

THE UNITED REPUBLIC OF TANZANIA
MINISTRY OF MINERALS



MINING COMMISSION



ANNUAL REPORT 2021-2022

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LIST OF ABBREVIATIONS

BL	Broker License
CIL	Carbon In Leach
CIP	Carbon In Pulp
CSR	Corporate Social Responsibility
DITF	Dar es Salaam International Trade Fair
e-GA	e –Government Authority
FDI	Foreign Direct Investment
GDP	Gross Domestic Product
GePG	Government e-Payment Gateway
LAN	Local Area Network
LCP	Local Content Plan
MC	Mining Commission
MCP	Mining Closure Plan
ML	Mining License
MRO	Mine Resident Officer/Office
NDC	National Development Corporation
PCL	Processing License
PL	Prospecting License
PML	Primary Mining License
RMO	Resident Mine Office/Officer
SL	Smelting License
SML	Special Mining License
SSM	Small Scale Mining/Miners
STAMICO	State Mining Corporation
TANSORT	Tanzania Diamond Sorting
TMAA	Tanzania Minerals Audit Agency
VAT	Value Added Tax
WDL	Williamson Diamond Limited

LETTER OF TRANSMITTAL



Hon. Dr. Doto M. Biteko (MP)

Honorable Minister,

Pursuant to Section 118 of the Mining Act, Cap. 123, I am humbled and honored to submit to you the Annual Report of the Mining Commission for the year ended 30th June, 2022.

The Annual Report summarizes the Commission's activities carried out during the year under review, achievements made, challenges facing the Commission and the Audited Financial Statements.

I submit.

A handwritten signature in blue ink, which appears to read 'Idris S. Kikula'. The signature is written in a cursive style and is positioned above a dotted line.

Prof. Idris S. Kikula

MINING COMMISSION CHAIRMAN,

July, 2023.



Prof. Idris S. Kikula.

MESSAGE FROM THE CHAIRMAN

It is the honor to give an overview of the Mining Commission's performance for the Financial Year ending 30th June, 2022. This is the fourth report since Mining Commission commenced its operations on 17th April, 2018. The report provides self-explanatory informative statement of what the institution has implemented at a specific financial year.

During the entire year, Mining Commission managed to collect total of TZS. 624,614,761,900.65 equivalent to 96.1 percent of its annual target of TZS. 650,000,000,000.00 compared to a total of 584,825,732,651.43 for the previous year. This increase of revenue collection was accelerated by increased minerals production as well as proper supervision resulting to increased contribution of the Mining Sector to Gross Domestic Product (GDP) from 6.7 in 2020 to 7.2 in the year 2021.

Mining Commission employees and Management are our greatest asset and therefore on behalf of the Commission I would like to thank them for their diligent efforts and contribution to these achievements. The Commission also wishes to acknowledge the support of the Government through the Ministry of Minerals and all key stakeholders.

A handwritten signature in blue ink, appearing to read 'Idris S. Kikula', written in a cursive style. Below the signature is a horizontal dotted line.

Prof. Idris S. Kikula

CHAIRMAN OF THE COMMISSION.



Eng. Yahya I. Samamba

THE EXECUTIVE SECRETARY'S NOTE

Esteemed Mining Commission stakeholders it is my pleasure and great honor to present Mining Commission's Annual Report for the period starting from 1st July, 2021 to 30th June, 2022.

PERFORMANCE OVERVIEW

I firmly believe that through a high-performance culture, we continued to find better ways of serving our customers by setting expectations, being honest about what we deliver, then consistently delivering on our promises. However, customer needs are evolving with much greater engagement and awareness.

Key Performance Indicators

Among the Key Performance Areas (KPA's) identified were;

► Revenue Improvement

Among others the successes achieved during the year under review include: strengthened Government's revenue collections whereby the Mining Commission managed to collect TZS. 624,614,761,900.65 equivalent to 96.1 percent of its annual target of TZS 650,000,000,000.00; establishment of mineral markets and buying centers up to 42 and 78 respectively to facilitate mineral trade;

► Licensing Issuances

For the entire year the Mining Commission targeted to issue 8,622 licences where by a total of 9,498 licenses where issued which is equivalent to 110 percent of the annual target, these includes 2 SMLs, 22 MLs, 340 PLs, 6,268 PMLs, 711 DLs, 2,098 BLs, 55 PCLs and 2 RLs.

► Safety Assurance

In ensuring safety in mining activities during the referred year, 3 Large Scale Mines; 9 Medium Scale Mines; and 32,400 Small Scale Mines were inspected to ensure compliance.

PERFORMANCE OPTIMIZATION

Everyone in our Mining Commission should see performance optimization as part of the day job constantly working efficiently and doing things better. If we are to succeed, we must maintain and further strengthen the Commission's high-performance culture.

OUR PEOPLE

The initiatives and achievements I have described are testament to the hard work of our people. I believe that developing the skills and capabilities of our employees is crucial to our success, so I am really pleased that we have trained our people across the country in areas of technical, safety, leadership and personal effectiveness. Also Mining Commission continued to work closely with other Government Authorities so as to attain harmony and eliminate possible conflicts.

PROSPECT

The management remains confident that with continued Government support, improved efficiency and hardworking of our staff, efficient utilization of financial resources, support from our customers and general public we shall be able to improve the Mining Sector in all aspects. Despite a number of challenges, we are keen to continue making Mining Commission an engine for Mineral Sector development in line with established Tanzania Development Vision 2025.



Eng. Yahya I. Samamba
EXECUTIVE SECRETARY

THE RMOs' CHAIRMAN NOTE



Mr. Mayigi Makorobela

Resident Mines Offices have been important team in ensuring objectives set by the Mining Commission during the Financial Year 2021/2022 are achieved. RMOs as one of the key stakeholders, in all 30 Offices in Tanzania Mainland have been working tirelessly to ensure the Mining Commission achieves its goals. I admit that, the good relationship between Resident Mines Offices and Headquarters made all these achievements possible.

During the referred year, the Resident Mines Offices performed various duties among others include processing and granting primary and mineral trading licenses as the components for managing and regulating the Mining industry in Tanzania. Also conducted inspection of mines operations to ensure compliance to the laws and regulations and managing mineral trade. Finally assuring environmental, safety and health issues are adhered as well as collection of Government revenues.

In strengthening revenue collection, Mineral buying centres and Markets operations are managed properly by Resident Mines offices in corporation with the Local Government Authorities. Despite of the challenges facing our markets such as shortage of staffs and facilities, the mineral Markets and buying centres were the main catalysts for the Commission to meet the collection targets set by the Government.

As RMOs chairman, It's my hope that, this cooperation and hardworking spirit continues among ourselves for the betterment of the Mining Commission.

A handwritten signature in blue ink, appearing to read 'Mayigi Makorobela', written over a horizontal line.

Mayigi Makorobela
CHAIRMAN OF THE RMOs.

WHO WE ARE

OUR VISION

A hub for exploration and sustainable mining in Africa.



OUR MISSION

To Manage mining industry through supervision, monitoring and regulating exploration, mining, beneficiation and mineral trade for sustainable development.



INTEGRITY

We operate with trustful, authenticity, confidentiality and transparency to ensure clear ethical principles with the aim of achieving organization's set vision and mission.



TEAMWORK

We believe in working together to achieve our common goal through sharing of knowledge and skills.

COURTESY

We are committed to serve our customers with respect and dignity.

PROFESSIONALISM

We believe in best practices and adhere to codes of conduct.

CUSTOMER FOCUSED

We believe in meeting our clients' expectations and needs.

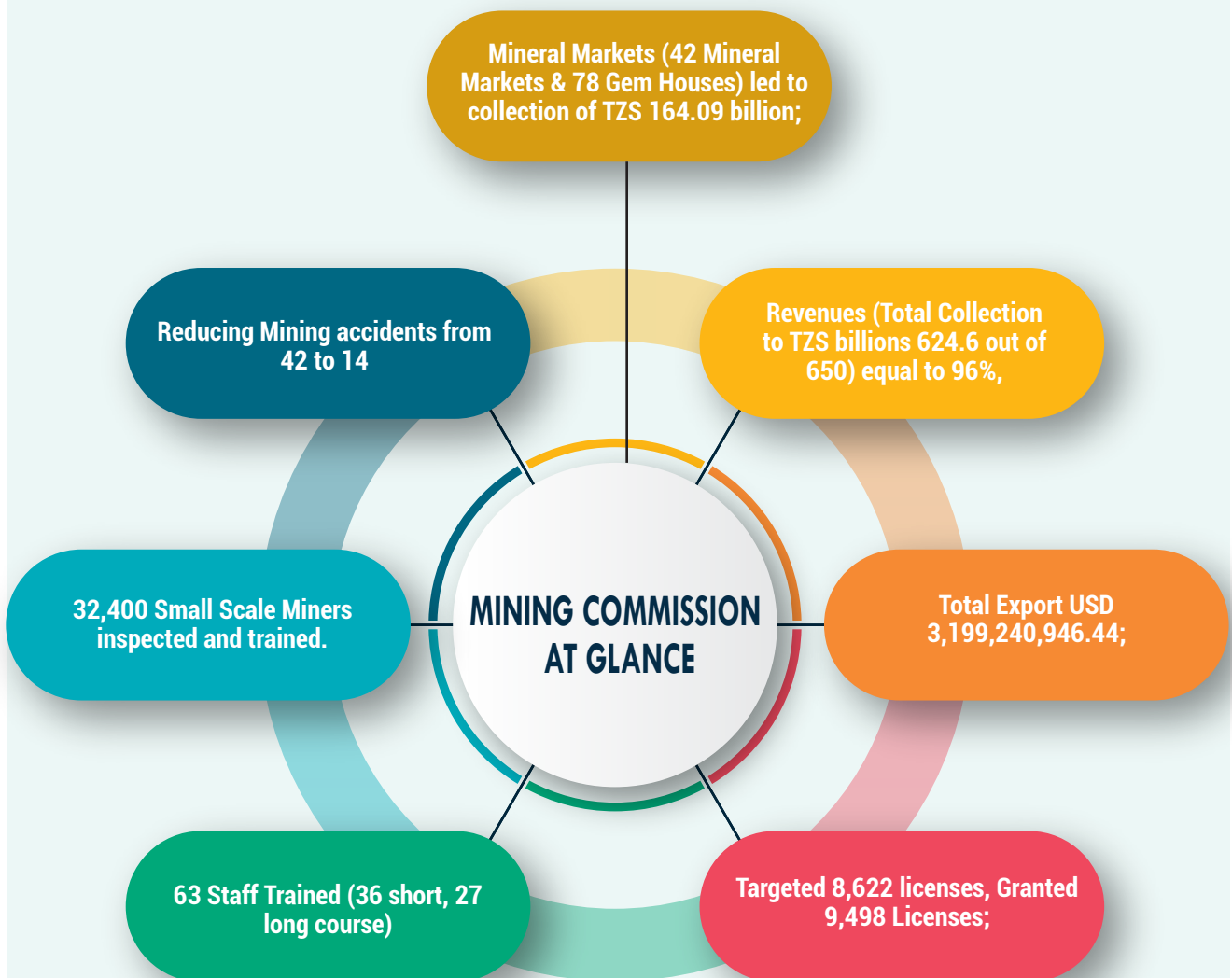
ACCOUNTABILITY

We are responsible and answerable for our actions.

OUR PURPOSE

To regulate mining industry for economic betterment.

MINING COMMISSION AT GLANCE





DISCLAIMER

The Mining Commission Annual Report presents data on minerals produced; sales made as well as amount of revenues collected by the Commission from its entire Annual Physical Audits. Collected revenues include royalties from all reliable sources. Despite of the said information in this report being used in various areas, they have not been subjected to independent verification. In this case, no promise, guarantee, representation, warranty or undertaking, expressed or implied, is made as to, and no reliance should be placed on, the fairness, accuracy, reliability, completeness or correctness of the information or opinions contained herein.

Neither Mining Commission, nor its advisors, nor any of its directors, officers or employees or any representatives of such persons, shall have any responsibility or liability whatsoever (in negligence or otherwise) for any loss arising from any use of the information or any other information or material discussed. This report also contains confidential information, by accepting such information, the recipient agrees to keep permanently confidential all information contained herein, and that such information will only be used for the purpose that has been disclosed to Mining Commission, and will not divulge any such information to any other party without express consent of Mining Commission.

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MEMBERS OF THE COMMISSION

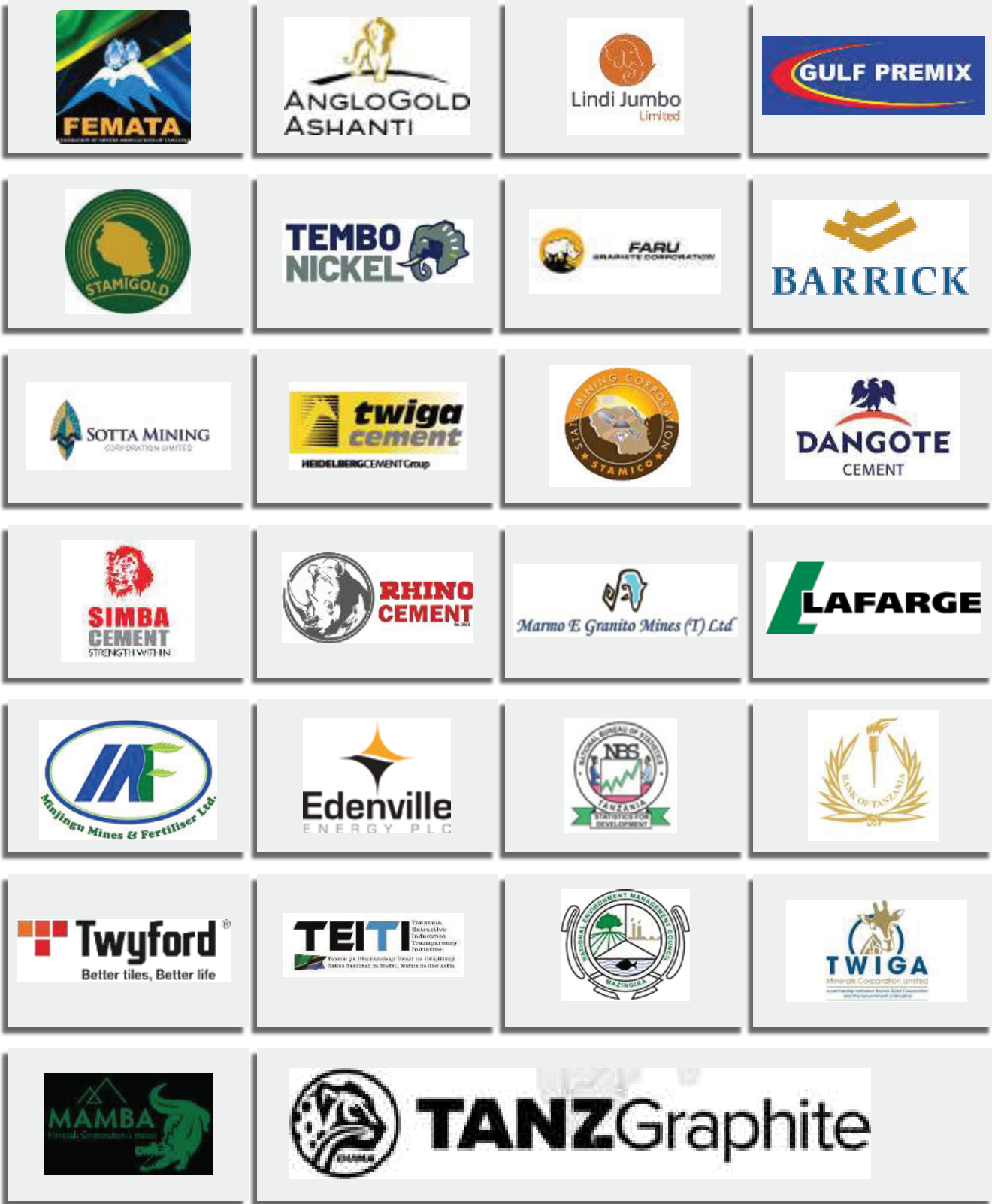
NO.	NAME		AFFILIATION
1.	Prof. Idris S. Kikula		Chairman
2.	Prof. Abdulkarim H. Mruma		Commissioner
3.	Ms. Janet R. Lekashingo		Commissioner
4.	Mr. Haroun A. Kinega		Secretary-FEMATA
5.	Mr. Emmanuel M. Tutuba		Permanent Secretary - Ministry of Finance & Planning
6.	Dr. Evaristo E. Longopa		Deputy Attorney General
7.	Prof. Riziki S. Shemdoe		Permanent Secretary - President's Office Regional Administration & Local Government
8.	Ms. Mary G. Makondo		Permanent Secretary - Ministry of Land, Housing & Human Settlement Development
9.	Dr. Allan H. Kijazi		Permanent Secretary - Ministry of Land, Housing & Human Settlement Development
10.	Dr. Faraji K. Mnyepe		Permanent Secretary - Ministry of Defence and National Services
11.	Eng. Yahya I. Samamba		Ag. Executive Secretary

COMMITTEES OF THE COMMISSION

No.	Committee Name and Members	Objectives
1.	<p>Technical Committee</p> <p>i) Prof. Abdulkarim H. Mruma – Chairperson</p> <p>ii) Eng. Ramadhani M. Lwamo – Secretary</p> <p>iii) Mr. Haroun A. Kinega – Member</p> <p>iv) Ms. Janeth R. Lekashingo – Member</p> <p>v) Eng. Yahya I. Samamba – Member</p>	<p>The overall objective of the Committee</p> <p>a) Issue of licenses;</p> <p>b) Supervision of mines and environments; and</p> <p>c) To resolve disputes arising from mining activities.</p>
2.	<p>Planning and Finance Committee</p> <p>i) Mr. Emmanuel M. Tutuba – Chairperson</p> <p>ii) CPA. William E. Mtinya – Secretary</p> <p>iii) Mr. Haroun A. Kinega – Member</p> <p>iv) Dr. Allan H. Kijazi– Member</p> <p>v) Dr. Faraji Mnyepe– Member</p> <p>vi) Prof. Riziki S Shemdoe– Member</p> <p>vii) CPA. Venance Kasiki – Member</p>	<p>The overall objective of the Committee</p> <p>a) Review roles of the Mining Commission as stipulated in the Mineral policy and the Mining Act and recommend the Act's amendments to match national needs;</p> <p>b) Guide the Management in the development of Strategic Action Plans for the Mining to implement its roles;</p> <p>c) Review various means to source funds to implement the Strategic Plan;</p> <p>d) Review annual budgets and supplementary budgets of the Commission;</p> <p>e) Review Quarterly Progress Reports of the implementation of the planned activities;</p> <p>f) Review various investments for the Authority;</p> <p>g) Make recommendations to the Commission on all critical issues for deliberation;</p> <p>h) Review financial policies and procedures; and</p> <p>i) Undertake any other task that the Commission may assign to the Committee.</p>
3.	<p>Appointment and Human Resource Management Committee</p> <p>i) Dr. Evaristo E. Longopa – Chairperson</p> <p>ii) Dr. Anold Gesase – Secretary</p> <p>iii) Dr. Allan H. Kijazi– Member</p> <p>iv) Prof. Riziki Shemdoe– Member</p> <p>v) Dr. Faraji K. Mnyepe– Member</p> <p>vi) Mr. Emmanuel M. Tutuba – Member</p> <p>vii) CPA. Elinami Kimaro – Member</p>	<p>The overall objective of the Committee</p> <p>a) Review human resources management policies and procedures;</p> <p>b) Review collective bargaining agreement;</p> <p>c) Consider disciplinary and appeal matters;</p> <p>d) Consider productivity improvement plans and staff incentives;</p> <p>e) Committee is to manage mining commission staff appointment issues and also to be sole advisor on disciplinary matters.</p> <p>f) Undertake any other task that the Commission may assign.</p>

No.	Committee Name and Members	Objectives
4.	<p>Local Content Committee</p> <p>i) Ms. Janet R. Lekashingo – Chairperson</p> <p>ii) CPA. Venance A. Kasiki– Secretary</p> <p>iii) Prof. Abdulkarim H. Mruma – Member</p> <p>iv) Mr. Kamana Stanley – Member</p> <p>v) Dr. Mussa Budeba – Member</p> <p>vi) Mr. Ringo Ringo – Member</p> <p>vii) Ms. Suzan Mkangwa – Member (March -June 2022)</p> <p>viii) Brig. Gen. Francis R. Mbindi-Member (July 2021-February 2022)</p>	<p>The overall objective of Committee is:</p> <p>a) overseeing the implementation of Local Content Regulation and ensuring measurable and continuous growth in local content in all mining activities;</p> <p>b) review and assess the Local Content plan and inform the Commission in writing of the recommendations of the Committee;</p> <p>c) make appropriate recommendations to the Commission for smooth implementation of these Regulations;</p> <p>d) set minimum standard requirements for local content in local content plans where applicable;</p> <p>e) undertake public education;</p> <p>f) undertake local content monitoring and audit; and</p> <p>g) perform any other functions conferred on the Committee by the Commission.</p>

SOME OF OUR ESTEEMED CUSTOMERS



“Madini Yatatutoa”

1.0 INTRODUCTION

1.1 MINING COMMISSION ESTABLISHMENT

The Mining Commission was established under the Mining Act 2010 as amended by the Written Laws (Miscellaneous Amendment) Act 2017). The Commission came into existence through the Government Notice No. 27 issued on 7th July, 2017 and mandated to carry out mining sector regulatory functions as stipulated under Section 22 of the Mining Act, Cap. 123. The Commission's headquarters are located in Dodoma and is represented in 30 Regions in Tanzania Mainland as Resident Mines Offices; Mineral Laboratory located in Dar es Salaam; and 13 Mines Resident Offices in large and medium scale mines.

2.0 WHAT WE DO



Eng. Ramadhani M. Lwamo
Acting Director for Licensing and
Information Technology

2.1 LICENSING & ICT MANAGEMENT

The year 2021/2022 was remarkable to the Mining Sector especially to the staff working for Directorate of Licensing and ICT Units for their tireless working in creating favorable environment for investors in the Sector. Staff commitment led into tremendous results in granting licenses for mining activities.

Hereunder are the highlights for what was performed by the Directorate for the aforesaid year; and medium scale mines.

2.1.1 LICENSING

During the period under review, the Mining Commission issued a total of 9,498 mineral right licenses to successful applicants as compared to 7,968 of a mineral right license granted in the last financial year.

Within this period of review the number of licenses granted was as stipulated in Table No. 1.

2.1.2 ICT MANAGEMENT

During the same period, the Commission performed preventive maintenance for ICT equipment in the following Resident Mines Offices: Iringa, Dar es Salaam, Morogoro, Manyara, Arusha, Kilimanjaro, Katavi, Laboratory, Shinyanga, Geita, Mwanza, Kagera and Simiyu; The Commission Installed Local Area Networks (LANs) at Rukwa, Songwe, Chimwaga and Mirerani. Also the ICT Section strengthened management of licencing system by updating mineral right information system Cadastre to smoothen the licensing processes.

Table No. 1: Licenses Granted for the Year 2021/2022

Licence Type	Target	Granted	Percentage
Mining Licenses (MLs)	20	22	110.00
Refinery Licenses	0	2	
Prospecting Licenses (PLs)	300	340	113.33
Primary Mining Licenses (PMLs)	5,500	6,268	113.96
Dealer Licenses (DLs)	800	711	88.88
Broker Licenses (BLs)	2,000	2,098	104.90
Special Mining License (SMLs)	2	2	100.00
Processing Licenses	0	55	
Total	8,622	9,498	109.50

Source: Mining Commission, July, 2022.

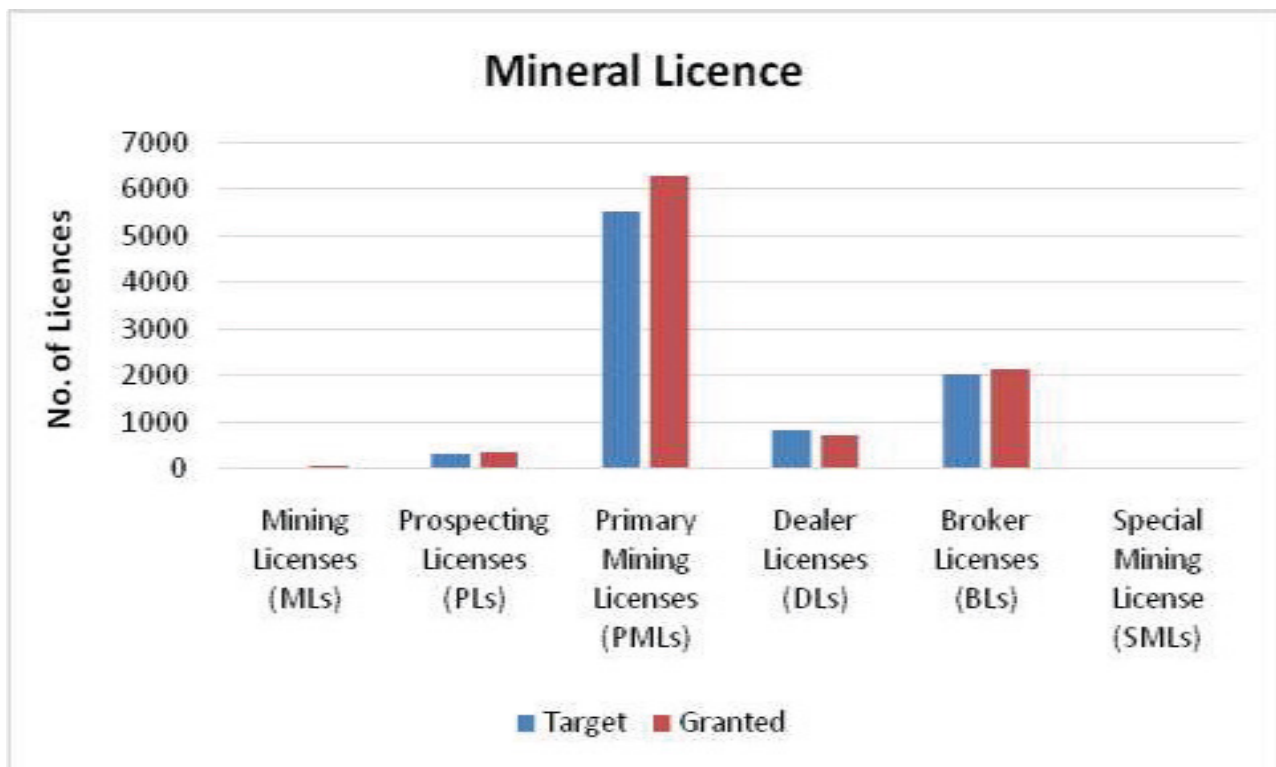


Figure No. 1: Number of licenses granted.



CPA. Venance A. Kasiki
Director for Mineral Audit and Trade

2.2 MANAGEMENT OF MINERAL TRADE

The business situations for the minerals in the Financial Year 2021/2022 were very encouraging to both stakeholders and Commission, leading to spark with the good performance in mineral sector. It is indisputable that, the Directorate worked hard to ensure better environment for investors with the aim of collecting revenues from Mining Sector.

Milestones achieved were noted in the following areas; revenues collection (both tax and non-tax), minerals production, Sector Growth and finally GDP contribution. In snap shot, all these are highlighted as follows;

i. Mineral Production

The year under review revealed the production of the various minerals from different sources. The main sources of minerals productions include Large Scale Mining; Medium Scale Mining; and Small Scale Mining. The table provides different kind of minerals produced during the referred year.

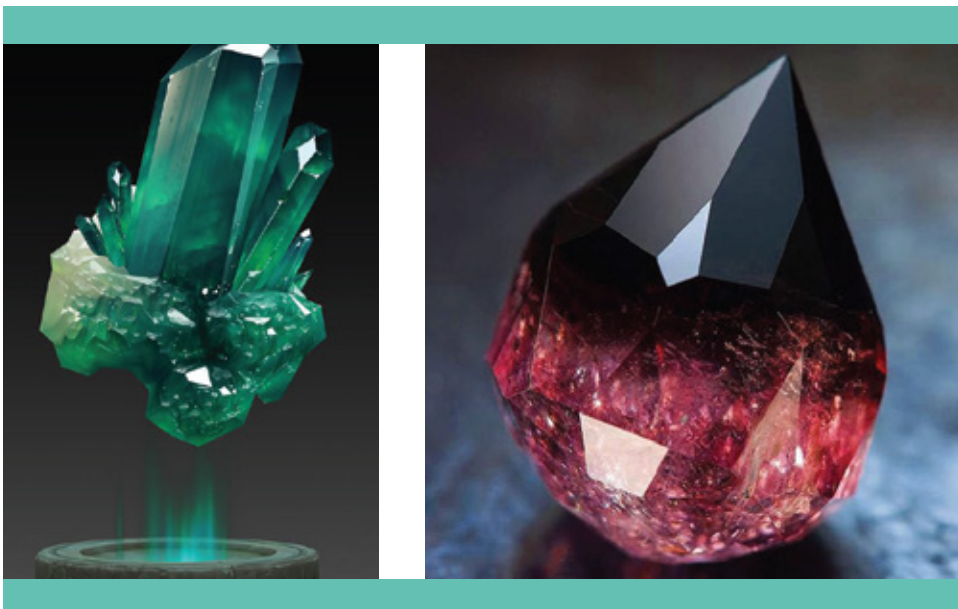


Table No. 2: The amount of minerals produced for Financial Year 2021/2022

Mineral Type	Unit	Weight	Value (USD)	Total Revenues (USD)	Percentage
Gold (Large Scale)	Kg	29,660.30	1,744,573,697.51	122,154,425.95	48.40
Gold (Medium Scale)	Kg	2,953.42	168,263,666.21	11,777,837.62	4.67
Gold (Small Scale)	Kg	19,808.41	1,044,666,887.48	73,144,073.21	28.98
Copper concentrates	Ton	25,993.99	193,828,228.73	13,565,668.30	5.38
Silver	Kg	9,810.45	7,478,491.62	489,817.78	0.19
Tin	Kg	462,151.73	12,317,748.57	862,386.30	0.34
Diamond	Carat	225,862.06	81,800,341.76	5,649,815.42	2.24
Tanzanite (Cut and Polished)	Carat	93,684.40	10,545,819.18	211,138.76	0.08
Tanzanite (Rough)	Kg	17,549.74	9,488,411.09	654,376.13	0.26
Tanzanite (Beads)	Kg	142,095.58	566,566.91	39,138.84	0.02
Graphite	Ton	5,569.00	2,382,638.90	95,305.56	0.04
Coal	Ton	1,494,250.83	211,590,547.12	8,748,179.86	3.47
Other gemstones rough	Kg	10,272,577.37	24,089,917.11	1,088,349.36	0.43
Other gemstones cut	Carat	18,745.42	487,898.18	8,391.41	0.13
Other Metallic Minerals	Ton	67,866.20	17,939,368.97	1,225,062.13	0.49
Other Industrial Minerals	Ton	10,338,682.23	114,429,594.14	4,571,090.06	1.81
Building Materials	Ton	23,604,067.61	164,829,080.66	6,462,811.83	2.56
Samples	Kg	16.36	166.26	2,490.71	0.51
Total (USD)				250,750,359.22	100.00

Source: Mining Commission, July, 2022.



Figure No: 2 Production process of gold

ii. Collection from Large and Medium Scale Mines

Large and Medium Scale Mines had a remarkable contribution to the Commission in achieving its annual revenues target. In a nutshell, during the referred year LSMs contributed a total of USD 17,204,628.29 of the total annual collection.

Table No. 3: Large and Medium Scale Mines mineral production

Mine Name`	Mineral type	Unit	Weight	Value (USD)	Royalty(USD)	CIF (USD)
Geita Gold Mine	Gold	toz	457,106.21	838,182,072.50	50,290,924.35	8,381,820.73
	Silver	toz	48,804.04	1,152,727.65	69,163.66	11,527.28
Stamigold Gold Mine	Gold	toz	9,033.66	16,696,634.79	1,001,798.09	166,966.35
	Silver	toz	1,489.87	36,178.65	2,170.72	361.79
North Mara Gold Mine	Gold	toz	308,887.57	567,135,526.41	34,028,131.58	5,671,355.26
	Silver	toz	88,934.19	2,087,851.61	125,271.10	20,878.52
Bulyanhulu Gold Mine	Gold	toz	127,184.91	232,593,862.72	13,955,631.76	2,325,938.63
	Silver	toz	57,960.89	1,354,186.23	81,251.17	13,541.86
Buzwagi Gold Mine	Gold	toz	564.26	1,026,333.80	61,580.03	10,263.34
	Silver	toz	335.53	7,656.90	459.41	76.57
Williamson Diamond Ltd	Diamond	carat	198,285.40	60,189,797.26	3,611,387.84	601,897.97
Total (USD)				1,720,462,828.52	103,227,769.71	17,204,628.29

Source: Mining Commission, July, 2022.



Figure No. 3: Gold ready for the Market sale

iii. Gross Domestic Product & Sector Growth

During the year 2021, mining and quarrying had a growth rate of 9.6 percent compared to 6.7 percent in 2020. This was due to increased control and management of mining industry in Tanzania. On the other side, the contribution of mining sector to GDP increased to 7.2 percent in 2021 from 6.7 percent in 2020.

Year	Sector Growth	Contribution of the Mineral Sector to GDP
2015	10.0	4.3
2016	7.4	4.9
2017	5.3	4.4
2018	1.5	5.1
2019	17.7	5.2
2020	6.7	6.7
2021	9.6	7.2

Source: NBS, July, 2022.

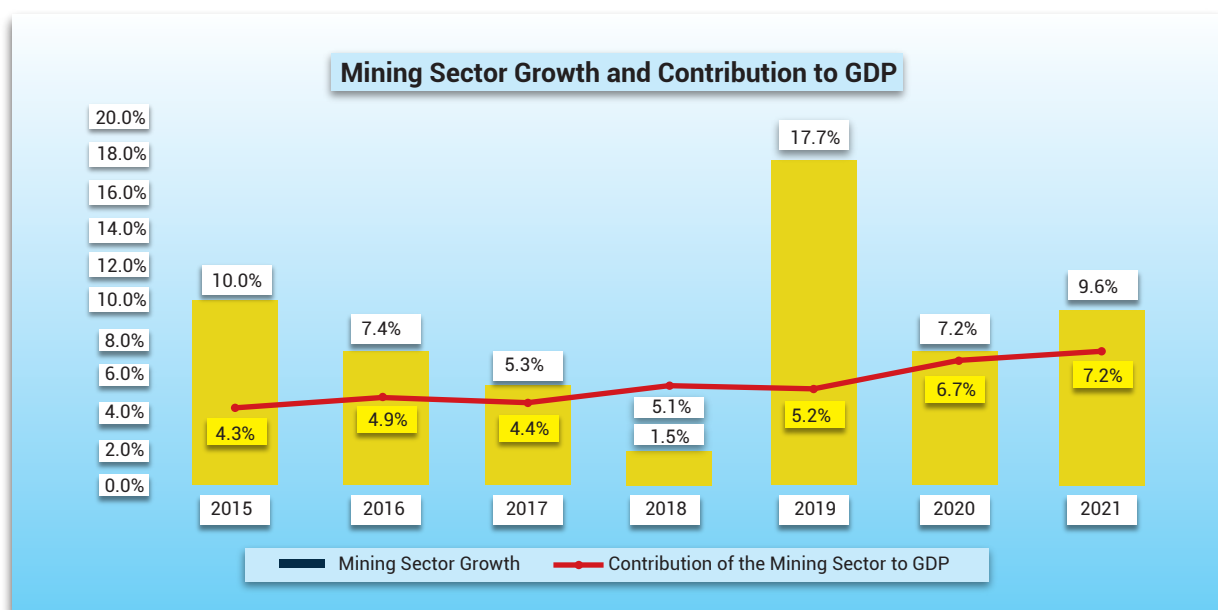


Figure No: 4: Mining sector growth GDP trends from 2015 to 2022

iv. Mineral and Gem Houses

The Mining Commission continued to manage its established Mineral and Gems Houses through supplying of various working facilities and technical services to clients and other stakeholders of the mineral business chain. Other initiatives include continuation of establishment of new Mineral markets and Buying Centers which marks a total of 42 and 78 respectively as of 30th June, 2022. During the year 2021/2022 sales of the minerals at the mineral markets continued to rise and contributed to the revenues collected as per mining act and other laws.

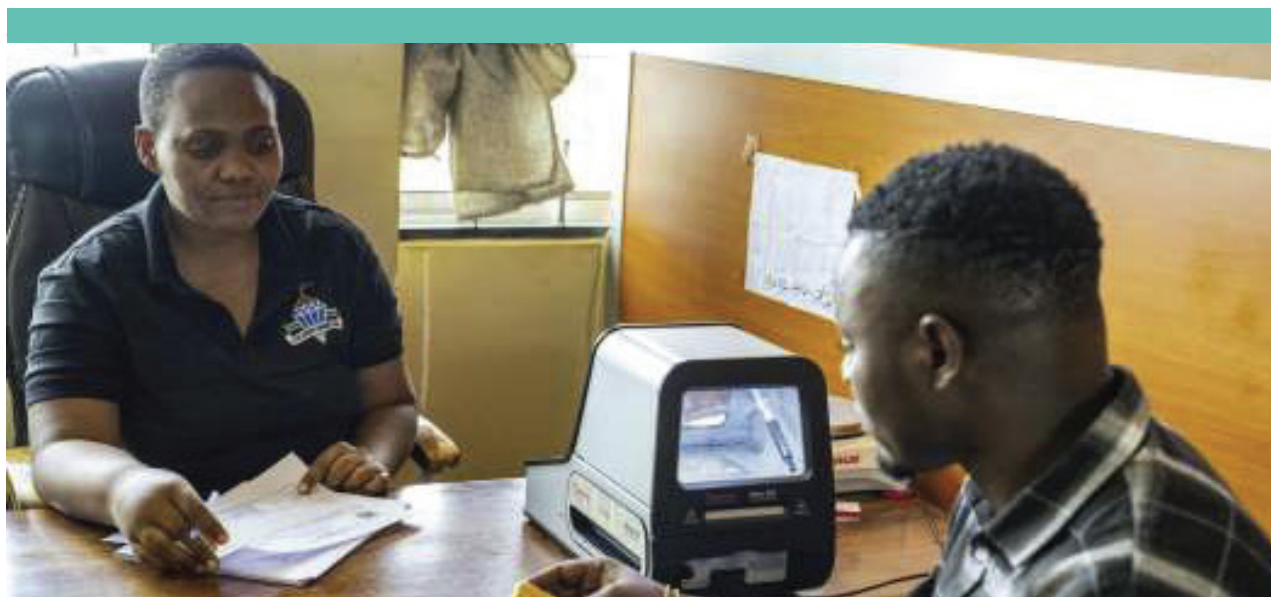


Figure No: 5 Client at the Mineral market selling his gold.

Table No. 5: Performance trend of mineral markets since its establishment

Particulars	2018/2019	2019/2020	2020/2021	2021/2022
Number of mineral markets	25	39	41	42
Number of buying centres	2	31	61	78
Mineral sales, Billion (TZS)	120.53	1,516.22	2,095.96	2,361.80
Revenue (Royalty and CIF) Billion (TZS)	8.37	104.63	145.23	164.09
Contribution of mineral markets to the Government Revenue (%)	2.62	21.28	26.40	28.36

Source: Mining Commission, July, 2022.

v. Minerals Exports

Mining Commission continued to manage and control mineral exports to various Countries as one of the important source of foreign exchange. During the year 2021/2022, different types of minerals valued at USD 3,199,240,946.44 were exported to different countries such as China, United Arab Emirates, South Africa, Switzerland. Table 6 provides details information.

Table No. 6: Mineral export permits issued during the Financial Year 2021/2022

Mineral Type	Unit	Weight	Value (USD)	Permits Issued
Gold	Kg	60,184.85	2,850,947,301.92	1,127
Copper concentrates	Tons	24,065.93	183,669,254.37	59
Diamond	Cts	226,271.38	56,543,387.41	102
Coal	Tons	585,367.64	31,491,758.75	4,501
Gemstones rough	Kg	6,318,630.08	21,520,570.27	1,354
Gemstones cut	Cts	87,642.00		
Tin concentrates	Tons	463.81	12,320,149.39	72
Nickel ore	Tons	12,009.00	8,162,542.68	33
Phosphate	Tons	40,385.50	5,987,375.69	45
Copper ore	Tons	3,804.83	5,777,678.27	26
Gold concentrates	Tons	1,235.30	4,607,685.11	7
Zircon sand	Tons	3,176.00	4,479,857.54	10
Salt	Tons	20,515.47	2,423,886.62	156
Graphite	Tons	5,485.15	2,362,763.09	21
Ilmenite sand	Tons	9,000.94	1,994,081.52	24
Limestone	Tons	194,190.00	1,943,882.22	130
Aggregates	Tons	52,496.00	912,357.45	30
Gypsum	Tons	7,919.00	871,974.25	34
Bauxite	Tons	15,330.00	752,896.17	18
Industrial quartz	Tons	2,214.13	570,340.11	9
Granite blocks	Tons	3,443.83	478,705.45	12
Silver	Kg	502.3	433,889.60	5
Cobalt ore	Tons	35	190,614.69	1
Mica	Tons	694.88	188,539.66	8
Marble blocks	Tons	235.36	152,645.20	2
Lead ore	Tons	100.63	140,479.90	4
Sand	Tons	30,000.00	130,847.08	6
Manganese ore	Tons	144	73,030.81	2
Lime	Tons	557.5.00	51,989.91	15
Tanga stones	Tons	950	23,334.40	11
Crushed dust	Tons	1,350.00	19,343.56	2
Industrial feldspar	Tons	300	13,599.55	1
Dolomite	Tons	210	2,289.82	2
Murom	Tons	104	1,893.96	1
Total (USD)			3,199,240,946.42	7,830

Source: Mining Commission, July, 2022.

vi. Minerals Imports

In order to ensure raw materials are available for our local industries, the Government has been issuing permits to allow importation of some of minerals which are not found in Tanzania but they are highly needed to be used in different forms. During the year under review, different minerals were imported from different countries such as Zambia, India, Pakistan valued at USD 36,394,042.80.

Table No. 7: Minerals imported during the Financial Year 2021/22 Mineral

Mineral Type	Units	Weight	Value (USD)
Aggregates	Tons	1.87	175
Aquamarine stones	Tons	1	300
Ball clay	Tons	0.05	62,100.00
Bed stones	Tons	4.5	2,475.00
Bricks	Tons	15	810
Copper ore	Tons	0	20.42
Diamond	Carats	119.79	37,656.00
Ferro silico manganese	Tons	137	250,716.90
Graphite	Tons	86	61,580.00
Kaolin	Tons	28	33,880.00
Limestone	Tons	112	6,660.00
Manganese	Tons	26	44,746.00
Natural flake graphite	Tons	20	7,929.00
Petroleum coke	Tons	85,000.00	26,467,444.10
Polished tanzanite	Carats	2	5,130.00
Pyrophyllite	Tons	649.5	215,865.00
Quartz	Tons	626.6	274,226.00
Ramming mass	Tons	23.9	2,318.30
Rough aquamarine	Tons	2.87	2,866.00
Salt	Tons	125,200.00	5,478,060.00
Silico manganese	Tons	1,838.09	2,686,032.93
Soda Ash	Tons	1,929.90	700,883.15
Standard Sand	Tons	0.02	4,157.00
Zinc ingot	Tons	40.01	48,012.00
Total (USD)			36,394,042.80

Source: Mining Commission, July, 2022.

vii. Mineral Laboratory Management

One of our core functions is to provide Laboratory analysis services to our stakeholders. During the year under review, mineral laboratory performed analysis of different mineral samples with the aim of facilitating stakeholders on decision making during production, trading and export of minerals. This helps the government to reap the required revenue from mineral trade and export. The Mineral Audit and laboratory services align with ISO 17025 to ensure international standards are adhered.

In the year under review, Mineral Laboratory received 5,523 samples for analysis of which 610 were gold bullion from Large Scale Mines; 1,138 Copper concentrates; and 3,775 from individual customers. A total of TZS 294,092,000.00 was collected as charges from sample analysis.

viii. Local Content and Corporate Social Responsibilities

Mining Commission stimulates capabilities development of the Tanzanians involved in mineral operations by increasing participation of the local stakeholders/nationals in the entire mineral sector. In addition, has continued to provide guidance to local government authorities in preparation of proper and responsible CSR projects with mining companies.

Local Content:

The Local Content has been empowered by the amendment of the Mining Act, 2010 through the written laws (Miscellaneous Amendment) Act, 2017 brought in a new mining, local content and natural resources regime in Mainland Tanzania.

During the year 2021/2022, 532 Local Content Plans were submitted to the Local content Committee for approval. Out of the 532 submitted plans, 519 qualified with the set standards and were approved by the Mining Commission while 13 plans were not approved and given instructions to improve and resubmit. Other activities conducted include review of 707 Local Content procurement notifications for mineral right holders and contractors and conducted local content implementation forum which involved more than 200 stakeholders from different Mining Value chain, whereby several matters concerned Local Content Compliance were raised and clarified.

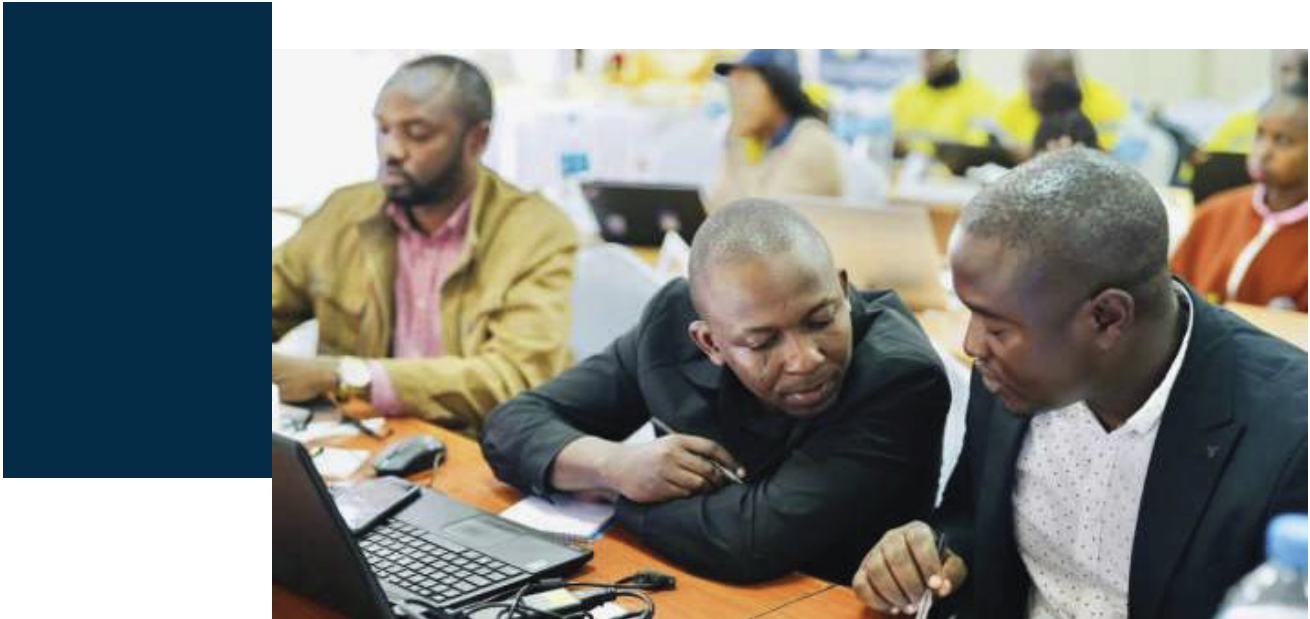


Figure No: 6: Commission's Staff on CSR Training Session

Corporate Social Responsibilities

Mining Commission has continued to provide guidance to local government authorities in preparation of proper and responsible Corporate Social Responsibilities (CSR) projects with mining companies auditable once with standardized ethical behavior for its competitors and stakeholders.

Furthermore, it is now a requirement of the Mining Commission laws and regulations that there must be CSR plans prepared by the mining company in collaboration with local authorities for any company carrying out mineral operations in the country as per Section 105 of the Mining Act, 2010 through the written laws (Miscellaneous Amendment) Act, 2017. More important, the identified CSR projects must reflect the priorities of the local authorities identified by themselves. Some of the CSR projects include Health, Infrastructure and Education costing a total of TZS 14,797,736,454.17.

Eng. Henry J. Mditu
**Director for Mines inspectorate
and Environmental**



2.3 OCCUPATIONAL, SAFETY AND ENVIRONMENTAL MANAGEMENT

Mining activities continued to flourish in the relevant year due to the commitment and professionalism demonstrated by the staff of the Mining Commission under the coordination of the Directorate of Mining Inspections and Environment Management. The Directorate ensures safety in operations of the mining activities hence better results in mineral production; environmental management for the sake of the present and future generations.

Various activities were conducted including safety inspections on the tailings storage facilities, management of waste rock dams and explosives. In ensuring environment is well managed the officers gave advice and directive to the mining stakeholders. Generally, the activities conducted led to reduction in number of accidents from 42 incidents in 2020/2021 to 14 in the year 2021/2022. Also, the directorate conducted the following activities.

i. Extension Services

In ensuring mining activities are carried out in a safe and productive environment, the Mining Commission continued to conduct extension services to 32,400 stakeholders (Small Scale Miners, Mine managers and Blasters) in Mirerani, Mbogwe, Mwakitolyo-Shinyanga, Kahama, Nholi-Dodoma and Simiyu areas. The extension services provided were according to the Mining Act Cap. 123, the Environment Act of 2007 and the Explosive Act of 1963

ii. Environmental Rehabilitation

Mining activities are accompanied by environmental destructions. To ensure safe environment for the present and future generations, Mining Commission ensured environmental rehabilitations is carried out in various areas where mining activities conducted. This includes proper implementation of the Mining Closure Plans (MCPs) and regular inspections. In this case, a total of seven (7) Mining Closure Plans submitted whereby four (4) MCPs from Dangote Cement, Bulyahulu, Buzwagi GGM were approved for and three (3) from CATA Mining, MMG and Sunshine Mining were not approved and returned for for further corrections.



iii. Management of Explosives

Among the important areas during mining activities is the use of explosives. During the aforesaid period, the Mining Commission continued to ensure compliancy of laws and regulations in the use of explosive for safety. Mining Commission conducted inspections in various areas involving explosives in mining activities especially to the small scales mines who are the most vulnerable groups.

Therefore, inspections of 53 Magazines, 30 Stores and 13 boxes of explosive storage were carried out in Lindi, Chunya, Songwe, Mbeya, Tanga, Ruvuma, Tabora, Songwe, Chunya, Mwanza, Kahama, Geita, Mirerani, Katavi, Njombe and Rukwa and Mirerani mines offices. Along with inspections, education was also provided on the same note. Furthermore, several issues were identified such as absence of explosives management documents including business licenses and permits whereby companies were directed to work on them.

iv. Managements of Tailings Storage Facilities (TSF, Waste Rock Dams-WRD; Refineries)

Extraction of the mineral resources involves the use of chemicals such as cyanide and mercury. Thus, it is the responsibility of the management of the Mining Company to ensure chemicals after being used are properly destroyed as well as proper placement of waste rock dams according to the approved Mine Closure Plan for environment preservations. The aim is to ensure the environment remains safe for other users especially the present and future generations. In order to ensure there is compliance in this area, inspections have been carried out regularly in all mining sites where extraction involves the use of these chemicals.

During the year under review, Mining Commission inspected the tailing storage facilities and management of waste rock dams of the large-scale companies for STAMIGOLD Mines, Geita, North Mara and Bulyanhulu Gold Mines. Also, other inspections were conducted to all medium scales including Slime Dam for Williamson Diamond Limited.





CPA. William E. Mtinya
Director for Corporate Services

2.4 CORPORATE SERVICES

The Mining Commission continued to realize great success due to favorable working environment for its employees. During the aforesaid period, various staff matters were improved aimed at motivating and energizing them to deliver at their best. Among others, the Commission successfully implemented the following duties:

2.4.1 Human Resources Managements

This is one of the four (4) Sections under Corporate Services Directorate. It is responsible for organization and coordination of all matters pertaining Administration and Human resource management. Some of the functions are as follows hereunder;

i. Medical Assistance

The Mining Commission provides medical insurance cover to its employees through National Health Insurance Fund (NHIF) to all staff, spouses and up to four (4) legally recognized children.

ii. Health and Safety

The Mining Commission takes all reasonable and practicable steps to safeguard health, safety and welfare of its employees. A safe and comfortable working environment is maintained for all employees by providing adequate and proper protective gears (during field work) training and supervision as necessary. On so doing, the Commission observes Safety and Health Administration (OSHA) guidelines and ensured full compliance.

iii. Financial Assistance to Staff

Management has established financial assistance by introducing condolences basket fund named MRATUMA and endorsement to access to loans from various Commercial Banks and SACCOS. At the same time the Commission initiated the process of establishing its own SACCOS with the aim of facilitating workers to access loans with low interest rates.

iv. Persons with Disabilities

A Person with special needs is anybody with one of the various difficulties such as a physical, emotional, behavioral, learning disability or impairment that causes an individual to require additional or specialized services or accommodations (such as in education or recreation). The Mining Commission ensured friendly and safe working environments to people with special needs.

v. Employees Benefit Plan

The Mining Commission pays contributions to various publicly administered defined contribution plans on a mandatory basis such Workers' Compensation funds and associations.

vi. Gender Parity

Mining Commission is an equal opportunity employer where everyone women and men are given equal chance to serve the community. At 30 June 2022, the Mining Commission had 637 staff, out of which 160 were female and 477 were male.

vii. Capacity Building

In order to enhance our staff, the Mining Commission implemented its training program to 63 staff, whereby 36 staff attended short courses while 27 long courses in various learning institutions. In addition to that, in-house trainings were conducted on information technology, office and financial management. Also, Mining Commission conducted quarterly joint trainings to the employees and Management aiming to remind them on the basic issues to be considered during execution of their duties.



2.4.2 Revenues Management

i. Specific Financial Year Annual Approved Revenue Vs. Actual Collection

The annual target of revenue collections for the Mining Commission in the year 2021/2022 was TZS 650,000,000,000.00. The Mining Commission collected a total of TZS 624,614,761,900.65 equivalent to 96.1 percent of its annual target. Table 8 provides Revenue estimates versus actual collections for the year 2021/2022.

Table No. 8: Revenue estimates versus actual collections for the year 2020/2021

Description	Budget Estimated (TZS)	Actual Collection (TZS)	Percentage
Mineral Rent	33,237,585,352	33,882,678,145.69	101.94
Receipts from Inspection fees	90,994,185,456	88,084,762,236.90	96.80
Geological fees	13,091,992,870	9,279,231,146.67	70.88
Mining Royalty	510,708,189,315	490,915,447,808.44	96.12
Fines, Penalties and Forfeitures	1,888,046,007	2,158,550,562.95	114.33
Laboratory Services	80,000,000	294,092,000.00	367.62
Total (TZS)	650,000,000,000.00	624,614,761,900.65	96.09

Source: Mining Commission, July, 2022.

ii. Mineral's Revenue Collections trend

Table 9 below depicts a trend of revenue collections from Mining Sector for the past five years from 2016/2017 to 2021/2022. The trend represents a serial and significant increase of revenues collected from Mineral Sector over years.

Year	Budget	Actual Collection	Percentage
2016/2017	215,957,882,999	213,365,701,683	99
2017/2018	194,397,098,763	301,292,775,720	155
2018/2019	310,320,004,000	346,275,218,081	112
2019/2020	470,300,000,000	528,362,106,507	112
2020/2021	526,722,547,000	584,825,732,651	111
2021/2022	650,000,000,000	624,614,761,900	96
Total (TZS)	2,367,697,532,762	2,598,736,296,542	110

iii. Mining Sector Growth and Contribution to GDP

During the year 2021, mining and quarrying had a growth rate of 9.6 percent compared to a growth of 6.7 percent in 2020. This growth was due to increased control and management of mining industry in Tanzania. On the other side, the contribution of mining sector to GDP increased to 7.2 percent in 2021 from 6.7 percent in 2020.

Table No. 10: GDP trends from 2015 to 2022

Year	Sector Growth	Contribution of the Mineral Sector to GDP
2015	10.0	4.3
2016	7.4	4.9
2017	5.3	4.4
2018	1.5	5.1
2019	17.7	5.2
2020	6.7	6.7
2021	9.6	7.2

Source: National Bureau of Statistics, July, 2022.



Figure No: 4: Mining sector growth GDP trends from 2015 to 2022

2.4.3 Budget Management

The total approved budget for financial year 2021/2022 was TZS. 38,673,438,441.97 out of which TZS. 13,121,921,965.85 were for Personnel Emoluments (PE), TZS. 15,992,141,152.00 were for Other Charges (O.C) and TZS. 9,559,375,324.12 were for Development Projects.

The total amounts of budget released for the period of July, 2021 to June, 2022 were TZS. 36,982,358,474.84 out of which TZS. 13,114,900,172.40 were Personnel Emolument (P.E) and TZS 15,582,666,332.79 were Other Charges (O.C) and TZS. 8,284,791,969.65 were for development projects as detailed on Table No. 11.

Table No. 11: A summary of cash flows during the referred period.

Budget Expenditure	Approved Budget for 2021/2022	Exchequer Received	Percentage
		July 2021 – June 2022	
Personnel Emolument (PE)	13,121,921,965.85	13,114,900,172.40	100
Other Charges (OC).	15,992,141,152.00	15,582,666,332.79	97
Development Project	9,559,375,324.12	8,284,791,969.65	87
Total (TZS)	38,673,438,441.97	36,982,358,474.84	96

Source: Mining Commission, July, 2022.

Other duties performed include; preparation of various Reports, Monitoring and evaluation; review of the Mining Commission's Strategic Plan, Research Report and Resource Mobilization Strategy prepared; Also, conducted mid- year budget review for the financial year 2021/2022 and preparation of Mining Commission Budget for the year 2022/2023.

2.4.4 Communication and Public Relations

Public relations build relationships and promote goodwill and communication between the company and consumers. It is a component of an Institution's marketing strategy accelerating the achieved desired goals through communication and relationships with customers.

In making sure Mining Commission successfully attain community's maximum attention, various programs were coordinated. Such programs include Television and Radio Programs, published editions, participation on Local and International fora and exhibitions. Furthermore, to implement this, the Commission carried out awareness programs on the success of the Mineral Sector. Also, coordinated several press conferences and meetings, prepared and published news on daily local newspapers, as well as commission's website, social media, blogs, adverts and press.

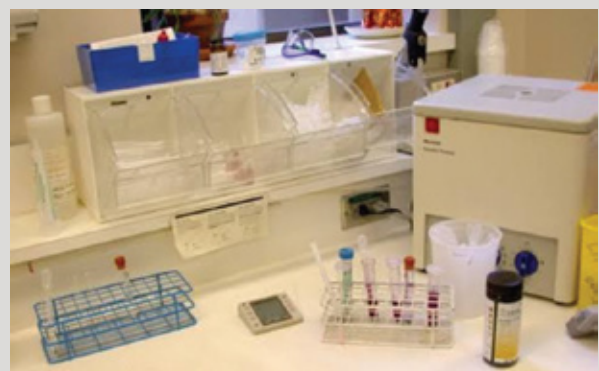
During the referred year, the Mining Commission participated on various exhibitions such as Geita Technological Exhibitions, 43rd Saba Saba International Trade Fair, Dubai Expo and Nane Nane. It was a great success to the Commission since education and awareness about the mineral sector was provided to our stakeholders and public in general.



Mr. Chenduta H. Makawa
Procurement Management Director

2.5 Procurement Services

Mining Commission implemented its Annual Procurement Plan for 2021/2022 as planned according to the Public Procurement Act (Amended Act) No. 7 of 2016 and its Regulations of 2016. The plan enabled procurement of goods, works, consultancy, non-consultancy services and disposal of Public Assets. During the year under review the total amounting to TZS 5,287,155,405.30 were used in procurement of various goods and services so as to smoothen the Mining Commission activities.



2.6 Legal Services

In strengthening good relationship with stakeholders, the Mining Commission continued to provide legal services to the public basing on the requirements of the laws governing the Mining Sector. During the referred year, the Mining Commission resolved 8 disputes that hindered mining activities and the parties continued with their production activities after resolution. Also 32,400 mining stakeholders, including staff and small scale miners were trained on awareness of Laws Governing Mining activities in Mtwara, Dodoma, Singida, Songwe, Lindi, Tabora, Chunya, Mbeya and Mwanza.



Dr. Arnold Gesase
Legal Services Director



CPA. Elikana P. Buremo
Chief Internal Auditor

2.7 Compliances

The internal audit activities add value to the Mining Commission and its stakeholders as it provides objective and relevant assurances, contributes to the effectiveness and efficiency of governance, risk management and control processes. It also, provides a reasonable assurance to the management that the organizations' risks have been managed effectively and that the Mining Commission's goals and objectives are achieved efficiently and economically.

The primary objective of conducting audits is to assess the adequacy and effectiveness of internal controls over the activities performed by the Mining Commission and determine whether complies with the laws, regulations, policies and circulars. Finally, advise the Commission's management to act accordingly.

During the period, the Internal Audit Unit managed to audit the following areas as follows; Payroll Management; Contract Management and procurement; Finance; Mineral Trade; Mineral Rights, Licensing and Information System and Environment resulting into Unqualified Report.

About the National Audit Office

Mandate

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

Vision

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

Mission

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

Motto: "Modernizing External Audit for Stronger Public Confidence"

Core values

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

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

We do this by:

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

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

Abbreviations

CAG	Controller and Auditor General
ES	Executive Secretary
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MC	Mining Commission
PAR	Public Audit Regulation
PFA	Public Finance Act, Cap. 348
PPA	Public Procurement Act, Cap. 410
PPR	Public Procurement Regulations, 2013
TEMESA	Tanzania Electrical and Mechanical Services Agency

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Executive Secretary,
Mining Commission,
P.O. Box 2292,
DODOMA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Mining Commission, 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 Statement by the Chairman, Statement by the Executive Secretary and Declaration

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

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

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

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

Responsibilities of management and those charged with Governance for the Financial Statements

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be

communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit work performed, I state that, except for the matters described below, procurement of goods, works and services of Mining Commission is generally in compliance with the requirements of the Public Procurement laws.

- **Procured goods not in use - TZS 536,601,790**

Regulation 244 (1) of the Public Procurement Regulations 2013 requires goods delivered to be inspected, sampled and tested by the procuring entity and they shall not be accepted if they are below the standards stipulated in the contract. Further, Regulation 244 (3) of the Public Procurement Regulations 2013 states that *Subject to sub regulation (1), goods rejected shall be collected by the supplier from the premises of the procuring entity within seven working days from the date of rejection of the goods.*

An audit review of various documents for procurement and receipt of goods at Dar es Salaam laboratory noted that, during the year under review the laboratory received various goods worth TZS 526,601,790 as procured by the Mining Commission Headquarters-Dodoma, however some of the machinery and equipment were not yet in use. Up to 30 June 2022 a sum of 316,091,131 had already been paid. An inquiry made to the officials at the laboratory noted that the equipment in question are not working due to non-compliance with technical specifications.

THE UNITED REPUBLIC OF 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 Mining Commission for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

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



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

March, 2023



THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

2.6 LEGAL SERVICES

1.0 Solvency

The Mining Commission confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Commission has reasonable expectation that it has adequate resources to continue in operational for the foreseeable future.

2.0 Capital Maintenance

The capital of Mining Commission includes capital assets, and retained earnings. The Mining Commission complied with all requirements relating to maintenance of capital. Capital is maintained through national budget allocated by the Ministry of Minerals. The capital balance as at 30 June 2022 was TZS 65,173,652,206.94 (Table No. 10).

Table No. 10: Net Asset/Equity

Description	2022	2021
	TZS	TZS (restated)
Tax Payers Fund	9,824,616,041.29	9,824,616,041.29
Accumulated Surplus	55,349,036,165.65	48,386,579,257.38
Total	65,173,652,206.94	58,211,195,298.67

3.0 FINANCIAL PERFORMANCE FOR THE YEAR PERIOD ENDED 30 JUNE 2022

During the year, the Mining Commission recorded a comprehensive surplus of TZS 6,943,665,410.00 compared to TZS 3,866,269,423.83 recorded in financial year 2020/2021

4.0 RISK MANAGEMENT AND INTERNAL CONTROLS

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

- a) The effectiveness and efficiency of operations;
- b) The safeguarding of the Mining Commission assets;
- c) Compliance with applicable laws and regulations;
- d) The reliability of accounting records;
- e) Business sustainability under normal as well as adverse conditions; and
- f) Responsible behaviors towards all stakeholders.

The efficiency of internal control system is due to follow-up of prescribed measures. There is always a risk of non-compliance of such measures by staff. There is no system of internal control that can provide absolute assurance against misstatement or losses, Mining Commission's system is designed to provide reasonable assurance that the procedures in place are operating effectively. The Mining Commission assessed the internal control systems throughout the financial year ended 30th June 2022 and is of the opinion that they met accepted criteria. Mining Commission risks and internal control system are assessed by the Audit Committee. The key elements of the internal control system are as follows:

a) Delegation

Overall objectives of Mining Commission are agreed by the Commission, which delegates the day-to-day operations to Management for execution. There is a clear organization structure, detailing lines of Commission.

b) Budget

Annual budget is prepared by the Management and reviewed by the Planning and Finance Committee of the Commission and approved by the Commission. Budgets are derived from the Mining Commission Strategic Plan.

c) Competence

Staff skills are maintained both in a formal recruitment process and a performance appraisal system, which identifies training needs. Also, in house and external training helps to build competences to existing staff.

d) Internal Audit

An Internal Audit unit assesses risk and reviews controls. The unit ensures that recommendations to improve controls are followed up by the Management. The Chief Internal Auditor reports functionally to the Audit Committee and administratively to the Executive Secretary

e) Appropriation of surplus /deficit

The Mining Commission is a public institution that is not for profit making and for that reason; there is no declaration of dividends. Surplus/deficit generated form part of Net equity.

5.0 GENDER PARITY

The Mining Commission is an equal opportunity employer, it gives equal access to available opportunities and ensures that qualified persons are appointed and given position without gender, marital status, tribe, and religion and disability discrimination. As at 30 June 2022, the Mining Commission had 637 staff (Table No.11)

Table No. 11: Gender Parity

Gender	2021/22	2020/21
Female	160	148
Male	477	449
Total	637	597
Ratio (Female: Male)	1:4	1:4

6.0 RELATED PARTY TRANSACTIONS

Related Party Transactions include Ministry of Minerals, Chairman of the Commission, Commissioners, Executive Secretary, Directors and Managers of the Mining Commission. Emoluments for related party transactions in the financial statements have been disclosed as required by IPSAS 20.

7.0 DONATIONS AND GRANTS

During the financial year 2021/2022 Mining Commission received Grants and donation from stakeholders to facilitate Mining Commission activities. Grants and Donation received from stakeholders during the year includes furniture and equipment received in Mirerani, Geita and Head Quarter amounting to TZS 4,250,000.00, TZS 4,160,000.00 and TZS 44,018,257.00 respectively.

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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

The Commission also received fund from various stakeholders amounting to TZS 226,000,000 to facilitate local content activities

8.0 EMPLOYEES WELFARE

a) Relationship between Management and Employees

The relationship between employees and management has continued to be good based on performance obtained during the year. The Management performed well during the accounting period in connection with Work Association (TUGHE) which was also the planning and evaluation of the Mining Commission targets.

b) Employees Benefits

Mining Commission currently provides retirement benefits for its employees based on Government circulars, rules and regulations as defined in the contribution plans.

c) Staff Development

A total of 63 staff (42 Male and 21 female) were trained during the period under review, whereby 36 staff attended short courses (22 males and 14 female); and 27 staff (20 males and 7 female) long course programs. In addition to that in-house trainings were conducted on information technology, office management and Financial Management.

d) Medical assistance

Staff are availed with medical insurance together with a maximum of four dependents whereby employer and employee both contribute 3 percent of the employee's basic salary. Currently, these services are provided by the NHIF. Other medical assistance not covered by the insurance are provided as per Standing Order 2009.

e) Trade Union

A healthy relationship continued to exist between management and staff. Management worked in good terms with Tanzania Union of Government and Health Employees (TUGHE) and during the year the Statutory Staff meeting were conducted and there were no unresolved complaints.

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 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

f) HIV at Place of Work

The Commission is sensitive on addressing HIV issues whereby during department meetings HIV is one of the standing agenda. During the year the HIV Committee prepared HIV/AIDS strategy in Mining Sector to address HIV and AIDS matters. Also, Care and support services including special food supplement were provided to two (2) HIV/AIDS infected employees as well as conducting sensitization activities to Mining Commission Staff.

g) Financial assistance to staff

Financial assistance is availed to employees in accordance to the existing Standing Order, 2009 and other contract as agreed by financial institutions. Management in collaboration with TUGHE branch at Head Office has established a Condolences Fund (MRATUMA) aiming to promote staff welfare.

h) Persons with disabilities:

It is a policy and practice of the Mining Commission not to discriminate persons with disability in recruitment.

9.0 LEGAL AND REGULATORY REQUIREMENTS

The Mining Commission is an Autonomous regulatory body for Mining Activities in Tanzania. The Mining Commission reports to the Ministry of Minerals and is required to comply with the Government procedures and laws. The regulatory functions of Mining Commission are guided by the established Mining Act 2010 as amended by Written Laws (Miscellaneous Amendment) Act. 2017. During the year under review Mining Commission complied with the applicable laws.

10.0 OPERATIONAL OFFICE

During the year, the Mining Commission operated from its office situated at Geological Survey of Tanzania. Currently, there are 30 Residents Mines Offices, 13 Mines Residents Office and One (1) Laboratory located at Dar es Salaam

11.0 BANKERS

The Commission's Bankers are Bank of Tanzania (BoT), CRDB Bank Plc, National Bank of Commerce (NBC), National Microfinance Bank (NMB), Azania Bank and Tanzania Commercial Bank (TCB).

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STATEMENT OF MANAGEMENT RESPONSIBILITIES

12.0 INDEPENDENT AUDITOR

The Controller and Auditor General is the Statutory Auditor of the Mining Commission by virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified under Section 32 (1) of the Public Audit Act (PAA) No.11 of 2008.

The Mining Commission is required under Section 117 of the Mining Act, CAP 123 at the end of each year to prepare and submit the accounts of the Commission together with a statement of income and expenditure during the previous year; and a statement of assets and liabilities of the Commission on the last day of that year to the Controller and Auditor-General. The Commissioners and Management are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time. Financial Position of the Mining Commission and other Statements enable them to ensure that the Financial Statements comply with the Mining Act, CAP 123. They are also responsible for safeguarding the assets of the Mining Commission and taking reasonable steps for the prevention and detection of fraud, error and other irregularities

The Commissioners confirm that suitable accounting policies have been used and applied reasonable and prudent judgment and estimates have been made in the preparation of the Financial Statements for the year ended 30 June, 2022. The Commissioners also confirm that International Public Sector Accounting Standards (IPSAS) have been followed and that financial statements have been prepared on a going concern basis, in conformity with the provision of the Public Finance Act No.6 of 2001 Section 25 (2) & (4) (as revised in 2004). The Management is taking responsibility of building confidence to users of these Financial Statements that they portray the true and fair view of the state of affairs of the reporting entity.

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 and Accounts responsible for the preparation of financial statements of the entity concerned.

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 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

It is the duty of a Professional Accountant to assist the Commission and 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. Legal responsibility for the preparation of financial statements rests with the Commission.

I CPA. Mwangule Dickson Ikunga being the Head of Finance and Accounts of Mining Commission hereby acknowledges my responsibility of ensuring that financial statements for the year ended 30 June 2022 have been prepared in compliance with applicable accounting standards and statutory requirements. I thus confirm that the financial statements give a true and fair view position of Mining Commission as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Position: Finance and Accounts Manager.

NBAA Membership No.: GA. 2937

Date: 30 September, 2022

1.0 INTRODUCTION

This report describes comprehensively the information in regards to the financial results pertaining to the financial year 2021/2022 for the Mining Commission. Commentary to the financial statements provides overall picture of information on the financial and physical performance for the financial year 2021/2022 in comparison with previous year (2020/2021) as per IPSAS requirements. There are previous year's figures that have been restated with some reclassified to match with the current year's presentation.

2.0 OVERVIEW OF STATEMENT OF FINANCIAL PERFORMANCE

2.1 Revenue

The Commission revenue during the year comprises of fund received for recurrent, local development fund from Treasury, fund from stakeholders and non-Tax revenue collected from Royalties, Inspection fees, Mineral rent, Laboratory Service fees, Geological fees, Fines, Penalties and Forfeitures.

2.1.1 Statement of Amortized Revenue

During the year TZS 31,369,115,178.76 was received and TZS 34,314,034,658.46 was amortized as shown in statement of carryover fund, fund received and amortized revenue.

Particulars	Personnel Emoluments	Other Charges	Local Development Fund	Total
	TZS	TZS	TZS	TZS
Carry Over				
Opening Balance	7,021,793.45	595,659,652.00	5,037,497,907.12	5,640,179,352.57
Add:				
Fund Received	13,114,900,172.40	15,006,920,943.71	3,247,294,062.65	31,369,115,178.76
Less:				
Carry Over				
Closing Balance	6,423,578.15	253,915,413.82	2,434,920,880.90	2,695,259,872.87
Amortization of Revenue	13,115,498,387.70	15,348,665,181.89	5,849,871,088.87	34,314,034,658.46

2.1.2 Non-Tax Revenue

During the Financial Year 2021/2022 the Commission reported a total collection of TZS 627,534,456,082.11 in the Statement of Financial Performance whereby TZS 621,788,047,849.77 are cash collection during the year and TZS 5,746,408,232.34 accrued from receivable. Total actual cash collection during the year was TZS 624,614,761,900.65 which comprised of TZS 621,788,047,849.77 and TZS 2,826,714,050.88 collected from arrears of revenue.

2.1.3 Other Revenue

During the financial year 2021/2022 the Commission received other revenue of TZS 273,744,629.00 and reported in the Statement of Financial Performance which comprised of Donation from various stakeholders, Recovery of public money (salary refund) and receipts from sales of Tender documents. Total other revenue reported in cash flow is TZS. 281,547,345.00 including TZS 7,802,716.00 recovered receivable from TARURA.

2.1.4 Gain/ (Loss) on Foreign Currency Translation

During the year under review the commission realized gain on foreign exchange translation of TZS 25,290,118.74 which resulted from differences in exchange rates arises from recognition of revenue and transfer of revenue to the Ministry of Minerals.

2.2 EXPENDITURE

During the financial year ended 30 June 2022, The Mining Commission incurred recurrent and capital expenses at Head Office, Resident Mines Offices and at Mineral Laboratory section.

2.2.1 Wages, salaries and employee benefits

During the year wages, salaries and employee benefits was TZS 19,723,353,736.67 compared to the last financial year TZS 16,915,401,749.43 the increase was due to paid salary arrears and transfer of employees to the Commission from other Government institutions. Note No.22.

2.2.2 Supplies and consumables

During the year Supplies and consumables were TZS 7,581,402,884.49 as compared to last financial year was TZS 7,679,788,048.48. This was due to prioritization and strategic allocation of resources (Note No.24)

2.2.3 Routine repair and maintenance expenses

The Mining Commission incurred a total of TZS 905,440,860.33 in routine repair and maintenance expenses during the year ended 30th June, 2022 and last financial year was TZS 971,408,959.26 this was caused by under lease of fund hence some of maintenance bills were not paid as at 30 June 2022 and recorded as payable. (Note No.25)

2.2.4 Other Expenses

The Mining Commission incurred a total of TZS 533,619,305.05 in other expenses during the year ended 30 June, 2022 and last financial year was TZS 455,036,961.94 due to increased controls in use of security seals for production and transportation of minerals. (Note No.28)

3.0 OVERVIEW OF STATEMENT OF FINANCIAL POSITION

3.1 Receivables

During the year ended 30 June, 2022 receivables were TZS 30,757,555,988.00 and last year were TZS 27,845,664,522.54. (Note 33)

3.2 Prepayments

During the year prepayments were TZS 5,455,619,621.81 which includes prepayment to GPSA TZS 58,329,745.90 for fuel and TZS 5,397,289,875.91 for acquisition of 33 motor vehicles and 7 motor cycles which were not delivered as at 30 June, 2022 compare to TZS 6,353,411,196.87 for the last year. The amount has been recognized in the Statements of Financial Position. (Note 33P)

3.3 Cash and Cash Equivalents

During the year 2021/2022 Cash and Cash Equivalents was TZS 3,390,358,189.41 compared to TZS 6,127,385,274.97 last year. Cash and cash equivalents comprise of cash at bank at the end of the financial year. (Note 32)

3.4 Inventories

During the year 2021/2022 inventories were TZS 257,667,695.79 while during 2020/2021 was TZS 180,359,517.50. Inventories comprise of office consumables and accountable documents (Note 34)

3.5 Property, Plant and Equipment

During the year ended 30 June, 2022 Property, Plant, and Equipment amounted to TZS 28,682,031,811.00 as compared to TZS. 24,722,389,315.00 last year (Note 51). The Commission had items in Motor vehicles (11), Computers (481) and MotorCycle (4) class that have been fully depreciated and disposal process is going on.

3.6 Work in Progress

The Commission is building head office in Dodoma which is in progress whereby ongoing construction costs are eligible for capitalization. During the year under review, the value of work in progress recognized amounting to TZS 1,452,197,716.03 compared to TZS 546,781,070.38 of previous year (Note 55)

3.7 Intangible Assets

The Commission is developing its own Mineral Rights Systems which has reached the stage of development and hence eligible

for capitalization. During the year under review, the value of intangible work in progress recognized amounting to TZS 255,040,000.00 compared to TZS 34,400,000.00 of previous year (Note 52)

3.8 Accounts Payables

For the year 2021/2022 account payables are TZS 2,381,558,942.03 compared to last year TZS 1,959,016,245.55 (Note 39) being an increase of TZS. 422,542,696.48 caused by under allocation of fund from Ministry of Finance.

3.9 Deferred Income (Revenue)

During the year 2021/2022 deferred income from recurrent fund was TZS 256,561,240.59 compared to last year TZS 575,745,389.09 which define good fund utilization. (Note 46).

3.10 Deposit

During the year 2021/2022 deposit fund are TZS 3,777,751.38 compared to last year TZS 26,936,056.36 (Note 47).

3.11 Deferred Income (Capital)

During the year 2021/2022 deferred income from development fund are TZS 2,434,920,880.90 compared to last year TZS 5,037,497,907.12 (Note 46B).



4.0 OTHER OVERVIEW

4.1 Recurrent and Development Revenue

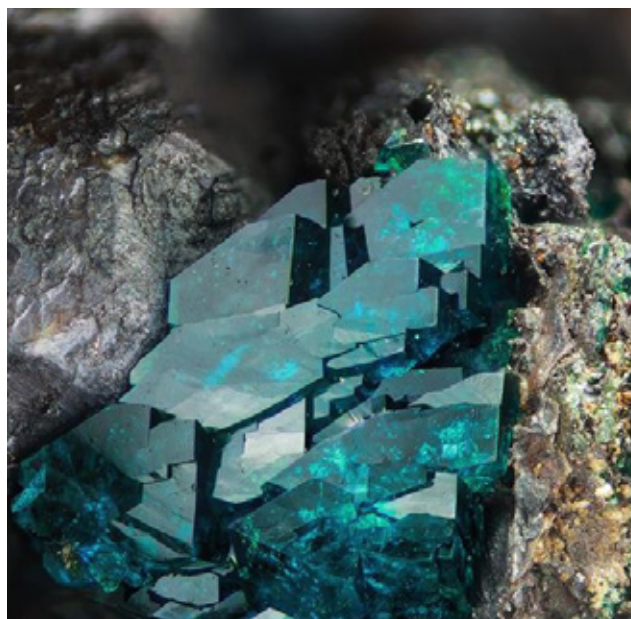
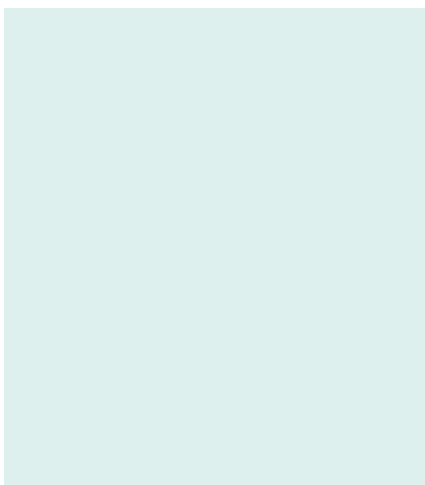
Mining Commission's approved recurrent and development budget for the year 2021/2022 was TZS 38,673,438,441.97 which comprises of TZS 13,121,921,965.85 for Personal emoluments (PE) TZS 15,992,141,152.00 for other charges (OC) and TZS 9,559,375,324.12 for Development Expenditure. Commission had total of TZS 36,982,358,474.76 which include TZS 31,369,115,178.76 fund received during the year and carryover amount of TZS 5,613,243,296 equivalent to 95.63 percent of the final approved budget.

4.2 Related party transactions

During the year related party remunerations was for key management personnel of the Mining Commission; which includes for Chairperson, Commissioners, Executive Secretary, Directors, and Managers. Remunerations comprise of salaries and allowances (Telephone, Housing, Electricity and Furniture). During the period a total of TZS 2,846,880,000.00 was spent for the key management personnel entitlement compared to last year TZS 2,152,036,600.00 the increase was due to confirmation and filling of vacant positions from 35 to 42. The cost reported in the related party does not include Ministerial Management as detailed in Table 16.

4.3 Contingent liabilities

The Commission had no contingent liabilities arising from legal cases as at 30 June 2022.



STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30th JUNE, 2022

		2022	2021
	Note	TZS	TZS
4.4 Fund Received			
In the year under review the Commission			
			received fund from the Government amounting to TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	32	3,390,358,189	6,127,385,275
Inventories	34	257,667,696	180,359,518
Prepayments	33P	5,455,619,622	6,353,411,197
Receivables	33	30,757,555,988	27,845,664,523
Total Current Asset		39,861,201,495	40,506,820,512
Non-Current Asset			
Intangible Assets	52	255,040,000	34,400,000
Property, Plant and Equipment	51	28,682,031,811	24,722,389,315
Work In Progress	55	1,452,197,716	546,781,070
Total Non-Current Asset		30,389,269,527	25,303,570,385
TOTAL ASSETS		70,250,471,022	65,810,390,897
LIABILITIES			
Current Liabilities			
Deferred Income (Revenue)	46	256,561,241	575,745,389
Deposits	47	3,777,751	26,936,056
Payables and Accruals	39	2,381,558,942	1,959,016,246
Total Current Liabilities		2,641,897,934	2,561,697,691
Non-Current Liabilities			
Deferred Income (Capital)	46B	2,434,920,881	5,037,497,907
Total Non-Current Liabilities		2,434,920,881	5,037,497,907
TOTAL LIABILITIES		5,076,818,815	7,599,195,598
Net Assets		65,173,652,207	58,211,195,299
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital	101	9,824,616,041	9,824,616,041
Accumulated Surpluses / Deficits		55,349,036,166	48,386,579,257
TOTAL NET ASSETS/EQUITY		31,369,115.178.76	58,211,195,299
was TZS 38,717,089,411.64.			

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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

OX100000 - MINING COMMISSION

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30th JUNE, 2022

<i>Classification of Expenses by Nature</i>	Note	2022	2021
		TZS	TZS
REVENUE			
Revenue			
Fees, fines, penalties and Forfeits	15	101,012,302,014	89,835,746,711
Gain/ (Loss) on Foreign Currency Translation	29	25,290,119	0
Other Revenue	21	273,744,629	0
Revenue from Exchange Transactions	17	526,522,154,068	494,005,952,535
Revenue Grants	16	34,592,852,215	34,092,060,162
Total Revenue		662,426,343,045	617,933,759,408
TOTAL REVENUE		662,426,343,045	617,933,759,408
EXPENSES AND TRANSFERS			
Expenses			
Depreciation of Property, Plant and Equipment	51A	2,255,211,747	2,223,412,072
Impairment of Property, Plant and Equipment	51B	24,494,222	0
Maintenance Expenses	25	905,440,860	971,408,959
Other Expenses	28	533,619,305	455,036,962
Use of Goods and Service	24	7,581,402,884	7,679,788,048
Wages, Salaries and Employee Benefits	22	19,723,353,737	16,915,401,749
Total Expenses		31,023,522,756	28,245,047,791
Transfer			
Grants, Subsidies and other Transfer Payments	26	624,479,904,254	585,822,442,193
Total Transfer		624,479,904,254	585,822,442,193
TOTAL EXPENSES AND TRANSFERS		655,503,427,010	614,067,489,984
Surplus / Deficit		6,922,916,035	3,866,269,424

OFFICER

ACCOUNTING

Date

65,173,652,207

Date

Mfumo wa Ulipaji Serikalini (MUSE)

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

CASHFLOW STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2022

	2022	2021
	TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES		
RECEIPTS		
Taxation	0	0
Revenue Grants	0	0
Revenue from Exchange Transactions	524,888,095,515	494,932,819,840
Other Revenue	281,547,345	0
Other Receipts	123,738,451	394,524,477
Funds Received	31,369,115,179	38,696,870,005
Fees, fines, penalties and Forfeits	99,726,666,386	89,892,912,812
Total Receipts	656,389,162,875	623,917,127,134
PAYMENTS		
Wages, Salaries and Employee Benefits	19,594,739,673	16,985,571,949
Supplies and Consumables Used	7,383,183,370	7,590,464,041
Social Benefits	0	0
Other Payments	146,896,756	374,305,071
Other Expenses	512,869,930	455,036,962
Maintenance Expenses	820,013,198	1,047,125,971
Grants, Subsidies and other Transfer Payments	624,479,904,254	585,822,442,193
Total Payments	652,937,607,181	612,274,946,187
NET CASH FLOW FROM OPERATING ACTIVITIES		11,642,180,947

ACCOUNTING OFFICER

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

	<u>3,451,555,694</u>	
CASH FLOW FROM INVESTING ACTIVITIES		
Investing Activities		
Acquisition of Property, Plant and Equipment	5,993,232,899	7,611,904,973
Acquisition of Intangibles	220,640,000	34,400,000
Total Investing Activities	<u>6,213,872,898</u>	<u>7,646,304,973</u>
NET CASH FLOW FROM INVESTING ACTIVITIES	<u>6,213,872,898</u>	<u>7,646,404,973</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Financing Activities		
Grants refunded/ transferred	0	0
Borrowing	0	0
Total Financing Activities	<u>0</u>	<u>0</u>
NET CASH FLOW FROM FINANCING ACTIVITIES	<u>0</u>	<u>0</u>
Net Increase	(2,762,317,204)	3,995,875,974
Gain/(Loss) on Foreign Currency Translation	25,290,119	0
Cash to be surrendered to PMG	0	0
Cash and cash equivalent at beginning of period	6,127,385,275	2,131,509,301
Cash and cash equivalent at end of period	3,390,358,189	6,127,385,275

Date

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

OX100000 - MINING COMMISSION

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE PERIOD ENDED 30th JUNE, 2022

	Tax Payer's Fund TZS	Accum. Surplus/(Deficit) TZS	Total TZS
Opening Balance as at 01 Jul 2021	9,824,616,041	48,386,579,257	58,211,195,299
Capital Fund	0	0	0
Adjustment	0	39,540,874	39,540,874
Surplus/ Deficit for the Year	0	6,922,916,035	6,922,916,035
Closing Balance as at 30 Jun 2022	9,824,616,041	55,349,036,166	65,173,652,207
Opening Balance as at 01 Jul 2020	9,824,616,041	20,933,169,494	30,757,785,535
Capital Fund	0	0	0
Adjustment	0	23,587,140,339	23,587,140,339
Surplus/ Deficit for the Year	0	3,866,269,424	3,866,269,424
Closing Balance as at 30 Jun 2021	9,824,616,041	48,386,579,257	58,211,195,299

ACCOUNTING OFFICER

Date

Office of the Executive Secretary

Financial Statements 2021/22

THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

	Original Budget	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)
	TZS	TZS	TZS	TZS	TZS
RECEIPTS					
Fees, fines, penalties and Forfeits	106,054,224,333.00	0.00	106,054,224,333.00	99,726,666,385.62	5,877,710,142.92
Fund Received	27,800,160,500.00	10,873,277,941.97	38,673,438,441.97	31,369,115,178.76	7,304,323,263.21
Other Revenue	1,000.00	273,743,629	273,744,629.00	281,547,345.00	(7,802,716.00)
Revenue from Exchange Transactions	543,945,774,667.00	0.00	543,945,774,667.00	524,888,095,515.03	19,507,526,956.43
Total Receipts	677,800,160,500.00	11,147,021,570.97	688,947,182,070.97	656,265,424,424.41	32,681,757,646.56
PAYMENTS					
Grants, Subsidies and other Transfer Payments	650,000,000,000.00	0.00	650,000,000,000.00	624,479,904,254.25	25,520,095,745.75
Maintenance Expenses	880,520,556.00	86,755,324.00	880,520,556.00	820,013,197.78	60,507,358.22
Supplies and Consumables Used	7,560,446,324.00	216,112,370.00	7,776,558,694.00	7,406,341,674.66	362,617,019.34
Other Expenses	2,676,795,000.00	(1,051,350,000.00)	1,625,445,000.00	512,869,930.00	1,112,575,070.00
Wages, Salaries and Employee Benefits	16,258,271,616.00	3,328,868,057.37	19,587,139,673.37	19,587,139,673.37	0.00
Acquisition of Intangible	1,500,000.00	227,640,000.00	229,140,000.00	220,640,000.00	8,500,000.00
Acquisition of Property, Plant and Equipment	422,627,004.00	8,338,995,819.60	8,761,622,823.60	5,993,232,898.65	2,768,389,924.95
Total Payment	677,800,160,500.00	11,147,021,570.97	688,947,182,070.97	659,027,741,628.71	29,919,440,442.26
Net Receipts/Payments	0.00	0.00	0.00	(2,762,317,204.31)	2,762,317,204.31

ACCOUNTING OFFICER

Date

Office of the Executive Secretary

Financial Statements 2021/22

THE UNITED REPUBLIC OF TANZANIA
 MINING COMMISSION
 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022
 24 NOTES TO THE FINANCIAL STATEMENTS

1.0 GENERAL INFORMATION

During the year the Mining Commission operated from the main office situated at Geological Survey of Tanzania (GST) Dodoma. Currently, there are 29 Residents Mines Offices, 13 Mines Residents Office and One (1) Laboratory.

The Commission Acting Executive Secretary is Eng. Yahya I. Samamba of P.O. Box 2292 Dodoma. Table No. 12 stipulates the general information in regards to place of business, bankers, Lawyers, Auditors and responsible organ for national consolidation.

PRINCIPAL PLACE OF BUSINESS	BANKERS
<p>MINING COMMISSION P. O. BOX 2292, 8 BARABARA YA BIRINGI 40488 DODOMA</p>	<p>1. BANK OF TANZANIA 16 JAKAYA KIKWETE ROAD 40184 P. O. BOX 2303 DODOMA TANZANIA</p> <p>2. CRDB BANK LAPF BUILDING DODOMA – TANZANIA</p> <p>3. NMB DODOMA – TANZANIA</p> <p>4. NBC DODOMA – TANZANIA</p> <p>5. AZANIA BANK DODOMA - TANZANIA</p> <p>6. TANZANIA COMMERCIAL BANK DODOMA-TANZANIA</p>
<p>RESPONSIBLE FOR NATIONAL CONSOLIDATION ACCOUNT PAYMASTER GENERAL MINISTRY OF FINANCE AND PLANNING TREASURY SQUARE BUILDING P. O. BOX 2802, 40468 DODOMA – TANZANIA</p>	
<p>AUDITORS CONTROLLER AND AUDIT GENERAL THE NATIONAL AUDIT OFFICE P. O. BOX 950 40468 DODOMA – TANZANIA</p>	<p>LAWYERS ATTORNEY GENERAL, P. O. BOX 360, DODOMA.</p>

THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022
24 NOTES TO THE FINANCIAL STATEMENTS

2.0 BASIS OF PREPARATION

Financial statements have been prepared in accrual basis and comply with International Public Sector Accounting Standards (IPSAS), Tanzania Financial Reporting Standards (TFRSs), Mining Act, CAP 123 and Commissioners Report. The Financial Statements are presented in Tanzania Shillings (TZS) which is the functional currency of the Commission. The accounting policies have been applied consistently. The financial statements are prepared under the historical cost convention, unless otherwise indicated in the summary of significant accounting policies. The Cash Flow Statement is prepared using direct method and the consolidated Financial Statements are prepared on accrual basis.

The Mining Commission Financial Statements are generated from the Integrated Financial Management System (MUSE) and as on that date has been prepared based on properly maintained financial records.

3.0 AUTHORIZATION DATE

The Financial Statement was authorized for issue on 30 September 2022 by:

Eng. Yahya I. Samamba
Acting Executive Secretary

4.0 ARREARS OF REVENUE AS AT 30 JUNE 2022

The reported accounts receivable of TZS 30,757,555,988.00 includes TZS 25,011,147,755.66 accrued from the previous financial years and TZS 5,746,408,232.34 accrued during the financial year. The amount accrued during the year comprise of TZS 2,980,957,680.44 from Mineral Rent, TZS 1,479,814 923.38 from Royalty, TZS 493,271,641.13 from Inspection fees and TZS 792,363,987.40 from Penalty. However, there are other arrears of TZS 30,649,308,191.93 accrued from previous financial year (Inherited from the Ministry of Energy and Minerals) which is not recognized in the financial statement because does not met criteria for recognition and it needs further verification in order to establish probable collectable amount which will be reported in the financial statements of 2022/23. During the year under review receivable amounting to USD 10,408,798 which is equivalent to TZS 23,741,548,000 from TANCOAL has been restated. The amount of arrears by 30 June 2021

was TZS 23,421,770,723 after settlement of USD 40,000 in financial year 2019/2020 and USD 100,000 in financial year 2020/2021 all total equivalent to TZS 319,777,277, all details of arrears is as shown in (Table No.15)

S/N	CENTRE	ARREARS C/D 2021/2022	COLLECTION DURING THE YEAR 2021/2022	ARREARS OF THE YEAR 2021/2022	TOTAL ARREARS AS AT 30.06.2022
		A	B	C	A-B+C
1	Head Office	456,189,191.00	453,428,127.20	487,798,600.00	490,559,663.80
2	RMO Simiyu	73,679,400.00	3,527,100.00	74,987,775.00	145,140,075.00
3	RMO Kagera	247,569,162.50	54,725,957.90	182,460,375.00	375,303,579.60
4	RMO Chunya	94,924,825.00	94,050,500.00	66,122,025.00	66,996,350.00
5	RMO Dodoma	86,330,700.00	28,774,250.00	260,190,818.03	317,747,268.03
6	RMO Geita	346,971,676.50	272,105,650.00	182,460,375.00	257,326,401.50
7	RMO Kahama	383,363,164.70	261,147,627.22	194,967,225.00	317,182,762.48
8	RMO Kigoma	221,371,081.30	100,206,301.00	71,111,587.50	192,276,367.80
9	RMO Manyara	30,628,900.00	875,250.00	25,700,850.00	55,454,500.00
10	RMO Morogoro	112,961,700.00	107,919,537.50	291,446,057.50	296,488,220.00
11	RMO Mirerani	96,771,609.00	27,332,275.00	203,962,025.00	273,401,359.00
12	RMO Kilimanjaro	159,126,538.60	129,952,728.80	119,058,075.00	148,231,884.80
13	RMO Mara	290,583,054.01	165,119,420.00	120,201,125.00	245,664,759.01
14	RMO Lindi	187,638,300.00	153,561,814.00	311,638,425.00	345,714,911.00
15	RMO Njombe	72,512,739.64	16,802,106.00	91,891,109.00	147,601,742.64
16	RMO Iringa	87,798,600.00	42,497,931.50	112,998,150.00	158,298,818.50
17	RMO Tabora	170,009,013.86	122,591,961.76	726,656,100.00	774,073,152.10
18	RMO Tanga	119,228,500.00	105,560,300.00	256,079,700.00	269,747,900.00
19	RMO Arusha	92,778,700.00	61,269,736.70	101,807,550.00	133,316,513.30
20	RMO Mbeya	85,479,537.50	22,526,637.50	5,633,100.00	68,586,000.00
21	RMO Songwe	93,187,907.50	52,724,794.01	127,964,264.27	168,427,377.76
22	RMO Katavi	118,826,662.50	88,889,562.32	120,760,312.50	150,697,412.68
23	RMO Rukwa	27,391,151.28	7,460,925.00	30,745,265.00	50,675,491.28
24	RMO Mtwara	42,020,831.75	17,859,200.00	80,201,512.50	104,363,144.25
25	RMO Mwanza	256,303,568.24	213,740,433.47	104,743,412.50	147,306,547.27
26	RMO Dar es salaam	263,465,413.00	138,153,084.00	101,307,712.50	226,620,041.50
27	RMO Shinyanga	54,820,142.18	7,335,650.00	16,433,750.00	63,918,242.18
28	RMO Singida	49,828,050.00	41,513,350.00	35,318,050.00	43,632,750.00
29	RMO Ruvuma	23,516,101,686.48	35,061,840.00	1,241,762,906.04	24,722,802,752.52
	TOTAL	27,837,861,806.54	2,826,714,050.88	5,746,408,232.34	30,757,555,988.00

5.0 RELATED PARTY TRANSACTIONS

During the year under review, the Commission had the following transactions in relation to the related parties (Table No.16)

Table No. 16: Related party transactions.

Commission Expenses		
	2022	2021
Number of Persons	42	35
Chairman & Commissioner's expenses (TZS)	287,100,000.00	232,920,000.00
Remunerations to ES, Directors, Managers & RMOs (TZS)	2,603,800,000.00	1,919,116,600.00
Closing Balance (TZS)	2,846,880,000.00	2,152,036,600.00

Key Management Personnel (KMP) includes Chairperson of the Commission, Commissioners, Executive Secretary, Directors, Managers, Residents Mines Officers and other members having the responsibility for planning, directing, and controlling the activities of the Commission. Commission establishes the remuneration of KMP. However, the responsibilities of KMP office may enable them to influence the benefits that flow to them or their related parties. KMP remunerations include salaries, Contribution to pension funds and all allowances paid to them.

THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

OX100000 - MINING COMMISSION

RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30th JUNE, 2022

	2022	2021
	TZS	TZS
Surplus/ Deficit for the Period	6,922,916,035.54	3,866,269,423.88
Add/ (Less) Non Cash Item		
Depreciation of Property, Plant and Equipment	2,255,211,747.22	2,223,412,072.37
Gain/ (Loss) on Foreign Currency Translation	(25,290,118.74)	0
Loss on disposal of assets	20,749,375.05	0
Impairment of Property, Plant and Equipment	24,494,222.05	0
Non-Monetary Revenue	(278,817,556.70)	(367,556,266.00)
Add/ (Less) Change in Working Capital		
Deferred Income (Capital)	(2,602,577,026.22)	4,610,544,710.60
Deferred Income (Revenue)	(319,184,148.50)	382,040,804.89
Inventories	(77,308,178.29)	68,306,424.50
Other Payments	(146,896,756.28)	(374,305,070.96)
Other Receipts	123,738,451.30	394,524,477.32
Payables and Accruals	422,542,696.48	(201,555,700.71)
Prepayments	43,868,417.48	56,466,665.68
Receivables	(2,911,891,466.06)	984,033,405.49
Net Cash Flow from Operating Activities	3,451,555,694.33	11,642,180,947.06

ACCOUNTING OFFICER

Date

THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

0X100000 - MINING COMMISSION

NOTES TO THE FINANCIAL STATEMENT FOR THE PERIOD ENDED 30th JUNE, 2022

	2022	2021
	TZS	TZS
15 - Fees, fines, penalties and Forfeits		
Fines	0	0
Fines, Penalties and Forfeitures ²	2,950,914,550	2,645,029,392
Geological Fees	9,573,323,147	7,824,322,338
Receipt from Inspection Fees	88,488,064,317	79,366,394,981
	101,012,302,014	89,835,746,711
16 - Revenue Grants		
Government Grant Development Local	5,849,871,089	7,223,200,934
Government Grant Other Charges	15,348,665,182	15,006,236,905
Government Grant Personal Emolument	13,115,498,388	11,495,066,056
Non-Monetary Revenue – Current	278,817,557	367,556,266
	34,592,852,215	34,092,060,162
17 - Revenue from Exchange Transactions		
Mineral rent	34,036,921,775	24,325,333,173
Mineral Royalties	492,485,232,293	469,680,619,362
	526,522,154,068	494,005,952,535
21 - Other Revenue		
Miscellaneous Receipts	226,000,000	0
Recovery of Public Money	7,730,000	0
Tender Documents	40,014,629	0
	273,744,629	0
22 - Wages,Salaries and Employee Benefits		
Casual Labourers	1,499,166,418	1,231,153,000
Civil Servants	11,114,920,395	9,742,802,321
Electricity	105,855,000	91,255,000
Extra-Duty	2,858,940,000	2,465,835,000
Facilitation Allowance	11,975,000	0
Food and Refreshment	164,899,958	161,751,965
Furniture	47,800,000	79,000,000
Gratuities	8,912,692	7,150,600
Honoraria	414,745,000	215,230,000

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

	2022	2021
	TZS	TZS
Housing Allowance	246,600,000	202,310,000
Leave Travel	237,426,725	129,202,883
Medical and Dental Refunds	4,275,660	11,275,800
Moving Expenses	533,963,897	412,656,445
National Health Insurance Schemes(NHIF)	333,429,665	292,043,956
Outfit Allowance	1,200,000	800,000
PSSSF	1,667,148,327	1,460,219,780
Sitting Allowance	332,005,000	274,485,000
Special Allowance	2,500,000	6,850,000
Telephone	137,590,000	131,380,000
	19,723,353,737	16,915,401,749

24 - Use of Goods and Service

Accommodation	0	3,000,000
Advertising and Publication	65,117,300	43,756,000
Air Travel Tickets	47,234,147	12,039,104
Cleaning Supplies	1,500,000	1,817,000
Computer Supplies and Accessories	1,515,000	1,188,034
Conference Facilities	53,869,000	57,664,700
Diesel	1,434,268,480	1,097,247,902
Electricity	254,898,164	232,955,940
Entertainment	60,300,000	64,750,000
Exhibition,Festivals and Celebrations	21,158,000	72,810,000
Food and Refreshments	382,155,085	207,140,582
Gifts and Prizes	14,800,000	13,900,000
Ground Transport (Bus, Train, Water)	25,727,020	6,454,800
Ground travel (bus, railway taxi, etc)	136,300,948	186,558,136
Health Insurance	2,006,074	0
Internet and Email connections	576,265,975	515,032,808
Laboratory Supplies	12,594,000	34,880,330
Mobile Charges	280,000	682,000
Newspapers and Magazines	0	2,950,000
Office Consumables (papers,pencils, pens and stationaries)	489,356,547	497,823,109
Outsourcing Costs (includes cleaning and security services)	450,788,340	368,220,628
Per Diem - Domestic	2,802,865,000	3,653,530,000
Per Diem - Foreign	243,040,181	24,759,428
Posts and Telegraphs	22,248,571	19,880,052
Printing and Photocopy paper	21,032,550	1,560,000
Printing and Photocopying Costs	23,987,640	25,842,390
Printing Material	66,288,045	186,126,100
Protective Clothing, footwear and gears	1,300,000	17,462,000
Publicity	2,266,000	4,948,600
Rent - Office Accommodation	66,547,150	25,204,000
Research and Dissertation	22,860,000	19,655,000

THE UNITED REPUBLIC OF TANZANIA
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	2022	2021
	TZS	TZS
Satellite access services	240,000	0
Sewage Charges	161,600	640,000
Special Foods (diet food)	2,800,000	4,300,000
Subscription Fees	7,890,000	34,507,629
Telephone Charges (Land Lines)	6,760,289	6,387,289
Training Allowances	71,504,817	52,074,750
Training Materials	19,867,395	25,650,000
Tuition Fees	125,654,541	118,078,865
Uniforms	3,450,000	0
Uniforms and Ceremonial Dresses	18,182,400	14,359,000
Visa Application Fees	2,395,560	0
Water Charges	19,927,065	23,951,873
	7,581,402,884	7,679,788,048
25 - Maintenance Expenses		
Cement, Bricks and Building Materials	10,500,000	0
Computers, printers, scanners, and other computer related equipment	7,292,000	1,135,000
Electrical and Other Cabling Materials	0	798,000
Fax machines and other small office equipment	300,000	147,400
Fire Protection Equipment	0	736,200
Motor Vehicles and Water Craft	703,104,701	707,937,072
Outsource maintenance contract services	84,257,720	105,699,519
Photocopiers	395,000	1,103,200
Small Tools and Implements	4,280,000	3,078,831
Spare Parts	2,870,000	0
TV sets and Radios	0	1,320,000
Tyres and Batteries	92,441,439	149,453,738
	905,440,860	971,408,959
26 - Grants, Subsidies and other Transfer Payments		
Revenue Transfer	624,479,904,254	585,822,442,193
	624,479,904,254	585,822,442,193
28 - Other Expenses		
Burial Expenses	14,795,000	20,250,000
Consultancy fees	0	44,149,280
Loss on disposal of Assets	20,749,375	0
Special Operation Services	498,074,930	390,637,682
	533,619,305	455,036,962
29 - Gain/ (Loss) on Foreign Currency Translation		
Foreign exchange difference(Gain)-Unrealized Cash	25,290,119	0
	25,290,119	0

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

	2022	2021
	TZS	TZS
32 - Cash and Cash Equivalents		
Deposit General Cash Account	1,085,815	6,716,650
Development Expenditure Cash Account	2,434,920,881	5,037,497,907
Own Source Collection Account - AZANIA	0	0
Ownsource Collection Account - CRDB	640,232,125	447,629,788
Ownsource Collection Account - NBC	4,792,377	50,000
Ownsource Collection Account - NMB	200,000	112,500
Ownsource Collection Account - TPB	0	0
Recurrent Expenditure Cash Account	256,561,241	575,745,389
Transfer Control	0	0
Unapplied Cash Account	2,691,937	20,219,406
USD Commercial Collection Account	49,873,814	39,413,634
	3,390,358,189	6,127,385,275
33 - Receivables		
Imprest Receivable	0	0
Other Receivables	0	7,802,716
Receivable from exchange transactions	30,757,555,988	27,837,861,807
Trade Receivables	0	0
	30,757,555,988	27,845,664,523
33P - Prepayments		
Advance for Utility	0	0
Advances to GPSA	0	0
Prepayment	58,329,746	102,198,163
Prepayment - Asset	5,110,670,948	0
Prepayment-Asset	286,618,928	6,251,213,033
	5,455,619,622	6,353,411,197
34 - Inventories		
Books	22,113,000	41,569,900
Cleaning supplies	0	0
Consumables	50,817,376	73,717,368
Fuel	0	0
Security Seal	183,547,320	65,072,250
Spareparts and tyres	0	0
Uniforms	0	0
	257,667,696	180,359,518
39 - Payables and Accruals		
Advance Utility	0	0
Misc Deduction	0	0
Staff Claim	262,143,878	294,942,300
Staff Claims	674,762,815	676,620,115

THE UNITED REPUBLIC OF TANZANIA
MINING COMMISSION
FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

	2022	2021
	TZS	TZS
Supplies of goods and services	1,433,170,134	1,246,394,467
Withholding tax	11,482,114	6,507,364
	2,381,558,942	1,959,016,246
46 - Deferred Income (Revenue)		
Recurrent Deferred Income	256,561,241	575,745,389
	256,561,241	575,745,389
46B - Deferred Income (Capital)		
Development Deferred Income	2,434,920,881	5,037,497,907
	2,434,920,881	5,037,497,907
47 - Deposits		
Deposit General	1,085,815	6,716,650
Unapplied Deposit Account	2,691,937	20,219,406
	3,777,751	26,936,056
51 - Property, Plant and Equipment		
Accumulated Depreciation Data communication centres, networks and facilities	(503,110,863)	(359,396,086)
Office equipment	(12,466,100)	-(10,724,028)
Acc. Depr. Computers and Photocopiers	(520,715,873)	(298,321,280)
Accumulated Depreciation Motor Vehicles (Administrative)	(8,755,071,048)	(7,751,052,522)
Accumulated Depreciation Motorbikes, Motor Cycles and Bicycles	(3,983,673)	(3,122,449)
Accumulated Depreciation Office buildings and structures	(1,007,632,396)	(748,154,828)
Accumulated Depreciation Office Furniture and Fittings	(370,977,278)	(278,786,276)
Accumulated depreciation Mining equipment and machinery	(752,267,946)	(380,311,828)
Accumulated Impairment - Motor Vehicles, Vans and Trucks	(24,494,222)	(0)
Acquisition of land	3,185,400,000	2,830,400,000
Air Conditioner	5,745,000	1,500,000
Audio visual equipment	49,560,000	1,200,000
Beds, Desks, Shelves, Tables, Chairs and Cabinets	1,500,000	1,665,000
Computers and Photocopiers	1,244,079,692	766,354,692
Data communication centres, networks and facilities	1,066,702,078	1,019,382,178
Filing Cabinets	0	1,500,000
GPS	1,500,000	2,916,000
Kitchen Appliances, Utencils and Crockery	0	350,000
Land leveling and fencing (civil works)	0	0
Lease hold land	6,708,000	0
Lease hold land-Addition Nonmonetary	0	355,000,000
Sound Equipment's and Publication	0	2,940,000
Mining equipment and machinery	4,510,021,508	4,330,135,287
Motor vehicles,	13,374,784,934	12,374,307,218
Motorbikes and bicycles	5,400,000	5,400,000
Non-monetary Precision Tools, Weights and Measures (Measurements)	264,107,557	0
Office buildings and structures	12,162,160,310	12,162,160,310

THE UNITED REPUBLIC OF TANZANIA
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	2022	2021
	TZS	TZS
Office Furniture	237,464,998	113,335,426
Office Furniture and Fittings	493,590,471	367,173,779
Office Furniture and Fittings-Addition Nonmonetary	0	6,976,266
Other Office equipment	16,572,336	16,572,336
Precision Tools, Weights and Measures (Measurements)	3,857,899,326	179,886,211
Printers and Scanners	148,600,000	13,103,900
TV and Radios	955,000	0
	28,682,031,811	24,722,389,315
51A - Depreciation of Property, Plant and Equipment		
Mining equipment and machinery	371,956,118	294,345,661
Computers and Photocopiers	222,394,593	79,935,709
Depreciation Data communication centers, networks and facilities	143,714,777	126,312,538
Depreciation Motor Vehicles (Administrative)	1,162,874,394	1,399,446,074
Depreciation Office buildings and structures	259,477,568	260,118,315
Depreciation Office Equipment	1,742,072	2,440,671
Motorbikes, Motor cycles and bicycles	861,224	1,322,449
Office Furniture and Fittings	92,191,002	59,490,656
	2,255,211,747	2,223,412,072
51B - Impairment of Property, Plant and Equipment		
Motor Vehicles (Administrative)	24,494,222	0
	24,494,222	0
52 - Intangible Assets		
Application software systems and licenses	0	0
Work In Progress Intangible Asset	255,040,000	34,400,000
	255,040,000	34,400,000
55 - Work In Progress		
Work in Progress	1,452,197,716	546,781,070
	1,452,197,716	546,781,070

ACCOUNTING OFFICER

Date

CONTACTS	CONTACTS
<p>◆ 1. Resident Mines Officer, P.O.Box 785, MUSOMA E-mail: mara@tumemadini.go.tz</p>	<p>◆ 2. Resident Mines Officer, P.O.Box 327, SONGEA E-mail: ruvuma@tumemadini.go.tz</p>
<p>◆ 3. Resident Mines Officer, P.O.Box 760, MBEYA E-mail: mbeya@tumemadini.go.tz</p>	<p>◆ 4. Resident Mines Officer, P.O.Box 26, KAHAMA E-mail: kahama@tumemadini.go.tz</p>
<p>◆ 5. Resident Mines Officer, P.O.Box 5044, MIRERANI E-mail: merelani@tumemadini.go.tz</p>	<p>◆ 6. Resident Mines Officer, P.O.Box 601, MOROGORO E-mail: morogoro@tumemadini.go.tz</p>
<p>◆ 7. Resident Mines Officer, P.O.Box 268, KIGOMA E-mail: kigoma@tumemadini.go.tz</p>	<p>◆ 8. Resident Mines Officer, P.O.Box 26, GEITA E-mail: geita@tumemadini.go.tz</p>
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