Date
	(Served up to March, 2023)				Management (MEM), University of Dar Es Salaam, Tanzania 2004.			
11	Adv. Sunday MerlkiorHyer	Member	46	Tanzanian	Master of Laws in Commercial Laws (LL.M. Commercial Law) (International Trade Law, Investment and Security Law, Banking and Finance, Intellectual Property Law, Advanced Law of Contract and Advanced Company Law). Graduated LL.Min Nov 2018.	Male	Lawyer	16.08.2022

Source-. Board members appointment letters

The Board conducted five (5) meetings during the financial year 2022/23.

**Table 2: Meetin2s of the Board of Directors**

No	Name	Position	Attendance
1.	Arch. Dr.Ludi12iia Boniface Bulamile	Chairperson	5/5
2.	QS. Dr.Medard Mushumbusi	Vice Chairperson	5/5
3.	Arch. Casmil N. Musobi	Member	5/5
4.	QS. Dr. Godwin Maro	Member	5/5
5.	Arch. William N12owi	Member	5/5
6.	ID. Savuni B. A Mwamanen12e	Member	5/5
7.	Arch. Isihaka A. Sudi	Member	4/5
8.	QS. Judith Aroni	Member	4/5
9.	TP. Dismas W. Minia	Member	4/5
10.	Eng. Avubu Kasuwi (served un to March 2023)	Member	3/5
11	Adv. Sundav Merlkior Hvera	Member	4/5
12.	Arch. Edwin J. Nnunduma	Board .Secretarv	5/5

Source: Board meeting minutes

**Tab e 3: Issues discussed in Board of Directors Meetml?**

No	Date	Meetimz Ref. No.	Discussion
1	?October, 2022	22/23.101	<ol style="list-style-type: none"> <li>1. Confirmation of Minutes of the 20/21.99 Board Meeting held on 13 October 2020</li> <li>2. Matters Arising from the 20/21.99 Board Meeting held on 13<sup>th</sup> October ,2020</li> <li>3. Confirmation of Minutes of the 21/22.100 Board Meeting held on 18<sup>th</sup> June ,2022</li> <li>4. Matters Arising from the 21/22.100 Board Meeting held on 18 June 2022</li> </ol>

No	Date	Meeting Ref. No.	Discussion
			5. To Receive and Approve Registrar's Progress Report for the First Quarter (July-Sept. 2022/23). 6. Staff Matters.
2	27 January 2023	SP.22/23.65	1. Receive Mid-Year Review Plan and Budget for Financial Year, 2022/23. 2. Receive Plan and Budget for the Financial Year 2023/24. 3. Approve Plan and Budget for Financial Year 2023/24.
3	4 March 2023	22/23.102	1. Confirmation of the Minutes of the 22/23.101 Board meeting held on 7 <sup>th</sup> October, 2022. 2. Matters Arising from the Meeting 22/23.101 Board meeting held on 7 <sup>th</sup> October, 2022. 3. Committee's Report for the 2 <sup>nd</sup> Quarter for the financial year 2022/23. 4. Registrar's Progress Report for the 2 <sup>nd</sup> Quarter for the financial year 2022/23. 6. Administrative Matters.
4	13 May 2023	22/23.103	1. Confirmation of the Minutes of the 22/23.102 Board of Directors meeting held on 4 March 2023. 2. Matters Arising from the Meeting 22/23.102 Board of Directors meeting held on 4 March 2023. 3. To Receive Committee's Report for the 3 <sup>rd</sup> Quarter ended 30 March 2023. 4. To Receive Registrar's Progress Report for the 3 <sup>rd</sup> Quarter for the financial year 2022/23. 5. To Receive and Approve Procurement Plan for the year 2023/24. 7. Administrative Matters. 8. To Receive and Approve Proposal to write off bad and Doubtful Debts.
5	29 July, 2023	23/24.104	1. Confirmation of the Minutes of the 22/23.103 Board meeting held on 13 <sup>th</sup> May, 2023. 2. Matters arising from the 22/23.103 Board meeting held on 13 May 2023. 3. Registrar's Progress Report for the 4 <sup>th</sup> quarter ended on 30 June 2023. 4. Committee Reports for the 4 <sup>th</sup> quarter ended on 30 June 2023. 5. To Receive Report on Professional Inquiry. 6. Administrative matters, 6.1. To Receive and Approve Board's Revised Scheme of Service Salary Structure and Job List. 6.2. Proposal to Employ on Contract Basis

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## **2.5 5 MANAGEMENT STRUCTURE**

The Management of the Board is under the Registrar and is organized in the following Departments and Units;

- (i) Finance and Administration Department;
- (ii) Registration and Training Department;
- (iii) Enforcement and Research Development;
- (iv) Legal Unit;
- (v) Internal Audit Unit; and
- (vi) Procurement Unit.

## **2.6 FINANCING**

For the year 2022/23, the Board received funds from government TZS 1,400,694,200 (2021 /22: TZS 1,463,338,206) as Government Subvention to subsidies payment of its employee's salaries and other charges. Also, Board generated its own funds from other sources such as Members' Annual Subscriptions, Permits fees (for registration of projects), Rental income, Examination fees, students' examinations etc. The total amount earned from own sources was TZS 4,297,816,959 (2021 /22: TZS 3,614,904,463).

## **2.7 CORPORATE GOVERNANCE**

The Board of Directors of Architects and Quantity Surveyors Registration Board consist of 11 Directors, and none of them holds executive position in the Board. The Registrar is the Board Secretary. The Board of Directors serves for the period of three years. The current Board tenure started on 1 April 2022 and will end on 31 March 2025.

The Board of Directors takes overall responsibility for the Board including responsibility for identifying key risk areas, considering and monitoring investment decisions, significant financial matters, and reviewing the performance of management business plans and budgets.

The Board of Directors is also responsible for ensuring that a comprehensive system of internal control, governance principles and procedures is operative, and for compliance with sound corporate.

The Board of Directors is required to meet at least four times in a year. The Board of Directors delegates the day-to-day management of the business to Registrar, (The Chief Executive Officer) assisted by the Management.

The Management is invited to attend Board meetings and facilitates the effective control of all the Board's operational activities, acting as a medium of communication and coordination between all the various operational units.

The Board is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability. During the year ended

30 June 2023 the Board had the following Committees to ensure a high standard of corporate governance throughout the Board:

- (i) Finance and Administration Committee;-
- (ii) Audit Committee;
- (iii) Professional Practice Committee;
- (iv) Education and Training Committee; and
- (v) Public Advisory and Public Relations Committee;

## 271 1 Finance and Administrative Committee

The Finance and Administration Committee is responsible for preparation of Board's plan and budgets, and to guide on all financial matters and administration issues.

**Table 4: Finance and Administrative Committee Members**

Sin	Name	Position	Profession	Nationality	Appointment Date	Attendance
1.	Arch Dr.Ludigija 6. Bulamile	Chairperson	Architect	Tanzanian	19.06.2022	4/4
2.	QS. Dr. Medard Z. Mushumbusi	Member	Quantity Surveyor	Tanzanian	19.06.2022	4/4
3.	Eng. Ayubu Kasuwi(served up to March 2023)	Member	Engineer	Tanzanian	19.06.2022	2/4
4.	ID Sayuni Mwamanenge	Member	Interior Designer	Tanzanian	19.06.2022	4/4
5.	Arch. William A. Ngowi	Member	Architect	Tanzanian	19.06.2022	4/4
6.	QS. Judith Aron (replaced Eng. A. K)	Member	Quantity Surveyor	Tanzanian	19.06.2022	1/4

Source: Appointment letters

The Finance and Administration Committee reports to the Board of Directors.

During the financial year 2022/23the Finance and Administration Committee conducted four (4) meetings.

**Table 5: Issues discussed in Finance and Administration Committee Meeting**

No	Date	Meeting Ref. No.	Discussion
1	27January 2023	SP 22/23.1	1. Receive and Discuss Mid-Year Review Plan and Budget for Financial Year, 2022/23. 2. Receive and Discuss Plan and Budget for the Financial Year 2023/24.
2	4 March 2023	22/23.2	1. Registrar's Progress Report for the 2 <sup>nd</sup> Quarter of the financial year 2022/23. 2. Administrative Matters.



No	Date	Meeting Ref. No.	Discussion
1	27 January 2023	SP 22/23.1	<ol style="list-style-type: none"> <li>1. Receive and Discuss Mid-Year Review Plan and Budget for Financial Year, 2022/23.</li> <li>2. Receive and Discuss Plan and Budget for the Financial Year 2023/24.</li> </ol>
3	12 May, 2023	22/23.3	<ol style="list-style-type: none"> <li>1. Confirmation of the 22/23.2 Finance and Administration Committee (FAC) Meeting held on 4 March 2023.</li> <li>2. Matters Arising from the 22/23.2 Finance and Administration Committee (FAC) Meeting held on 4 March 2023.</li> <li>3. To Receive Registrar's Progress Report for the 3<sup>rd</sup> Quarter ended 30 March 2023.</li> <li>4. Administrative Matters.</li> </ol>
4	28 July, 2023	22/23.4	<ol style="list-style-type: none"> <li>1. Confirmation of the 22/23.3 Finance and Administration Committee (FAC) Meeting held on 12<sup>th</sup> May, 2023.</li> <li>2. Matters Arising from the 22/23.3 Finance and Administration Committee (FAC) Meeting held on 12<sup>th</sup> May, 2023.</li> <li>3. To Receive Registrar's Progress Report for the 4<sup>th</sup> Quarter ended 30 June 2023.</li> <li>4. Administrative Matter's <ol style="list-style-type: none"> <li>5.1 To Receive and Deliberate on Board's Revised Scheme of Services, Job List and Salary Structure.</li> <li>5.2 Prooosal to Employ on Contract Basis</li> </ol> </li> </ol>

Source: *Fmance and AdmmIstratIon Committee meetng mmutes*

## 272 Audit Committee

The main functions of the Audit Committee are to create and maintain effective internal control system of the Boards. Members of the Committee are as follows:

**Table 6: Audit Committee Members**

Sin	Name	Position	Profession	Nationality	Appointment Date	Attendance
1.	Arch. William N'lowi	Chairperson	Architect	Tanzanian	19.06.2022	3/3
2.	Arch IsihakaSudi	Member	Architect	Tanzanian	19.06.2022	3/3
3.	Adv. Sundav Hvera	Member	Lawver	Tanzanian	07.10.2022	2/3
4;	QS. Dr. Geraldine J. Kikwasi	Member	Architect	Tanzanian	19.06.2022	3/3
5.	Arch. Leonard Msumba	Member	Architect	Tanzanian	19.06.2022	3/3
6.	CPA Bruno Melchior	Member	Auditor	Tanzanian	19.06.2022	3/3

Source: *Appointment letters*

The Audit Committee (AC) reports to the Board of Directors.

During the year the Committee conducted three meetings.

**Table 7: Issues discussed in Audit Committee Meeting**

No	Date	Meeting Ref. No.	Discussion
1	10 February 2023.	22/23.2	<ol style="list-style-type: none"> <li>1. Familiarization</li> <li>2. To Receive and Discuss draft CAG Management letter.</li> <li>3. To Receive and Discuss Draft Audited Financial Statements for the financial year ended on 30 June <b>2022.</b></li> <li>4. To Receive and Discuss Annual Audit Plan.</li> <li>5. To Receive and Discuss Second Quarter Audit Report.</li> </ol>
2	5 May 2023	22/23.3	<ol style="list-style-type: none"> <li>1. Confirmation of the minutes of the 7..2/23.2 Audit Committee Meeting held on 10 February 2023.</li> <li>2. Matters arising from the 22/23.2 Audit Committee Meeting held on 10 February 2023.</li> <li>3. To receive and Discuss 3<sup>rd</sup> Quarter Internal Audit report.</li> <li>4. To Receive and Discuss 4<sup>th</sup> Quarter Internal Audit Plan</li> <li>5. To Receive and Discuss the Risk Profile Report.</li> </ol>
3	20 July 2023	22/23.4	<ol style="list-style-type: none"> <li>1. Confirmation of the minutes of the 22/23.3 Audit Committee Meeting held on 5 May 2023.</li> <li>2. Matters Arising from the 22/23.3 Audit Committee Meeting held on 5 May 2023.</li> <li>3. To Receive and Discuss 4<sup>th</sup> Quarter Internal Audit report.</li> <li>4. To Receive and Discuss Annual Internal Audit Report.</li> <li>5. To Receive and Discuss Annual Risk based Internal Audit Plan.</li> <li>6. To Receive and Discuss Annual Audit Committee report.</li> <li>7. To Receive, Discuss and approve the Internal Audit Charter.</li> <li>8. To Receive, Discuss and endorse the Audit Committee charter.</li> </ol>

Source: Audit Committee meeting minutes

## 273 Professional Practice Committee

The functions of Professional Practice Committee are to ensure discipline, professional ethics and to look on matters related to registration and practice of architects, quantity surveyors and firms.

**Table 8: Professional Practice Committee Members**

Sin	Name	Position	Profession	Nationality	Appointment Date	Attendance
1.	QS. Dr. Medard Z. Mushumbusi	Chairperson	Quantity Surveyor	Tanzanian	19.06.2022	4 / 4
2.	Arch. Casmil Ntobangi	Member	Architect	Tanzanian	19.06.2022	4 / 4
3.	TP Dismas Minja	Member	Town Planner	Tanzanian	19.06.2022	4 / 4
4.	Arch. Modu Garimo	Member	Architect	Tanzanian	19.06.2022	4 / 4
5.	QS. Daniel Mwasandube	Member	Quantity Surveyor	Tanzanian	19.06.2022	4 / 4
6.	Arch. Jonaphry Rwabagabo	Member	Architect	Tanzanian	19.06.2022	4 / 4

Source: Appointment letters

The Professional Practice Committee (PPC) reports to the Board of Directors. During the year the Committee conducted four(4) meetings.

**Table 9: Issues Discussed in Professional Practice Committee Meeting**

No	Date	Meeting Ref. No.	Discussion
1	9 February 2023	22/23.2	<ol style="list-style-type: none"> <li>1. Familiarization and brief obligations of the Professional Practice Committee.</li> <li>2. To receive, Discuss and recommend on the Practice and Conduct of Professionals in supervision of construction projects.</li> <li>3. To receive and Discuss the proposed Professional Practice Committee Plans.</li> <li>4. To receive, Discuss and approve the 2<sup>nd</sup> Quarter progress report.</li> </ol>
2	4 May 2023	22/23.3	<ol style="list-style-type: none"> <li>1. Confirmation of the Minutes of the 22/23.2 Professional Practice Committee Meeting held on 9 February 2023.</li> <li>2. Matters arising from the 22/23.2 Professional Practice Committee Meeting held on 9 February 2023.</li> <li>3. To receive, discuss and recommend on the Alleged Professional Misconduct of Professionals Registered with the Board.</li> </ol>

No	Date	Meeting Ref. No.	Discussion
			4. To receive, discuss and approve the 3 <sup>rd</sup> Quarter progress report.
3	16 June, 2023	SP. 22/23.1	1. To conduct Inquiry of the following Professionals firms. a. . Arch. Saidi Mwanga of qD Consult (T) Ltd. b. . Arch. Dr. Moses Mkony of Mekon Arch. Consult Ltd. c. . Arch. Nathaniel Alute of BJ Amuli Architects Partnership.
4	19 July, 2023	22/23.4	1. Confirmation of the Minutes of the 22/23.3 Professional Practice Committee Meeting held on Thursday, 4 May2023. 2. Matters arising from the 22/23.3 Professional Practice Committee Meeting held on 4 May2023. 3. To receive, Discuss and Recommend on the Alleged Professional Misconduct of Professionals Registered with the Board. 4. To receive Fourth Quarter Progress Report ended 30 June 2023.

Source: Professional Practice meeting minutes

## 274 4 Educational and Training Committee

The functions of Education and Training Committee include dealing with the matters related to professional examinations and educational advancement of registered persons.

**Table 10: Educational and Training Committee Members**

S/n	Name	Position	Profession	Nationality	Appointment Date	Attendance
1.	I.D Sayuni Mwamanenge	Chairperson	Interior Designer	Tanzanian	19.06.2022	3/3
2.	QS. Godwin Maro	Member	Quantity Surveyor	Tanzanian	19.06.2022	3/3
3.	Mr. Oswald Lukonge	Member	BED- ARTS (Specialized in Economics)	Tanzanian	19.06.2022	2/3
4.	Arch. Abraham Marress	Member	Architect	Tanzanian	19.06.2022	3/3

Source: Appointment letters

The Educational and Training Committee reports to the Board of Directors. During the year the Committee conducted three (3) meetings.

**Table 11: Issues discussed in Educational and Training Committee Meeting**

No	Date	Meeting Ref. No.	Discussion
1	8 February 2023	22/23.2	<ol style="list-style-type: none"> <li>1. Familiarization and briefing on the obligations of ETC.</li> <li>2. To Receive, Review and Recommend proposal for extension of senior graduates.</li> <li>3. To Receive, Discuss and recommend report on outstanding annual fees in relation to Bylaws 2015.</li> <li>4. To Receive and Discuss cross over registration conditions by the Board.</li> <li>5. To Receive, Discuss and Approve 2<sup>nd</sup> quarter progress report on ETC Matters.</li> <li>6. To Receive and Discuss ETC plans.</li> </ol>
2	3 May 2023	22/23.3	<ol style="list-style-type: none"> <li>1. Confirmation of Minutes of the 22/23.2 Education &amp; Training Committee held on 8 February, 2023.</li> <li>2. Matters arising from the 22/23.2 Education &amp; Training Committee held on 8 February 2023.</li> <li>3. To Receive Progress Report for Third Quarter for Registration and Training Matters.</li> <li>4. To Receive Report on Deletion of Registered Professionals and Firms.</li> <li>5. To Receive Report on Result of Practical Experience Reports (Logbook) Oral Interview Examinations for May 2023.</li> </ol>
3	18 July 2023	22/23.4	<ol style="list-style-type: none"> <li>1. Confirmation of Minutes for the 22/23.3 Meeting held on 3 May 2023.</li> <li>2. Matters arising from 22/23.3 ETC Meeting held on 3<sup>rd</sup> May, 2023.</li> <li>3. Report on May 2023 Results on Professional Examinations of the Board.</li> <li>4. Progress Report for Registration and Training Department for the 4<sup>th</sup> quarter 2022/23.</li> <li>5. Reoort of deletion of Professional and Firm.</li> </ol>

Source: Educational and Training Committee meeting minutes

## 2.7.5 Public Advisory and Public Relations Committee

The functions of the Public Advisory and Public Relations Committee include linking professionals, other public organs and the community in general and enhance publicity of architecture and quantity surveying professions.

**Table 12: Public Advisory and Public Relations Committee Members**

Sin	Name	Position	Profession	Nationality	Appointment Date	Attendance
1.	Eng. Ayubu Kasuwi (served up to March, 2023)	Chairperson	Engineer	Tanzanian	19.06.2022	1/3
2.	QS. Judith Aron	Member	Quantity Surveyor	Tanzanian	19.06.2022	2/3
3.	Arch. Mbaraka Hussein Igangula	Member	Architect	Tanzanian	19.06.2022	3/3
4.	QS. Suma Mwaitenda	Member	Quantity Surveyor	Tanzanian	19.06.2022	0/3
5.	Ms. Fetty Hassan	Member	Mass Communication	Tanzanian	19.06.2022	3/3
6.	Ms. Segolena Francis	Member	Mass Communication	Tanzanian	19.06.2022	3/3

Source: Appointment letters

The Public Advisory and Public Relations Committee reports to the Board of Directors. During the year the Committee conducted three (3) meetings. Aidha QS. Suma Mwaitenda was on training outside the country and attended online activities of the Board.

**Table 13: Issues discussed in Public Advisory and Public Relations Committee Meeting**

No	Date	Meeting Ref. No.	Discussion
1	7 February 2023	22/23.2	<ol style="list-style-type: none"> <li>1. Familiarization and brief on functions of PA &amp; PR Committee.</li> <li>2. To Receive and Discuss progress report on 2022 Essay Competition.</li> <li>3. To Receive and Discuss progress report preparation of Continued Professional Development Seminar (CPD).</li> <li>4. To Receive and Discuss PA 6: PR Committee Plans.</li> <li>5. To Receive and Approve 2<sup>nd</sup> Quarter Progress report on PA 6: PR Matters.</li> </ol>
2	2 May 2023	22/23.3	<ol style="list-style-type: none"> <li>1. Confirmation of the Minutes of the 22/23.2 Public Advisory 6: Public Relation Committee (PA&amp;PR) held on 7 February 2023.</li> <li>2. Matters Arising of the 22/23.2 Public Advisory ft Public Relation Committee (PA&amp;PR) held on 7 February 2023.</li> </ol>

No	Date	Meeting Ref. No.	Discussion
			3. To Receive and Discuss Report on Continue Profession Development Seminar (CPD) held on 16 <sup>th</sup> 17 February 2023 in Mbeya. 4. To Receive and Discuss Communication and Advertisement Actions Plans. 5. To Receive Report on Preparation of the Continue Profession Development Seminar (CPD) to be held in June 2023 in Morogoro.
3	17 July, 2023	22/23.3	1. Confirmation of the Minutes of the 22/23.3 Public Advisory and Public Relations Committee Meeting held on 2 <sup>nd</sup> May, 2023. 2. Matters Arising from the 22/23.3 Public Advisory and Public Relations Committee Meeting held on 2 <sup>nd</sup> May, 2023. 3. To Receive and Discuss Report on Continued Professional Development Seminar (CPD) held on 22 <sup>nd</sup> -23 <sup>rd</sup> June 2023 in Morogoro. 4. To Receive Report on Preparation of 4 <sup>th</sup> Annual Conference Meeting to be held in October, 2023. 5. To Receive and Discuss Report on AQRB Annual Consultative Meeting held on 14 <sup>th</sup> June 2023 in Dar es Salaam.

Source: Public Advisory and Public Relations Committee meeting minutes

## 2.8 CAPITAL STRUCTURE

The Architects and Quantity Surveyors Registration Board is a regulatory institution under the Ministry of Works and Transport established under the Act No.16 of 1997 which was repealed and replaced by the Act No.4 of 2010.

The Board is a non-profit organization financed by long- and short-term Assets and Equity.

The main composition of the asset is property plants and equipment's which are owned by the Board itself and long- and short-term trade receivables. Due to industry trend, trade and other receivables shows no recoverability hence the Board has approved to write off bad and doubtful debts amounting to TZS 427.71 million and Management is continuing to seek further approvals from Treasury Registrar's Office before writing them off.

The equity part on the other hand is composed of capital fund and accumulated surplus.

Since the Board has no long term borrowing, there is no effect of interest costs on surplus and the potential impact of interest rate changes in future.



## 2.9 LIQUIDITY

The Architects and Quantity Surveyors is a Government institution under the Ministry of Works and Transport. As a Government institution receive funds from Government as Subvention to meet some of its operation needs. Also, AQRB finances its obligations through own generated funds like professional annual fees and developers' fees which are well stated on its laws/bylaws.

The liquidity ratio of the Architects and Quantity Surveyors Registration Board for the year ended 30 June 2023 which is 4 times indicates that the Board's ability to pay off current debt obligation without rising external funds. The liquidity ratio for the previous year ended 30 June 2022 was 2.54 times.

## 2.10 KEY PERFORMANCE INDICATORS

The key performance indicators for Architects and Quantity Surveyors Registration Board are based on the objectives to be accomplished in consideration with the following factors;

### 2.10.1 People management

This measures the efficiency of various Human Resource Management practices towards enhancing organizational productivity and sustainability. It covers aspects such as human capital utilization, human capital development, Performance management systems, employee welfare, promotion of an inclusive working environment, and care and fight of HIV, AIDS, and non-communicable disease.

### 2.10.2 Good Governance and control

This measures the adherence to Good Governance and Accountability principles and practices by an Institution. It covers several parameters of governance and accountability, including anti-corruption measures, Board efficiency and effectiveness, risk management and controls, and compliance with laws and regulations.

### 2.10.3 Customer Service

This measures the capacity of the institution to provide quality and innovative services to its customers, including the growth of its customer base. Key parameters of interest include efficiency in service delivery, client satisfaction, service automation, and efficiency in complaints handling.

### 2.10.4 Core Mandates

This measures how the Board promotes professionalism and enhances compliance to professional requirements by looking at the following;

Number of professionals, semi-professionals and firms registered;

- b) Number of professional conferences and seminars conducted;
- c) Number of graduates undergoing professional practical training;
- d) Number of examination procedures reviewed as per demand;
- e) Percentage of professionals in good standing;
- f) Number of projects inspected; and
- g) Number of projects registered.

### **2.10.5 Financial Performance**

This measures compliance with financial Regulations, Circulars, Standards, and Best Practices. It measures the percentage of revenue collection, contribution to the capital structure, ratio analysis and employee efficiency.

### **2.11 1 SHAREHOLDERS OF THE BOARD**

The Board is fully owned by the Government of Tanzania, and it does not have any share structure.

### **2.12 STOCK EXCHANGE INFORMATION**

The Board is neither listed in any stock exchange nor does it hold any shares in any company/business.

### **2.13 3 FUTURE DEVELOPMENT PLANS**

The future plans are geared towards addressing one of the big challenges facing the Board that is to raise awareness to the General Public on the roles of Architects and Quantity Surveyors in achieving a built environment that is safe, cost effective and of acceptable quality. In order to achieve the envisaged goal, the following key issues have to be implemented;

- (i) Enhancement of registration of all qualified graduates in architecture, landscape architecture, interior design, technology in architecture, naval architecture, quantity surveying, building survey, and construction management;
- (ii) To raise awareness among the decision makers, in particular Central Government officials and the Local Government Officials; on the roles of the Board and that of the professionals it regulates;
- (iii) To promote services of architects, quantity surveyors and allied professions through collaboration with other regulatory organs and stakeholders;
- (iv) To ensure the Board is effectively and efficiently managed, through improved human resource and to abide with rule and regulations in order to strengthen internal control systems and effective utilization of resources;
- (v) To strengthen financial capacity of the Board in order to attain the objectives of the Board successfully; and
- (vi) To enhance regulation of architecture, quantity surveying and allied professions as a core function of the Board.

## 2.14 SURPLUS FOR THE YEAR

During the year 2022/23 the Board recorded a surplus of TZS 693,174,058 against the surplus of TZS 508,671,484 recorded during the year ended 30 June, 2022.

### 2.14.1 Operational Performance Review for the Year 2022/23

#### Attainment in Physical Terms:

##### (i) Registration:

The cumulative target for the year 2022/23 was to register 125 Professionals (Architects and Quantity Surveyors and Allied Professionals), 212 semi-professionals and 25 Practicing Firms.

Table 14: The Actual Registration Achieved for the Two Years

Details	2022/23	2022/23	2021/22	Physical Attainment 2022/23		
	Target	Actual	Actual	Regis ratio %	Deletion	Suspensio n
<b>Professionals</b>						
Architects	610	637	580	57	13	-
Landscape Architects	16	15	10	5	-	-
Interior Designers	27	25	21	4	-	-
Quantity Surveyors	686	713	636	77	8	-
Building Surveyors	31	30	26	4	-	-
Construction Managers	44	43	39	4	-	-
Project Managers	9	9	6	3	-	-
Architectural Technologists	45	42	25	17	-	-
<b>Total</b>	<b>1,468</b>	<b>1,514</b>	<b>1,343</b>	<b>171</b>	<b>21</b>	<b>-</b>
<b>Firms</b>						
Architectural Firms	288	290	277	13	7	-
Interior Design Firm	2	1	1	-	-	-
Architectural Technologist firm	1	1	-	1		
Landscape Architecture firm	1	-		-		
Quantity Surveying Firms	161	162	151	11	5	-
Building Surveying Firm	2	1	1	-	-	-
<b>Total</b>	<b>455</b>	<b>455</b>	<b>430</b>	<b>25</b>	<b>12</b>	<b>-</b>

Source: AQRB Register

Details	2022/23	2022/23	2021/22	Physical Attainment 2022/23		
Semi-Professionals	Target	Actual	Actual	Registratio n	Deletion	Suspensio n
Architectural Technician	24	22	22	-	-	-
Graduate Architect	360	360	333	50	363	-

Graduate Architectural Technologists	165	180	133	47	34	-
Graduate Quantity Surveyors	666	753	560	193	427	-
Architectural Drafts men	21	19	19	-	-	-
Graduate Interior Designers	56	54	50	4	13	-
Graduate Landscape Architects	38	38	33	5	16	-
Graduate Building Surveyors	35	33	31	2	18	-
Graduate Construction Managers	38	37	34	3	27	-
<b>Total</b>	<b>1 427</b>	<b>1 519</b>	<b>1,215</b>	<b>304</b>	<b>898</b>	<b>-</b>
Examination Candidates	218	192	173	192	-	-

Source: AQRB Register

As at 30 June 2023 the total numbers of registered professionals were 1,493 of which 443 for registered firms and 621 semi-professionals and examination candidates were 192.

## (ii) Site Inspections

The target for the year 2022/23 was to conduct construction sites inspection in 26 regions of Tanzania Mainland and inspect 3,120 projects. The Board visited 26 regions and inspected a total of **3,856** construction sites compared to **3,172** projects inspected previous year 2021/22. The objective being to ensure that registered Architects and Quantity Surveyors are engaged in designing and supervision of construction projects; and that they provide professional services that serves the needs of the people and their environment.

The purpose of site inspection was to enforce compliance of the law. Also, during the inspections, efforts were made to educate the public to recognise and use the Architects and Quantity Surveyors services in attaining the high quality and good buildings that preserve environment.

Table 15: The regions inspected for the Financial Year ended 2022/23

Sl. No.	Zone/Regions	Number of Inspected Projects	
		2022/23	2021/22
1.	<b>Eastern:</b> Dar es-Salaam, Mtwara, Lindi and Coast	1,684	1,252
2.	<b>Northern:</b> Arusha, Morogoro, Kilimanjaro and Tanga	521	450
3.	<b>Lake:</b> Mwanza, Shinyanga, Mara, Kigoma, Geita, Simiyu and Kagera	608	506
4.	<b>Central:</b> Dodoma, Morogoro, Tabora and Singida	572	560

5.	<b>Southern Highlands:</b> Mbeva, Niombe, Katavi, Rukwa, Iringa, Son we and Ruvuma	471	404
	<b>TOTAL</b>	<b>3,856</b>	<b>3,172</b>

Source: AQRB Management information System

(iii) **Registration of Projects**

The Board registered 1,320 construction projects in year 2022/23; the plan was to register 1,400 projects. In the year 2021/22 a total of 1,097 projects were registered while the Plan was to register 1,000 construction projects.

Table 16: The project registrations done in five (5) zonal

Zone/Regions	Number of Inspected Projects	
	2022/23	2021/22
<b>Eastern:</b> Dar es-Salaam, Mtwara, Lindi and Coast	720	661
<b>Northern:</b> Arusha, Manara Kilimanjaro and Tanga	170	131
<b>Lake:</b> Mwanza, Shinyanga, Mara, Kilimanjaro, Geita, Simiyu and Katanga	239	161
<b>Central:</b> Dodoma, Morogoro, Tabora and Singida	119	74
<b>Southern Highlands:</b> Mbeva Niombe, Katavi Rukwa Iringa Sonwe and Ruvuma	72	70
<b>TOTAL</b>	<b>1,320</b>	<b>1,097</b>

Source: AQRB Management Information System

(iv) **Third AQRB Annual Conference**

The Third AQRB Annual Conference was held from 19-20 October 2022 at Julius Nyerere International Convention Centre (JNICC) in Dar es Salaam. A total of 518 participants attended this seminar that includes Architects, Quantity Surveyors, Allied Professionals and other stakeholders in the Construction Industry.

The theme was "Conservation of Buildings in Urban Areas in Africa Today" which was discussed by seven topics.

- Architectural Heritage in Contemporary of Urban Planning;
- Preserving the Built Heritage-Case of Zanzibar and Kariakoo Market-DSM;
- Impact of New Buildings in Historic Sites ;
- Urbanization and Vulnerability of Architectural Heritage -Case of DSM CBD;
- Cost Implication of Renovation Uncertainties in Conservation Buildings ( The Heritage Stone Town Zanzibar)
- Social Economic Implication of Conservation of Historical buildings in Urban areas in Tanzania; and
- Current state and Opportunities for Improving the Preservation of Cultural Heritage Sites in Tanzania-Perspective of External Auditors.

The Conference was officiated by the Deputy Minister for Works and Transport Honourable Atupele Mwakibete (MP).

**(v) Professional Examinations:**

For the year 2022/23 a total of 192 candidates attempted the examinations of the Board distributed as follows: -2 intermediate in Architecture, 56 Final in Architecture, 88 Final in Quantity Surveying, 5 Interior Design, 8 Landscape Architecture, 4 Building Survey, 23 Technology in Architecture, 3 Project Management and 3 Construction Management. In 2021/22 a total of 173 candidates attempted the examinations, distributed as follows: --2 intermediate in Architecture, 49 Final in Architecture, 84 Final in Quantity Surveying, 4 Interior Design, 3 Landscape Architecture, 5 Building Survey, 18 Technology in Architecture, 3 Project Management and 5 Construction Management

**(vi) Publishing the List of Professionals**

As per requirement of the Act, The Board published a list of all registered Architects, Quantity Surveyors, Semi Professionals and Practicing Firms remaining in the register after 31 December 2022 in the Government Gazette of March 2023.

**(vii) To conduct practical training for graduates in Architecture, quantity surveying and allied disciplines under enhanced articulated pupillage programme (EAPP) in collaboration with architectural and quantity surveying firms:**

Practical professional training continued for 230 candidates; (2022/23) distributed as follows; 24 in Architecture, 27 Technology in Architecture, 178 in Quantity Surveying and 1 Landscape Architecture professions. The programme is funded by the government through Ministry of Works and Transport (Works)

**(viii) Audited Accounts**

The signed copies of financial statements and report on the activities of the Board for the year ended 30 June 2022 were submitted to the Minister for Works and Transport and Treasury Registrar on 27 April 2023 as per sections 41 & 44 of the Architects and Quantity Surveyors (Registration) Act No.4 of 2010.

**(ix) Government Subvention**

The Government through Ministry of Works and Transport provided a financial support to the Board by the way of subventions. During the year 2022/23 the Board was allocated TZS 2,095.56 million. The amount included TZS 1,413.16 million for Personnel Emoluments and TZS 682.40 million for development subvention.

However, as on 30 June 2023, TZS 969.594 million (2021/22; TZS 855.274 million) was deferred for Personal Emoluments, and TZS 431.10 million (2021 /22; TZS 608.07 million) for EAPP students. Also, the Government paid 15% Pensions amounted to TZS 136.488 million (2021 /22;

123.36 million), 3% NHIF amounted to TZS 27.28 million(24.67 million)-as employers' contributions.

#### (x) Staff Training

The Board implemented its training programme as planned. In 2022/23 four staff were facilitated in pursuing master's degrees in Engineering management, Human Resource Management and Bachelor in Public administration.39 employees of the Board were sponsored for short courses ranging from two to 5 days conducted by various Institutions. During the year 2022/23 TZS 15.60million was used for training (2021/22 TZS 53.80 million).

#### (xi) Cooperation with other Bodies dealing with Construction

The Board cooperated with Contractors Registration Board, Engineers Registration Board, Higher Learning Institutions, PPRA, AAT, TIQS and National Construction Council. Also, AQRB cooperated with the Architecture and Quantity Surveying Regulatory Boards in the East African Community. The aim was to share experience and improve performance of the Board.

#### (xii) Publicity of the Professions

The Board incurred TZS 29.418 million (2021 /22; TZS 36.350 million) in its endeavor to enhance awareness on the role of the Board, and that of Architects and Quantity"Surveyors to the public, educative campaigns were conducted through; newspapers, TV programmes, live stream, Facebook, YouTube, Instagram, Essay Competition and educative campaigns during site inspection activities.

#### (xiii) Stakeholders

The AQRB is a regulatory entity with a wide range of stakeholders who have been identified by analyzing the services AQRB offers to them and their expectations

**Table 17: Stakeholders Analysis**

SIN	STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
1	Ministry of Works and Transport.	i. Provision of Reports on: - Periodic performance - Annual Plan and Budget -Human Resource, -Audited Financial Statement -financial ii. Registration Information iii. Technical advice	i. Timely and accurate submission of reports and information



S/N	STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
2	Professionals and Firms (Architecture, Quantity Surveying and allied Professions)	<ul style="list-style-type: none"> <li>• Provision of information and guidelines on registration</li> <li>• Registration of Professionals, Firms and Projects.</li> <li>• Provision of Continuous Professionals Development Seminars and training.</li> <li>• Arbitration services</li> <li>• Insurance services</li> <li>• Professional advice</li> </ul>	<ul style="list-style-type: none"> <li>i. Timely provision of information and guidelines</li> <li>ii. Timely registration of Professionals, Firms and Projects.</li> <li>iii. Reliable Computation of Project Registration fees and CPD hours</li> <li>iv. Modern, Practical, and appropriate acquisition of technical skills.</li> <li>v. Fair resolution of disputes</li> <li>vi. Affordable issuance of professional indemnity insurance</li> </ul>
3	Architectural Association of Tanzania (AAT), Tanzania Institute of Quantity Surveyors (TIQS) and other Professional Associations in construction industry.	<ul style="list-style-type: none"> <li>i. Provision of Information on Board activities</li> <li>ii. Professional Development and technical support</li> <li>iii. Provision of professional advice</li> <li>iv. Linkage between Association and Government</li> </ul>	<ul style="list-style-type: none"> <li>i. Timely provision of Information on Board's activities</li> <li>ii. Provision of Relevant Technical Support and advice</li> </ul>
4	Developers of buildings and civil projects (Individuals, Companies, Public Institutions)	<ul style="list-style-type: none"> <li>i. Create awareness on roles of the Board and services of Professionals</li> <li>ii. Provision of information of the Board's activities</li> <li>iii. Guidance and advice on Boards Act and Regulations</li> <li>iv. Provision of information on registered professionals and firms</li> <li>v. Receive and handle complaints</li> </ul>	<ul style="list-style-type: none"> <li>i. Clear and accurate information on services offered by the Board</li> <li>ii. Competent services from registered professionals</li> <li>iii. Feedback on complaints provided.</li> <li>iv. Obtain quality and value for money services from Professionals</li> </ul>
5	Graduates in Architecture, Quantity Surveying, allied disciplines and Technicians	<ul style="list-style-type: none"> <li>i. Provision of information and guidelines on Registration Procedures</li> <li>ii. Registration of graduate and Technician</li> <li>iii. Provision of practical Professional experience for graduates (EAPP)</li> <li>iv. Conduct Professional</li> </ul>	<ul style="list-style-type: none"> <li>i. Timely information on registration procedures</li> <li>ii. Timely registration</li> <li>iii. Linked to Professional practicing firms for training</li> <li>iv. Timely conducting of examination based on the approved syllabus</li> <li>v. Professional Knowledge</li> </ul>

SIN	STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
		examinations for graduates v. Provision of professional development (seminars, training) vi. Provision of review classes	gained and technology transfer vi. Timely issuance of Professional certificates
6	Employees of the Board	i. Provision of good working environment ii. Provision of information on decisions, progress and general direction of the Board iii. Capacity building iv. Provision of effective HR Management Plan (Promotion, confirmation, incentives etc)	i. Conducive working environment ii. Career progression iii. Job satisfaction iv. Sound scheme of service v. Job security vi. Harmonies working relationship
	Regulatory Boards, MDAs and LGAs	i. Information and experience sharing ii. Provision of expert advice iii. Cooperation on enforcement activities iv. Performance reports	i. Timely sharing of information ii. Competent Professional advice iii. Timely submission of reports
8	General Public	i. Provision of information on the functions of AQRB and professionals ii. Create awareness on the services offered by AQRB and professionals iii. Provision of information on Registered Professionals and firms.	i. Timely sharing of information ii. Quality Professional services iii. Increase of compliance due to awareness initiatives
9	Universities and Training Institutions	i. Provision of information on the services offered by AQRB and professionals ii. Provision of award to the best students iii. Provision of sensitization on the architecture and quantity surveying disciplines iv. Advice on curriculum review for professionals	i. Timely sharing of information ii. Continuation and improvement of awards iii. Increase in number of registered professionals from training institutions iv. Guidance on establishing the disciplines
10	Media	i. Provision of general information regarding the Board's services and activities ii. Create awareness on services	i. Timely sharing of information ii. Increased awareness of Board's services iii. Increased Collaboration

S/N	STAKEHOLDER	SERVICE OFFERED	EXPECTATIONS
11	Development Partners	i. Provision of Information on functions of the Board ii. Provision of professional advice iii. Programmes proposal iv. Provision of progress reports	i. Timely sharing of information ii. Timely and accurate reports
12	Parliament	i. Provision of Information on services offered by the Board ii. Create awareness on different issues pertaining legislative matters iii. Provision of review reports	i. Timely sharing of information ii. Timely submission of reports
13	Non-State Actors and CBOs	i. Provision of Information on functions of the Board ii. Provision of professional advice	i. Timely sharing of information and Cooperation
14	International and Regional Regulatory Boards	i. Provision of Information on functions of the Board ii. Sharing of Regulatory activities, and Professional experiences	i. Improved services ii. Timely sharing of information iii. Increased Collaboration on Professional experience
15	Treasury Registrar	i. Provision of Reports on: a. Performance reports b. Annual Plan and Budget c. Human Resources d. Finance	i. Timely submission of reports and information

#### 2.14.2 Financial Performance for 2022/23

Total revenue for the year ended 30 June 2023 amounted to TZS 5,698.51 million compared to TZS 5,078.24 million for the year ended 30 June 2022 which is 12% percent increase from the previous year's revenue. The increase was due to rise of revenue collected under Fees, Fine and Permits and miscellaneous income.

During the financial year 2022/23 the Board received government subvention of TZS 1,400.69 million (2021/22 TZS 1,463.34 million) which is lower than the previous year by 4.3%. The decrease is associated with non-receiving of government grants on Development activities (EAPP)

Expenditure during the year 2022/23 amounted to TZS 5,005.34 million compared to TZS 4,569.57 million in the year ended 30 June 2022 which is 9.54% increase from the previous year's expenditure. The increase in cost was mainly influenced by expenses on Employee Benefits and Supplies of Consumables.

## 2.15 CONSTRAINTS AND CHALLENGES

### Constraints

- i. Despite of the drive of the Board to enhance publicity of the professions of architecture and quantity surveying, the public still not aware on the roles of Architects and Quantity Surveyors; and
- ii. The budget constraints are hindering the ability of the Board to meet financial obligations thus resulting in non-performance of some activities;

### Remedies

- i. The Board to enhance publicity by implementing the Communication Strategy to ensure the professions of architecture and quantity surveyors are recognized and appreciated by the general public; and
- ii. The Board to enhance collection of revenue and minimize expenditure

## 2.15 RISK MANAGEMENT AND INTERNAL CONTROL

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

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

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system, of internal control can provide absolute assurance against misstatement or losses, the company system is designed to provide The Board with reasonable assurance that the procedures in place are operating effectively.

The Board assessed the internal control systems throughout the financial year ended 30 June 2023 and is of the opinion that they work as intended.

The Board carries risk and internal control assessment through its Audit Committee on quarterly basis and when the need arises.

## **2.16 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 Board of directors has reasonable expectation that Architects, and Quantity Surveyors Registration Board has adequate resources to continue in operational existence for the foreseeable future.

## **2.17 EMPLOYEES' WELFARE**

### **i) Management and Employees Relationship**

There were continued good relation between employees and management for the year 2022/23. There were no unresolved complaints received by Management from the employees during the year 2022/23. A healthy relationship continues to exist between management and trade union.

The Board is equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

### **ii) Training Facilities**

The plan and budget for year 2022/23 provided TZS 90.30million for staff training in order to improve employee's technical skills. In year 2022/23 TZS 15.60 million was spent on training compared to TZS 53.05 million spent during the year 2021 /22. Training programs are continually being developed to ensure employees are adequately trained at all levels.

### **iii) Medical Assistance**

All members of staff with a maximum number of four beneficiaries (dependents) for each employee were availed medical insurance guaranteed by the Board. Currently, these services are provided by National Health Insurance Fund (NHIF). During the year under review, TZS 27.27 was spent for medical assistance (2021/22: TZS 24.67).

### **iv) Health and Safety**

A safe working environment is ensured for all employees by providing adequate and proper personal protective equipment, training and supervision as necessary.

### **v) Financial Assistance to Staff**

Staff Loans are available to all employees depending on the assessment and the discretion of Management as to the need and circumstances. Also, the Board has entered into a Memorandum of Understanding with Azania Bank Ltd, BOA Bank and CRDB Bank Plc to give loans to the employees of the Board and recover the same from their monthly salaries which is remitted through their bank accounts.

**vi) Persons with Disabilities**

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 Board continues and appropriate training is arranged. It is the policy of the Board that training, career development and promotion of disabled persons should, as far as possible be identical to that of other employees.

**2.18 EMPLOYEES BENEFIT PLAN**

The Board pays contributions to a publicly administered pension plans on mandatory basis which qualifies to be a defined contribution plan. The number of employees during the year was 42 and according to the approved staff regulation and other regulations stipulates the various statutory and non-statutory remunerations as incentives to its employees in recognition of their long service to the Board.

**2.19 GENDER PARITY**

For the year 2022/23, the Board had 42 employees, out of which 10 were female and 32 were male. (2020/21; Board had 35 employees, 8 female and 27 Male).

**2.20 RELATED PARTY TRANSACTIONS**

All the related party transactions maintained during the year 2022/23 and prior year are disclosed in note 36 to these financial statements.

**2.21 POLITICAL AND CHARITABLE DONATIONS**

The Board facilitated disabled persons to attend training in Arusha. Either he Board did not make any political donations during the year 2022/23.

**2.22 ENVIRONMENTAL CONTROL PROGRAMME**

All Architectural designs are compelled to comply with the requirements of the National Environment Management Act No. 19 of 1983 and Environmental Impact Assessment guidelines and procedures of 1997 as a guide to developers on carrying development projects in environmental responsible way.

**2.23 CONTRIBUTION TO THE GOVERNMENT CONSOLIDATED FUND**

During the year 2022/23the Board contributed TZS 18.70 million to the Government as part of contribution to the Consolidated Fund as required by Finance Act.(2021/22 TZS 17 million).

## **2.24 EVENTS AFTER REPORTING DATE**

There were no material events, adjusting or non-adjusting events between the reporting date and the date when the Financial Statement are authorized for issue.

## **2.25 PUBLICATION OF THE REPORT OF THOSE CHARGED WITH GOVERNANCE AND AUDITED FINANCIAL STATEMENT**

This report for those charged with governance together with audited financial statement will be available into our web site ( i.e [www.agrb.go.tz](http://www.agrb.go.tz)) not later than 30 days after approval of Audited financial statement by Controller Auditor General (CAG) as per requirements of the NBM Technical Pronouncement No. 1 of 2018.

## **2.26 APPOINTMENT OF AUDITORS**

The Controller and Auditor General (CAG) is the Statutory Auditor for the Architects and Quantity Surveyors Registration Board by virtue of article 143 of the Constitution of the United Republic of Tanzania, amplified under Section 10 (1) of the Public Audit Act, Cap 418. However, in accordance to section 33(1), M/S ANC Associates were authorized to carry out the audit of the Board for the year ended 30 June 2023 on behalf of the Controller and Auditor General.

## **2.27 STATEMENT OF RESPONSIBILITIES BY THOSE CHARGED WITH GOVERNANCE**

It's the responsibilities of those charged with governance to prepare financial statement of AQRB which show true and fair view in accordance with International Public Sectors Accounting Standard (IPSAS) accrual basis and provisions of Section 41 of the Architects and Quantity Surveyors (Registrations) Act, 2010 and Section 25(4) of the Public Finance Act, Cap 348.

Those charges with governance (i.e Board of Directors) of AQRB also are responsible for establishing and maintaining a system of effective internal control designed to give reasonable assurance that the transactions recorded in the financial statements are within the statutory requirement and that they contain the receipts and use of resources by the Authority. The Board of Directors of AQRB are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Authority, and which enable them to ensure that the financial statements comply with the Architects and Quantity Surveyors (Registrations) Act No.4 of 2010. They are also responsible for safeguarding the assets of AQRB and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Board of Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 30 June 2023. The Board of Directors also confirm that International Public Sector Accounting Standards have been followed and that the financial statements have been prepared on the going concern basis to the best of the Board of Directors knowledge, the internal control system has operated adequately throughout the



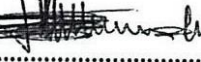
reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2023.

The Board of Directors accepts responsibility for the integrity of the financial statements, the information they contain and their compliance with International Public Sector Accounting Standards.

APP. ov. B ard Chairperson on .R. .M.. ,.?( )0 £ and signed on its behalf by:

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CHAIRMAN OF THE BOARD



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#### **DECLARATION OF HEAD OF FINANCE/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/Governing Body/Management 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/Governing Body/Management as under Directors Responsibility statement on an earlier page.

I, MARIAM L.K. CHIPONDE, being the Head of Finance/ Accounting of AQRB 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 true and Fairview position of AQRB as on that date and that they have been prepared based on properly maintained financial records.

**Signed by: CPA HIPONDE**

**Position: ASSISTANT REGISTRAR.FINANCE AND.ADMINISTRATION**

**NBM Membership No: ACPA3825**

**Date: 28<sup>th</sup> March, 2024**

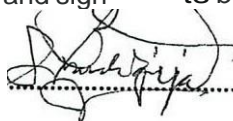
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REGISTRATION BOARD  
P. O. Box 2377  
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### 3.0 FINANCIAL STATEMENTS

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

		2022/23 TZS	2021/22 TZS
<b>ASSETS</b>	<b>NOTES</b>		
<b>Current Assets</b>			
Cash and Cash Equivalent	17	1,334,416,559	1,015,441,691
Trade and Other Receivables	18	1,281,502,702	1,333,303,309
Inventories	19	5,669,500	10,535,630
<b>Total Current Assets</b>		<b>2,621,588,761</b>	<b>2,359,280,630</b>
<b>Non-Current Assets</b>			
Investment in Construction Industry	23	1,100,000	1,100,000
Property Plant and Equipment	22	676,910,512	526,029,360
<b>Total Non-Current Assets</b>		<b>678,010,512</b>	<b>527,129,360</b>
<b>TOTAL ASSETS</b>		<b><u>3,299,599,273</u></b>	<b><u>2,886,409,990</u></b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables and Accruals	24	205,866,893	209,285,168
Differed Income	25	442,468,150	719,103,500
<b>Total Current Liabilities</b>		<b><u>648,335,043</u></b>	<b><u>928,388,668</u></b>
<b>NET EQUITY</b>			
Equity:			
Capital Fund	26	159,737,389	159,737,389
Accumulated Surpluses		2,491,526,491	1,798,352,433
<b>Total Equity</b>		<b><u>2,651,263,880</u></b>	<b><u>1,958,089,822</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>3,299,599,273</u></b>	<b><u>2,886,409,990</u></b>

Notes form part of the financial statements which were approved by the Board of Directors and sign \_\_\_\_\_ts behalf by;



CHAIRMAN OF THE BOARD



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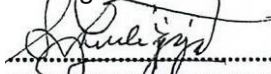
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# STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22
	NOTE	TZS	TZS
<b>REVENUE</b>			
<b>Revenue from Exchange Transactions</b>			
Regulatory Fees and Publications	3	3,145,553,660	2,665,149,492
Levies	4	100,224,000	100,224,000
Fees, Fines, Penalties and Forfeits	5	785,525,685	659,868,821
Financing Income	6	4,362,779	2,882,150
Fair value Gains on Assets and Liabilities	7	714,335	0
Other Revenue	8	261,436,500	186,780,000
<b>Revenue from Non - Exchange Transactions</b>			
Revenue Grants	2	431,100,000	0
Subvention from other Government entities	9	969,594,200	1,463,338,206
<b>Total Revenue</b>		<b>5,698,511,159</b>	<b>5,928,226,69</b>
<b>LESS: EXPENDITURE</b>			
Wages, Salaries and Employee Benefits	10	2,299,900,005	2,242,116,194
Use of Goods and Service	11	1,999,562,459	1,764,264,578
Maintenance Expenses	12	208,895,599	196,497,988
Depreciation Impairment of Property, Plant and Equipment	29	74,017,243	37,110,510
Impairment of Receivables	13	173,000,000	200,000,000
Other Expenses	14	178,773,000	98,141,915
Social Benefits	15	52,488,800	14,440,000
Other Transfers	16	18,000,000	17,000,000
<b>Total Expenses</b>		<b>5,005,337,100</b>	<b>4,569,571,185</b>
<b>Surplus for the Year</b>		<b>693,174,058</b>	<b>508,671,484</b>

Notes form part of the financial statements which were approved by the Board of Directors

and signed on its behalf by;

  
 CHAIRMAN OF THE BOARD

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

	<b>Capital Fund</b>	<b>Accumulated Surplus</b>	<b>TOTAL</b>
	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>
At 1 July 2022	159,737,389	1,798,352,433	1,958,089,822
Surplus for the year	0	693,174,058	693,174,058
<b>At 30 June 2023</b>	<b>159,737,389</b>	<b>2,491,526,491</b>	<b>2,651,263,880</b>

At 1 July 2021	159,737,389	1,289,680,950	1,449,418,339
Surplus for the year	0	508,671,483	508,671,483
At 30 June 2022	<u>159,737,389</u>	<u>1,798,352,433</u>	<u>1,958,089,822</u>

Notes form: flft-13.art of the financial statements.

  
CHAIRMAN OF THE BOARD

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Controller and Auditor General

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# CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Government Subvention	Note 27	1,400,694,200	1,463,338,206
Fees and Permits	32(b)	3,517,658,532	2,809,377,487
Penalties, Rent & Publication Revenue		<b>444,287,858</b>	253,225,100
Other revenue	<b>(68:8)</b>	265,799,279	189,662,150
Wages, Salaries and Employee Benefits	32(c)	(2,403,516,908)	(2,214,490,217)
Supplies and Consumables Used	32(d)	(2,453,454,104)	(1,991,158,465)
Maintenance Expenses	12	(208,895,599)	(196,497,988)
Grants, Subsidies and other Transfer Payments	<b>16</b>	{ 18!700,000 }	(17,000,000)
<b>Net cash generated from operating activities</b>		<b>543,873,258</b>	<b>296,456,273</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	22	<b>(224,898,393)</b>	<b>{368,723,687}</b>
<b>Net cash flow used in Investing Activities</b>	<b>(B)</b>	<b>(224,898,393)</b>	<b>(368,723,687)</b>
<b>Net increase/(decrease in cash and cash equivalents</b>	<b>(A+B)</b>	<b>318,974,868</b>	<b>(72,267,414)</b>
Net cash and cash equivalent at the beginning of the period		<b>1,015,441,691</b>	<b>1,087,709,105</b>
<b>Net cash and cash equivalent at the end of the period</b>		<b>1,334,416,559</b>	<b>1,015,441,691</b>

Notes form part of the financial statements.

  
CHAIRMAN OF THE BOARD

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## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YE.&lt;R ENDED 30 JUNE 2023

	ORIGINAL BUDGET	REALLOCATIONS/A DJUSTMENTS	FINAL BUDGET (B)	ACTUAL AMOUNTS ON COMPARABLE BASIS (A)	DIFF.FINAL BUDGET VS ACTUAL (B-A)	(%)(8)
	TZS	TZS	TZS	TZS	TZS	
Fines, penalties and Forfeits	597,548,000	0	597,548,000	444,287,858	153,260,142	26
Undecided	1,495,800,000	0	1,495,800,000	1,400,694,200	95,105,800	6
Other fees	201,139,149	0	201,139,149	265,799,279	-64,660,130	-32
Revenue from Exchange Transactions	2,736,622,464	0	2,736,622,464	3,517,658,532	-781,036,068	-29
<b>TOTAL</b>	<b>5,031,109,613</b>	<b>0</b>	<b>5,031,109,613</b>	<b>5,628,439,869</b>	<b>-597,330,256</b>	<b>-12</b>
Financial						
Interest	18,700,000	0	18,700,000	18,700,000.00		0.00
Wages, Salaries and Employee Benefits	2,298,310,800	7,360,000	2,305,670,800	2403,516,908	(97,846,108)	(3)
Use of Materials and Service & Other expenses	1,548,948,813	(20,360,000)	1,528,588,813	2,453,454,104	(924,865,291)	(63)
Interest Expenses	221,818,257	6,000,000	227,818,257	208,895,599	18,922,658	12
Acquisition of Property, Plant and Equipment	308,827,440	7,000,000	315,827,440	224,898,393	90,929,047	29
	<b>4,396,605,310</b>	<b>0</b>	<b>4,396,605,310</b>	<b>5,309,465,004</b>	<b>(912,859,694)</b>	<b>(21)</b>
Interest Payments	<b>0</b>			<b>318,974,865</b>		
Cash equivalents at the beginning of the period				<b>1,015,441,691</b>		
Cash equivalents at the end of the period				<b>1,334,416,556</b>		

1.-lote, 'or:n part of the financial statements. Explanations on the significant differences are shown on Note 7,.2 and 23 to the financial

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEARENDED 30 JUNE 2023****1.0 PRINCIPAL ACCOUNTING POLICIES****1.1 Basis of Accounting**

These Financial statements have been prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis. No adjustments have been made for inflationary factors affecting the accounts. Budget is prepared on cash basis.

**1.2 Property, Plant and Equipment**

The Board's property, plant and equipment are initially recorded at costs, which are directly attributable to bring them to the location and condition necessary for them to operate in the manner intended by management. They are subsequently stated in the financial statements as cost amounts less subsequent depreciation and accumulated impairment losses.

Subsequent costs are included in the assets carrying amounts only when it is probable that the future economic benefits associated with the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Financial Performance during the financial period in which they are incurred.

**Depreciation**

Depreciation on property, plant and equipment is provided for on a straight line method to write off the cost/valuation of assets over their expected useful lives. The rates used were that existed on Circular No.2 of 2018 issued by Accountant General. The annual rates adopted, which have been consistently applied are as follows:

<b>Asset Description</b>	<b>Rate p.a.</b>
Buildings	2.00%
Motor Vehicles	20.00%
Office Furniture and Equipment	20.00%
Electronic Equipment	25.00%
Computer and Computer Accessories	25.00%

The Board charges depreciation on assets from the date when they are ready for use and stop on the date when the assets are de-recognized.

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An asset carrying amount is written down immediately to its recoverable amount if the asset carrying amount is

\_greater than the estimated recoverable amount. No item of PPE have been pledge for security of loan or other financial obligation for the year ended 2022/23

Gains and losses on disposal are determined by comparing proceeds with carrying amount.

### **1.3 Intangible Assets**

Costs associated with maintaining computer software programmes are recognized as asset as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Board are recognized as intangible assets when the following criteria are met:

Directly attributable cost that are capitalized as part of the software product including the software development employee costs and an appropriate portion of relevant overheads.

Other development expenditures that do not meet these criteria are recognized as an expense as incurred. Development costs previously recognized as an expense are not recognized as an asset in a subsequent period.

Computer software development cost recognized as assets are amortized over their estimated useful lives, which does not exceed four years.

Acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. These costs are amortized on the basis of the expected useful lives. Software has a maximum expected useful life of 4 years.

Muse and MIS were used as replacement of computer software previous used by AQRB, even though economic benefit is realized by the Board, its value cannot be measured reliably. Therefore we didn't recognize it as an asset in the financial statement.

### **1.4 Investments**

Investments in Construction Industry Development Fund are stated at cost. Value of the investments is tested for impairment annually. No depreciation was charged on investments due to its nature. No investment has been pledge for security of loan or other financial obligation for the year ended 2022/23

### **1.5 Inventories**

Stationery inventories and other consumables are valued at the lower of cost and current replacement cost. Cost is determined on First in First out (FIFO) basis. Provision for obsolete inventories is made in the accounts on specific inventory items considered obsolete.

## **1.6 Provision for Impairment of Receivables**

Receivables are recognized initially at fair and subsequently measured at fair value less provision for bad and doubtful debts. The provision for bad and doubtful debts is estimated basing on long outstanding receivables for over two years period. Specific provision is made in the financial statements against receivables considered to be doubtful of recovery. For the year under review, 173 million was provided for impairment of outstanding membership fee receivables. (2021 /22: 200 million).

## **1.7 7 Foreign Currency Translations**

### **(i) Functional and Presentation Currency**

The financial statements are presented in Tanzania Shillings, which is the Board's functional and presentation currency.

### **(ii) Translations and Balances**

Foreign currency translations are translated into Tanzanian Shillings at the rate of exchange ruling at the dates of the transactions. Monetary assets and liabilities at the year-end expressed in foreign currencies are translated into Tanzanian Shillings at the date of transaction during the financial year.

## **1.8 Cash and Cash Equivalents**

Cash and cash equivalents are carried in the balance sheet at face value. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand; deposits held on call and fixed deposits with maturity not more than 90 days.

## **1.9 9 Provisions**

Provisions are recognized when the Board has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

## **1.10 Grants**

Revenue from Non-Exchange Transactions includes Government subventions and assistances received from the government and other donors. Grants are accounted for when there is a reasonable assurance that the grants will be received. Revenue recognition is based on an assessment of whether an asset or a liability has been created. For capital grants without conditions attached, revenue is recognized immediately in the statement of financial performance. If conditions are attached, a liability is recognized as capital funds in the

statement of financial position and is reduced and revenue recognized as the conditions are satisfied.

#### **1.11 Revenue Recognition**

Revenue comprises Revenue from Exchange Transactions and Revenue from Non-Exchange Transactions. It includes the gross inflows of economic benefits or service potential received and receivable by the entity, and these benefits can be measured reliably. Revenue is recognized when it is determined that it will accrue to the Board.

#### **1.12 Employee Benefits**

##### **(i) Short Term Benefits**

The cost of all short-term employee benefits such as salaries, employees' entitlements to leave pay, medical aids, other contributions, etc. are recognized during the period which the employee render the related services.

##### **(ii) Pension Fund**

Architects and Quantity Surveyors Registration Board makes statutory contributions to the Pension Funds Schemes depending on the terms of employment of respective employees.

The Board contributes 15% of employee's monthly salaries while the staff contributes 5% to pension funds. Contributions to the pension fund by the Board are recognized as expenses in the period the employees under the related services.

##### **1.12.1 Risk Management Policies**

##### **(i) Credit Risk**

Credit Risk arises from the potential that a registered architect, registered quantity surveyor or registered architectural or quantity surveying firm is either unwilling to perform an obligation or his ability to perform such obligation is impaired resulting in economic loss to the Board. The risks that counter parties may default on their obligation are monitored on an on-going basis. In all types of credits there is a definite payment period which is contained in the Architects and Quantity Surveyors Registration Act No. 4 of 2010 and Bylaws 2015. If the registered individual or firm contravenes the terms of payment contained in the Registration Act, 2010 and Bylaws 2015, the Board uses the normal procedures of collecting debts. If normal procedures fail, then the Board takes disciplinary actions as follows: -

If the registered individual or firm, fails to pay annual subscription fees for one year (twelve months) the individual or firm will be suspended from practicing as architect, quantity surveyor or architectural, quantity surveying firm respectively;

**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

If the registered individual or firm fails to pay annual subscription fees for two consecutive years, the individual or firm will be deleted from the relevant register; and

If all efforts to collect the outstanding dues from the deregistered individual or firm fail, the individual or firm will be sent to the court of law.

**(ii) Interest Risk**

Interest rate risk the risk that assets and future cash flow of financial instrument will fluctuate because of changes in market interest rates. The Board for the year ended 2021/22 doesn't have long term deposits or borrowings thus the financial statement is not highly affected by changes in market interest rates.

	<b>2022/23</b>	<b>2021/22</b>
<b>NOTE 2: REVENUE GRANTSTZS TZS</b>		
Government Grant Development Local	43111001000	0
	<b>431,100,000</b>	<b>0</b>
<b>NOTE 3: REVENUE FROM EXCHANGE TRANSACTIONS</b>		
Receipt from sales of Publications	4,859,173	5,310,000
Regulatory Fees	3,140,694,486	2,659,839,492
	<b>3114515531660</b>	<b>2166511491492</b>
<b>NOTE 4: LEVIES</b>		
Renting Space / Houses	1001224,000	100,224,000
	<b>10012241000</b>	<b>10012241000</b>
<b>NOTE 5: FEES, FINES, PENALTIES AND FORFEITS</b>		
Penalties	212,503,918	147,691,100
Receipt from Annual Fees.	446,321,000	449,319,001
Registration Fees	126,7001767	62,858,720
	<b>78515251685</b>	<b>65918681821</b>
<b>NOTE 6: FINANCING INCOME</b>		
Interest	41362,779	2,882,150
	<b>413621779</b>	<b>2,8821150</b>
<b>NOTE 7: FAIR VALUE GAINS ON ASSETS AND LIABILITIES</b>		
Foreign exchange differences (Gain)	714,335	0
	<b>714,335</b>	<b>0</b>
<b>NOTE 8: OTHER REVENUE</b>		
Miscellaneous Receipts	55,396,500	500,000
Receipt from Training and Examination Fees	172,985,000	171,190,000
Receipts from Examination Fees	33,055,000	15,0901000
	<b>26114361500</b>	<b>18617801000</b>
<b>NOTE 9: SUBVENTION FROM OTHER GOVERNMENT ENTITIES</b>		
Subvention for Personal Emolument	<b>96915941200</b>	<b>1,4631338,206</b>

**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

	<b>2022/23</b>	<b>2021/22</b>
<b>NOTE 10: WAGES, SALARIES AND EMPLOYEE BENEFITS</b>	<b>TZS</b>	<b>TZS</b>
Casual Labourers	35,931,940	7,334,400
Civil Servants	909,165,000	848,637,209
Electricity Allowance	400,000	2,313,154
Extra-Duty	143,116,700	29,200,000
Food and Refreshment	154,187,500	227,156,270
Housing Allowance	243,540,000	228,540,562
Leave Travel	10,747,995	11,282,712
Medical and Dental Refunds	4,215,800	1,975,648
<b>Moving Expenses</b>	100,884,500	409,674,300
National Health Insurance Schemes(NHIF)	27,274,950	24,671,040
<b>PSSSF</b>	136,488,010	123,355,200
Responsibility Allowance	63,960,000	59,300,000
Sitting Allowance	6,700,000	10,691,321
Special Allowance	349,039,300	208,736,378
Statutory Contributions	2,943,075	0
Subsistence Allowance	9,200,000	4,733,000
Telephone	30,620,000	27,920,000
Telephone Allowance	850,000	0
Transport	53,385,000	0
Water Allowance	450,235	0
Water and Waste Disposal	16,800,000	16,595,000
	<b><u>2,299,900,005</u></b>	<b><u>2,242,116,194</u></b>
<b>NOTE 11: USE OF GOODS AND SERVICE</b>		
Advertising and Publication	20,908,413	34,350,000
Air Travel Tickets	70,339,400	54,766,574
Computer Software	0	450,000
Computer Supplies and Accessories	0	10,000,000
Conference Facilities	102,820,000	77,835,000
Diesel	137,141,837	92,129,286
Drugs and Medicines	0	580,000
Electricity	10,052,185	11,885,880
Entertainment	12,300,000	19,015,000
Food and Refreshments	86,491,602	21,534,890
Gifts and Prizes	5,000,000	5,640,000
Ground Transport (Bus, Train, Water)	12,222,500	60,718,601
Ground travel (bus, railway taxi, etc)	7,567,000	9,374,027
Internet and Email connections	15,730,514	3,837,461
Newspapers and Magazines	110,000	1,868,300
Office Consumables (papers, pencils, pens and stationeries)	81,382,600	14,623,933
Outsourcing Costs (includes cleaning and security services)	9,332,680	8,381,800
Per Diem - Domestic	785,311,800	683,005,200
Per Diem - Foreign	0	5,260,000
Petrol	4,500,000	5,000,000
Posts and Telegraphs	0	11,344,300
Printing and Photocopying Costs	13,393,300	45,904,112
:- 1 r/i ii.\*	2/- ::j/)Or)	2,000,000

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**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

	<b>2022/23 TZS</b>	<b>2021/22 TZS</b>
Remuneration of Instructors	147,113,534	105,953,534
Rent - Office Accommodation	4,776,000	18,380,900
Tuition Fees	15,600,000	53,803,868
Uniforms and Ceremonial Dresses	22,196,500	27,650,000
Upkeep of Training Establishment	417,600,000	372,555,000
Wire, Wireless, Telephone, Telex Services and Facsimile	911621595	<b>6a416,912</b>
	<b>119991562,459</b>	<b>1,7641264,578</b>
<b>NOTE 12: MAINTENANCE EXPENSES</b>		
Oil and Grease	5,567,518	0
Outsource maintenance contract services	203,3281081	19614971988
	<b>208,895,599</b>	<b>196,497,988</b>
<b>NOTE 13: IMPAIRMENT OF RECEIVABLES</b>		
Impairment of Receivables	173,0001000	20010001000
	<b>173,000,000</b>	<b>200,000,000</b>
<b>NOTE 14: OTHER EXPENSES</b>		
Audit fees	40,000,000	40,000,000
Bank Charges and Commissions	0	663,915
Burial Expenses	6,000,000	8,000,000
consultancy fees	24,118,000	0
Director's Fee	83,805,000	5,500,000
education supervision expenses	24,850,000	43,315,000
Insurance Expenses	0	6631000
	<b>178,773,000</b>	<b>98,141,915</b>
<b>NOTE 15: SOCIAL BENEFITS</b>		
Retirement benefits	5214881800	1414401000
	<b>52A88,soo</b>	<b>141440,000</b>
<b>NOTE 16: OTHER TRANSFERS</b>		
Contribution to CF (15%)	1817001000	1710001000
	<b>18,700,000</b>	<b>171000,000</b>
<b>NOTE 17: CASH AND CASH EQUIVALENTS</b>		
BoT Own source Collection Account	1,140,527,656	636,333,718
Deposit General Cash Account	0	841,615
Development Expenditure Cash Account	2,700,000	0
Own source Collection Account - NBC	100,000	100,000
Own source Collection Account - NMB	0	41,102,217
Own source Development Expenditure	13,047,480	2,880
Own source Recurrent Expenditure GF	14,532,647	213,364,589
Recurrent Expenditure Cash Account	14,379,971	14,379,971
Unapplied Cash Account	11,092,607	17,871,788
USD BOT Collection Account	137,803,446	690,000
USD Commercial Collection Account	2321752	9017541913
	<b>11334,416,559</b>	<b>1,015,441,691</b>



**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

**NOTE 18: RECEIVABLES**

	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Imprest Receivable	33,999,200	12,582,770
Staff advances and imprest	100,738,029	71,026,356
Trade Receivables	<u>2,160,258,257</u>	<u>2,090,186,967</u>
	<b>2,294,995,486</b>	<b>2,173,796,093-</b>
Less: Impairment(Note 21)	<u>(1,013,492,784)</u>	<u>(840,492,784)</u>
Net Receivables	<b><u>1,281,502,702</u></b>	<b><u>1,333,303,309</u></b>

**NOTE 19: INVENTORIES**

Consumables	<u>5,669,500</u>	<u>10,535,630</u>
	<b><u>5,669,500</u></b>	<b><u>10,535,630</u></b>

**NOTE 20: DEPOSITS**

Unapplied Deposit Account	<u>11,092,607</u>	<u>17,871,888</u>
	<b><u>11,092,607</u></b>	<b><u>17,871,788</u></b>

	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
<b>NOTE: 21      IMPAIRMENT OF RECEIVABLES</b>		
As at 01 July	840,492,784	640,492,784
Impairment charged during the year	173,000,000	200,000,000
<b>As at 30 June</b>	<b><u>1,013,492,784</u></b>	<b><u>840,492,784</u></b>

## ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AORB)

NOTE:22 PROPERTY, PLANT AND EQUIPMENT:

	LAND	BUILDINGS	MOTOR VEHICLES	MOTOR CYCLE	COMPUTERS ACCESSORIES	FURNITURE & FITTINGS	OFFICE EQUIPMENT	TOTAL
2022/23 COST	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Balance as at 01 July	2,237,000	488,394,387	551,773,960	4,800,000	231,946,054	90,451,956	104,764,044	1,474,367,401
Additions during the period			92,346,914		101,932,440	23,602,841	7,016,200	224,898,395
As at 30 June <b>DEPRECIATION</b>	2,237,000	488,394,387	<b>644,120,874</b>	<b>4,800,000</b>	333,878,494	114,054,797	<b>111,780,244</b>	1,699,265,796
Balance as at 01 July		92,728,327	548,433,961		148,374,159	66,644,294	92,157,300	948,338,041
Charge for the period		9,767,888	9,656,459	685,920	35,674,405	10,127,139	8,105,432	74,017,243
<b>As at 30 June</b>		102,496,215	558,090,420	685,920	184,048,564	76,143,333	100,262,732	1,022,355,284
NET BOOK VALUE								
As at 30 June 2023	<b><u>2 237 000</u></b>	<b><u>385,898,172</u></b>	<b><u>86 030 454</u></b>	<b><u>4 114 080</u></b>	<b><u>149 829 930</u></b>	<b><u>37 283 364</u></b>	<b><u>11 517 512</u></b>	<b><u>676,910 512</u></b>

• NOTE:5 PROPERTY, PLANT AND EQUIPMENT:

	LAND	BUILDINGS	MOTOR VEHICLES	MOTOR CYCLE	COMPUTERS ACCESSORIES	FURNITURE & FITTINGS	OFFICE EQUIPMENT	TOTAL
2021/22 COST	TZS	TZS	TZS		TZS	TZS	TZS	TZS
Balance as at 01 July	2,237,000	187,773,500	ss1,n3,96D		185,385,854	76,376,156	102,097,244	1,105,643,714
Additions during the period		300,620,887		4,800,000	46,560,200	14,075,800	2,666,800	368,723,687
As at 30 June <b>DEPRECIATION</b>	<u>2,237,000</u>	<u>488,394,387</u>	<u>551,773,960</u>	<u>41800,000</u>	<u>231,946,054</u>	<u>901451,956</u>	<u>104,764,044</u>	<u>1,474,367,401</u>
Balance as at 01 July		88,498,073	548,273,961		126,159,124	60,969,861	87,326,512	911,227,531
Charge for the period		4,230,254	160,000		22,215,035	5,674,433	4,830,788	37,110,510

ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION B(?\_A\_R\_D(A\_Q\_R\_B)\_\_\_\_\_

June  
JET 1Y)OK VALUE  
June 2022

	92,728,327	548,433,961		148,374,159	66,644,294	92,157,300	948,338,041
2,237,000	395,666,060	3,339,999	4,800,000	83,571,895	23,807,662	12,606,744	526,029,360

**NOTE:23 INVESTMENT IN CONSTRUCTION INDUSTRY DEVELOPMENT FUND:**

Investment of TZS1,100,000 represents amount contributed by the Architects and Quantity Surveyors Registration Board to Construction Industry Development Fund in respect of ten shares taken and, Membership Entry fee to the Fund. The Fund was established by Stakeholders in the construction industry during the year 2002 and the Board is among the founder members.

	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
<b>NOTE:24 PAYABLES AND ACCRUALS</b>		
Higher Education Students Loans Board (HESLB)	8,004,000	8,004,000
Other Accounts Payables (Trade Payables)	145,034,438	122,297,275
Other Payables (Provisions for audit fee)	40,000,000	56,842,905
Social Security Contributions and NHIF	1,735,848	4,269,200
Deposit (NOTE 20)	11,092,607	17,871,788
<b>TOTAL</b>	<b>20518661893</b>	<b>20912851168</b>
<b>NOTE:25 Deferred Income (Note 41)</b>		
Development Deferred income	287,935,000	719,035,000
TRA Competition Fund	154,533,500	0
	<b>44214681500</b>	<b>71910351000</b>
<b>NOTE:26 CAPITAL FUND</b>		
Capital Fund	159,737,389	159,737,389
<b>TOTAL</b>	<b>15917371389</b>	<b>15917371389</b>

**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

<b>NOTE: 27 Government Subvention (Note 40)</b>	<b>2022/23 TZS</b>	<b>2021/22 TZS</b>
Government Grant Other Charges	431,100,000	608,064,516
Government Grant Personal Emolument (PE)	969,594,200	855,273,690
<b>TOTAL</b>	<b>1,400,694,200</b>	<b>1,463,338,206</b>

<b>NOTE: 28 Directors Fee</b>		
Directors Fee	<u>83,805,000</u>	<u>5,500,000</u>
<b>TOTAL</b>	<b><u>83,805,000</u></b>	<b><u>5,500,000</u></b>

**NOTE:29 Depreciation of Property, Plant and Equipment**

Depreciation Hardware and equipment	35,674,405	22,528,035
Depreciation Motor Vehicles	10,342,379	160,000
Depreciation Buildings and structures	9,767,888	4,230,254
Depreciation Furniture and Fittings	10,127,139	5,674,433
Other office equipment's	<u>8,105,426</u>	<u>4,830,788</u>
<b>TOTAL</b>	<b><u>74,017,237</u></b>	<b><u>37,110,510</u></b>

**NOTE: 30: BUDGET VARIANCE:**

**30 (a) Revenue**

The actual total revenue collected was above the approved budget by TZS 597.330 million which is 12% mainly due to permit fees and miscellaneous income.

**30 (b) Expenditure**

Actual expenditures were above the budget by TZS 912.860 million which is 20.76% mainly due to supplies and consumers used.

NOTE: 31: EXPLANATIONS OF THE DIFFERENCE BETWEEN FINAL BUDGET AND ACTUAL PERFORMANCE AND RECONCILIATION STATEMENT:

(a) Budget VS Actual Comparison Remarks:

Table No1. Budget VS Actual Comparison remarks

	BUDGET	ACTUAL	VARIANCE	VARIANCE (%)	EXPLANATION
	TZS'000	TZS'000	TZS'000	100%	
<b>REVENUE</b>					
Fees, fines, penalties and Forfeits	597,548,000	444,287,858	153,260,142	26	Underpayment of member's fees.
Funds Received	1,495,800,000	1,400,694,200	95,105,800	6	Unallocated amount from the government.
Other Revenue	201,139,149	265,799,279	-64,660,130	-32	
Revenue from Exchange Transactions	2,736,622,464	3,517,658,532	-781,036,068	-29	Increase amount of fees in project registration and miscellaneous income.
<b>TOTAL</b>	<b>5,031,109,613</b>	<b>5,628,439,869</b>	<b>-597,330,256</b>	<b>-12</b>	
<b>EXPENDITURE</b>					
Other Transfers	18,700,000	18,700,000.00	-	0.00	
Wages, Salaries and Employee Benefits	2,305,670,800	2403,516,908	(97,846,108)	(3)	
Use of Goods and Service & Other Exoenses	1,528,588,813	2,453,454,104	(924,865,291)	(63)	Under allocation of funds
Maintenance Expenses	227,818,257	208,895,599	18,922,658	12	
Acquisition of Property, Plant and Eaiuiment	315,827,440	224,898,393	90,929,047	29	
	<b>4,396,605,310</b>	<b>5,309,465,004</b>	<b>(912,859,694)</b>	<b>(21)</b>	
Net increase/(decrease) in cash and cash equivalents		<b>318,974,865</b>			
Cash and Cash Equivalent at the beginning:		<b>1,015,441,691</b>			
Cash and Cash Equivalent at the end		<b>1,334,416,556</b>			

**NOTE: 32: CASHFLOWS NOTES**

**NOTE: 32(a) RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS**

	<b>2022/23 TZS</b>	<b>2021/22 TZS</b>
Surplus for the year	693,174,058	508,671,483
Adjustments for Items Not Involving the movement of Cash;		
Depreciation	74,017,237	37,110,510
Operating Surplus Before Working Capital Changes (A)	<b>767,191,295</b>	<b>545,781,994</b>
Changes in Working Capital		
(Increase)/Decrease in Net Receivables	Si,800,607	('120,573,749)
(Increase)/Decrease in Inventory	4,866,130	(3,087,134)
Increase/(Decrease) in Payables	(279,984,775)	(134,763,138)
Increase/(Decrease) in Differed income	0	9,098,300
<b>Change in Working Capital Items(B)</b>	<b>{223.3181038}</b>	<b>{249.325.721}</b>
<b>Net Cash flow from/ (used in) Operating Activities(A+B)</b>	<b>543,873,257</b>	<b>296,456,273</b>

**NOTE: 32(b) FEES, FINES AND PENALTIES RECONCILIATIONS NOTES**

	<b>2022/23 TZS</b>	<b>2021/22 TZS</b>
Permit Fee/Regulatory	3,140,694,486	2,659,839,492
Fees Income	447,035,335	512,177,721
(Increase)/Decrease in Trade Receivable	(70,071,290)	(362,639,726)
	<b><u>3,517,658,531</u></b>	<b><u>2,809,377,487</u></b>

**NOTE: 32 (c) WAGES, SALARIES AND EMPLOYEE BENEFITS**

	<b>2022/23 TZS</b>	<b>2021/22 TZS</b>
Wages, Salaries and Employee benefits	2,299,900,005	2,242,116,194
Social Benefits	52,488,800	14,440,000
Decrease in Staff Receivables	<u>51,128,103</u>	<u>(42,065,977)</u>
	<b><u>21403,516,908</u></b>	<b><u>212141490,217</u></b>



**NOTE: 32 (d) SUPPLIES AND CONSUMABLES USED**

	<b>2021/22</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
Use of goods and Service	1,999,562,459	1,764,264,578
Other Expenses	178,773,000	663,915
Increased/ (decreased) Inventory	(4,866,130)	3,087,134
Decreased Payable and Accruals	<u>279,984,775</u>	<u>125,664,837</u>
	<b><u>2,453,454,104</u></b>	<b><u>1,991,158,465</u></b>

**NOTE: 33 CAPITAL COMMITMENTS**

The Board has no capital commitments at the end of the year 2022/23(2021 /22: Nil).

**NOTE:34 CONTINGENT LIABILITIES**

The board has no Contingent Liability for both years ended 2022/23 and 2021/22.

**NOTE: 35 RELATED PARTY TRANSACTIONS**

**Key Management Personnel**

Key management personnel (i.e. Registrar, heads of departments and units), short term benefits which were paid included salaries, social security contributions, paid annual leave and paid sick leave which were as follows:

**Key management personnel emoluments for the period ended 30 June 2023**

<b>Particulars</b>	<b>30 June 2023</b>	<b>30 June 2022</b>
	<b>TZS</b>	<b>TZS</b>
Salaries, Paid Annual Leave and Paid Sick Leave	<b>327,600,000</b>	<b>327,600,000</b>
Public Service Social Security Fund (PSSSF Contributions)	<b>49,140,000</b>	<b>49,140,000</b>

The key management personnel are members of defined pension funds (Public Service Social Security Fund). Their post-employment benefits are, therefore, the responsibility of the pension fund.

**Members of the Board of Directors**

Members of the Board of Directors have no interest in the Board. The only financial transactions made with them for the period ended 30 June 2023 are in respect of Directors' fees amounting to TZS 83,805,000 (2021/22; TZS 5,500,000).

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**ARCHITECTS AND QUANTITY SURVEYORS REGISTRATION BOARD (AQRB)**

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**NOTE: 36      ULTIMATE OWNERS OF THE BOARD**

The Government of Republic of Tanzania is the ultimate owner of the Board.

**NOTE: 37      EVENTS AFTER THE REPORTING DATE**

To the knowledge of management there were no events after the reporting date which needed to be disclosed.

**NOTE: 38      AUTHORIZATION DATE FOR ISSUE**

This Financial Report for the year ended 2022/23 will be authorized by the Board of Directors in..... Mach 2024 (2021/22: March 2023).

**NOTE: 39      GOVERNMENT SUBVENTIONS**

The amount of government subventions is made-up of Personal Emoluments (PE), Retirement Benefits and EAPP Fund and amount received from Government.

S/N	PARTICULARS	2022/23	2021/22
		TZS	TZS
1.	Employees Salary	821,690,000	692,807,450
2.	Pension Contributions	123,253,500	123,355,200
3.	Medical Insurance	24,650,700	24,673,856
4.	Retirement Benefit - expensed	0	14,440,000
5.	EAPP-Support- Deferred	431,100,000	595,901,700
6.	Retirement Benefit -Deferred	0	12,160,000
<b>TOTAL</b>		<b>1,400,694,200</b>	<b>1,463,338,206</b>

During the Financial year 2022/23 the Board did not receive any amount from The Government to finance EAPP programme. However the Board received TZS 199,500,000.00 from Tanzania Revenue Authority (TRA) for Architectural Competition out of which TZS 44,966,500.00 has been spent during the year 2022/23 and TZS 154,533,500.00 has been carried forward as deferred income in the Statement of Financial Position. The amount deferred from previous year for EAPP Programme was TZS 719,035,000.00 out of such amount TZS 431,100,000.00 was used to facilitate EAPP programme during the year 2022/23 and the remaining balance of TZS 287,935,000.00 will be deployed during the year 2023/24. Therefore TZS. 442,468,500.00 appears as Deferred Income in the Statement of Financial Position as well as Note 32 to the financial statements.

**NOTE: 40 MOVEMENTS OF DEFFERED INCOME- EAPP & OTHERS**

	<b>2022/23</b>	<b>2021/22</b>
	<b>TZS</b>	<b>TZS</b>
EAPP - Opening Balance	719,035,000	709,936,700
Receipts During the year (EAPP)	199,500,000	617,160,000
	<b>918,535,000</b>	<b>1,327,096,700</b>
Less: Amortized - Retirement	0	12,160,000
Less: Amortized - TRA Competition Expenses	44,966,500	0
Less: Amortized - EAPP Programme	431,100,000	595,901,700
<b>END YEAR BALANCE</b>	<b>442,468,500</b>	<b>719,035,000</b>

