



**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



**INSTITUTE OF SOCIAL WORK (ISW)**

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

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Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41101 Tambukareli,  
Dodoma, Tanzania.  
Tel: 255 (026) 2161200,  
Fax: 255 (026) 2117527,  
E-mail: [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

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AR/PA/ISW/2021/22

## 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 the Institute of Social Work and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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## Abbreviations

<b>CBET</b>	Competence Based Education and Training
<b>HCMIS</b>	Human Capital Management Information System
<b>ICT</b>	Information and Communication Technology
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>IPSASB</b>	International Public Sector Accounting Standards Board
<b>ISSAIs</b>	International Standard of Supreme Audit Institutions
<b>ISW</b>	Institute of Social Work
<b>KOICA</b>	Korea International Cooperation Agency
<b>MCDGWSGs</b>	Ministry of Community Development, Gender, Women and special groups
<b>NACTVET</b>	National Council for Technical and Vocational Education and Training
<b>NBAA</b>	National Board of Accountants and Auditors
<b>NCPA</b>	National Costed Plan of Action
<b>OTRMIS</b>	Treasury Registrar Management Information System
<b>PAR</b>	Public Audit Regulation
<b>PFA</b>	Public Finance Regulations
<b>PLANREP</b>	Government Electronic Payment Gateway (GePG)
<b>PPA</b>	Public Procurement Act
<b>PPR</b>	Public Procurement Regulations
<b>PPRA</b>	Public Procurement Regulatory Authority
<b>TANePS</b>	Tanzania National Electronic Procurement System
<b>TCU</b>	Tanzania Commission for Universities

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson  
Board of Governors,  
Institute of Social Work,  
P.O. Box 3375,  
DAR ES SALAAM.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of Institute of Social Work, 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 Institute of Social Work 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 Institute of Social Work in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

#### Other Information

Management is responsible for the other information. The other information comprises the Report by Those Charged with Governance and the Declaration by the Head of Finance but

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

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

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

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

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

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

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

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



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

## **1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **1.2.1 Compliance with the Public Procurement laws**

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

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

#### **Conclusion**

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

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

**Subject matter: Budget formulation and execution**

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

#### **Conclusion**

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

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

2023

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

### 2.1 INTRODUCTION

Those Charged with Governance (TCWG) at the Institute of Social Works (ISW) present this report together with the financial statements for the financial year ended 30 June 2022, which provides the results of ISW operations and its state of affairs. TCWG prepared this report in compliance with TFRS 1. The report by those charged with governance issued by NBAA and became effective on 1 January 2021.

### 2.2 THE CORPORATION CULTURE

ISW's culture consist of shared vision, mission, core values and the culture statement a provided hereunder.

#### 2.2.1 Vision

ISW vision statement provides the outlook and direction of the Institute to enable employees carry out their responsibilities with a common purpose. The Institute's vision is:

*"To become the leading provider of high-quality training, research and consultancy services in social work and other areas responsive to societal, national and global needs".*

#### 2.2.2 Mission

ISW mission statement summarizes the Institute's purpose of existence and how customers' expectations will be met. The Institute's mission is:

*"To transform individuals' and community's life by conducting high quality training programs, research and consultancy services that lead to socio-economic development of the country".*

#### 2.2.3 Core Values

ISW core values represent moral boundaries within the Institute. They define personality and ethical standards by which the Institute's employees would be measured. The values are Institute's commitment to its stakeholders.

Therefore, in day-to-day operations, the ISW's employees are guided by the following Core values: -

i) **Diligence**

Employees shall strive to achieve the highest standards in work and will not engage in politics at the workplace.

ii) **Loyalty**

Employees shall be loyal to the Government, other employees and clients.

iii) **Integrity**

Employee shall not seek, accept or offer inducements in the course of discharging their duties.

iv) **Courtesy**

Employees shall treat clients and co - workers with dignity and courtesy. They shall be more kind when dealing with vulnerable groups.

v) **Confidentiality**

Employees shall respect the privacy of clients and hold in confidence all information obtained in the course of service provision.

vi) **Professionalism**

Employees shall observe ethical issues and adhere to professional code of conduct.

vii) **Quality**

Employees shall offer quality service to all clients.

#### 2.2.4 The Culture Statement

The Institute culture is customer-focused with the view of delighting all customers by meeting and/or exceeding their expectations through competent and highly motivated employees who work collaboratively as a team, support one another, and fetch the best results in all undertakings on services delivery while observing applicable legislation and established procedures. This culture brings every ISW employees to a common goal.

#### 2.3 NATURE OF OPERATIONS

The Institute of Social Work (ISW) was established by the National Social Welfare Training Institute Act No. 26 of 1973, which received Presidential assent on 06 December 1973. The main objective of the Institute is to provide facilities for training, research and consultancy in the principles, procedures and techniques of community development, social welfare and such other related subjects as the Board may from time to time decide.

The Institute was renamed the Institute of Social Work by the Written Laws (Miscellaneous Amendments) Act No. 3 of 2002 which received Presidential assent on 14 December 2002. The Institute is operating under the Ministry of Community Development, Gender, Women and special groups (MCDGWSGs).

The Institute is Governed by Board of Governors (hereinafter the Board) established under the ISW Establishment Act, while the day-to-day activities are under the direction of the RECTOR.

The Institute head office is Kijitonyama Dar es salaam with one campus at Kisangara in Mwanza district, Kilimanjaro region.

## **2.4 OBJECTIVE AND STRATEGIES**

### **2.4.1 Objective of the Corporation**

The principal objectives and functions of the Institute of Social Work as per Section 4 of the Act No. 26 of 1973 (as amended by miscellaneous amendments No 3 of 2002) include: -

- a) To provide facilities for study of, and for training in, the principles, procedures and techniques of community development, and social welfare and such other related subjects as the Board may from time to time decide.
- b) To conduct training programs leading to professional qualification in generic and multifunctional, social practice and development and such other related subjects as the Board may from time to time decide.
- c) To stimulate and promote the pursuit of students of specialized and higher professional course of study in social work in accordance with national policies and development requirements.
- d) To create a sense of responsibility in the student and to prepare them to work with the people of Tanzania for the benefit of the nation.
- e) To co-operate with Government of the United Republic of Tanzania and other persons or organizations in the carrying out any of the purposes for which the Institute was established.
- f) To sponsor and arrange facilities for conferences and seminars to discuss matters relating to welfare and social development.
- g) To conduct examination and to grant diploma, certificates, and other awards of the Institute.
- h) To arrange for the publication and general dissemination of materials produced in connection with the work and activities of the Institute.

### **2.4.2 Strategies for Achieving Objective**

The 5 Strategic Plan (2021/22 - 2025/26) provides a clear, precise and systematic way of achieving the Institute Vision and Mission including how to evaluate and measure the achievements.

The Strategic Plan has the strategic goal of prioritizing resource allocation and improving performance of the Institute in teaching, research and consultancy services. It also aims at contributing in achieving the government socio - economic policies envisioned in Tanzania's Vision 2025, Five-Year Development Plan (FYDP III), Tanzania Long Term Perspective Strategic Plan and Sustainable Development Goals. The Strategic Objectives to be realized through the 5<sup>th</sup> Strategic Plan together with the strategies are as follows; -

- a) HIV/AIDS Infections and Non-Communicable Diseases reduced and Supportive Services Improved
  - i) Strategy 1: Intensify ISW response to HIV/AIDS and NCDs
- b) Implementation of National Anti-Corruption Strategy Enhanced and Sustained;
  - (i) Strategy 1: Mainstream National ant-corruption
- c) Accessibility and Quality of academic programs offered by the Institute Enhanced
  - (i) Strategy 1: Establish Demand-driven academic programs
  - (ii) Strategy 2: Improve quality of academic programs
  - (iii) Strategy 3: Improve teaching and learning environment
  - (iv) Strategy 4: Improve quality of student welfare programs
  - (v) Strategy 5: Mainstream ICT in teaching and learning environment
  - (vi) Strategy 6: Increase accessibility of Institute
- d) Research, Consultancy and Publications Enhanced
  - (i) Strategy 1: Strengthen links and partnership
  - (ii) Strategy 2: Strengthening research and publications activities
  - (iii) Strategy 3: Enhance consultancy activities
- e) Image and visibility of Institute Strengthened
  - (i) Strategy 1: Enhance marketing of Institute products
  - (ii) Strategy 2: Strengthening community engagement and innovation programs
- f) Governance and Management of Resources Enhanced
  - (i) Strategy 1: Ensure adherence to good governance principles
  - (ii) Strategy 2: Enhance Institute human resource capacity
  - (iii) Strategy 3: Improve staff working environment
  - (iv) Strategy 4: Strengthen Institute's financial sustainability
  - (v) Strategy 5: Strengthen internal control mechanism

In order to realize the strategic goals, the Institute prepare annual budget with a result-based management orientation as envisioned in the three years medium Term Expenditure Framework (MTEF).

### **2.4.3 Managing Operations of the Corporation**

The overall management of the Institute is conferred to the Board of Directors which is required to ensure adherence to the governing laws and procedures. The Board delegates the day-to-day management of the Institute to RECTOR who is assisted by senior management team. Senior management team was being invited to attend Board meetings and facilitates effective control of all operational activities, acting as medium of communication and coordination between various operational areas.

In managing the external environment of the Institute, the Board has established the system where the Management engages key stakeholders by holding consultative meetings with them and receive their comments or views on the Institute's performance and other issues relevant for effective regulation of the Institute's operations. In addition, the Board had established a Risk Management Policy & Framework (2019) and a Risk Policy and Risk Appetite (2022) which guide management on risk management process including monitoring of external environment which may impact the business process of the Institute.

## **2.5 STATEMENT OF SERVICE PERFORMANCE INFORMATION**

The Tracer Study conducted in 2018 observed that graduates from the Institute are performing well in the Labour market. A good number of them are employed in the public and private sector, whereas others are self-employed and have started their own NGOs, a case in point is the Rising up Friendship Foundation that trains children in life skills, self-protection and awareness. Graduates from ISW display high competences in their respective fields and possess high professionalism and high sense of responsibility. The psychosocial support services have enabled survivors of calamities and various social problems to restore their self-worth and desire to excel in life.

The Institute's service performance information discloses information needed for accountability and decision-making purpose, primarily to help users of the report by Those Charged with Governance to understand what the Institute had set out to achieve (target) and what it has achieved (results). The service performance information is generally a mix of qualitative and quantitative reporting. The reporting of service performance information is base around two elements;

- (i) Outcomes: what the Institute seeks to achieve in terms of its impact on society; and
- (ii) Outputs: the goods or services that the Institute delivers during the financial year.

The Institute reporting of service performance information is provided in this report under Table:6 Key Performance Indicators.

## **2.6 ISW OPERATING MODEL**

The Institute's operating model is the system of transforming inputs, through its operating activities, into outputs and outcomes that aims to fulfil ISW's strategic purposes and create value over the short, medium and long term. Being a government educational institution aiming at providing quality graduates, the operational model of the Institute is as follows; -

### **2.6.1 Inputs**

- (a) Enrolment Capital

The inputs to the Institute academic programs are advanced and ordinary level graduates from secondary schools in Tanzania and other countries, in addition the inputs are also the certificate, Diploma and bachelor students.

(b) Human Capital

The Institute has employed staff with adequate skills and competence to ensure delivery of quality services. Employees are well motivated and perform their duties responsibly and in ethical manner. ISW staff are vitally important input towards realizing the mission and vision of the Institute.

(c) Financial Capital

Financial capital is composed of financial resources obtained from Treasury and academic business activities. ISW as academic Institution collects fees mainly from services provided in areas of academic, research and consultancy.

(d) Social and Relationship Capital

In executing its functions, ISW has established an ethical and transparent relationship with government institutions, customers, suppliers, policy makers and the society in general. The Institute conducts stakeholders' meetings to provide awareness and receive feedback on various corporate issues. ISW engaged actively on social work activities, each year, the Institute set aside funds directed to contribute to the socio-economic development of the country.

(e) Intellectual Capital

The Institute has developed billing system and also using available e-government and financial systems to ensure effective and efficient services delivery.

### 2.6.2 Operating Activities

The admitted students are trained by highly qualified lecturers who undergo various capacity building programs to equip them with new skills and knowledge in their area of speciality. Revenue generated from the operations is used to improve infrastructures like lecture theatres and classrooms as well as statutory payments and training employees. Among the trainings provided to academic staff is a Competency-based Education and Training (CBET) course which enhances their teaching capabilities. Courses offered by the Institute are a one-year certificate, two-year diploma, three-year bachelor's degree, one-year postgraduate diploma and two-year Master Degree. The Institute through its staff has also implemented a number of programs including the community engagement, apprenticeship, digital innovation and psychosocial support services.

### 2.6.3 Outputs

The Institute outputs are graduates at the level of master’s degree, Postgraduates diplomas, bachelor degrees, Ordinary Diploma and certificates in speciality of Social Works, Community Work with Children and Youth, Human Resources Management, Business Administration and Labour Studies. Having highly qualified lecturers, the Institute strive to produce the best graduates in the labour market. In addition to that, the Institute has provided psychosocial support services to a number of individuals and communities in need, engaged communities in realizing their potentials for self-development.

### 2.6.4 Outcomes

The Tracer Study conducted in 2018 observed that graduates from the Institute are performing well in the labour market. A good number of them are employed in the public and private sector, whereas others are self-employed and have started their own NGOs, a case in point is the Rising up Friendship Foundation that trains children in life skills, self-protection and awareness. Graduates from ISW display high competences in their respective fields and possess high professionalism and high sense of responsibility. The psychosocial support services have enabled survivors of calamities and various social problems to restore their self-worth and desire to excel in life.

## 2.7 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

The Institute’s current and future development and performance are explained hereunder:

### 2.7.1 Significant Aspects of the Statement of Financial Performance

During the year 2021/22, the Institute reported total revenue of TZS 4,720,236,492, TZS 11,821,930,373 (2020/21) against total expenses of TZS 9,481,965,865: TZS 8,337,204,964 (2020/21) resulting into a surplus of TZS 1,257,661,042, TZS 9,621,518,219 (2020/21).

The decrease in reported surplus during the year 2021/22 as compared to the previous year 2020/21 was due to Committed funds for improving organization Infrastructure that were not utilised during the year 2020/21.

### 2.7.2 Significant Aspects of Statement of Financial Position

- (a) The Net Asset of the Institute increased from TZS 53,556,067,447 (2020/21) to TZS 54,813,728,490. The increase in Net Asset was due to increase in accumulated surplus from TZS 14,435,244,792 (2020/21) to TZS 15,692,905,834 (2021/22) resulted from surplus for the year under review.



**(b) Ratio analysis**

The ratio of total assets to total liabilities was 40.3:1 which indicated strong solvency. The current ratio was 0.78:1 which showed normal liquidity indicating that the Institute can handle its short-term commitments as at 30 June 2022. The Institute remains in a very comfortable and solvent position. The financial ratios of the Institute over the past two years are set out in Table 1 below.

**Table 1: The Financial Ratios of the Institute over the past three years**

Description of ratio	2021/22	2020/21	2019/20
Current ratio	0.78:1	0.5:1	0.74:1
Total assets/total liabilities	40.3:1	38.2:1	6.3:1

The current ratio has been at the required standards of 2:1 which implies that the Institute is able to pay its current liabilities as they fall due.

**2.7.3 Integrated Financial Management Information System**

In the on-going initiative of automation and modernization of ISW operations, management implemented the Government accounting System commonly known as Mfumo wa Malipo Serikalini (MUSE) during the financial year 2021/2022. MUSE is expected to be fully integrated internally with revenue billing systems and interlinked externally with banks systems to enhance timely reconciliation of transactions.

**2.7.4 Description of Budget Information**

During the year under review, the Institute earned budget deficit of TZS 285,365,700. The surplus was mainly caused by the carrying over of the some of the planned activities to financial year 2022/23 and increase in enrolment of the students during the year under in which 4,628 students were enrolled in the academic year 2021/22 as compared to 2,505 students enrolled in 2020/21.

**2.7.5 Analysis of Corporation’s External Environment**

The external environmental scanning was done in order to identify and analyse issues that may influence the realization of Institute vision and mission. A summary of the analysis of the political, economic, social, technological and legal environment is provided in the subsections below:

**(i) Political Environment**

Tanzania experiences peace and harmonious environment that creates an avenue for the Institute to achieve its vision and mission. The sixth phase Government is actively committed towards improving the education sector in terms of quality and quantity (Five-Year Development Plan III 2021/22 - 2025/26).

The focus of the Government on improving the education sector increases the relevance and recognition of the Competence-Based Education and Training (CBET) which creates more recognition of the technical higher learning institution such as ISW and their relevance in the industrialization initiatives process. Therefore, the Institute will take advantage of the calm political environment to realize its vision and mission. Furthermore, the implementation of President's directive to decentralize admission procedures to the Institutions from the regulatory authorities.

The focus of the Government on improving the education sector increases the relevance and recognition of the Competence-based Education and Training (CBET) which creates more recognition of the technical higher learning institution such as ISW and their relevance in the industrialization initiatives process.

Therefore, the Institute will take advantage of the calm political environment to realize its vision and mission. Furthermore, the implementation of President's directive to decentralize admission procedures to the Institutions from the regulatory authorities (TCU and NACTE) provides opportunity for the Institutions to increase enrolment.

**(ii) Economic Environment**

Tanzania intends to industrialize her economy and transform it to the middle-income level. The Tanzania Development Vision 2025 and Sustainable Development Goals (SDG's) clearly stipulates the need for having an educated population in order to foster the industrialization process. Therefore, the Institute's role is more recognized in the current macro-economic environment which provides an opportunity for the Institute to grow by conducting training programs, research and consultancy which fit into the nation economic activities.

**(iii) Social environment**

Tanzania is now embarking on the industrial transformation including the extraction and exploitation of oil and gas. The transformation may result into several social challenges such as HIV/AIDS transmission, labour mobility and cultural changes. This increases the demand for psycho-social care and support services, social work professionals, and research and consultancy in the social work areas. ISW has significant role by conducting research, short courses and consultancy services that address challenges facing the Community, Ministry, and the Government.

**(iv) Legal Environment**

The Institute's academic programs are well supported by laws and guidelines. Tanzania has introduced several Laws and guidelines to promote the society's well-being which include the National Guideline for Improving Quality of Care, National employment policy, Support and Protection for Most Vulnerable Children (MVC) of 2009 (NCPA II) and National Coasted Plan of Action for MVC, 2013-2017.

Furthermore, Child Act of 2009, the Guideline for Child Protection for Approved Schools and Retention Homes of 2013; the Guide to Rehabilitation and Reintegration Services and Programs for Approved Schools of 2013; the National Guideline for Economic Strengthening of Most Vulnerable Households of 2014 and the National Poverty Eradication Strategy II support on the improvement of society's wellbeing.

Tanzania has also introduced the National Economic Empowerment Policy of 2004, National Entrepreneurship Training and Education Framework that support the existence of Institute academic programs. The Institute will use these laws and regulations in order to amplify its ability to fulfil the vision and mission.

### **2.7.6 Environmental Scanning**

The internal environmental analysis assessed the status of the Institute's main operations. The external environmental scanning assessed political, economic, social, technological and legal (PESTEL) environment and its influence on realization of the Institute's vision and mission.

### **2.7.7 Internal Environment**

The internal environmental scanning was done on the provision of academic training programs, research, consultancy and short courses, physical infrastructure development, links and cooperation, Institute financial resource mobilization, marketing of Institute services, human resource management, and Information and Communication Technology (ICT). The outcome of internal environmental scanning was as follows: -

#### **(i) Academic Training Programs**

Currently, the labour market needs graduates who are job creators and not job seekers. The main focus of the Institute was to design academic programs that produce job creators and not job seekers. Also, the Institute ensured the graduates acquire relevant and practical skills to enable them to excel in their careers and in the labour market.

#### **(ii) Physical Infrastructure Development**

The analysis shows that the available infrastructures are inadequate to cope with the changing Institute's operating environment. In order to address the challenge, the Institute has focused on improving physical infrastructures by continuing with the construction of the Information Resource Centre (IRC) and construction of two classroom and students hostels at Kisangara campus. It also plans to embark on improving infrastructures through soliciting funds from government of partners to facilitate construction of student's hostel and lecture theatres, diversification of sources of funds and proper use of internally generated funds to implement development activities.

**(iii) Human Resources Management**

The Institute human resource management Policies emphasize on the employment of optimum number of employees with the required skills. Currently, the Institute has 153 staff, among them 80 are academicians and 73 are non-academic staff. The standard teacher student ratio is 1:55 which the Institute is still operating under. To bridge the gap the Institute is using part time lecturers in order to ensure smooth operations, however the Institute obtained permit for recruiting 52 academic staff.

**(iv) Capacity and Application of ICT**

For improvement of operations of the Institute efficient ICT application in both academic and administrative purposes is inevitable. The Institute is faced with a challenge of integrating ICT into its operations. To overcome this, the Institute has installed reliable Internet services for students, academic and administrative staff.

The Institute has integrated Accounting Package/software (PASTEL) with the Student Information Management System (SIMS) that simplified the management of students' records and accounting operations. The Institute has also embarked in the use of electronic procurement through use of Tanzania National Electronic Procurement System (TANePS) and installed library management system KOHA in order to ensure efficient and effective use of the library. The Institute installed the government network and increased bandwidth in order to facilitate new developed systems of planning (PLANREP), accounting (MUSE), Government Asset Management Information System (GAMIS), Human Capital Management Information System (HCMIS), Government Electronic Payment Gateway (GePG) and Office of Treasury Registrar Management Information System (OTRMIS). The Institute will continue with its efforts of mainstreaming ICT in its operations especially in Kisangara campus where there are limited ICT infrastructural facilities.

**2.8 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES**

**2.8.1 Risk Management and Internal Controls**

The Board accepts final responsibility for risk management and internal control systems of the Institute.

**2.8.2 Risk Management**

The Board uses Risk Management Framework and Risk Register to guide risk management of the Institute. The evaluation of Institute operation indicates that the Institute may face three types of risks which are categorized into the following categories: -

**(i) Strategic Risks**

The Institute is managing its strategic risks in order to achieve its set objectives. The following risks from the register are closely managed by the institute; Possibility of change in

market demand, students cheating in examinations and plagiarism in research and projects, low enrolment of students and skills in research and consultancy.

**(ii) Compliance risks**

The Institute complies with guidelines from the governing bodies such as PPRA, NACTE, TCU and government directives. In its register the risk of selecting a supplier who has no capacity of delivering the required output is closely monitored.

**(iii) Financial Risks**

The Institute categorizes financial risks into three groups which are

**(iv) Credit risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Institute is exposed to credit-related losses in the event of non-performance by counterparties to financial instruments. However, The Institute does not regard that there is significant concentration of credit risk. The Institute mitigates the credit risk by maintaining cash and cash equivalents with reputable financial institutions; and recovering staff debts in terms of the applicable regulations directly from the employee's salary.

The age analysis of trade and other receivables is as shown below: (Amounts in TZS)

	<b>3 - 6 months TZS</b>	<b>Total TZS</b>
<b><u>30 June 2022</u></b>		
Trade and other receivables	598,465,230	598,465,230
<b><u>30 June 2021</u></b>		
Trade and other receivables	1,062,267,244	1,062,267,244

The maximum exposure to credit risk is as shown below:

	<b><u>30 June 2022</u> TZS</b>	<b><u>30 June 2021</u> TZS</b>
Cash and Cash Equivalents	2,248,979,873	1,115,979,102
Trade and Other Receivables	598,465,230	1,062,267,244
	<b>2,847,445,103</b>	<b>2,178,246,346</b>

**(v) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet obligations associated with financial instruments. The Institute manages its liquidity risk to ensure it is able to meet estimated expenditure requirements. This is achieved through prudent liquidity risk management which includes maintaining sufficient cash and cash equivalents.

The Institute’s main sources of income are the annual budget allocation from the Ministry of Finance and Planning and other sources of income. The income is used to fund The Institute’s operational and capital requirements. The annual budget is allocated by the Ministry in accordance with the provisions governing the Medium-Term Expenditure Framework (MTEF). The Institute uses Activity Based Budgeting approach with an extensive planning and governance process focused on the Strategic Plan to determine its operational and capital requirements. This is considered to be adequate mitigation for liquidity risk.

**Table 2: Summaries of the maturity profile of financial liabilities**

	1 to 3 months TZS	3 to 12 months TZS	Over 1 year TZS	Total TZS
<b><u>30 June 2022</u></b>				
Payables	-	1,045,698,968	-	1,046,007,825
<b><u>30 June 2021</u></b>				
Payables	-	1,493,322,174	-	1,493,322,174

**(vi) Currency risk**

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates. Some of the Institute’s operations utilize various foreign currencies and consequently, are exposed to exchange rate fluctuations that have an impact on cash flows and financing activities. Currency exposure arising from liabilities denominated in foreign currencies is managed primarily through the holding of bank balances in the relevant foreign currencies and accepting the local currency invoices only. The loss on foreign currency fluctuation during the year arose from the translation of bank balances.

**2.8.3 Key Institutional Risks and Control measures**

The Institute faces risks categorized above. However, the key specific risks that affects the Institute and control measures as per risk register are as shown in the table 3 below.

**Table 3: Key ISW risks**

SNo	Risk	Control Measures
1	Possibility of misappropriation of funds	<ul style="list-style-type: none"> <li>• Prepare and implement whistle blowing policy.</li> <li>• Sanction staff who abuses their power as per available rules and regulations</li> </ul>
2	Possibility of change in market demand	<ul style="list-style-type: none"> <li>• Capacity building to staff on developing and review of curricula</li> <li>• Capacity building to students on self-employment programs</li> </ul>
3	Possibility of students cheating in examinations and	<ul style="list-style-type: none"> <li>• prepare ant plagiarism policy.</li> </ul>

SNo	Risk	Control Measures
	plagiarism in research and projects	
4	Possibility of providing low quality education	<ul style="list-style-type: none"> <li>• Increase employment of academic staff</li> <li>• Provide internship vacancies for the elite Institute graduates.</li> <li>• Building of infrastructure</li> <li>• Improve customer care services</li> </ul>
5	Possibility of having low enrolment of students	<ul style="list-style-type: none"> <li>• Increase the number of academic programs.</li> <li>• Increase advertisements in order to curb competition from sister Institutions.</li> <li>• To review marketing reports quarterly</li> </ul>
6	Possibility of cyber attack	<ul style="list-style-type: none"> <li>• Organizing awareness sessions for password use and encryption</li> <li>• Assessing Security vulnerabilities and applying patches</li> <li>• Restricting administrative privileges</li> <li>• Updating systems and software</li> <li>• Developing ICT Security Policy</li> </ul>
7	Possibility of inadequate research and consultancy activities	<ul style="list-style-type: none"> <li>• Integrate Performance measurement with research and consultancy.</li> <li>• Conduct two research capacity building programs</li> </ul>
8	Possibility of potential damage to the image (reputation) of the procuring entity	<ul style="list-style-type: none"> <li>• Emphasis adequate time devoted for preparation and review of tender documents by PMU before issued for external use.</li> <li>• Frequency professional training to cope with amendments and application and interpretation of laws and regulations</li> </ul>
9	Possibility of employee strike	<ul style="list-style-type: none"> <li>• Adherence to rules, laws and regulations</li> <li>• Record and handling grievances on time</li> </ul>

#### 2.8.4 Internal Controls

It is the task of the Management to ensure that adequate internal financial and operational control systems are developed and maintained on an on-going basis in order to provide reasonable assurance on:-

- a) Effectiveness and efficiency of operations;
- b) Safeguarding of the Institute’s assets;
- c) Compliance with applicable laws and regulations;
- d) Reliability of accounting records;
- e) Business sustainability under normal as well as under adverse conditions;
- f) Responsible behaviours to all stakeholders.

Efficiency of any internal control system is dependent on the strict observance of prescribed rules and regulations. There is always a risk of non-compliance of such rules and regulations by staff. Whilst no system of internal control can provide absolute assurance against

misstatement or losses, the internal control system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Board assessed the internal control systems throughout the financial year ended 30<sup>th</sup> June, 2020 and is of the opinion that they met accepted standards. The Board conducts risk and internal control assessment through the Audit Committee.

Key elements of the system of internal control are as follows:

**a) Delegation**

The overall objectives of the Institute are approved by the Board of Governors, which delegates the day-to-day operations to Management for execution. There was a clear organization structure, detailing lines of authority.

**b) Budgets**

Detailed annual budget emanated from the Institute's Strategic Plan was prepared by the Management for review and approved by the Board of Governors and Parliament of United Republic of Tanzania in June 2021.

**c) Competence**

Staff skills were maintained both by a formal recruitment process and a performance appraisal system. Training needs of ISW were identified and necessary training both in house and external helps to strengthened staff skills and competences.

**d) Internal Audit**

An Internal Audit Unit was in place and performed its functions as per requirement. The Unit assessed risk and reviews controls. The Unit ensured that recommendations to improve controls are followed up by the Management. The Head of Internal Audit reports functionally to the Audit Committee and administratively to the Rector.

## **2.9 STAKEHOLDERS RELATIONSHIP**

### **2.9.1 Stakeholder Relationships**

The Institute conducted the stakeholders' analysis in order to identify their needs. The results of the analysis identified 14 categories of stakeholders. The list of categories of the stakeholder with their expectation/interests and their influence against their interest of the Institute are provided in **Table 4**.



**Table 4: Analysis of stakeholders Expectation**

Sn	Stakeholder	Expectation	Potential Effect
1	Customers	<ul style="list-style-type: none"> <li>• Good and conducive learning environment e.g., good quality and spacious lecture rooms, spacious modern Library, computer laboratory, seminar rooms etc.</li> </ul>	<ul style="list-style-type: none"> <li>• Decline of number of student's enrolment</li> <li>• Decline of the Institute income from course fees</li> </ul>
2	Suppliers	<ul style="list-style-type: none"> <li>• Transparency in tender/jobs award</li> <li>• Prompt settlement of claims</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Poor service delivery i.e., untimely deliveries</li> <li>• Low reputation of the Institute</li> <li>• uncalled for complaints from bidders</li> </ul>
3	Employees	<ul style="list-style-type: none"> <li>• Conducive, safe and comfortable working conditions</li> <li>• Training ad career development</li> </ul>	<ul style="list-style-type: none"> <li>• High labor turnover</li> <li>• Increased resentment.</li> <li>• Job dissatisfaction</li> <li>• Low morale</li> </ul>
4	Regulators	<ul style="list-style-type: none"> <li>• Provision of quality and competence -based training</li> <li>• Compliance with NACTE and other professional standards</li> </ul>	<ul style="list-style-type: none"> <li>• Lack of recognition and acceptance of the Institute graduates</li> <li>• Shortage of recognition of the Institute programs</li> <li>• Lowering the credibility of the Institute</li> <li>• Closure of programs</li> </ul>

## 2.9.2 Staff Welfare

### a) Staff relationship

Good relationship between employees and Management of the ISW was observed through feedback mechanism regarding staff complains. During the period under review there was no crisis reported.

### b) Staff medical benefits

The Institute does not have any separate medical scheme. The Institute's employees subscribe to the National Health Insurance Fund which is taking care of medical consultation and treatment for all employees and their immediate dependants as per the Government regulations.

### c) Defined employee benefits plan

The institute employees belong to Public Social Security Service Fund and in addition the Institute has an incentive policy to pay retiring employees who have served for ten (10) years and above, an amount of TZS 40,000,000. In complying with IPSAS 25, the ISW has determined

entitled employees as per the policy and provided for their benefit during the year under review.

### 2.9.3 Staff Training

The Institute offers sponsorship to its employees both for short and long-term courses within and outside the country on the basis of staff training programme. It also facilitates and/or encourages its employees to acquaint with professional seminars and various workshops that are undertaken within and outside the Institute and the Country. For the year under review, a total of 39 staff were sponsored to undertake further training at different level as indicated in the Table 5 below:

**Table 5: Number of staff sponsored for further studies during the year**

S/N	Level of Study	Academic		Administration		Total
		F	M	F	M	
1	PhD	10	20	-	1	31
2	Master	2	1	3	1	7
3	Degree	-	-	1	-	1
4	Diploma			1		1
5	CPA	-	-	-	3	3
<b>Total</b>		<b>12</b>	<b>21</b>	<b>5</b>	<b>5</b>	<b>43</b>

### 2.9.4 HIV and AIDS Policy

HIV and AIDS is a potential challenge to the Institute and possess operational and health risk. ISW has adopted the following core principles as a basis for its HIV and AIDS policy:

- a) It has HIV/AIDS sensitization programs aimed at providing preventive strategies against new infections among employees and students.
- b) Ensure employees and students living with HIV and AIDS are aware of their rights and that the rights are respected and protected.
- c) Provide care and support to employees and students living with HIV and AIDS.

### 2.9.5 Resource Accountability

The Institute has strong internal controls to ensure resource are effectively and efficiently utilized, these includes Financial Regulations, Procurement Act and Regulation, HR Policy and regulations, effective Internal Audit unit, Prospectus, and research policy. The availability these policy and controls ensure the resources are effectively utilized. These are evidently by the consecutives clean report by CAG.

### 2.9.6 Key Strength and Resources

The Institute has the following key strengths and resources, some are tangibles and others are intangibles: -

**(a) Board of Directors**

The Institute has an effective Board of Governor which serves as the focal point and custodian of corporate governance. It does provide direction and oversight to Management and employees. The Board's roles and responsibilities included Policy Development, Strategic Planning, and Financial and Operational oversight. Generally, Board members are effective and responsible leaders.

**(b) Business and Regulatory Instruments**

The governance process is being effective due to the presence of various Law, policy and guideline. In the discharge of its functions, the Institute is guided by the establishment Act and other respective Regulations, staff regulations, financial regulations, Standing Orders for the Public Service. These instruments were key in the Institute's discharge of its functions judiciously and fairly during the financial year under review.

**(c) Human Resource**

The Institute has skilled and experienced employees who are considered as a key resource in pursuing its business objectives and continues to encourage open and honest communication in decision making. As at 30 June 2022, the Institute had 141 staff (2021: 140 staff) in various operational areas among them 76 (53.9%) are male while 66 (46.1%) females.

**(d) Strong relationship with Stakeholders**

The Institute has strong relationship with our stakeholders, the internal and external stakeholders include students, NACTIVET, TCU, suppliers, TRA, Parent Ministry, employees and others. The strong relationship results into improved quality of our graduates which in turn strengthen goodwill of the Institute and hence number of applicants increases yearly.

**(e) Financial Sustainability**

The Institute has financial resources to enable meeting its operational obligations in terms of short terms and long terms, the liquidity of the Institute is stable to enable meeting short terms obligations. The main sources of the ISW Revenue are:

- (i) Student fees.
- (ii) Other non-fee Incomes
- (iii) Government Subvention

**(f) ICT Application Systems**

The Institute continues to invest in advanced technology so as to realize operational excellence and better service delivery to our customers. Most of the Institute's operations have been automated by acquisition of accounting system (Pastel), Student Information

Management System (SIMS), accountings Package MUSE which is integrated with Government electronic Payment Gateway (GePG).

### **2.9.7 Environmental Control Programme**

The Institute believes that environmental awareness plays a vital role in Teaching and Learning. Public education inculcates the habits of preservation and conservation of nature in the general public. The Institute learning and teaching environment is very important in ensuring the quality of the graduates are of top notch. This includes having good quality assurance units which ensure the teaching and learning environment is conducive as well as having a strategic plan with clear target and performance indicators regarding teaching and learning environment.

### **2.9.8 Events after Reporting Period**

There were no material event adjusting or non-adjusting, which have occurred between the reporting date and the date when financial statements were authorized for issue.

## **2.10 CAPITAL STRUCTURE AND TREASURY POLICIES**

### **2.10.1 Capital Structure**

The Institute is whole owned by the Government and the capital of the Institute comprises of shareholders' fund. The Institute has NOT acquired any Loan to facilitate its operations and as well there is no Interest paid to any Institution as loan Interest, the main source of financing the Institute is Tuition fee from students hence the long and short terms plan of the Institute is to Increases number of students by building more lecture theatres and classrooms, this will increases revenue of the Institute to finance its operations, in additional the Institute has developed various funds raising proposal to the government to request for fund to help building of lecture theatres and student hostels.

### **2.10.2 Treasury Policies and Objectives**

Treasury policy involves the management of money and financial risks in a business. The priority is to ensure the business has the money it needs to manage its day-to-day business obligations. The policy of the Institute is to ensure that at any time, minimum cash is available to cover the period of three months in future. For the year under review the Institute had no loan of credit facility as all operations of the Institute were financed by Internal Generated and subvention from the Government.

## **2.11 ACCOUNTING POLICIES**

The accounting policies used in preparing the financial statements have been disclosed in Note 4 to the financial statements. These policies are all considered to be critical to an understanding of the performance and financial position of the Institute and are subject to annual review to ensure continuing compliance with International Public Sector Accounting Standards (IPSAS).

## 2.12 CASHFLOWS

The cash flows provided in the Statement of Cash flows indicated that the Institute Cash inflows exceed Cash outflow. The cash and cash equivalent at the end of period can manage to covers the operations of the Institute for the period exceeding three months as per the ISW Cash policy. There are no needs for the Institute to engage in borrowing in nearest future for the purpose of meeting operational obligations as the collection done are enough to meet cash demand. The Board has reviewed the current financial position of the Institute. On the basis of the review, the members of the Governing Board are of the opinion that the Institute’s position is as expressed in the Financial Statements and that it has been prepared on an on-going concern basis. The Institute has enough resources to enable it to run its operations for the foreseeable future.

## 2.13 KEY PERFORMANCE INDICATORS

### 2.13.1 Key Performance Indicators Matrix

The Institute strategies as per ISW Strategic Plan 2021/22 - 2025/26 are listed below and details are provided under Table 6.

- (i) ISW response to HIV/AIDS and NCDs intensified
- (ii) National anti-corruption strategy mainstreamed
- (iii) Demand-driven academic programs established
- (iv) Quality of academic programs improved
- (v) Teaching and learning environment improved
- (vi) ICT mainstreamed in teaching and learning environment
- (vii) Increase accessibility of Institute programs
- (viii) Links and partnership strengthened
- (ix) Research and publications activities strengthened
- (x) Consultancy activities enhanced
- (xi) Marketing of Institute products enhanced
- (xii) Community engagement and innovation programs strengthened
- (xiii) Adherence to good governance principles ensured
- (xiv) Institute human resource capacity enhanced
- (xv) Staff working environment improved
- (xvi) Institute’s financial sustainability strengthened
- (xvii) Internal control mechanisms strengthened

### 2.13.2 Key Performance Indicators

Key Performance indicators (both financial and non-financial) were used by the Institute to assess the Institute’s performance. The indicators derived from the Institute’s Strategic Plan were used to assess actual performance against strategic objectives. A brief analysis of the performance indicators is shown in table 6 below:

**Table 6: Key Performance Indicators**

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
Accessibility and Quality of academic programs offered by the Institute Enhanced	Demand-driven academic programs established	Three (3) academic programs established by June 2026	Number of academic programs established at the main campus.	The Institute was approved to offer two academic programs which are Basic Technician Certificate in Community Work with Children and Youth and its Technician Certificate.	The Institute developed and obtained approval of master's degree in law, mediation and Arbitration.
		Curriculum review of all programs conducted by June 2025	Number of curriculums reviewed	Curriculum review of all 22 academic programs were approved by NACTVET.	It conducted curriculum review of all 22 academic programs and submitted the reports to NACTE for subsequent approval.
		Ten (10) innovation programs conducted by June 2026	Number of innovation programs conducted	The Institute conducted three (3) innovation programs which are capacity building to students on how to be innovative, incubation of two students' innovation ideas and signed MoU with DoT to implement daring for shift in enhancing digital skills to 8,000 graduates.	The Institute established its innovation hub. The hub participated in "Quality summit/Voice of quality" for the aim of steering up industrialization.
		500 students facilitated to attend apprenticeship programs by June 2026	Number of students enrolled into apprentice ship programs	The Institute facilitated 56 students to be placed in various internship agencies.	The Institute facilitated 94 students to be placed in various internship agencies.

INSTITUTE OF SOCIAL WORK (ISW)

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
	Teaching and learning environment improved	Four (4) lecture rooms at Kisangara Campus constructed and furnished by June 2026	Number of lecture rooms constructed and furnished at Kisangara campus	The Institute has completed construction of two (2) classrooms and two (2) staff offices in Kisangara campus costing TZS 210,682,380.00. with capacity of accommodating a total of 500 students and six (6) staff respectively.	Nil
Accessibility and Quality of academic programs offered by the Institute Enhanced	Teaching and learning environment improved	IRC building phase eight (VIII) constructed	100 % completion of IRC building phase VIII	At the closure of the financial year 2021/22 the construction of IRC phase VII was at 80% of completion. Activities that were ongoing are finalizing the installation of ICT facilities, electricity, plumbing, internal walls, elevator and finishing's. It is expected the construction will be finished by end of the first quarter of the financial year 2022/23.	The construction of phase VIII of IRC building was still in process. The procurement was late as a result of lack of bidder's participation.
		Increase number of Books in the library	1,000 books purchased	The Institute did not plan to procure books in the financial year 2021/22.	The Institute procured a total of 1,282 books for students use. The books that were procured cover modules that are taught at the Institute for all three academic departments.

INSTITUTE OF SOCIAL WORK (ISW)

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
		Two (2) conference rooms at the Institute main campus constructed and furnished	Number of conference facilities in place and furnished	The Institute is finalizing the construction of IRC building phase VIII and one (1) conference facility has been designated.	Nil
		Institute Hostel, classrooms and Counselling Centre at the Institute main campus by 2023	Rehabilitated buildings	The Institute fully rehabilitated its Counselling Centre. The funds for the activity amounting to TZS 34,057,455.00 were obtained from Korea International Cooperation Agency (KOICA).	The Institute completed rehabilitation of its hostel building at a cost of TZS 273 million. Where plumbing, electrical, doors, windows, painting were maintained. Staff quarters rehabilitation was not rehabilitated due to inadequate budget.
Accessibility and Quality of academic programs offered by the Institute Enhanced	ICT mainstreamed in teaching and learning environment	Public Address System in six (6) lecture rooms at the Institute main campus procured and installed by June 2024	Number of procured and installed Public Address System at main campus	The Institute installed public address systems in two (2) lecture rooms that can accommodate 300 students each. It also installed 6 CCTV cameras in Library and server room.	The Institute managed to procure four (4) computers and accessories (WAN, LAN, UPS Batteries, CCTV and projectors) with a value of TZS 58,100,000 and installation of automatic attendance register was done.
		Five (5) special needs computers at the main Campus installed by June 2026	Number of Special Needs computers	Bought equipment's for students with special need i.e., one (1) wheelchair; talking computer software to use in 4 computers.	The Institute procured materials for students with special needs.



Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
Research, Consultancy and Publications Enhanced	Links and partnership strengthened	Three (3) links and partnership established by June, 2024	Number of links and partnership established	The Institute has two (2) partnership projects. The partnership is with Carinthia University and Norwegian Program for Capacity Development in Higher Education and Research for Development (NORHED).	The Institute signed memorandum with two partners which are Carinthia University and Norwegian Program for Capacity Development in Higher Education and Research for Development (NORHED).
	Conduct demand-driven research, consultancy, and short courses.	Publish Journal and books by June 2020.	Two (2) books produced	A chapter in a book titled How Can Tanzania move from poverty to prosperity ISBN 9789976605850 was published. The Institute is also finalizing one book manuscript titled "Effective Management of Social Agencies in Tanzania".	A total of two (2) books were published. The titles of the books are A guide to Social Administration and Comprehensive Communication Skills for Colleges and Universities.
		To conduct short term training programs annually	Ten (10) short term training programs established annually	The Institute conducted ten (10) short courses on Guidance and Counselling, positive parenting skills, and another on labour relation.	Eight (8) short courses were conducted on Child Welfare and Protection, Alternative Dispute resolution to water and Energy sector, Employees Coaching and Mentoring, increasing efficiency at workplace, guidance and counseling to the deans of students and risk management at workplace.

INSTITUTE OF SOCIAL WORK (ISW)

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
Research, Consultancy and Publications Enhanced	Research and publications activities strengthened	Forty (40) research projects conducted and disseminated by June 2026	Number of research projects conducted and disseminated	The Institute disseminated two (2) research projects which were (i) "Eradicating Sexual Violence among Higher Learning Students in Tanzania: The role of social media and (ii) "Realization of Decent Work Objectives in Small and Medium Enterprises (SMEs) in Tanzania.	Tracer study report on the employability of the Institute graduates was completed and its findings were disseminated to stakeholders.
	Consultancy activities enhanced	Thirteen (13) consultancies conducted by June 2026	Number of consultancies conducted	The Institute conducted two consultancies for the financial year 2021/22. Also, in Kisangara campus the Institute conducted a one (1) year consultancy program of childhood care and development to mother caregivers to SoS children village in Mwanza and Dar es Salaam.	Nil
Image and visibility of Institute Strengthened	Marketing of Institute products enhanced	Twenty (20) advertisement and marketing programs conducted by June 2026	Number of advertisement and marketing programs	Promoted, through marketing, advertisement, and publications ISW activities using 7 TV, 75 radio advertisements and 3,908 brochures. In addition, five (5) education theme programs were conducted and ISW also participated in three (3)	The Institute participated in three exhibitions, which are Dar International Trade fair, NACTE & TCU (higher learning Institutions Exhibitions), advertised in two televisions (prime time) and one radio about our academic programs and published a special feature

INSTITUTE OF SOCIAL WORK (ISW)

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
				exhibitions which are TCU, NACTVET and Higher learning education.	about the Institute at three Newspapers.
Governance and Management of Resources Enhanced	Institute human resource capacity enhanced	Recruitment of seventy-three (73) staff (Main and Kisangara Campus) facilitated by June 2026	Number of staff recruited	The Institute recruited a total of nine (9) staff of which 6 are academicians and 3 are administrative. Among them 3 are females and 6 are males.	A total of 3 staff has been recruited in 2020/21. The low performance was due to delay in approval of recruitment permits.
		Fifty (50) staff to attend long term training facilitated by June 2026	Number of staff facilitated in long term training	The Institute continued to support 38 staff in long term training programs, 31 in PhD training and 7 in master's degree training.	The Institute supported 17 staff to pursue PhD and 2 in master's training.
		To achieve NACTE's Teacher-Student Ratio (1:25) Standard by June, 2020	Lecturer student ratio reduced to 1:25	The Institute recruited a total of six (6) academic staff and obtained recruitment permit for recruitment of further 52 academic staff. The expected academic staff will improve the lecturer student ratio significantly.	A total of 3 staff has been recruited in 2020/21. The low performance was due to delay in approval of recruitment permits.
		Ensure all staff are provided with necessary working tools/facilities by June 2026	Percent of Staff facilitated with working equipment	The Institute procured computers for staff and office furniture that are OSHA approved in order to ensure healthy working environment.	Procurement of 700 units of student chairs and desk. The procurement cost the Institute a total of TZS 274 million. The procured chairs and desks were fixed in the new classrooms located in IRC building in

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
					floor number 3 and 4.
		Attendance of short terms training (seminar, conference, and workshop) to all staff facilitated by June 2026	Number of staff facilitated in short term training	The Institute facilitated a total of 101 staff in short course trainings, workshops and professional trainings on accounting, auditing, CBET, tax issues, MUSE, records management, Library, project management, Competency-based Education and Training (CBET), Research and consultancies.	A total of 88 staff were facilitated to attend short course trainings on accounting, auditing, CBET, tax issues, MUSE, confidential record management and customer care and MDEA
Governance and Management of Resources Enhanced	Institute human resource capacity enhanced	Ensure 100% provision of recurrent running costs by June 2026	Percentage of recurrent cost covered	The Institute covered utility bills, salary expenses, leave pay and other staff allowances.	Institute covered utility bills, salary expenses, leave pay, other staff allowances, legal fees, settlement of Appeal Case 187/18 of 2018 Elia Kasalile and 20 others and other recurrent costs as by 100%.
	Institute's financial sustainability strengthened	Four (4) project proposals for funding secured by June 2024	Number of project proposals prepared	The Institute prepared project proposals for construction of lecture theater and students' hostels. These proposals were submitted to the Ministry of Community Development, Gender, Women and Special groups	The Institute prepared proposal for establishment of a new campus. After submission to the Board the Institute was given Kisangara campus by the Ministry.

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
				for further procedures.	
		Enrolment from 4,500 to 8,000 increased by June 2026	Number of students increased	The Institute enrolled a total of 4,628 students, among them 3,079 (67%) are Females and 1,549 (33%) are Males in the financial year 2021/22 as compared to 2,505 students enrolled in 2020/21. At the closure of the year the Institute had a total of 4,712 students including continuing students.	The Institute enrolled a total of 2,505 students which is 125% of the annual target of 2,000 students. This is an increase of 15% from the 2,179 students enrolled in 2019/20. The increase was attributed to acquisition of Kisangara campus from the Ministry.
	Internal control mechanisms strengthened	100% of ISW Policies, Operational Manuals and Regulations reviewed by June 2026	Percentage of review of ISW Policies, Operational Manuals and Regulations	The Institute developed ICT security policy. Other policies that were on progress are repair and maintenance policy, risk policy and ant-plagiarism policy.	During the period under review the Institute prepared Audit Charter, two (2) project proposals for construction of hostel and lecture theatre and reviewed its ICT policy.
Implementation of National Anti-Corruption Strategy Enhanced and Sustained	National anti-corruption strategy mainstreamed	Two (2) awareness programs on anti-corruption to members of Board of Governors facilitated by June, 2026	Number awareness programs facilitated members of Board of Governors	The Institute conducted capacity building to the Board of Governors and Secretariat on issues of good governance, conflict of interest and issues of transparency.	There was no activity conducted for the Board.

Objective	Strategy	Target	Performance Indicators	2021/22	2020/21
HIV & AIDS and Non-communicable Diseases (NCDs) infection reduced and supporting services improved	ISW response to HIV/AIDS and NCDs intensified	HIV/AIDS testing and counselling services to 5,000 ISW members and neighbouring community conducted by June 2026	Number of people tested and counselled HIV/AIDS	Provision of education, counselling and psychosocial services to 1,132 community members such as children, street vendors and primary school students.	The Institute conducted various awareness campaigns where a total of 1,131 members of Institute that include students, staff and neighbouring community tested for HIV/AIDs.
		Five (5) staff sports and recreation events (Bonanza) facilitated by June, 2026	Number of sports bonanzas	The Institute conducted a sport bonanza on celebration of the new year and another bonanza was postponed to the first quarter of the financial year 2022/23. It procured sports gears for its staff and conducted two sports games.	The Institute conducted three sports games during the period under review.

*Source: Institute of Social Work Strategic Plan 2021/22-2025/26*

## 2.14 CORPORATE GOVERNANCE MATTERS

### 2.14.1 Corporate Governance Statement

The Board of Governors of the Institute consists of ten (10) Governors. Apart from Rector, no other Governors hold executive position in the Institute. The Board takes overall responsibility for the Institute, including responsibility for identifying key risk areas, considering, and monitoring academic matters, considering significant financial matters, and reviewing the performance of management. The Board is also responsible for ensuring that a comprehensive system of internal control, policies and procedures is operative, and for compliance with sound corporate governance principles.

The Board is scheduled to meet on quarterly basis. The Board delegates the day-to-day management of the business to the Rector assisted by Deputy Rectors and management team. Management team is invited to attend Board meetings and facilitates the effective control of all the Institute's operational activities, acting as a medium of communication and coordination between departments and units. The Institute is committed to the principles of effective corporate governance. The Governors also recognize the importance of integrity, transparency, and accountability. During the year the Board had sub-committees to ensure a high standard of corporate governance throughout the Institute. These are Audit, Academic, Planning and Finance and Staff Development.

### 2.14.2 Membership of the Board of Governors

During this financial year, the tenure of the Board expired in November 2021 and a new Board was appointed in April 2022. Hence the Table 7 below show the composition of Board members for the year ended 30 June 2022.

**Table 7: List of Board Members**

S/N	Name	Position	Age	Appointed	Tenure Expiry	No of meetings	Qualification	Remarks
1.	Hon. Sophia M. Simba	Chairperson	72	13-04-22	12-04-25	3	Master of Community Development	Re-appointed
2.	Dr. Joyce E. Nyoni	Secretary	53	11-04-22	10-04-25	3	PhD in Sociology	Re-appointed
3	Dr. Adolf B. Rutayuga	Member	59	11-04-22	10-04-25	3	PhD in Education	Re-appointed
4.	Dr. Theresa J. Kaijage	Member	74	12-11-18	11-11-21	2	PhD in Social Work	Tenure expired
5.	Dr. Rose I. Mbwete	Member	47	12-11-18	11-11-21	2	PhD in Sociology	Tenure expired
6.	Ms. Agnes I. Ndumbati	Member	44	12-11-18	11-11-21	2	Masters in Constitution Administration Law	Tenure expired
7.	Ms. Regina L. Kikuli	Member	60	12-11-18	11-11-21	1	MA in Health Planning Management and Policy	Tenure expired

S/N	Name	Position	Age	Appointed	Tenure Expiry	No of meetings	Qualification	Remarks
8.	Dr. Lulu S. Mahai	Member	47	11-04-22	10-04-25	1	PhD in Education	New appointment
9.	Mr. Privatus C. Kihanga	Member	63	11-04-22	10-04-25	1	MA in Political Science and Public Administration	New appointment
10.	Ms. Maida W. Juma	Member	51	11-04-22	10-04-25	1	Bsc. Marketing	New appointment
11.	Mr. Mark E. Mulwambo	Member	44	11-04-22	10-04-25	1	LL.M in Democratic Governance and Rule of Law	New appointment
12.	Ms. Alesia A. Mbuya	Member	46	11-04-22	10-04-25	1	LL.M in International Development Law and Human Rights	New appointment
13.	Dr. Nandera E. Mhando	Member	48	11-04-22	10-04-25	3	PhD in Social Anthropology	Re-appointed
14	Dr. Fidelice M. Mafumiko	Member	59	11-04-22	10-04-25	3	PhD in Science Education	Re-appointed
15	Mr.Lameck P. Danguni	Member	30	15-06-21	14-06-22	3	Student BA in Human Resource Management	Tenure expired
16	Jane John	Member	30	15-06-2022	01-07-23	0	Student BA in Human Resource Management	New appointment

The Board met three times during the reporting year and endorsed admission of students for the academic year 2021/22, approved students' examination results, academic prospectus, appointment of the external examiners, 5<sup>th</sup> Strategic Plan 2021/22 - 2025/26, Annual Procurement Plan 2021/22 and its review, Annual and quarterly implementation Reports of Procurement Plan 2021/22, Statement of Financial Performance for 2021/22, quarterly financial performance report for 2021/22, Performance contracts for 2021/22, Quarterly Strategic Plan/Performance contracts implementations reports for 2021/22, annual Strategic Plan implementation report for 2021/22, confirmation and promotion of employees, transfers, long-term training and verification of academic certificates.

All members of the Governing Board were Tanzanians as at 30 June 2022.

### 2.14.3 Committees of the Board of Governors

There were four Committees of the Board. The composition and responsibilities of each committee were as hereunder.

#### a) Academic Committee

The list of Academic Committee members as at 30 June 2022 is as shown in **Table 8**.



**Table 8: Members of the Academic Committee of the Board**

S/N	Name	Position	Qualification	Responsibilities
1.	Dr. Fidelice M. Mafumiko	Chairperson	PhD in Science Education	Responsible for advising the Board on academic issues relating to technical, regulation and compliance to Government, NACTVET and TCU standards and directives.
2.	Dr. Lulu S. Mahai	Secretary	PhD in Education	
3.	Dr. Joyce E. Nyoni	Member	PhD in Sociology	
4.	Mr. Privatus C. Kihanga	Member	MA in Political Science and Public Administration	
5.	Ms. Jane John	Member	Student- bachelor's degree in human resource management	

The Committee met three times during the year and discussed academic issues relating to technical, regulations and compliance. It approved admission of students for the academic year 2021/22, examination regulations and academic prospectus and appointment of the external examiners.

It also reviewed, deliberated, and recommended for approval of examination results for the year 2021/22 including appeals, postponements, deferred and special examinations.

**b) Audit Committee**

The list of Audit Committee members as at 30 June 2022 is as shown in **Table 9**.

**Table 9: Members of the Audit Committee of the Board**

S/N	Name	Position	Qualification	Responsibilities
1	Mr. Mark E. Mulwambo	Chairperson	LL.M in Democratic Governance and Rule of Law	Responsible for advising the Board on all matters on the internal controls, risk management and good governance.
2	Ms. Alesia A. Mbuya	Secretary	LL.M in International Development and Human Rights	
3	Dr. Lulu S. Mahai	Member	PhD in Education	
4	CPA. Sayumwe B. Kayanda	Member	CPA (T)	
5	CPA. Mohamed M. Nussra	Member	CPA(T)	

The Committee met two times during the year due to the fact that the Board had expired from November 2021 to April 2022. During the meetings the quarterly internal audit reports were discussed which assessed internal controls, risk management, and good governance of the Institute. It also approved Internal Audit annual plan 2021/22. The committee received and discussed Audit Report for the year 2020/21 from CAG and commended the Management for obtaining a clean audit opinion and for emerging the first winner in best presented Financial Statements awards under Universities and Higher Learning Institutions category issued by NBAA. The second and third quarter reports were submitted to the Permanent

Secretary, Ministry of Community Development, Gender, Women and Special Groups in accordance with section 54(2) (c) of the Interpretation of Laws Act [CAP.1 R.E.2019].

**c) Planning and Finance Committee**

The list of Planning and Finance Committee members as at 30 June 2022 is as shown in Table 10.

**Table 10: Members of the Planning and Finance Committee of the Board**

S/N	Name	Position	Qualification	Responsibilities
1	Dr. Adolf B. Rutayuga	Chairperson	PhD in Education	Responsible for advising the Board on all financial and planning issues to ensure financial sustainability and the highest standards of financial management controls.
2	Dr. Joyce E. Nyoni	Secretary	PhD in Sociology	
3	Dr. Fidelice M. Mafumiko	Member	PhD in Science Education	
4	Ms. Maida W. Juma	Member	Bsc. Marketing	

The Committee met two times during the year due to the fact that the Board had expired from November 2021 to April 2022. During the meetings the procurement, budget and financial management issues were discussed. The Committee reviewed and approved the 5<sup>th</sup> Institute Strategic Plan 2021/22 - 2025/26, various implementation reports (including Annual Procurement Plan 2021/22 and its review, Annual and quarterly implementation Reports of Procurement Plan 2021/22, Statement of Financial Performance for 2021/22, and quarterly financial performance report for 2021/22), Performance contracts for 2021/22, Quarterly Strategic Plan/Performance contracts implementations reports for 2021/22 and annual Strategic Plan implementation report for 2021/22. The second and third quarter reports were submitted to the Permanent Secretary, Ministry of Community Development, Gender, Women and Special Groups in accordance with section 54(2) (c) of the Interpretation of Laws Act [CAP.1 R.E.2019].

**d) Staff Employment, Development and Disciplinary Committee**

The list of Staff Employment, Development and Disciplinary Committee members as at 30 June 2022 is as shown in Table 11.

**Table 11: Members of the Staff Employment, Development, Disciplinary Committee of the Board**

S/N	Name	Position	Qualification	Responsibilities
1	Mr. Privatus C. Kihanga	Chairperson	MA in Political Science and Public Administration	Responsible for advising the Board on all matters concerning with staffing, employment, discipline and human resources development.
2	Dr. Joyce E. Nyoni	Secretary	PhD in Sociology	
3	Dr. Nandera E. Mhando	Member	PhD Social Anthropology	
4	Ms. Maida W. Juma	Member	Bsc. Marketing	
5	Mr. Mark E. Mulwambo	Member	LL.M in Democratic Governance and Rule of Law	

The Committee met two times during the year due to the fact that the Board had expired from November 2021 to April 2022. During the meetings employee matters and policies were discussed. It approved confirmation and promotion of employees, transfers, long-term training and verification of academic certificates. The second and third quarter reports were submitted to the Permanent Secretary, Ministry of Community Development, Gender, Women and Special Groups in accordance with section 54(2) (c) of the Interpretation of Laws Act [CAP.1 R.E.2019].

## **2.15 APPOINTMENT OF AUDITOR**

The Controller and Auditor General is the Statutory Auditor of the Institute of Social Work (ISW) by virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified under Section 10(1) of the Public Audit Act No. 11 of 2008. However, in accordance with section 33(1) of the Public Audit Act No 11 of 2008 M/s KEPLER Consultant with NBAA Registration number PF 250, TIN Number 116-257-238 of P.O Box 33310 Mlimani City, Office Park, Block 4, first floor, Sam Nujoma Road, Dar es salaam was appointed by the Controller and Auditor General to be an auditor of the Institute of Social Work for three years effective from financial year 2019/2020 to financial year ended on 30<sup>th</sup> June 2022 and is eligible for reappointment.

## **2.16 RESPONSIBILITY OF THE AUDITOR**

The Controller and Auditor General (CAG)/the appointed auditor by CAG has a statutory responsibility to report to the stakeholder as to whether, in his opinion, the financial statements of the Corporation present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Public sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by the National Social Welfare Training Institute Act No. 26 of 1973 and Miscellaneous Amendments Act No. 3 of 2002 which received Presidential assent on 14 December 2002 and the Public Finance Act, Cap. 348.

## **2.17 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE**

The Board of Governors accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, pursuant to the National Social Welfare Training Institute Act No. 26 of 1973 and Miscellaneous Amendments Act No. 3 of 2002. Furthermore, Those Charged with Governance accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with the International Public Sector Accounting Standards (IPSAS), the Public Finance Act, Cap. 348, NBAA's Pronouncements, and the requirements of the National Social Welfare Training Institute Act No. 26 of 1973 and Miscellaneous Amendments Act No. 3 of 2002.

Therefore, the Board of Governors are of the opinion that the financial statements of the Institute give a true and fair view of the Institute's state of the financial affairs and of its operating results for the year ended 30 June 2022.

## 2.18 POLITICAL AND CHARITABLE DONATIONS

During this year the Institute donated TZS 1,325,000 of which TZS 1,000,000 was for supporting people with albinisms and TZS 325,000 facilitated counselling of Machinga traders who were affected with fire outbreak in Karume Market.

## 2.19 DISABLED PERSONS AND GENDER BALANCE

### 2.19.1 Disabled Persons

The Institute gives equal opportunities to all persons irrespective of their disabilities experienced prior or during the course of their employment. Among the available opportunities are employment, training and promotion. ISW is an equal employer and as a matter of policy, recruitment processes are transparent and competitive. In case of applications for employment by persons with disabilities will be considered bearing in mind the aptitudes of the applicant concerned. In an event of members of staff becoming disabled, every effort shall be made to ensure that their employment with the Institute continues, and appropriate training is arranged. It is the policy of the Institute that training, career development and promotion in case of persons with disabilities should, as far as possible, be identical to that of other employees.

### 2.19.2 Gender Balance

The Institute gives equal opportunities to persons irrespective of their gender in both employment and training. It gives equal access to employment opportunities and ensures that the qualified person is appointed to any given position without discrimination of any kind in accordance with its gender policy. The number of employees as at 30 June 2022 is as shown in Table 12:

**Table 12: Number of Employees per gender**

Gender	Year	Percentage	Year	Percentage
	2022	%	2021	%
Male	76	54	76	54
Female	65	46	64	46
Total	141	100	140	100

## 2.20 RELATED PARTY TRANSACTIONS

The entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity, or vice versa. ISW is an academic Institution owned by the Government and operates under the Ministry of Community Development, Gender, Women and Special Groups (MoCGWGs).

### Key Management Personnel and Board Remunerations

During the year under review the Institute did not conduct any business with key management personnel and Board members as well as their associates and companies.

Key management short term benefits which were paid during the year included salaries, allowances and social security contributions which amounted to TZS 1,381,827,890 (TZS 1,398,150,820: 2020/21). The personnel include both permanent employed and board members. During the year there were 20 permanent employees and ten (10) Board Members.

**Table 13: key Management Personnel and Board Remunerations**

	30 June 2022 TZS	30 June 2021 TZS
<b>Key Management remuneration</b>		
Salaries	886,392,000	848,916,000
Allowances	255,960,000	226,530,000
Social security contribution	159,550,560	174,027,780
<b>Sub total</b>	<u><b>1,301,902,560</b></u>	<u><b>1,249,473,780</b></u>
<b>Board of Governors remuneration</b>		
Board fees	50,870,000	76,500,000
Board allowances	29,055,330	72,177,040
<b>Subtotal</b>	<u><b>79,925,330</b></u>	<u><b>148,677,040</b></u>
<b>Grand Total</b>	<u><b>1,381,827,890</b></u>	<u><b>1,398,150,820</b></u>

Payments to Board members and executives are paid in accordance with the Government Standing Orders and the approved human resources management policy and incentive scheme of the Institute of Social Work.

Payments to Management personnel, Board members and executives were paid in accordance with the Government Standing Orders and the approved Human Resources Management Policy and Incentive Scheme of the Institute of Social Work. Related party transactions are disclosed in note 30 of the financial statements.

## 2.21 PREJUDICIAL ISSUES

There was no prejudicial issue during the period under review.

## 2.22 SOLVENCY

The Board has reviewed the current financial position of the Institute. On the basis of the review, the members of the Governing Board are of the opinion that the Institute's position is as expressed in the Financial Statements and that it has been prepared on an on-going concern basis. The Institute has enough resources to enable it to run its operations for the foreseeable future.

## 2.23 STATEMENT OF COMPLIANCE

The Report by Those Charged with Governance is prepared in compliance with the Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of

Accountants and Auditors (NBAA) which became effective from 1 January 2021. The Institute's financial statements have been prepared in compliance with the in compliance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB).

## 2.24 FUTURE PERFORMANCE OF SIGNIFICANT EVENTS AFTER REPROTING DATE

The future plans of the Institute are derived from the Strategic Plan. The implementation of previous year plan is presented hereunder:

### Implementation analysis of the previous year

During the reporting period, the Institute conducted the following: -

- a) Reviewed 22 academic programs and approved by NACTVET;
- b) Facilitated 56 students to be placed in various internship agencies;
- c) Completed construction of two (2) classrooms and two (2) staff offices in Kisangara campus costing TZS 210,682,380.00. with capacity of accommodating a total of 500 students and six (6) staff respectively;
- d) Constructed IRC phase VII to 80% of completion;
- e) Rehabilitated its Counselling Centre for TZS 34,057,455.00 obtained from Korea International Cooperation Agency (KOICA);
- f) Conducted two (2) partnership projects with Carinthia University and Norwegian Program for Capacity Development in Higher Education and Research for Development (NORHED).
- g) Conducted five (5) short courses on Guidance and Counselling, positive parenting skills and another on labour relation
- h) Disseminated two (2) research projects which were (i) "Eradicating Sexual Violence among Higher Learning Students in Tanzania: The role of social media and (ii) "Realization of Decent Work Objectives in Small and Medium Enterprises (SMEs) in Tanzania.
- i) Recruited a total of six (6) staff of which one (1) was female and five (5) male.
- j) Continued to support 43 staff in training programs, 31 (10 Female and 21 Males) in PhD training and 7 (5 Females and 2 Males) in Master degree training, 1 (Female) in Degree Program, 1 (Female) in diploma program and 3 (Males) in CPA Program
- k) Facilitated a total of 101 staff in short course trainings, workshops and professional trainings;
- l) The Institute enrolled a total of 4,628 students, among them 3,079 (67%) are Females and 1,549 (33%) are Males.

### Challenges

In the course of implementation of its activities the Institute encountered a number of challenges that included the following:-

- a) Delay in obtaining recruitment permits thus delaying the process of bridging the gap in the teacher-student ratio;
- b) Delay by contractors in implementing projects;
- c) Inadequate teaching space (lecture theatres) and accommodation for students;
- d) Inadequate fund to finance ongoing construction of IRC building, rehabilitation of hostels and staff quarters.

**Future plans of the Institute**

The Institute plans to: -

- a) Increase students' enrolment by introducing/establishing five (5) additional programs, namely Community Work with Youth and Children (NTA Level 5&6), Early Childhood Education (NTA Level 4, 5 &6);
- b) Complete construction and furnish Information Resource Centre, rehabilitate staff quarters, classrooms and other facilities in order to improve learning environment;
- c) Continue with construction of students' hostel in Kisangara campus;
- d) Solicit funds from government and partners to finance the construction of lecture theatres and students' hostels at main campus;
- e) Develop zonal campuses starting with Kisangara in the North Zone where infrastructural facilities including classrooms, library, offices, canteen, model day care centre and ECD laboratory will be constructed in collaboration with partners;
- f) Continue diversifying sources of funds by further strengthening research and consultancy activities through PhD trainings and capacity building programs;
- g) Continue mainstreaming ICT into teaching and learning activities by implementing intranet services and E-Technology e.g., online registration and N - computing Technology;

Factors that might affect future Development and Performance of the Business

- a) **Unforeseen events**  
The occurrence/outbreak of events such as pandemic diseases (COVID 19, Ebola, Sars), fire and floods may hinder effective implementation of future plans.
- b) **Inadequate enrolment of the students**  
Inadequate number of students who qualify for admission may affect collection of revenues/Cash flow. Low cash-flow collection hinders implementation of planned activities.
- c) **Software malfunctioning and hardware problems**  
Software malfunctioning or corrupt and hardware problems which may be caused by virus, hackers or heavy rains may affect systems and ICT infrastructure which in turn affect implementation of the future plan.
- d) **Employees/Labour turnover**  
Implementation of organization plan depends on motivated and satisfied human resources. If some of employees become unsatisfied and opt to shift to other organizations may result into high employee turnover which might affect implementation of the plan.

**2.25 APPROVAL**

This Report was approved and authorized for issue by the Board of Governors during its 10<sup>th</sup> Extra-Ordinary Meeting held on 27<sup>th</sup> March, 2023 and signed on its behalf by:

Hon. Sophia M. Simba

Signature: \_\_\_\_\_

Board Chairperson

Date: \_\_\_\_\_

Ms Alesia A. Mbuya

Signature: \_\_\_\_\_

Audit and Risk committee Secretary

Date: \_\_\_\_\_

Dr. Joyce E. Nyoni

Signature: \_\_\_\_\_

RECTOR

Date: \_\_\_\_\_



### 3.0 STATEMENT OF THE BOARD OF GOVERNORS' RESPONSIBILITY

These financial statements have been prepared by the Management of the Institute of Social Work in accordance with requirement of the International Public Sector Accounting Standards (IPSAS). The Board is responsible for establishing and maintaining a system of effective internal control designed to give reasonable assurance that the transactions recorded in the accounts are within the statutory requirement and that they contain the receipts and use of resources by the ISW.

The Board of ISW is responsible for keeping proper accounting records which at any time disclose with reasonable accuracy the financial position of the Institute and enabled them to ensure that the financial statements comply with the IPSAS. The Board is also responsible for safeguarding the assets and taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Board confirms that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates have been made in the preparation of the financial statements for the year ended 30 June 2022. The Board also confirms that International Public Sector Accounting Standards (IPSAS) Accrual basis have been complied with and that the financial statements have been prepared on the going concern basis hence gives a true and fair view presentation of the Institute.

To the best of Board's knowledge, the internal control system has operated adequately throughout the reporting period and the accounting and underlying records provide a reasonable basis for the preparation of the financial statements for the year ended 30 June 2022. We accept responsibility for the integrity of the Financial Statements, the information they contain and their compliance with IPSAS Accrual basis.

**By order of the Board**

\_\_\_\_\_  
**Chairperson of the Board**

\_\_\_\_\_  
**Rector**

**Date** \_\_\_\_\_

#### 4.0 DECLARATION OF HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2022

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

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with International Public Sector Accounting Standards (IPSAS) and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Governors as under Statement of the Board of Governors' Responsibility on an earlier page.

I, **CPA Dr. Christine Cassian Ngonyani**, being Acting Chief Accountant of the Institute of Social Work hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2022 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

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

Signature: \_\_\_\_\_

Signed by: CPA Dr. Christine Cassian Ngonyani  
Position: Ag. Chief Accountant  
NBAA Membership No.: ACPA 1932

Date: \_\_\_\_\_

## 5.0 FINANCIAL STATEMENTS

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	30 June 2022 TZS	30 June 2021 TZS
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	9	2,248,979,873	1,115,979,102
Receivables from exchange transactions	10-A	535,124,529	705,497,100
Receivables from non-exchange transactions	10-B	63,340,702	356,770,144
Inventories	11	114,516,263	
		<u>2,961,961,367</u>	<u>2,264,566,037</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	7	52,572,375,245	52,691,910,167
Work in Progress	7	634,218,973	-
Intangible Assets	8	40,769,298	41,021,509
		<u>53,247,363,516</u>	<u>52,732,931,676</u>
<b>Total Assets</b>		<u><u>56,209,324,883</u></u>	<u><u>54,997,497,713</u></u>
<b>Net Assets and Liabilities</b>			
<b>Current Liabilities</b>			
Payables from exchange transactions	12-A	310,213,358	398,670,810
Payables from non-exchange transactions	12-B	88,746,096	404,174,961
Provisions	13	576,195,589	313,582,369
		<u>975,155,043</u>	<u>1,116,428,140</u>
<b>Non-Current Liabilities</b>			
<b>From Non-exchange transactions</b>			
Deferred Income		349,897,425	-
HESLB loan	33	70,543,925	325,002,125
		<u>420,441,350</u>	<u>325,002,125</u>
<b>Total Liabilities</b>		<u>1,395,596,393</u>	<u>1,441,430,265</u>
<b>Net assets</b>			
Taxpayer`s Fund		39,120,822,656	39,120,822,656
Accumulated Surplus		15,692,905,834	14,435,244,792
		<u>54,813,728,490</u>	<u>53,556,067,448</u>
<b>Total Net assets and Liabilities</b>		<u><u>56,209,324,883</u></u>	<u><u>54,997,497,713</u></u>

The Financial Statements were approved for issue by the Board on \_\_\_\_\_ and were signed on its behalf by:

\_\_\_\_\_  
Chairperson of the Board

\_\_\_\_\_  
Rector

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	30 June 2022 TZS	30 June 2021 TZS
<b>Revenue from non-exchange transaction</b>			
Government Grants	15-A	4,702,236,492	11,821,930,373
		<u>4,720,236,492</u>	<u>11,821,930,373</u>
<b>Revenue from exchange transaction</b>			
Course Fee	14	5,276,045,550	5,615,648,936
Fees, Fines, Penalties and Forfeits	17	155,076,632	
Other Revenue	16	606,268,234	520,768,073
		<u>6,037,390,416</u>	<u>6,136,417,009</u>
<b>Total Revenue</b>		<u><b>10,868,199,715</b></u>	<u><b>17,958,723,182</b></u>
<b>Expenses</b>			
Amortization of Intangible Assets	8	9,752,211	30,459,001
Depreciation of Property, Plant and Equipment	7	612,986,290	499,205,291
Impairment of Property, Plant and Equipment	7	3,129,300	14,530,700
Impairment of Receivables	10-B	54,409,533	-
Maintenance Expenses	18	154,763,769	135,939,952
Other Expenses	19	671,550,281	257,198,718
Social Benefits	22	33,535,000	51,580,000
Use of Goods and Service	20	2,318,245,106	2,041,623,060
Wages, Salaries and Employee Benefits	21	5,563,594,375	5,258,668,242
Grants, Subsidies, and other transfer payments	44	60,000,000	48,000,000
<b>Total expense</b>		<u><b>9,481,965,865</b></u>	<u><b>8,337,204,964</b></u>
<b>Surplus for the year</b>		<u><b>1,257,661,042</b></u>	<u><b>9,621,518,219</b></u>

The Financial Statements were approved for issue by the Board on \_\_\_\_\_ and were signed on its behalf by:

\_\_\_\_\_  
Chairperson of the Board

\_\_\_\_\_  
Rector

**STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022**

	Taxpayer's Fund	Accumulated Surplus /(Loss)	Total
	TZS	TZS	TZS
At 01 July 2021	39,120,822,656	14,435,244,792	53,556,067,447
Surplus for the year	-	1,257,661,042	1,257,661,042
<b>As at 30 June 2022</b>	<b><u>39,120,822,656</u></b>	<b><u>15,692,905,834</u></b>	<b><u>54,813,728,490</u></b>
At 01 July 2020	39,120,822,656	4,813,726,573	43,934,549,228
Surplus for the year	-	9,621,518,219	3,029,618,454
<b>As at 30 June 2021</b>	<b><u>39,120,822,656</u></b>	<b><u>14,435,244,792</u></b>	<b><u>53,556,067,447</u></b>

The Financial Statements were approved for issue by the Board on \_\_\_\_\_ and were signed on its behalf by:

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Chairperson of the Board

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Rector

**CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022**

	Note	30 June 2022 TZS	30 June 2021 TZS
<b>Cash Flows from Operating Activities</b>			
<b>Receipts</b>			
Government Grants	32-E	5,018,076,462	4,454,851,601
Course Fee	32-B	5,402,736,700	4,841,252,555
Other Income	32-C	610,688,893	554,934,114
Partnership Project- NORHED II	34	288,271,834	-
ISWOSO Amounts received	35	216,033,428	361,442,000
Training payable	36	126,475,409	11,550,000
Staff deductions received from the Government	37	-	392,929,173
HESLB (For meal & accommodation)	38	578,303,713	730,869,777
		<b>12,240,586,439</b>	<b>11,347,829,220</b>
<b>Payments</b>			
Salaries and Staff Benefit	32-F	(5,563,594,375)	(4,851,247,603)
Payments to Suppliers	32-D	(1,035,339,816)	(909,897,650)
Partnership Project- NORHED II Expenditure	34	(257,460,289)	-
Payments to other administration expenses		(2,034,699,688)	(2,129,174,113)
ISWOSO Amounts paid out	35	(190,779,564)	(327,923,100)
Staff deductions paid out	39	(46,375,140)	(364,799,016)
HESLB Meals and Accommodation (Students)	38	(563,954,206)	(754,878,778)
<b>Cash Flows Used in Operating Activities</b>		<b>(9,692,203,078)</b>	<b>(9,337,920,260)</b>
<b>Net cash outflow to Operating activities</b>		<b>2,548,383,361</b>	<b>2,009,908,960</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of PPE	7	(1,108,777,186)	(1,229,515,872)
Acquisition of Intangible Assets	8	(9,500,000)	(58,745,000)
<b>Net cash outflow to Investing Activities</b>		<b>(1,118,277,186)</b>	<b>(1,288,260,872)</b>
<b>Cash Flows from Financing Activities</b>			
Loan From HESLB	33	22,200,000	67,100,000
Repayment of HESLB loan	33	(319,305,404)	(75,804,750)
<b>Net Cash outflow from financing activities</b>		<b>(297,105,404)</b>	<b>(8,704,750)</b>
(Decrease)/Increase in Cash and Cash Equivalents		1,133,000,771	712,943,338
Cash and Cash Equivalent at 01 July		1,115,979,102	403,035,764
<b>Cash and Cash Equivalent at 30 June</b>	<b>9</b>	<b>2,248,979,873</b>	<b>1,115,979,102</b>

The Financial Statements were approved for issue by the Board on \_\_\_\_\_ and were signed on its behalf by:

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**Chairperson of the Board**

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**Rector**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022**  
(Budget Prepared on Cash Basis)

Budget Item	Original Budget	Reallocation/A djustment	Final Budget	Actual on Comparable basis	Difference
	TZS	TZS	TZS	TZS	TZS
<b>RECEIPTS</b>					
Fees, fines, penalties and Forfeits	106,000,000	-	106,000,000	155,076,632	(49,076,632)
Funds Received	4,676,304,000	(34,250,000)	4,642,054,000	5,018,076,462	(376,022,462)
Other Revenue	1,002,393,000	-	1,002,393,000	346,046,386	656,346,614
Revenue from Exchange Transactions	5,623,465,500	-	5,623,465,500	5,756,299,513	(132,834,013)
<b>Total Receipts</b>	<b>11,408,162,500</b>	<b>(34,250,000)</b>	<b>11,373,912,500</b>	<b>11,275,498,993</b>	<b>98,413,507</b>
<b>PAYMENTS</b>					
Grants, Subsidies and other Transfer Payments	60,000,000	-	60,000,000	60,000,000	-
Maintenance Expenses	808,230,000	283,460,000	1,091,690,000	154,763,769	936,926,231
Other Expenses	538,570,000	60,820,000	545,390,000	394,529,773	150,860,227
Social Benefits	31,520,000	-	31,520,000	26,335,000	5,185,000
Supplies and Consumables Used	3,351,643,800	(298,304,300)	3,053,339,500	2,796,668,718	256,670,782
Wages, Salaries and Employee Benefits	5,341,498,700	78,340,000	5,419,838,700	5,602,359,438	(182,520,738)
Acquisition of Intangibles	1,200,000	-	1,200,000	-	1,200,000
Acquisition of Property, Plant and Equipment	1,275,500,000	100,800,000	1,376,300,000	1,107,841,524	268,458,476
<b>Total Payment</b>	<b>11,408,162,500</b>	<b>225,115,700</b>	<b>11,579,278,200</b>	<b>10,142,498,222</b>	<b>1,436,779,978</b>
<b>Net Receipts/Payments</b>		<b>190,865,700</b>	<b>(285,365,700)</b>	<b>1,133,000,771</b>	<b>(1,338,366,471)</b>
<b>Cash and cash equivalents at beginning of period</b>				<b>1,115,979,102</b>	
<b>Cash and cash equivalents at end of period</b>				<b>2,248,979,873</b>	

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1. INSTITUTE INFORMATION

The Institute of Social Work is a higher learning public Institution under the Ministry of Health, Community Development Gender Elderly and Children. It was established under an Act of Parliament No. 26 of 1973 as subsequently amended underwritten laws (Miscellaneous Amendment) No. 25 Act 2002. The Institute is located at Kijitonyama Plot No. 684, Block 44, along New Bagamoyo/Shekilango roads, Dar es Salaam.

### 2. BASIS OF PREPARATION

The Financial Statements have been prepared on the historical cost basis, except for certain financial instruments which are stated at fair value. The financial statements have been prepared in accordance with International Public Sector Accounting Standard (IPSAS) Accrual basis.

### 3. CHANGES IN ACCOUNTING POLICIES

There were no changes in accounting policies during the year. The accounting policies which were used during the year were consistent with previous years.

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Foreign currency translation

##### *a) Functional and presentation currency*

Items included in the Financial Statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates (“the functional currency”). The Financial Statements are presented in Tanzanian Shilling, which is the Institute’s functional and presentation currency.

##### *b) Transactions and balances*

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets (bid price) and liabilities (offer price) denominated in foreign currencies are recognized in the statement of financial performance.

#### Revenue recognition

##### *a) Revenue from non-exchange transactions*

##### *Transfers from other Government entities*

Revenues from non-exchange transactions with other Government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and



property) if the transfer is free from conditions, but if there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

*b) Revenue from exchange transaction*

*Fees*

The institute recognizes revenues from fees when the event occurs and the asset recognition criteria are met, to the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue.

*c) Rental Income*

Rental income is recognized on accrual basis. The collection from rental income is apportioned accordingly and the unpaid amount recognized as receivable.

**Property, Plant and Equipment**

Plant and equipment are initially recorded at cost and thereafter stated at historical cost less accumulated depreciation, and accumulated impairment loss, if any. Such cost includes the cost of replacing part of the plant and equipment if the recognition criteria are met.

The depreciation rates were calculated on a straight-line basis at annual rates adopted from Accountant General as per Accounting Circular No 1 & 2 of 2017/18 on testing for impairment and charging for depreciation as per standards. The depreciation rates used during the year under review are the same as previous year as shown in **Table 14** below:

**Table 14: Property, Plant and Equipment**

<b>Asset Description</b>	<b>Depreciation Rates</b>
Motor vehicles	20.00%
Furniture and equipment	20.00%
Buildings-School	1.333%
Buildings-Residential	2%
Software/electronic equipment	14.29%
Library books	20.00%
Fence	4.00%
Water well	6.67%
Generator	6.67%

An item of property, plant and equipment and any significant part initially recognized and derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference

between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance when the asset is derecognized.

The assets' residual values and useful lives and methods of depreciation of property, plant and equipment are reviewed and adjusted if appropriate, at each balance sheet date.

### **Impairment of Property, Plant and Equipment**

Three residential building were identified to have indicators for impairments. The assessment did not confirm that the identified buildings have been further impaired as compared to last financial year due to physical damage, idleness, deteriorations and obsolescence. The management is satisfied that the impairment status remains the same as previous year.

### **Budget Information**

#### **a) Budget approval**

The Institute's budget for the year 2020/21 was approved by the National Assembly on June 2020. It was prepared on the accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Institute. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated in the statement of comparison of budget and actual amount, followed by details of overspending or under spending on line items.

#### **b) Basis and classification budget**

The Institute budget was prepared on accrual basis and the classification of the budget items were done based on the Institute objectives except for the few items such as Audit fee, Legal cases, Salary and staff benefits which were separately disclosed.

### **Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate Method (EIR) less impairment. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of Financial Performance. The losses arising from impairment are recognised in the statement of Financial Performance in finance costs.

### **Employee's benefits**

#### **a) Retirement benefit obligation**

The Institute's employees are members of state-owned pension scheme Public Service Social Security Fund (PSSSF). These schemes will bear all pension obligations. Both employer and

employees contribute the statutory fee to the pension fund and the amounts are charged to the statement of comprehensive income when due.

*b) Defined Employee Benefit Plan*

The Institute has a policy to pay retiring employees who have served for at least ten years an amount of TZS 40,000,000. In complying IPSAS 25, the ISW has determined entitled employees as per the policy and provided for their benefit during the year under review.

*c) Other entitlements*

The estimated monetary liability for employees accrued annual leave entitlement at the balance sheet date is recognized as an expense accrual. The Institute also accrues and pays gratuity of 25% of basic salary to its employees who employed in contract terms. Termination benefits are payable when employment is terminated before the normal retirement/contract expiry date or whenever an employee accepts voluntary redundancy in exchange for these benefits.

**Cash and cash equivalent**

Cash and cash equivalents are carried in the balance sheet at face value. For the purpose of cash flow statements cash and cash equivalents, comprise cash at bank.

**Intangible assets - Computer software costs**

The policy for the recognition of intangible assets when the following criteria are met;

- It is probable that the expected future economic benefits attributable to the assets will flow to the institute.
- The cost of the assets can be measured reliably

Costs incurred on computer software are initially accounted for at costs as intangible assets and subsequently at cost less any accumulated amortization and accumulated impairment losses. Amortization is calculated on a straight-line basis over the estimated useful lives. The Institute's intangible assets have useful life of five years. The residual value and expected useful lives are reassessed annually.

**Impairment on Non-Financial Assets**

**Basis of separating cash and non-cash generating assets**

The basis of categorizing ISW assets into non- cash generating assets was due to the fact that they are primary held for service delivery and not for generating commercial return. In accordance with IPSAS 21, these assets are categorized as non-cash generating assets.

### *Impairment of Cash-Generating Assets*

At each reporting date, the entity assesses whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable amount.

An asset's recoverable amount is the higher of an assets or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset or the Cash-Generating Unit (CGU) exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs to sell, recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

### **Inventories**

Inventories are stated at the lower of cost and current replacement cost<sup>1</sup>. Costs comprise purchase price, direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method.

### **Accounts Payables**

Accounts payables are non-interest bearing and are stated at their nominal value.

### **Comparative figures**

Where necessary, the comparative figures have been reclassified to conform to changes in presentation in the current year.

### **Provisions**

The institute policy is to recognize Provisions when the following conditions are met;

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<sup>1</sup>Current replacement cost is the cost to be incurred to acquire inventory at the reporting date.

- It has a present obligation (legal or constructive) as a result of a past event,
- It is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and
- Reliable estimate can be made of the amount of the obligation.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement. **Table 15** indicates the total provision during the year.

**Table 15: Summary of Provision**

Description	2022 TZS	2021 TZS
Provision for untaken leave	59,900,600	50,506,000
Advance Received	10,520,000	-
Provision for audit fees	77,181,143	70,308,857
Provision for gratuity and other employees' benefit	286,615,662	192,767,512
Withholding Tax	11,016,815	-
Provision for Bad and Doubtful debts	130,961,370	76,551,837
<b>Total</b>	<b>576,195,589</b>	<b>390,134,206</b>

## 5. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Institute's Financial Statement requires the Management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and

Liabilities and the disclosure of contingent liabilities, at the reporting date. Uncertainty about these assumptions and estimates could require a material adjustment to carrying amount of the asset or liability affected in the future periods.

### Judgments

In the process of applying the Institute's accounting policies, no significant judgments were made by management.

### Estimates and Assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

#### Asset Useful Lives

The useful lives of items of Property Plant and equipment are estimated annually and are in line with the rate at which they are depreciated. The carrying values of the Plant, property

and Equipment shown on note No 7. During the period, the Institute reviewed useful life of Library books by increasing its useful life from five years to ten years due to the fact that the carrying value of the library books could have been zero if charged during the year without a review.

### ***Impairment of Financial Assets***

The Institute assesses annually whether there are any indicators of impairment for all financial assets at each reporting date. If indicators exist, an impairment test is done, and any identified impairment loss is recognized in the Financial Statements. During the year under review management recognized impairment loss amounting to TZS 3,129,300 in respect of one house (Rector's house).

## **6. FUTURE CHANGES IN ACCOUNTING POLICIES**

The following IPSAS were issued a couple of years ago and become effective in the dates mentioned below, there is no impact to the institute for not adopting these IPSAS:

- (i) IPSAS 41 Financial Instruments effective from 1 January 2023
- (ii) IPSAS 42 Social benefits effective from 1 January 2022

## 7. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings - Resident & office	School Buildings	Office furniture & equipment	Library Books	Motor vehicles	Cement slabs	Fence	Graduation gowns	Water well	Capital Work-In-Progress	Generator	Electronic Equipment	Total
	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'	TZS'000'
<b>Cost</b>														
At 1 July 2021	36,528,685	8,158,690	7,606,040	1,722,639	379,847	423,135	16,362	296,175	96,387	13,127	-	265,495	691,341	56,197,923
Additions (Monetary)	-	-	-	52,864	173,815						634,219		247,880	1,108,778
Additions (Non-Monetary)	-	34,057	-	-									-	34,057
Impairment Loss		(3,129)												(3,129)
At 30 June 2022	36,528,685	8,189,618	7,606,040	1,775,503	553,662	423,135	16,362	296,175	96,387	13,127	634,219	265,495	939,221	57,337,629
<b>Accumulated Depreciation</b>														
At 1 July 2021	-	633,283	620,991	1,169,156	350,639	243,252	16,362	110,116	43,054	5,426	-	28,900	296,868	3,518,047
Charge for the year	-	174,768	85,818	158,173	29,406	32,017	-	11,847	9,639	876	-	16,519	93,925	612,988
At 30 June 2022	-	808,051	706,808	1,327,329	380,044	275,269	16,362	121,963	52,693	6,301	-	45,419	390,793	4,131,032
<b>Carrying Value</b>														
At 30 June 2022	36,528,685	7,381,567	6,899,232	448,173	173,617	147,866	-	174,212	43,694	6,826	634,219	220,076	548,427	53,206,594
At 30 June 2021	36,528,685	8,001,706	6,487,438	554,916	29,208	208,958	-	186,059	53,333	7,701	-	236,595	397,313	52,691,910

		30 June 2022 TZS	30 June 2021 TZS
<b>8</b>	<b>INTANGIBLE ASSETS</b>		
	Cost		
	As at 1 July	222,939,897	164,194,897
	Additions	9,500,000	58,745,000
	At 30 June	232,439,897	222,939,897
	As at 1 July	(181,918,388)	(151,459,387)
	Charge for the year	(9,752,211)	(30,459,001)
	At 30 June	(191,670,599)	(181,918,388)
	Carrying value	<u>40,769,298</u>	<u>41,021,509</u>
<b>9</b>	<b>CASH AND CASH EQUIVALENTS</b>		
	Bank of Tanzania (BOT)USD	1,741,426,415	687,627,035
	Bank of Tanzania (BOT)TZS	100,504,310	93,749,204
	National Bank of Commerce	654,666	2,486,264
	CRDB 01J1013365500 Student Fees	6,193,250	20,186,650
	CRDB 01J1013365501 General Payment	277,633,012	180,634,004
	CRDB 01J1013365502 Student Allowance	59,940,446	59,681,077
	CRDB 01J1013365505 UNICEF	40,000	10,235
	CRDB 02J1013365501 Jane Adam Project	60,953,356	131,291
	National Micro-Finance Bank	10,235	66,958,309
	National Microfinance Bank Kisangara	1,620,783	2,604,733
	Petty Cash-HQ	3,400	910,300
	Petty cash -Kisangara	-	1,000,000
		<u>2,248,979,873</u>	<u>1,115,979,102</u>
<b>10</b>	<b>TRADE AND OTHER RECEIVABLES</b>	<b>30 June 2022</b>	<b>30 June 2021</b>
		<b>TZS</b>	<b>TZS</b>
<b>10-A</b>	<b>Receivable from exchange transactions</b>		
	Student Receivables	535,124,529	782,048,937
	Less: Provision for impairment of receivables	-	(76,551,837)
	Net receivable from exchange transactions	<u>535,124,529</u>	<u>705,497,100</u>
<b>10-B</b>	<b>Receivable from non-exchange transactions</b>	<b>2021/22</b>	<b>2020/21</b>
		<b>TZS</b>	<b>TZS</b>
	Staff Receivables	38,113,763	316,533,772
	Other Receivables	18,167,759	10,852,358
	Prepayments and other deposits	7,059,180	29,384,014
		<u>63,340,702</u>	<u>356,770,144</u>
	Less: Provision for impairment of receivables	-	-
	Net receivable from non-exchange transactions	<u>63,340,702</u>	<u>356,770,144</u>
	<b>Movement of provision for impairment of receivables</b>		
	At 01 July	76,551,837	62,021,137
	Addition	54,409,533	14,530,700
	At 30 June	<u>130,961,370</u>	<u>76,551,837</u>



		30 June 2022	30 June 2021
<b>11</b>	<b>INVENTORIES</b>	<b>TZS</b>	<b>TZS</b>
	Stationery Stocks	81,823,107	81,823,107
	Spare Parts stock	112,751	112,751
	Cleaning Materials stock & Spare parts	1,540,033	1,540,033
	Building Materials	2,843,800	2,843,800
	Consumables	28,196,572	-
		<u>114,516,263</u>	<u>86,319,691</u>
	<b>Inventory Disclosure</b>		
	The Consumables line items in MUSE include stationery and cleaning materials inventories movements.		
<b>12</b>	<b>PAYABLES</b>		
<b>12-A</b>	<b>Payables from exchange transactions</b>		
	Students account payables	111,901,999	268,019,600
	Supplies of goods and services (trade creditors)	198,311,359	130,651,210
		<u>310,213,358</u>	<u>398,670,810</u>
<b>12-B</b>	<b>Payables from non-exchange transactions</b>		
	Other Payables	<u>88,746,096</u>	<u>404,174,961</u>
	<b>Total Payables</b>	<u>398,959,454</u>	<u>802,845,771</u>
<b>13</b>	<b>PROVISIONS</b>		
	Advance Received	10,520,000	-
	Provision for untaken leave	59,900,600	50,506,000
	Provision for audit fees	77,181,142	70,308,857
	Withholding Tax	11,016,815	-
	Provisional for doubtful Debts	130,961,370	
	Provision for Gratuity and other employees' benefit	286,615,662	192,767,512
	<b>Total</b>	<u>576,195,589</u>	<u>313,582,369</u>
	<b>Movement of Provisions</b>		
	<b>(i) Untaken Leave</b>		
		<b>30 June 2022</b>	<b>30 June 2021</b>
		<b>TZS</b>	<b>TZS</b>
	<b>Year ended 30 June 2022</b>		
	At start of year	50,506,000	27,327,317
	Addition provision raised	10,818,000	26,423,683
	Provision utilized	(1,423,400)	(3,245,000)
	<b>At end of year</b>	<u>59,900,600</u>	<u>50,506,000</u>
	<b>(ii) Audit Fees</b>		
	<b>Year ended 30 June 2021</b>		
	At start of year	56,219,257	63,219,257
	Addition provision raised	70,000,000	63,000,000
	Provision utilized	(77,181,143)	(70,000,000)
	<b>At end of year</b>	<u>49,038,114</u>	<u>56,219,257</u>

<b>(iii) Gratuity and Employee Benefit</b>			
	At start of year	192,767,512	210,569,401
	Addition provision raised	93,848,150	66,797,520
	Provision utilized	-	(84,599,409)
	<b>At end of year</b>	<b>286,615,662</b>	<b>192,767,512</b>
<b>14</b>	<b>COURSE FEE</b>	<b>30 June 2022</b>	<b>30 June 2021</b>
		<b>TZS</b>	<b>TZS</b>
	Master's degree Program	243,892,550	266,443,325
	Bachelor's degree	2,825,311,000	2,766,762,874
	Ordinary Diploma	1,409,580,000	1,461,301,250
	Postgraduate Diploma	36,980,000	61,941,491
	Certificate	760,282,000	1,059,199,996
		<b>5,276,045,550</b>	<b>5,615,648,936</b>
<b>15-A</b>	<b>GOVERNMENT GRANTS</b>		
	Personnel Emolument (P/E) Grant	3,716,907,000	3,539,427,300
	Employer Social Security contribution	687,627,795	652,949,051
	Other Charges	213,541,667	250,000,000
	Other Grants	84,160,030	659,457,250
	Recognition of revenue from deferred capital grant	-	6,720,096,772
		<b>4,702,236,492</b>	<b>11,821,930,373</b>
<b>15-B</b>	<b>GOVERNMENT GRANTS</b>		
	Personnel Emolument (P/E) Grant	3,716,907,000	3,539,427,300
	Employer Social Security contribution	687,627,795	652,949,051
	Other Charges	213,541,667	250,000,000
	Other Grants	400,000,000	12,475,250
		<b>5,018,076,462</b>	<b>4,454,851,601</b>
<b>16</b>	<b>Other Income</b>	<b>30 June 2022</b>	<b>30 June 2021</b>
		<b>TZS</b>	<b>TZS</b>
	Carry forward Module Fees	-	11,070,000
	Classroom& Conference Hire	4,700,000	2,100,000
	Student refund	-	171,955
	Miscellaneous Income	123,264,348	1,882,546
	Playground Hire	4,940,000	1,190,000
	Rent investors container	6,800,000	-
	Rent posters and other advert	-	71,896,132
	Rent Residential External	-	-
	Rent Hostel	107,274,000	84,890,000
	Salary in lieu of notices	-	3,700,000
	Sale of Prospectus	127,123,799	49,660,000
	Sale of Tender Documents	-	-
	Admission Fees	-	40,487,488
	Receipt from Short courses	-	-
	Receipt from Consultancy Fees	1,073,180	4,611,252
	Penalty Income	-	147,500
	Academic Transcript	8,836,500	6,760,000
	Application Fees	38,680,900	-

16	Other Income	30 June 2022 TZS	30 June 2021 TZS
	Rental Income -Residential Internal Staff	80,100,269	73,012,200
	Appeal Fee	-	1,240,000
	Postponement Fees	-	6,750,000
	Graduation Gown Hire	15,460,000	15,180,000
	Penalty on book lost and card lost	-	140,000
	Bad debt recovery	-	-
	Provisional result	770,000	18,000
	charges of duplication of certificates	389,700	300,000
	Receipt from Training and Examination Fees	1,354,000	-
	Registration fee	-	62,385,000
	Gain in exchange Fluctuation	-	-
	Library fees	-	40,710,000
	Late Submission of Dissertation	-	150,000
	Student Identity	50,355,828	41,960,000
	Masters HR Degree Defence Logistic	-	150,000
	Sale of research book	35,145,710	-
	Short term Hostel	-	206,000
		<b><u>606,268,234</u></b>	<b><u>520,768,073</u></b>
17	<b>Fees, Fine, Penalties and Forfeit</b>		
	Admission Fees	-	-
	Receipt from signs and adverts	74,092,490	-
	Fine, penalties and Forfeitures	3,780,000	-
	Registration Fees	77,204,142	-
		<b><u>155,076,632</u></b>	<b><u>-</u></b>
18	<b>Maintenance Expenses</b>	30 June 2022 TZS	30 June 2021 TZS
	Air conditioners	31,798,816	48,787,100
	Computers, printers, scanners, and other computer related equipment	26,231,969	4,645,760
	Motor Vehicles and Watercraft	33,455,992	36,634,801
	Outsource maintenance contract services	63,276,992	45,872,291
		<b><u>154,763,769</u></b>	<b><u>135,939,952</u></b>
19	<b>Other Expenses</b>	30 June 2022 TZS	30 June 2021 TZS
	Agency fees	21,855,000	23,397,200
	Audit fees	77,181,143	70,000,000
	Bad and Doubtful expenses	269,335,461	-
	Bank Charges and Commissions	348,491	29,813,125
	Burial Expenses	6,450,000	7,870,000
	consultancy fees	111,128,487	104,879,785
	Foreign exchange differences (Losses)	1,831,596	-
	Honorariums (expert opinion)	30,000,000	-
	Insurance Expenses	40,680,000	2,070,280
	Taxes Levied by another Level of Government	105,726,550	13,879,061
	Vehicles Insurance	7,013,553	5,289,267
		<b><u>671,550,281</u></b>	<b><u>257,198,718</u></b>

20 Use of Goods and Services	30 June 2022 TZS	30 June 2021 TZS
Advertising and Publication	31,560,320	40,329,600
Air Travel Tickets	7,091,726	5,925,350
Capitation Costs	1,400,000	-
Classroom Teaching Supplies	1,500,000	-
Cleaning Supplies	5,037,251	5,345,416
Computer Software	5,400,000	34,775,600
Computer Supplies and Accessories	70,002,467	9,532,600
Conference Facilities	1,970,000	4,500,000
Diesel	51,384,855	33,443,141
Educational Radio and TV broadcasting programming	1,559,000	-
Electricity	86,366,210	106,274,508
Entertainment	14,670,000	17,350,000
Examination Expenses	217,630,500	148,037,500
Exhibition, Festivals and Celebrations	50,491,900	48,235,000
Food and Refreshments	15,700,600	-
Fumigation	2,762,000	1,176,000
Furniture and Appliances	60,000,000	29,500,000
Ground travel (bus, railway taxi, etc)	443,969,024	258,654,792
Hiring of Training Facilities	-	310,000
Internet and Email connections	29,307,010	49,034,904
Newspapers and Magazines	3,936,000	7,016,000
Office Consumables (papers, pencils, pens and stationaries)	63,210,235	11,425,736
Outsourcing Costs (includes cleaning and security services)	122,552,238	99,999,639
Per Diem - Domestic	321,956,460	311,436,940
Per Diem - Foreign	3,443,614	-
Petrol	21,774,728	8,147,140
Posts and Telegraphs	103,000	1,997,200
Printing and Photocopy paper	99,372,185	177,453,010
Printing and Photocopying Costs	32,147,800	39,579,511
Remuneration of Instructors	259,380,000	326,569,278
Research and Dissertation	114,019,100	45,599,188
Special Needs material and supplies	2,455,000	12,754,000
Sporting Supplies	24,999,900	5,481,100
Subscription Fees	2,369,500	11,376,800
Technical Service Fees	23,190,000	27,850,000
Telephone Charges (Land Lines)	1,544,864	923,882
Training Materials	450,000	-
Tuition fees	66,898,313	82,717,500
Uniforms and Ceremonial Dresses	4,500,000	1,998,000
Water Charges	52,079,306	76,873,725
Wire, Wireless, Telephone, Telex Services and Facsimile	60,000	-
<b>Total</b>	<b><u>2,318,245,106</u></b>	<b><u>2,041,623,060</u></b>

21	<b>Salaries, Wages and Employees Benefit</b>	<b>30 June 2022</b>	<b>30 June 2021</b>
		TZS	TZS
	Acting Allowance	1,698,000	2,536,000
	Casual Laborers	54,975,670	2,572,000
	Civil Servants	3,716,907,000	3,539,427,300
	Court Attire Allowance	1,800,000	-
	Electricity	59,851,007	56,843,200
	Extra-Duty	264,538,855	193,008,175
	Field (Practical Allowance)	4,390,082	10,990,000
	Food and Refreshment	142,966,430	105,455,549
	Gratuities	93,848,150	90,067,920
	Honoraria	11,000,000	41,221,000
	Housing allowance	122,775,100	129,951,700
	Leave Travel	42,572,064	52,021,483
	National Health Insurance Schemes (NHIF)	111,507,210	104,337,819
	Outfit Allowance	492,865	-
	Professional Allowances	50,870,000	76,000,000
	PSSSF	557,536,050	531,295,359
	Responsibility Allowance	76,486,300	88,785,000
	Sitting Allowance	54,260,000	44,750,000
	Special Allowance	109,308,000	113,487,200
	Subsistence Allowance	23,264,500	10,698,900
	Telephone	43,177,639	45,862,500
	Transport Allowance	784,918	-
	Water and Waste Disposal	-	1,660,000
	Workers Compensation Fund	18,584,535	17,697,137
		<u>5,563,594,375</u>	<u>5,258,668,242</u>
22.	<b>Social Benefits</b>	<b>30 June 2022</b>	<b>30 June 2021</b>
		TZS	TZS
	Education Allowances	32,210,000	51,080,000
	Relief Assistance	1,325,000	500,000
		<u>33,535,000</u>	<u>52,580,000</u>

**23. EXPLANATION OF VARIATION BETWEEN BUDGET AND ACTUAL EXPENDITURE**

Detailed Description	Final Budget	Actual Amount on Comparison Basis	Different Final Budget & Actual	Explanations/comments/Reasons for material differences
<b>Revenue from Exchange Transactions</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	
Fees, fines, penalties, and Forfeits	106,000,000	155,076,632	(49,076,632)	The actual amount collected include the amount of other income which were reclassified under this category in muse system
Revenue from Exchange Transactions	5,623,465,500	5,756,299,513	(132,834,013)	The actual amount collected include the amount other income which were reclassified under this category by muse system
<b>Revenue from Non-Exchange Transactions</b>				
Funds Received	4,642,054,000	5,018,076,462	(376,022,462)	The actual amount collected included employer's contributions amounting to TZS 557,536,050 which were erroneously excluded in the budget for Personnel Emolument for the year 2021/2022
Other Revenue	1,002,393,000	346,046,386	656,346,614	Some of the amount collected were excluded under this category and collected along with revenue from exchange transactions as a result of reclassification under MUSE system.
<b>PAYMENTS</b>				
Grants, Subsidies, and other Transfer Payments	60,000,000	60,000,000	-	
Maintenance Expenses	1,091,690,000	154,763,769	936,926,231	Maintenance expenses were carried over to the next financial year due to incomplete procurement processes.
Other Expenses	545,390,000	394,529,773	150,860,227	The management introduce cost cutting strategy in the area of other expenses in order to direct available fund to development activities.
Social Benefits	31,520,000	26,335,000	5,185,000	The amount of social benefits are paid to the employee who are undertaking long term studies after submission of progress report. During the year some were yet to submit progress report as at 30 <sup>th</sup> June 2022.
Supplies and Consumables Used	3,053,339,500	2,796,668,718	267,106,444	
Wages, Salaries and Employee Benefits	5,419,838,700	5,602,359,438	(182,520,738)	New staff for position of DRAC and DRFA for vacant positions that were acted for long time

INSTITUTE OF SOCIAL WORK (ISW)

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Detailed Description	Final Budget	Actual Amount on Comparison Basis	Different Final Budget & Actual	Explanations/comments/Reasons for material differences
Acquisition of Intangibles	1,200,000	9,500,000	(8,300,000)	The budget for intangible assets were included in acquisition of Property, Plant & Equipments.
Acquisition of Property, Plant and Equipment	1,376,300,000	1,108,777,186	267,522,814	The procurement processes could not be completed within financial year 2021/2022 and hence the acquisition of PPE was carried over to the next financial year.

**24. CAPITAL MAINTENANCE**

The equity of the Institute is made up of and accumulated surplus and taxpayer's fund. The Board monitors the growth of capital to ensure growth of the Institute. As at 30 JUNE 2022 the capital balance stood at: -

Description	30 June 2022	30 June 2021
	TZS	TZS
Accumulated Surplus	9,229,578,876	7,935,330,026
Taxpayer's fund	39,120,822,656	39,120,822,656
<b>Total</b>	<b>48,350,401,532</b>	<b>47,056,152,682</b>

**25. NUMBER OF EMPLOYEES**

The number of employees during the year was 141 (2021: 140).

**26. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The Institute operations are exposed to financial risks as explained hereunder. Financial risk management focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on The Institute's financial performance. The main risks arising from the Institute's operations are credit risk, liquidity risk and currency risk. The Institute reviewed risk register to enable management of risks. Some of the risks are summarized below: -

**i) Credit risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Institute is exposed to credit-related losses in the event of non-performance by counterparties to financial instruments. However, The Institute does not regard that there is significant concentration of credit risk. The Institute mitigates the credit risk by maintaining cash and cash equivalents with reputable financial institutions; and recovering staff debts in terms of the applicable regulations directly from the employee's salary.

The age analysis of trade and other receivables is as shown below: (Amounts in TZS)

	3 - 6 months	Total
	TZS	TZS
<b><u>30 June 2022</u></b>		
Trade and other receivables	598,465,230	598,465,230
<b><u>30 June 2021</u></b>		
Trade and other receivables	1,022,030,872	1,022,030,872

The maximum exposure to credit risk is as shown below:

	30 June 2022	30 June 2021
	TZS	TZS
Cash and Cash Equivalents	2,248,979,873	1,115,979,102
Trade and Other Receivables	598,465,230	1,022,030,872
	<b>2,847,445,103</b>	<b>2,138,009,974</b>



**ii) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet obligations associated with financial instruments. The Institute manages its liquidity risk to ensure it is able to meet estimated expenditure requirements. This is achieved through prudent liquidity risk management which includes maintaining sufficient cash and cash equivalents.

The Institute’s main sources of income are the annual budget allocation from the Ministry of Finance and Planning and other sources of income. The income is used to fund The Institute’s operational and capital requirements. The annual budget is allocated by the Ministry in accordance with the provisions governing the Medium-Term Expenditure Framework (MTEF). The Institute uses Activity Based Budgeting approach with an extensive planning and governance process focused on the Strategic Plan to determine its operational and capital requirements. This is considered to be adequate mitigation for liquidity risk.

**Table 16: Maturity profile of financial liabilities**

	1 to 3 months TZS	3 to 12 months TZS	Over 1 year TZS	Total TZS
<b><u>30 June 2022</u></b>				
Payables	-	1,046,007,825	-	1,046,007,825
<b><u>30 June 2021</u></b>				
Payables	-	1,116,428,139	-	1,116,428,139

**iii) Currency risk**

Currency risk is the risk that the value of a financial instrument will fluctuate because of changes in foreign exchange rates. Some of the Institute’s operations utilize various foreign currencies and consequently, are exposed to exchange rate fluctuations that have an impact on cash flows and financing activities. Currency exposure arising from liabilities denominated in foreign currencies is managed primarily through the holding of bank balances in the relevant foreign currencies and accepting the local currency invoices only. The loss on foreign currency fluctuation during the year arose from the translation of bank balances.

**27. CATEGORIES OF FINANCIAL INSTRUMENTS**

The categorization of financial instruments as per IPSAS 41 Financial Instruments Recognition and Measurement - is as shown below:

	Carrying Value TZS	Held to maturity TZS	Loans and receivables TZS
<b><u>30 June 2022</u></b>			
<b>Financial Assets</b>			
Cash and Cash Equivalents	2,248,979,873	2,248,979,873	-
Trade and other receivables	598,465,230	-	598,465,230
	<b>2,847,445,103</b>	<b>2,248,979,873</b>	<b>598,465,230</b>

**30 June 2021**

**Financial Assets**

Cash and Cash Equivalents	1,115,979,102	1,115,979,102	-
Trade and other receivables	1,062,267,244	-	1,062,267,244
	<b>2,178,246,346</b>	<b>1,115,979,102</b>	<b>1,062,267,244</b>

	Carrying Value TZS	Other financial liabilities TZS	Total TZS
<b>30 June 2022</b>			
<b>Financial Liabilities</b>			
Trade payables	198,311,359	-	198,311,359
Other payables		847,696,466	847,696,466
	<b>198,311,359</b>	<b>847,696,466</b>	<b>1,046,007,825</b>
<b>30 June 2021</b>			
<b>Financial Liabilities</b>			
Trade payables	130,651,210	-	130,651,210
Other payables		985,776,929	985,776,929
	<b>130,651,210</b>	<b>985,776,929</b>	<b>1,116,428,139</b>

**28. ASSETS PLEDGED AS SECURITY FOR LIABILITIES**

None of the Institute's assets have been pledged as security for liabilities.

**29. EVENTS AFTER THE REPORTING PERIOD**

There were no material event adjusting or non-adjusting, which have occurred between the reporting date and the date when financial statements were authorized for issue.

**30. RELATED PARTY TRANSACTIONS**

The entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the entity, or vice versa. Members of key Management are regarded as related parties and comprise the Rector, two Deputy Rectors, Heads of Academic and administration departments and independent units.

**Key Management Personnel and Board Remunerations**

Key management short term benefits which were paid included salaries, allowances, and social security contributions as Table 17 indicates: -

**Table 17: Key Management Personnel and Board Remunerations**

	30 June 2022 TZS	30 June 2022 TZS
<b>Key Management remuneration</b>		
Salaries	886,392,000	848,916,000
Allowances	255,960,000	226,530,000
Social security contribution	159,550,560	174,027,780
<b>Sub total</b>	<b>1,301,902,560</b>	<b>1,249,473,780</b>

	30 June 2022 TZS	30 June 2021 TZS
<b>Board of Governors remuneration</b>		
Board fees	50,870,000	76,500,000
Board allowances	29,055,330	72,177,040
<b>Subtotal</b>	<b>79,925,330</b>	<b>148,677,040</b>
<b>Grand Total</b>	<b>1,381,827,890</b>	<b>1,398,150,820</b>

Payments to Board members and executives are paid in accordance with the Government Standing Orders and the approved human resources management policy and incentive scheme of the Institute of Social Work.

### 31. COMMITMENTS

#### Capital expenditure.

This is a total amount expected for execution of development activities in the Institute. Currently, the Institute is under commitment to finalize the construction of Information Resource Center (IRC). As at 30<sup>th</sup> June, 2022 the Institute committed TZS 1,211,000,000 for construction of IRC building.

	30 June 2022 TZS	30 June 2021 TZS
<b><u>Capital expenditure</u></b>		
Contracted and authorized	<b>1,211,000,000</b>	<b>970,034,000</b>

#### Lease

The Institute entered into operating leases with tenants. The Institute sublets unutilized space (Land and building) to earn rental income. The leases cover a period of one year with an option to renew after expiry.

Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms and is included in revenue in the Statement of Financial Performance due to its operating nature. During the year under review there was no unexpired lease for existing contracts.

	30 June 2022 TZS	30 June 2021 TZS
<b><u>Lease commitments</u></b>		
<b><u>(Institute as Lessor - Operating Lease)</u></b>	<b>63,562,800</b>	<b>63,562,800</b>
Rental income: Within one year		

## 32. CASHFLOW RECONCILIATIONS

### 32-A. Reconciliation of Net Cash flow from operating activities to Surplus/(Deficit)

	Note	30 June 2022	30 June 2021
		TZS	TZS
(Surplus)/deficit from ordinary activities		1,257,661,042	9,621,518,218
<b>Adjustments for:</b>			
Depreciation	7	612,986,290	487,546,092
Amortization of software	8	9,752,211	30,459,001
Impairment of buildings	7	3,129,300	-
Impairment of Receivables	10-B	54,409,533	-
Revenue from deferred capital grants	15-A	-	(6,720,096,772)
Assets acquisition (non-Monetary)	7	(34,057,455)	(646,982,000)
Unrealized exchange gain/(loss) not recognized		272,670	(375,799)
<b>Changes in working capital</b>			
Decrease in receivables from exchange transactions	10-A	170,372,571	(661,330,940)
Decrease in receivables from non-exchange transactions	10-B	293,429,442	82,111,003
Increase in inventory	11	(28,196,572)	(42,492,287)
Decrease in payables from exchange transactions	12-A	(88,457,452)	57,435,733
Decrease in payables from non-exchange transactions	12-B	(52,815,644)	(197,883,289)
Increase on differed income		349,897,425	-
<b>Net cash flows from operating activities</b>		<u><u>2,548,383,362</u></u>	<u><u>2,009,908,960</u></u>

### 32-B. Reconciliation of course fees

	Note	30 June 2022	30 June 2021
		TZS	TZS
Receivable at Beginning		782,048,937	
Course fees for the year	14	5,276,045,550	5,615,648,936
Advanced Payments Received March Intake		199,072,146	(19,269,150)
Repayments made-HESLB	12-A	(319,305,404)	-
Closing Receivable Balance		(535,124,529)	-
HESLB (Meals and Accommodation posted in student fees)		-	(755,127,231)
<b>Closing Balance</b>		<u><u>5,402,736,700</u></u>	<u><u>4,841,252,555</u></u>

### 32-C. Reconciliation of other income

	Note	30 June 2022	30 June 2021
		TZS	TZS
Other income	16	606,268,234	520,768,073
Adjustments for UNICEF funds		-	-
Prior year receivables from non-exchange transactions	10-B	8,419,859	38,163,553
Accrued Income (Classroom & Conference hire)		-	(2,100,000)
Accrued Income (Miscellaneous Income)		(3,999,200)	(1,882,546)
Prior year errors in other income		-	(14,966)
<b>Closing Balance</b>		<u><u>610,688,893</u></u>	<u><u>554,934,114</u></u>

**32-D. Reconciliation of payments to suppliers**

	Note	30 June 2022 TZS	30 June 2021 TZS
Use of goods and Services	19	2,318,245,106	2,041,623,059
Other expenses	20	671,550,281	206,972,200
Operating expenses		-	617,304,867
Maintenance Expenses	18	154,763,769	-
Amortisation of Software	8	(9,752,211)	(30,459,001)
Additional provision for audit fees		7,181,143	7,089,600
Payments to staff in suppliers account	32-G	(770,025,560)	(730,455,406)
Payments to Government entities posted in suppliers account	44	(1,337,437,058)	(933,536,554)
Other Payments in suppliers account		814,346	(267,756,687)
Errors in suppliers account		-	(884,428)
<b>Closing Balance</b>		<b><u>1,035,339,816</u></b>	<b><u>909,897,650</u></b>

**32-E. Reconciliation of Government Grants (16-B)**

	30 June 2022 TZS	30 June 2021 TZS
Personnel Emolument (P/E) Grant	3,716,907,000	3,539,427,300
Employer Social Security contribution	687,627,795	652,949,051
Other Charges	213,541,667	250,000,000
Other Grants	400,000,000	12,475,250
<b>Closing Balance</b>	<b><u>5,018,076,462</u></b>	<b><u>4,454,851,601</u></b>

**32-F. Reconciliation of Salaries and Staff Benefits**

	Note	30 June 2022 TZS	30 June 2021 TZS
Salaries and Staff benefit		4,404,534,795	4,693,709,966
Employee's Severance cost (Gratuity)		93,848,150	-
Other staff Benefits		1,065,211,430	157,537,637
<b>Closing Balance</b>	21	<b><u>5,563,594,375</u></b>	<b><u>4,851,247,603</u></b>

**32-G. Payments to staff posted in suppliers**

	30 June 2022 TZS	30 June 2021 TZS
Entertainment	14,670,000	17,350,000
Furniture and Appliances	60,000,000	29,500,000
Per Diem - Domestic	321,956,460	311,436,940
Remuneration of Instructors	259,380,000	326,569,278
Research and Dissertation	114,019,100	45,599,188
<b>Total</b>	<b><u>770,025,560</u></b>	<b><u>730,455,406</u></b>

**33. HESLB LOAN MOVEMENTS**

	30 June 2022 TZS	30 June 2021 TZS
Opening Balance	325,002,127	333,706,877
Additional loans received during the year	22,200,000	67,100,000
Adjustment of HESLB	42,647,202	-
Payments to HESLB during the year	(319,305,404)	(75,804,749)
<b>Closing Balance</b>	<b>70,543,925</b>	<b>325,002,127</b>

This relates to loan amounts to ISWA teaching staff who pursued Masters' and PhD programmes from HESLB loans advanced to these staff under the guarantee of the ISW. Respective loan amounts are paid to the HESLB by ISW after collecting the same amounts from the loan beneficiaries. Adjustments of HESLB amounting to TZS 42,647,202 relates to allowances posted in students fees now rectified to its respective HESLB loan account.

**34. PARTNERSHIP PROJECT- NORHED II**

	30 June 2022 TZS	30 June 2021 TZS
Funds received from NORHED II	288,271,834	-
Payments made	(257,460,289)	-
	-	-
<b>Closing Balance</b>	<b>30,811,545</b>	<b>-</b>

This is a partnership project between ISW and other two partners, Carinthia University and Norwegian Program for Capacity Development in Higher Education and Research for Development (NORHED). The project supports students and staff mobility including facilitating academic staff of ISW to visit other Southern partners, conducting workshop and conferences and provision of scientific equipment and its supplies to the students under fellowship. The project is implemented at Institute of Social Work main campus Kijitonyama Dar Es Salaam Tanzania. During the year 2021/2022, a total of TZS 288,271,834 was disbursed (2020/2021 Nil) and a total of TZS 257,460,289 (2020/2021 Nil) was utilized to finance the project activities.

**35. STUDENT ORGANIZATION (ISWOSO) ACCOUNT**

	30 June 2022 TZS	30 June 2021 TZS
Amount received with student fees	216,033,428	361,442,000
Amounts paid to ISWOSO BY ISW	(190,779,564)	(327,923,100)
<b>Closing Balance</b>	<b>25,253,864</b>	<b>33,518,900</b>

This account relates to the funds of Institute of Social Work Students' Organization (ISWOSO). The funds relate to students' contributions for annual union fees and sports and games. The funds once collected by ISW are paid directly to ISWOSO bank account upon request and approval. During the year 2021/2022 a total amount of TZS 216,033,428 was contributed by students (2020/2021: TZS 361,442,000) was received and ISW disbursed to ISWOSO a total amount of TZS 190,779,564, (2020/2021: TZS 327,923,100) leaving a balance of TZS 25,253,864, (2020/2021: TZS 33,518,900).

**36. TRAINING PAYABLE**

	30 June 2022 TZS	30 June 2021 TZS
Training Payables	126,475,409	11,550,000
<b>Closing Balance</b>	<b>126,475,409</b>	<b>11,550,000</b>

The Institute collaborates with various stakeholders including the Institute Lecturers to source for additional income from trainings, seminars, and research. The Institute charges ten percent (10%) as commission from these trainings and seminars and the remaining balance of ninety percent (90%) is paid directly to an individual who conducted such trainings, seminars, or research. During the year 2021/2020., the Institute managed to collect TZS 126,475,409, (2020/2021: TZS 11,550,000).

**37. STAFF DEDUCTIONS RECEIVED**

	30 June 2022 TZS	30 June 2021 TZS
Staff deductions received from the Government	-	392,929,173
<b>Closing Balance</b>	<b>-</b>	<b>392,929,173</b>

This relates to staff payroll deductions including but not limited to SACCOSS contributions, short term salary loans and advances that are being paid by the ISW from own source of funds and later refunded back by the Ministry of Finance. These deductions are done directly from staff salaries and the deducted amounts in LAWSON paid by the ISW are paid back by the Ministry of Finance. In 2021/2022 there was no any deductions received while in 2020/2021 a total of TZS 392,929,173 was received from the Ministry of Finance.

**38. HESLB (FOR MEAL & ACCOMMODATION)**

	30 June 2022 TZS	30 June 2021 TZS
Received from HESLB	578,303,713	730,869,777
Paid to Students	563,954,206	754,878,778
	-	-
<b>Closing Balance</b>	<b>30,811,545</b>	<b>(24,009,001)</b>

This relates to students' meals and accommodation allowances remitted to ISW by the HESLB on and later paid to HESLB beneficiary students. In 2021/2022 TZS 578,303,713 was received by ISW from HESLB (2020/2021: TZS 730,869,777) and total amount paid out was TZS 563,954,206, (2020/2021: TZS 754,878,778) leaving a balance of TZS 30,811,545, (2020/2021: (24,009,001)).

**39. STAFF DEDUCTIONS PAID OUT**

	30 June 2022 TZS	30 June 2021 TZS
Deductions paid	46,375,140	364,799,016
<b>Closing Balance</b>	<b>46,375,140</b>	<b>364,799,016</b>

This relates to staff payroll deductions including but not limited to SACCOSS contributions, short term salary loans and advances that are being paid by the ISW from own source of funds and later refunded back by the Ministry of Finance. During the year 2021/2022 total staff deductions paid out amounted to TZS 46,375,140, (in 2020/2022: TZS 364,799,016).

**40. PRIOR YEARS' ADJUSTMENTS**

Institute of social prepare its financial statement using International Public Sector Accounting Standards (IPSASs). During the current period it was noted by the management the capital grants of TZS 6,591,707,765 was recognised wrongly in the books of accounts, where by deferred capital grant treatment done according to IAS 20 in which amortization was calculated as depreciation by using cost of PPE which is contrary with the International Public Sector Accounting Standards (IPSASs) 23. As such revenue from non-exchange was understated in the prior year financial statements. The error was corrected in previous year as the result the revenue from non-exchange increased resulting to an increase of accumulated surplus for the current year under review. The Table below summarizes the changes made to the statement of financial position and statement of changes in net assets for the restated comparatives to correct this error:

	Taxpayer's Fund TZS	Accumulated Surplus /(Loss) TZS	Total TZS
At 01 July 2021	39,120,822,656	14,435,244,792	53,556,067,447
Surplus for the year	-	1,257,661,042	1,257,661,042
<b>As at 30 June 2022</b>	<b>39,120,822,656</b>	<b>15,692,905,834</b>	<b>54,813,728,490</b>
At 01 July 2020	39,120,822,656	4,813,726,573	43,934,549,228
Surplus for the year	-	9,621,518,219	3,029,618,454
<b>As at 30 June 2021</b>	<b>39,120,822,656</b>	<b>14,435,244,792</b>	<b>53,556,067,447</b>



In addition, the institute did a minor prior year adjustment of TZS 272,670 on foreign exchange gain.

**41. CONTINGENT LIABILITIES**

As of the reporting date, no contingent liability that was reported.

**42. CONTINGENT ASSETS**

As of the reporting date, no contingent assets that was reported.

**43. ASSET HELD FOR SALE**

During the year under review, the Institute had two (2) Motor vehicles held for sale with the value of TZS 45,000,000. This amount was not included in calculation for motor vehicles. The motor vehicle held for sale are in **Table 18** below: -

**Table 18: Motor vehicles held for sale**

S/N	Model	Registration Number	Value at Cost (TZS)
1	Nissan Station Wagon	SU 36936	30,000,000
2	Nissan Pickup single cabin	SU 36467	15,000,000
<b>Total</b>			<b>45,000,000</b>

**44. TRANSFERS**

During the year under review the Institute paid a total of TZS 1,337,437,058 to various Government Institutions as per **Table 19** below.

**Table 19: Transfer to other entities**

S/N	Goods/Services provided	Name of entity provided goods/services	Amount paid
1	Electricity service	Tanzania Electrical Supply Company (TANESCO)	102,898,889
2	Advertisement and publication service	Tanzania Broadcasting Corporation (TBC)	4,130,000.00
3	Consultancy service	Tanzania Buildings Agency (TBA)	96,562,783
4	Conference facilities	Tanzania Commission for Science and Technology (COSTECH)	600,000
5	Internet services	Tanzania Education and Research NETWORK	19,439,940
6	Telephone service charges, internet and e mail connections	Tanzania Telecommunication Co Ltd (TTCL)	116,517
7	Participation fees	Tanzania Trade Development Authority	1,197,680.00
8	Technical service fees	National Council for Technical Education (NACTE)	41,740,000
9	Participation fees	National Institute for Productivity (NIP)	2,625,000
10	Printing services	National Printing Company Limited (NPC)	100,636,920
11	Certificates printing services	The National Examinations Council of Tanzania (NECTA)	38,709,000
12	Internet and e mail connection services	E-Government Agency (EGA)	3,593,100
13	Food and refreshment and conference facilities	Principal NTC Bagamoyo	10,175,000
14	Construction services	Chuo Cha Maendeleo Ya Jamii Ufundi (MABUGHAI)	21,461,955.00
15	Conference facilities	Utawala Chuo Cha Sanaa	1,200,000.00
16	subscription and participation fees	National Board of Accountant and Auditors (NBAA)	10,550,000.00
17	Supply of fuel	Government Procurement Services Agency (GPSA)	52,334,000
18	Repair and maintenance services	Tanzania Electrical, Mechanical and Electronic Services Agency (TEMESA)	81,136,865
19	Advertisement and publication service fees	Public Procurement Regulatory Authority (PPRA)	4,000,000
20	Audit services	Controller And Auditor General (CAG)	5,468,750
21	Contribution	Treasury Registrar (TR)	60,000,000
22	Water charges	Dar Es Salaam Water and Sewerage Authority (DAWASA)	35,573,062
23	Tuition fees	University Of Dar Es Salaam (UDSM)	14,458,333.34
24	Tuition fees	Moshi Cooperative University (MUCO)	660,000.00
25	Tuition fees	University of Dodoma (UDOM)	3,545,000
26	Construction services	SUMAJKT Construction Company Ltd	440,876,893
27	Supply of building materials	Miradi Ya Maendeleo Gereza Mwanga	20,000,000
28	Tuition fees	Institute Of Accountancy Arusha (IAA)	1,000,000
29	Land rent	Ministry Of Lands	102,982,018
30	Tuition fees	Open University of Tanzania (OUT)	3,996,000

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S/N	Goods/Services provided	Name of entity provided goods/services	Amount paid
31	Insurance services	National Insurance Corporation (T) Ltd (NIC)	47,221,553
32	Water charges	Jumuiya Ya Watumia Maji Kata Ya Lembeni	2699800
33	Subscription and participation fees	Procurement And Supplies Professionals and Technicians Boards (PSPTB)	1,740,000
34	Tuition fees	Eastern Africa Statistical Training Centre	900,000
35	Technical services	The Tanzania Commission for Universities (TCU)	2,500,000
36	Advertisement and publication service	Tanzania Standard Newspaper (TSN)	708,000
<b>Total</b>			<b>1,337,437,058</b>