REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

INSTITUTE OF SOCIAL WORK
(ISW)

DRAFT REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

Controller and Auditor General
National Audit Office
Ukaguzi House
Mahakama Road, Tambukareli
P.O. Box 950
41104 Dodoma, Tanzania
Tel: +255 (026) 2161200-9
Email: ocag@nao.go.tz
Website: www.nao.go.tz

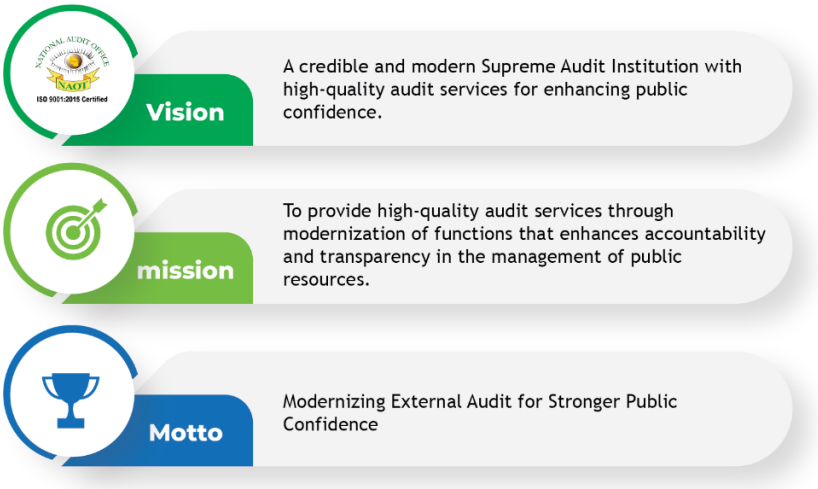
August 2026 AR/PA/ISW/2025/26

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.

NAOT Vision, Mission & Motto



Core Values

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

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

Results-Oriented: We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.

Professional competence: We deliver high quality audit services based on appropriate professional knowledge, skills, and best practices.

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

Team Work Spirit: We value and work together with internal and external stakeholders.

© 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.

TABLE OF CONTENTS

Abbreviations iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL 1
2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR 2024/2025 5
3.0 STATEMENT OF THE RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE. 85
4.0 DECLARATION OF HEAD OF FINANCE 86
5.0 FINANCIAL STATEMENTS 87

Abbreviations

CAG	Controller and Auditor General
GACS	Government's Accounting Consolidation System
GAMIS	Government Asset Management Information System
GePG	Government Electronic Payment Gateway
HCMIS	Human Capital Management Information System
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IRC	Information Resource Centre
ISSAIs	International Standard of Supreme Audit Institutions
ISW	Institute of Social Work
KOICA	Korea International Cooperation Agency
MCDGWSGs	Ministry of Community Development, Gender, Women and special groups
MTEF	Medium-Term expenditure Framework
MUSE	Mfumo wa Uhasibu Serikalini
MVC	Most Vulnerable Children
NACTVET	National Council for Technical and Vocational Education and Training
NBAA	National Board of Accountants and Auditors
NCPA	National Costed Plan of Action
NTA	National Technical Awards
OC	Other Charges
PE	Personal Emoluments
PEPMIS	Public Employees' Performance Management Information System
PlanReP	Planning And Reporting System
PPRA	Public Procurement Regulatory Authority
RAAWU	Researchers Academician and Allied Workers Union
SDG's	Sustainable Development Goals
TAYOA	Tanzania Youth Alliance
TCU	Tanzania Commission for Universities
TRA	Tanzania Revenue Authority
TFRS	Tanzania Financial Reporting Standards
THTU	Tanzania Higher Learning Institutions Trade Union

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Permanent Secretary,
Ministry of Community Development, Gender, Women and Special Groups,
Government City-Mtumba,
Afya Street,
P.O. Box 573,
40478 DODOMA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion
I have audited the financial statements of Institute of Social Work (ISW), which comprise the statement of financial position as at 30June 2025, the statement of financial performance, statement of changes in net assets, 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 materials respects, the financial position of the Institute of Social Work (ISW) as at 30 June 2025, 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, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 (ISW) 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

The Management of Institute of Social Work (ISW) is responsible for the other information. The other information comprises the Report by those charged with governance, statement of management responsibility and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism 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 require me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods and services at Institute of Social Work (ISW) for the year ended 30 June 2026 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that Institute of Social Work (ISW) complies, in all material respects, 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 conducted a compliance audit of budget formulation and execution at Institute of Social Work (ISW) for the year ended 30 June 2026 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required

Conclusion

Based on the audit procedures performed, I conclude that Institute of Social Work (ISW) complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
February 2026

2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR 2025/2026

2.1 INTRODUCTION

Those Charged with Governance at the Institute of Social Works (ISW) present this report together with the financial statements for the financial year ended 30 June 2026, which provides the results of ISW operations and its state of affairs. The Board of Governors prepared this report in compliance with Tanzania Financial Reporting Standards (TFRS) No. 1 as issued by the NBAA effective from 1 January 2021 for use by all public institutions.

2.2 ESTABLISHMENT

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 6 December 1973. Its primary objective is to provide training, research, and consultancy services in the principles, procedures, and techniques of social welfare, community development, and other related disciplines as determined by the Board.

In 2002, the Institute was renamed the Institute of Social Work through the Written Laws (Miscellaneous Amendments) Act No. 3, which received Presidential assent on 14 December 2002. ISW operates under the Ministry of Community Development, Gender, Women and Special Groups (MCDGWSGs), continuing its mandate to strengthen the social welfare sector in Tanzania.

The Institute of Social Work began its operations in 1974, initially housed in rented facilities owned by the Tanzania Episcopal Conference in Kurasini, Dar es Salaam. In 1978, the Institute relocated to its permanent premises at Kijitonyama, Dar es Salaam, which remains its main campus and administrative headquarters. In response to growing demand for its programs, the Institute expanded further in 2020 by establishing an additional campus in Kisangara, located in Mwanga District, Kilimanjaro Region. Currently, ISW operates from its main campus in Kijitonyama, Dar es Salaam, and one campus in Kisangara.

The Institute has also grown in terms of infrastructures and now has infrastructural facilities including buildings (Offices and Lecture rooms), ICT facilities, Hostel buildings and staff houses.

Figure 1 : Front View of Administrative Building at ISW main Campus

The first academic program offered by ISW was the Ordinary Diploma in Social Work, introduced to address the acute shortage of qualified social welfare personnel within the Social Welfare Department. In 1977, the Institute introduced the Advanced Diploma in Social Work, marking the beginning of its programmatic expansion.

Over the years, ISW has continued to diversify its academic offerings to meet evolving national needs. Notable program additions include the Certificate in Labour Studies (1982), Advanced Diploma in Labour Studies (1990), Postgraduate Diploma in Social Work (2002), and Postgraduate Diploma in Law, Mediation and Arbitration (2004). Currently, the Institute offers 38 accredited academic programmes, ranging from Basic Technician Certificates to Master's Degrees, across diverse fields including Social Work, Labour Relations and Public Management, Human Resource Management, Business Administration, Counselling Psychology, Early Childhood Care and Development, Community Work with Children and Youth and Alternative Dispute Resolution.

All training programs at ISW are competency-based, designed to equip graduates with the professional knowledge, skills, and ethical competencies needed to meet the demands of their respective fields. These programs are aligned with the expectations of the broader community, which serves as the primary stakeholder and beneficiary of the services rendered by ISW graduates.

2.3 ISW PROFILE

The focus of the Institute is to become a centre of excellence in the provision of quality training, research and consultancy services in areas of Social Work, Human Resources Management, Labour Relation, Psychology, Public Management and other related fields. To realize such expectation, the Institute has vision, mission, core values, culture and strategic objectives.

2.3.1 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".

2.3.2 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".

2.3.3 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.

2.3.4 The Culture Statement

The Institute culture is built around customer-obsession; grounding everything in its vision admission. Every member of staff listens actively, anticipates needs, and consistently strives to exceed customer expectations through excellent service delivery and collaborative effort. The Institute is also guided daily by its core values which form the ethical backbone of its manpower who are accountable, act with respect toward colleagues and clients (especially vulnerable groups), maintain confidentiality, and uphold the highest professional standards. These principles unite ISW under a single purpose: delivering meaningful societal impact through competent, motivated, and values-driven teamwork.

2.3.5 Objective and Strategies of the Institute

Following the review of its Strategic Plan, the Institute of Social Work has developed the 6th Strategic Plan (2026/27–2030/31), which prioritises the allocation of resources and the enhancement of performance in teaching, research and consultancy services. Through the implementation of this Plan, the Institute contributes to the socio-economic aspirations articulated in the Tanzania Development Vision 2050, the Five-Year Development Plan (FYDP) and the Sustainable Development Goals (SDGs), Ruling Party manifesto 2025-2030, Education and Training Policy and the Standard for Technical Vocational Education and Training in Tanzania of 2025. The Medium-Term Expenditure Framework (MTEF), which is updated annually, remains the primary tool for tracking and monitoring the implementation of the annual plans.

In the reviewed Plan, the Institute restructured its strategic objectives from six to five and realigned its strategies to sharpen institutional focus and improve resource utilisation. The five strategic objectives and their strategies, together with the estimated financial requirements over the five-year period, are summarised in Table 1 below. Implementation of the Plan is estimated to require a total of TZS 73,380,000,000 over the five years.

Beyond financial resources, implementation of the Plan will also depend on adequate technological, human and physical resources. Technologically, the Institute will strengthen its academic and governance systems including the Learning Management System (LMS), Student Information Management System (SIMS), the digital library and the e-Government platforms (MUSE,HCMIS,e-Office,NeST,OTRMIS,GAMIS,PEPMIS,GERMIS and GIAMIS) together with campus-wide high-speed connectivity, cyber security and smart classrooms. In terms of human resources, the establishment is planned to grow to 419 staff by 2031 (275 academic and 144 administrative), supported by continuous capacity development in blended learning, research, governance, ICT and leadership. Physically, priority will be given to constructing and rehabilitating lecture halls, laboratories, offices and student facilities, installing a perimeter fence, establishing business shops and a new campus in

the Mwanza Region, and acquiring a bus, complemented by a preventive maintenance programme.

Table 1: Financial Requirements by Strategic Objectives and Strategies (2026/27-2030/31)

(Amounts in Tanzanian Shillings - TZS)

S/No.	Objective	Category	Strategy	Resources Allocation Plans to Implement the Strategies		
				Financial		Other Resources
				Year 1 (2026/27)	Five Years Total	
A	HIV/AIDS & NCDs Reduced	Long-term	1.Strengthen prevention & awareness programs	20,000,000	200,000,000	Human, equipment, physical resources
			2.Promote healthy lifestyles & workplace wellness	50,000,000	350,000,000	Human, equipment, physical resources
Sub Total A				**70,000,000**	**550,000,000**	
B	National Integrity & Anti-Corruption Implemented	Long-term	Human, equipment, physical resources	80,000,000	320,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	10,000,000	70,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	20,000,000	120,000,000	Human, equipment, physical resources
Sub Total B				**110,000,000**	**510,000,000**	
C	Accessibility and Quality of Academic Programs Enhanced	Long-term	Human, equipment, physical resources	1,200,000,000	6,600,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	1,500,000,000	6,900,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	220,000,000	1,200,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	200,000,000	1,240,000,000	Human, equipment, physical resources
Sub Total C				**3,120,000,000**	**15,940,000,000**	
D	Research, Consultancy	Long-term	Human, equipment, physical resources	300,000,000	1,830,000,000	Human, equipment,

S/No.	Objective	Category	Strategy	Resources Allocation Plans to Implement the Strategies		
				Financial		Other Resources
				Year 1 (2026/27)	Five Years Total	
	& Publications Enhanced					physical resources
			Human, equipment, physical resources	50,000,000	350,000,000	Human, equipment, physical resources
Sub Total D				**350,000,000**	**2,180,000,000**	
E	Governance and Management of Resources Enhanced	Long-term	Human, equipment, physical resources	1,500,000,000	8,200,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	3,200,000,000	20,800,000,000	Human, equipment, physical resources
			Human, equipment, physical resources	3,600,000,000	25,200,000,000	Human, equipment, physical resources
Sub Total E				**8,300,000,000**	**54,200,000,000**	
GRAND TOTAL				**11,950,000,000**	**73,380,000,000**	

Source: The ISW Strategic Plan 2026/27 – 2030/31

2.4 ISW OPERATING MODEL

The Institute is Governed by Board of Governors (hereinafter the Board) established under the ISW Establishment Act. The Board entrusts the day-to-day management of the Institute to the Rector, who is supported by the Management team. The Management team ensures effective oversight of all operational activities, serving as a link for communication and coordination across different operational areas.

To manage the Institute's external environment, the Board has implemented a system where the Management engages key stakeholders through consultative meetings, gathering their feedback on the Institute's performance and other relevant matters for improving efficiency and effectiveness of its undertakings. Additionally, the Board provides guidance on the risk management processes, including monitoring external factors that may affect the Institute's operations.

2.4.1 Operating Functions of the ISW

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; and
h) To arrange for the publication and general dissemination of materials produced in connection with the work and activities of the Institute.

The day-to-day operations of the Institute are managed through Office of the Rector, Deputy Rector's, Directorates and Units having different functions as shown in **Table 2** below:

Table 1 : The ISW academic and administrative departments as of 30 June 2026

Sn	Unit	Function in the Accomplishment of Principal Activities
1.0	**The Office of the Rector**	Headed by the Rector, who is the Accounting Officer of the Institute and Secretary to the Board of Governors. The Rector is responsible to the Board of Governors for implementing its directives. The office comprises six (6) units and a Campus (1.2–1.8 below). Its overall functions are to: i. Oversee the planning, execution and evaluation of both academic and administrative activities of the Institute. ii. Manage the fiscal, human and material resources of the Institute.
1.2	**Quality Assurance Unit**	i. Develop strategies, and promote and oversee implementation of the Quality Assurance policy. ii. Set performance standards, including updating assessment tools annually. iii. Carry out analysis of quality assurance reports such as students' course evaluations. iv. Provide a framework of management, academic support and facilities that enhances the quality of teaching and learning, research and consultancy services. v. Initiate development or review of the Quality Assurance policy. vi. Enhance the ability to develop, deliver and evaluate learning programmes that culminate in registered standards or qualifications. vii. Develop the Quality Assurance implementation plan. viii. Ensure graduates attain skills and knowledge through ISW academic programmes that are valued by stakeholders. ix. Coordinate programmes for quarterly self-evaluation of quality assurance systems. x. Produce quarterly Quality Assurance implementation reports and submit them to the Quality Assurance Committee. xi. Ensure regular assessment of teaching and learning methods. xii. Ensure the quality of academic programmes at ISW meets stakeholder expectations. xiii. Provide appropriate entry levels of education and training for prospective learners in a manner that facilitates progression. xiv. Ensure up-to-date staff development and foster a culture of continuous quality improvement for academic excellence. xv. Initiate and maintain links with NACTVET, the Internal Audit Unit, the Risk

Sn	Unit	Function in the Accomplishment of Principal Activities
		Coordinator and quality assurance offices in other institutions, and forge partnerships with relevant regulatory bodies.
1.3	**Internal Audit Unit**	i. Prepare and implement the Risk-Based Internal Audit Annual Plan. ii. Provide advisory services to the Rector on proper utilisation and management of resources. iii. Evaluate ISW expenditure for compliance with set rules and regulations. iv. Assist Management in evaluating the effectiveness of the control system to safeguard the interests of ISW. v. Prepare quarterly Internal Audit reports and submit them to Management, the Audit Committee and the Board of Governors. vi. Evaluate compliance with governance principles to uphold effective oversight and accountability. vii. Coordinate the External Audit exercise. viii. Assess the performance of the annual budget across the Institute. ix. Develop an efficient and effective internal audit system.
1.4	**Legal Unit**	i. Provide quality legal advisory services to the administration on good governance, statutory compliance, litigation and contracts. ii. Attend to all lawsuits filed against or on behalf of the Institute. iii. Vet and finalise legal documents and advise on all legal issues pertaining to contractual and non-contractual obligations. iv. Provide legal services, guidance and advice, including interpreting laws, rulings and regulations and preparing legal documents relating to ISW operations. v. Handle court cases involving ISW.
1.5	**Procurement Unit**	i. Prepare and update the annual procurement plan for goods, works, non-consultancy and consultancy services. ii. Serve as Secretary to the Tender Board. iii. Ensure adherence to procurement processes and procedures under the Public Procurement Act and its regulations. iv. Register all assets, prepare and maintain the asset register, and oversee stock-taking. v. Ensure proper handling, storage and timely distribution of office supplies and materials.

Sn	Unit	Function in the Accomplishment of Principal Activities
		vi. Prepare bid documents for the procurement of goods, works, non-consultancy and consultancy services. vii. Oversee the disposal of ISW assets. viii. Assist in contract management and administration and issue approved contracts. ix. Provide technical advice to the Tender Board, Management, user departments and other stakeholders on procurement rules, regulations and procedures.
1.6	**Communication and Marketing Unit**	i. Collect and compile news for the Institute's speeches. ii. Examine issues to be advertised and ensure they are correctly reported. iii. Participate in handling protocol and travel arrangements for Institution dignitaries. iv. Assist in organising official functions for the Institute. v. Guide and manage internal and external communication activities and public relations. vi. Liaise with printers for timely production of the Institute newsletter, calendars and other public relations publications. vii. Organise and promote group visits to the Institute. viii. Ensure all major events, such as graduation ceremonies, are correctly covered and advertised. ix. Coordinate all ISW advertisements on television, radio and social media. x. Maintain photographic records of special and major events. xi. Update the ISW website from time to time.
1.7	**ICT Unit**	i. Provide data management and technical support services. ii. Provide expertise and services on the application of ICT. iii. Advise the Rector on all matters related to ICT. iv. Develop appropriate and innovative ICT services to support teaching and administrative processes. v. Develop and oversee implementation and review of ICT policies, strategies, guidelines and standard operating procedures. vi. Maintain server functions for email, internet, database, file storage and administration. vii. Ensure maintenance of hardware and communication infrastructure.

Sn	Unit	Function in the Accomplishment of Principal Activities
		viii. Support automation of ISW core services.
1.8	**Kisangara Campus**	i. Conduct training and academic activities, including research and consultancy in social work and Early Childhood Care and Development (ECCD). ii. Register and maintain proper records of students at the Campus. iii. Provide outreach services to surrounding communities. iv. Provide counselling services to surrounding communities. v. Provide administrative and human resource services. vi. Maintain proper records of campus assets and ensure best utilisation. vii. Ensure examination procedures, regulations and rules are adhered to. viii. Identify business opportunities at Campus level. ix. Participate in developing and implementing the Institute's policies, plans, strategies, budgeting and review of training programmes.
2.0	**Office of the Deputy Rector - Academic, Research and Consultancy**	Headed by the Deputy Rector Academic, Research and Consultancy, the principal assistant to and responsible to the Rector on all academic matters, deputising for the Rector in his or her absence. The office comprises directorates and departments (2.1–2.8). Its main functions are to: i. Design, develop and implement curricula. ii. Perform students' admission, registration and examination activities. iii. Supervise teaching, research and consultancy activities. iv. Develop and implement innovative and outreach programmes. v. Lead and oversee the planning, implementation and continuous improvement of library services.
2.1	**Directorate of Academics**	i. Coordinate teaching and administration of all training programmes. ii. Advise the Deputy Rector on all matters relating to teaching and management of academic affairs. iii. Handle students' and academic staff problems and complaints relating to teaching. iv. Promote a participatory working environment in the review of all academic programmes. v. Liaise with partners and other academic institutions to maintain the academic integrity of programmes.

Sn	Unit	Function in the Accomplishment of Principal Activities
		vi. Maintain a database of students' academic progress. vii. Handle all matters related to admission, examination, field work and student research programmes. viii. Coordinate and evaluate the performance of academic staff programmes. ix. Promote and establish academic programmes. x. Supervise the development and implementation of links and cooperation functions.
2.2	**Directorate of Academic Support Services**	i. Maintain proper records of student admission, registration and graduation. ii. Coordinate and oversee all matters related to admission and examination for all programmes. iii. Coordinate timely submission of student information required by the Loan Board. iv. Coordinate preparation of graduation ceremonies. v. Update and manage the Institute's Almanac. vi. Coordinate student orientation programmes. vii. Coordinate teaching and examination timetables.
2.3	**Directorate of Library Services**	i. Formulate and review library policies, programmes and plans. ii. Ensure proper custody of library materials and resources. iii. Identify needs and solicit books, e-learning and other materials and resources. iv. Design research and study programmes for improving library services. v. Provide strategic direction for library services in alignment with the Institution's mission and core themes. vi. Plan, implement and administer all library resources and services for students, departments and staff.
2.4	**Directorate of Research, Consultancy and Publications**	i. Coordinate and administer research and publication activities. ii. Ensure that academic staff theses and dissertations are kept in the library. iii. Perform overall coordination of research activities by postgraduate students and academic staff. iv. Serve as custodian of all information and data related to research and postgraduate studies.

Sn	Unit	Function in the Accomplishment of Principal Activities
		v. Ensure compliance with research policy, regulations and guidelines among staff and students. vi. Handle, prepare and monitor the budget for the research fund. vii. Formulate and review research and consultancy programmes and plans. viii. Organise research capacity-building programmes for academic staff. ix. Coordinate the writing of research fund proposals. x. Organise forums for the dissemination of research findings. xi. Advise the Deputy Rector on all matters pertaining to research and consultancy. xii. Liaise with the Director of Academics to coordinate and supervise research activities. xiii. Build and maintain relationships with existing and new clients to promote the Institute's consultancy services. xiv. Liaise with other directorates or departments to determine further areas of research and consultancy. xv. Supervise the planning and delivery of consultancy projects. xvi. Develop and manage outreach programme activities.
2.5	**Department of Social Work**	i. Facilitate modules for students from NTA levels 4 to 9. ii. Conduct teaching, research and consultancy. iii. Conduct supervision of students' projects and dissertations. iv. Conduct research on important social issues. v. Provide consultancy services in different areas of expertise.
2.6	**Department of Human Resources Management**	i. Manage day-to-day academic operations (undergraduate, postgraduate and short-course programmes) and matters related to research, consultancy, publications and outreach. ii. Coach junior academic staff. iii. Develop and review existing curricula. iv. Prepare learning resources and design training exercises for students. v. Prepare teaching manuals, simulations and case studies for training. vi. Undertake individual research and participate in academic and scientific congresses. vii. Guide and supervise students in their practical and research projects.

Sn	Unit	Function in the Accomplishment of Principal Activities
		viii. Conduct departmental meetings. ix. Coordinate day-to-day academic and administrative issues and report to relevant authorities.
2.7	**Department of Labour Studies**	*The Department focuses on education and training in labour relations and public management. Its core functions include:* i. Curriculum development and delivery: designing and implementing academic programmes from certificate to master's level. ii. Student support: providing academic guidance and support to students throughout their studies. iii. Research and publication: conducting research in labour relations and public management to inform policy. iv. Community engagement: interacting with industry, government and labour unions to enhance practical learning and address labour-related challenges. v. Producing skilled human resources with competencies in labour relations and public management to meet labour-market needs.
2.8	**Department of Psychology**	*The Department focuses on education and training in psychology. Its core functions include:* i. Curriculum development and delivery: designing and implementing counselling and psychology programmes from NTA Level 4. ii. Student support: providing academic guidance and support to students throughout their studies. iii. Research and publication: conducting research in counselling and psychology to inform policy. iv. Community engagement: working with individuals and groups with behavioural and psychological problems to facilitate behavioural modification and promote wellbeing. v. Producing skilled psychologists equipped to address mental-health and behavioural problems and improve human functioning and wellbeing.
3.0	**Office of the Deputy Rector - Planning, Finance and Administration**	Headed by the Deputy Rector Planning, Finance and Administration, the principal assistant to and responsible to the Rector on all matters of planning, finance and administration, acting for the Rector in the absence of both the Rector and the Deputy Rector Academic, Research and Consultancy. Its specific functions are to:

Sn	Unit	Function in the Accomplishment of Principal Activities
		i. Supervise management of human resources. ii. Supervise management of physical resources. iii. Supervise management of financial resources. iv. Formulate and manage the implementation of policies. v. Plan and supervise implementation of the Strategic Plan and its action plans.
3.1	**Finance and Accounting Unit**	*The unit assists ISW in all financial affairs.* **Under Finance:** i. Treasury management: handling cash flow, banking relationships and liquidity to ensure sufficient funds to meet obligations. ii. Financial planning and analysis: developing financial strategies and forecasting to ensure the Institute meets its financial goals. **Under Accounting:** i. financial reporting: preparing financial statements (financial performance, financial position, cash flows, changes in net assets, budget versus actual, and notes to the accounts). ii. Recording daily transactions, maintaining ledgers and ensuring accurate, up-to-date records. iii. Compliance and regulation: ensuring adherence to financial regulations, standards and laws, including tax compliance and internal controls. iv. Accounts payable and receivable: managing incoming and outgoing payments, invoicing, collections and bill payments. v. Payroll management: processing and posting salaries Journal, benefits and deductions and ensuring compliance with tax and labour laws. vi. Ensuring ISW operates efficiently, remains financially stable and adheres to regulatory requirements.
3.2	**Human Resources and Administration Unit**	i. Recruitment and selection, performance management coordination, human resource planning, rewards and remuneration. ii. Training and learning, coordination of employer–employee relations and disciplinary matters. iii. Payroll management: processing salaries, benefits and deductions and ensuring compliance with tax and labour laws.
3.3	**Planning and Development**	i. Prepare quarterly statutory documents and reports on Institute activities

Sn	Unit	Function in the Accomplishment of Principal Activities
	Unit	from each department or unit. ii. Facilitate budget preparation, attend budget issues at the Ministry and OTR, and enter data in PLANREP. iii. Facilitate preparation of the Institute's performance contract. iv. Facilitate preparation of risk reports and review of risk and fraud registers. v. Facilitate preparation of the action plan. vi. Facilitate quarterly Monitoring, Evaluation and Learning (MEL) activities. vii. Facilitate preparation of the Institute's Strategic Plan. viii. Attend to leasing or renting of Institute facilities such as conference, classroom, hostel and playground facilities. ix. Monitor expenditure for budget compliance. x. Interpret the impact of Government policies and review and recommend development proposals for regulatory compliance.
3.4	**Students' Services Unit**	i. Provide advice on all matters related to student welfare. ii. Develop and manage an acceptable code of conduct among students. iii. Attend to emergencies in the ISW hostels. iv. Allocate and manage student accommodation. v. Coordinate and manage sports and games. vi. Organise farewell and orientation programmes for outgoing ISWOSO leaders and welcome newly elected leaders. vii. Oversee student elections.
3.5	**Estate Unit**	i. Plan, organise and control maintenance activities at the Institute. ii. Undertake, maintain and supervise fixed assets. iii. Coordinate maintenance of buildings, walkways, sewage systems, machines and plants. iv. Provide expert plumbing advice to management on estate-related issues.
3.6	**Counselling Centre**	i. Provide HIV/AIDS and non-communicable disease counselling and testing services to ISW and neighbouring communities. ii. Provide alcohol and drug abuse counselling. iii. Provide mental health and psychosocial support services. iv. Link the Institute with other institutions offering similar or relevant services.

Sn	Unit	Function in the Accomplishment of Principal Activities
		v. Provide training in counselling and related fields. vi. Provide placement for field work.
3.7	**Innovation Centre**	i. Promote innovative thinking among students, staff and communities through targeted activities. ii. Support idea development with tools, mentorship and practical guidance. iii. Provide access to expert support and well-equipped innovation workspaces. iv. Develop institution-specific programmes on idea incubation, mentoring, training and stakeholder engagement. v. Share successful innovations that create lasting community impact and inform policy.
3.8	**Apprenticeship and Community Engagement Programmes**	**Under the Apprenticeship Programme:** i. Provide hands-on practical training to students in real work environments. ii. Bridge the gap between theory and practice through supervised field experience. iii. Enhance professional skills and work readiness before graduation. iv. Facilitate mentorship by linking students to employment opportunities and networks. **Under the Community Engagement Programme:** i. Promote social responsibility through active involvement in community development. ii. Facilitate knowledge sharing between the Institute and communities. iii. Identify and address social challenges in collaboration with local stakeholders. iv. Support capacity building in communities through training and awareness programmes.

Source: Approved functions and organization structure of ISW, Nov 2022.

2.4.2 Statement of Service Performance Information

The Institute of Social Work (ISW) continued to deliver on its mandate of providing quality academic and professional services in the field of social work and related disciplines. During the financial year ending 30 June 2026, the Institute continued to strengthen its service delivery to students, staff, and the wider community. Over the past five years, student enrolment increased by 17%, rising from 4,837 students in 2021/22 to 5,668 students in 2025/26. This growth reflects the continued increase in student enrolment during the period. During the year, the Institute produced a total of 3,101 graduates across various levels of the National Technical Awards (NTA) framework, including NTA Level 4 (Basic Technician Certificate), NTA Level 5 (Technical Certificate), NTA Level 6 (Ordinary Diploma), NTA Level 8 (Bachelor's Degree), NTA Level 9 (Master's Degree), and Postgraduate Diploma programmes. These achievements demonstrate the Institute's continued contribution to the development of skilled and qualified human resources and to strengthening service delivery to students, staff, and the wider community.

Consistent with the 2019 tracer study, ISW graduates continue to excel in the labour market through employment across various sectors and the establishment of impactful initiatives such as the Rising Up Friendship Foundation. In line with its strategic goals, the Institute expanded its research and consultancy services, publishing sixteen (16) papers, releasing Volume 5(1) of the Institute of Social Work Journal and hosting its 1st International Conference on People's Empowerment and Wellbeing and contributed to national development through evidence-based policy input, including technical support to the Tanzania Development Vision 2050. The Institute also invested in ICT infrastructure and Government digital systems to improve service delivery and academic support, acquired modern teaching and learning equipment to enrich the educational experience, and advanced key infrastructure, including the completion of the students' hostel and cafeteria at the Kisangara Campus and continued construction of the 400-seat lecture theatre. In addition, ISW continued to provide essential psychosocial support services to the community, notably aiding survivors of traumatic events in their recovery and reintegration.

The statement of service performance discloses the information needed for accountability and decision-making, primarily helping users of the report to understand the targets and achievements of the Institute. The report combines both qualitative and quantitative information, and the reporting of service performance is based on three (3) elements, namely:

(i) **Inputs** - the resources used by the Institute to deliver services or produce outputs;

(ii) **Outputs** - the goods or services that the Institute delivers to society; and

(iii) **Outcomes** - what the Institute seeks to achieve in terms of its impact on society.

2.4.2.1 Inputs

The Institute transforms inputs into outputs and outcomes that contribute to realization of its vision. It aspires to provide quality teaching, research and consultancy services. In carrying out its operations the Institute has quality academic and administrative staff, infrastructure including office spaces, lecture theatres, classroom, accommodations, office furniture's and

equipment's. These inputs are necessary for delivering quality training, research, consultancy and outreach services. The Institute is thriving to improve teaching and learning environment in order to ensure quality of the services.

The Institute completed several infrastructure and facility improvement projects at its campuses. These included the construction of the students' cafeteria at Kisangara Campus, maintenance of the Early Childhood Care and Development (ECCD) Centre, and renovation of the staff offices at Kisangara Campus. In addition, the Institute rehabilitated the security guard house at the Main Campus, as well as the Library and Administrative (IRC) Building. The Institute also constructed and beautified paved walkways connecting the main road to the students' hostel, thereby improving accessibility, making the campus more attractive, and creating a more conducive learning environment. In addition, it has completed more than 92% of the construction of a Lecture Theatre with a seating capacity of 400 students at the Main Campus.

Figure 2: View of the Lecture Theatre

Source: ISW Management reports 2025/26

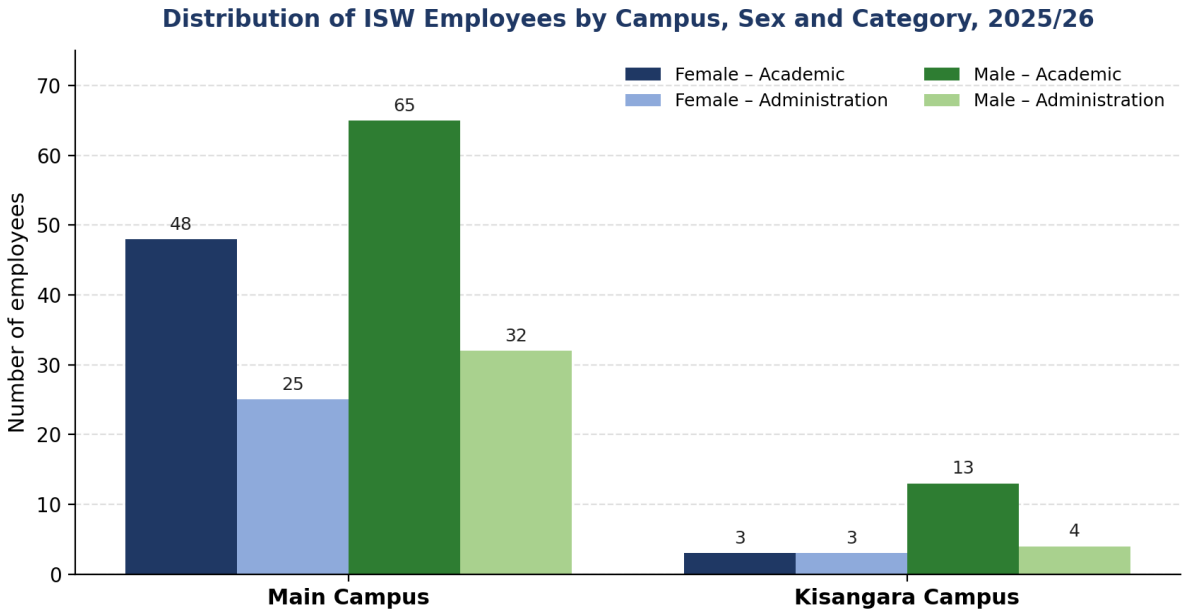
The inputs of the Institute are categorized into six (6) as follows: -

(a) Human Capital

The staffs of the Institute are the major input to the operations of the Institute. As of 30 June 2025, the Institute had a total of 193 employees. This number remained unchanged at the end of the 2025/26 financial year. Of the total staff, 170 (88.1%) were based at the Main Campus,

while 23 (11.9%) were stationed at the Kisangara Campus. Of the total workforce, 129 (66.8%) were academic staff and 64 (33.2%) were administrative staff, reflecting the Institute's core teaching, research and consultancy mandate. In terms of sex composition, 114 (59.1%) were male and 79 (40.9%) were female. The detailed distribution by campus, sex and staff category is presented in Table 1 and illustrated in Figure 1.

Figure 3: Distribution of employees by campus, sex and staff category, 2025/26



The staffs of the Institute have skills and competence to ensure delivery of quality services. It ensures that they are motivated to perform their duties responsibly and in ethical manner. To ensure accountability and performance, staffs are evaluated using PEPMIS individually and Institute as a whole. During the year which ended 30 June 2026, the Institute realized its targets by 88.5% as per PEPMIS assessment report.

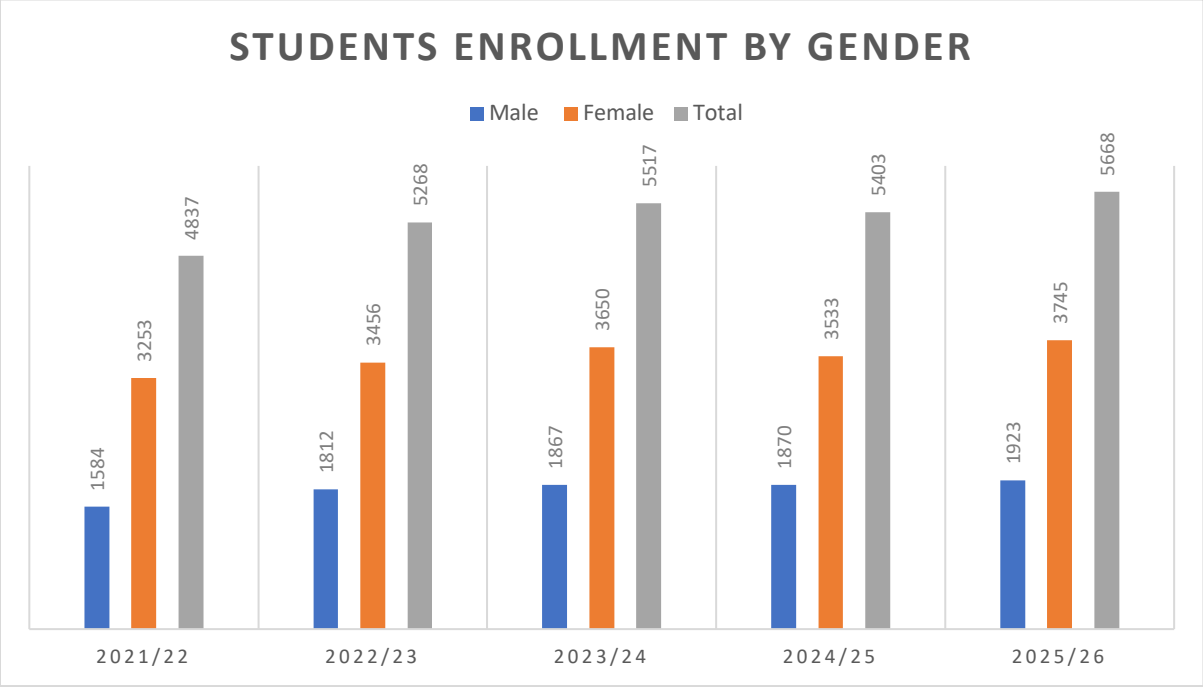
(b) Students

The number of students has been increasing over time. Over the past five years, enrolment grew by 17%, from 4,837 students in 2021/22 to 5,668 by the year 2025/26, as shown in Figure 4 below.

The admitted students are taught by qualified lecturers who have acquired latest skills and knowledge in their fields of expertise through Competency-Based Education and Training (CBET). By enrolling students, the Institute generates revenue which is reinvested into enhancing infrastructure such as lecture theatres and classrooms, as well as covering statutory payments and employee training. The institute offers a range of courses, including certificates, ordinary diplomas, bachelor's degrees, postgraduate diplomas, and master's

degrees. Additionally, the institute's staffs conduct community engagement, apprenticeship programs, digital innovation, and psychosocial support services to the society.

Figure 3: Enrolment trend 2021/22 to 2025/26



(c) Financial Capital

Financial capital is composed of financial resources obtained from Treasury and Institute's operating activities (Internal generated revenue). The financial resources obtained are used to pay labour, purchase of equipment, rent cover operating expenses and contribution to the consolidated fund. During the financial year 2025/26 the Institute has a budget of TZS 15,036,769,300.00 (in TZS 14,558,266,941 2024/25). This budget was funded through various sources, including internally generated funds from tuition fees, rentals, and other income-generating services. Additionally, the government provided subventions primarily to cover personal emoluments (PE), as well as other charges (OC) while development partners issued funds to facilitate various projects such as building resilient communities through inclusive education in East Africa. The estimated revenue against the actual revenue is as indicated in the **Table 3** below: -

Table 2: Estimated Revenue versus Actual Revenue

S/No.	Revenue Source	Estimated Revenue	Actual Revenue
A	Internal Sources		
i.	Revenue from Rent of Government Quarters	72,000,000.00	118,109,891.00
ii.	Revenue from Conference Facilities	7,000,000.00	15,750,000.00
iii.	Revenue from Examination Fees-Exchange	138,000,000.00	137,350,000.00

S/No.	Revenue Source	Estimated Revenue	Actual Revenue
iv.	Registration Fees- Exchange	88,545,000.00	175,235,000.00
v.	Revenue from Consultancy Fees- Exchange	50,000,000.00	40,111,626.00
vi.	Miscellaneous Revenue – Exchange	47,468,840.00	117,755,355.00
vii.	Revenue from identification fees – Exchange	52,000,000.00	57,590,000.00
viii.	Revenue from Training and Examination Fees- Exchange	20,000,000.00	17,745,000.00
ix.	Revenue from Tuition Fees- Exchange	7,781,150,460.00	6,309,297,450.00
x.	Revenue from sales of Publications	-	78,065,000.00
xi.	Revenue from Certificate of Competence- Exchange	2,000,000.00	1,565,000.00
xii.	Hire of Services- Exchange	4,000,000.00	3,490,000.00
xiii.	Revenue from Inspection Fees – nonmarket	5,000,000.00	-
xiv.	Revenue from sign Board Fees	76,000,000.00	67,570,188.00
xv.	Other Collections	-	
xvi.	Revenue from Research Fees	97,500,000.00	42,500,000.00
xvii.	Application Fee	41,000,000.00	49,410,000.00
xviii.	Transcript Fees	14,000,000.00	14,445,000.00
xix.	Graduation Gown Hire	32,000,000.00	32,780,000.00
xx.	Accommodation Fees	167,200,000.00	168,460,000.00
xxi.	Short Courses Fees	-	17,745,000.00
	Sub – total	**8,694,864,300.00**	**7,464,974,510.00**
B	Development Partners	-	-
i.	UNICEF Partnership Project	-	-
	Sub – total	**-**	**-**
C	**Government Subsidy**	**-**	-
i.	Personnel Emolument	6,148,577,000.00	5,946,641,073.00
ii.	Other Charges	193,328,000.00	193,328,000.00
iii.	Subvention Capital	-	-
	Sub-total	**6,341,905,000.00**	**6,139,969,073.00**
	Total Revenue	**15,036,769,300.00**	**13,604,943,583**

Source: ISW Management reports 2025/2

(d) Infrastructural Capital

The Institute holds physical and technological assets that support its teaching, learning, research, administrative functions and provide an environment that supports effective

teaching and learning. The physical infrastructure comprises lecture rooms and lecture theatres, a library, laboratories, staff offices, students' hostels, a cafeteria and recreational facilities, with the current estate able to accommodate up to 6,500 students. During the period, the students' hostel (Hostel II) and cafeteria at the Kisangara Campus were completed and brought into use; meanwhile, construction of the 400-seat lecture theatre at the Main Campus progressed steadily towards completion. The technological infrastructure includes computers, laptops, projectors, servers, campus-wide internet connectivity and integrated information systems that support both academic delivery and administration. The Institute continues to expand and modernise this infrastructure to strengthen service delivery and accommodate growing enrolment.

(e) Social Capital

In fulfilling its mandate, ISW leverages strong social capital by maintaining ethical and transparent relationships with the Government and its parent Ministry, regulatory bodies, development partners, students, suppliers, policymakers and the broader community. Through regular stakeholder engagement, the Institute fosters trust, promotes awareness and gathers feedback on key societal issues such as mental health, gender-based violence, labour relations and curriculum matters. Its community engagement programmes including outreach in the Ubungo and Mwananyamala wards together with its counselling centre and psychosocial support initiatives, demonstrate the Institute's commitment to strengthening community well-being and social cohesion. These relationships enhance the Institute's reputation, attract collaboration and funding, and reinforce its standing as a trusted national institution in social work and applied social science.

(f) Intellectual Capital

The Institute's intellectual capital comprises the knowledge, expertise, systems and institutional assets that underpin its academic and professional services. This includes a skilled and qualified workforce with PhD-qualified academic staff having grown from nine (9) to forty (40) and a portfolio of ten (10) accredited academic programmes across 50 NTA levels, complemented by curricula developed for new programmes. The Institute generates and disseminates knowledge through its research outputs, publishing an average of fifteen (15) papers a year and maintaining the Institute of Social Work Journal, supported by an Institute Review Board (IRB) that upholds research ethics. Its consultancy expertise has informed national policy and practice, including technical contributions to the Tanzania Development Vision 2050 and the National Multisectoral Early Childhood Development Programme. To ensure effective and efficient service delivery, the Institute has developed an internal billing system and SIMS as well as utilises Government of Tanzania e-Government and financial systems including MUSE, GePG, HCMIS, GAMIS, GERMIS, PLANREP, KOHA,ORTMIS,PEPMIS and the e-Office system alongside institutional policies and frameworks that ensures its accumulated knowledge and good practice.

2.4.2.2 Outputs

The Institute offers a range of academic programs, including master's degrees, postgraduate diplomas, bachelor's degrees, ordinary diplomas, and certificates in fields such as Social Work, Community Work with Children and Youth, Human Resources Management, Business Administration, and Labour Studies. The major output of the Institute is the number of graduates in each academic year. With a team of highly qualified lecturers, the Institute is committed to producing top-tier graduates ready for the job market. Additionally, the Institute provides psychosocial support services to individuals and communities in need and engages with communities to help them realize their potential for self-development. In the year under review the major outputs produced is as indicated below: -

i. Graduates 3,101 students (Basic Technician Certificate 814, Technician Certificate 686, Ordinary Diploma 697, bachelor's degree 804, Postgraduate 3 and Master's degree 97);
ii. Reviewed and Approved ISW Annual Budget for the year 2026/27;
iii. Reviewed and Approved ISW Annual Procurement Plan for the financial year 2025/26;
iv. Emerged the third (3rd) winner of the best presented Financial Statements under category of Higher Learning Institutions awarded by the National Board of Accountants and Auditors; and
v. Successfully conducted the First International Conference on People's Empowerment and Wellbeing.

Table 17 illustrates the connection between inputs and outputs by providing a detailed analysis of performance outcomes based on each key performance indicator for the financial year 2025/26.

2.4.2.3 Outcomes

The Institute assesses the performance of its programmes through tracer studies and continuous engagement with employers. A tracer study conducted in 2019 revealed that graduates of the Institute of Social Work (ISW) perform strongly in the labour market, securing employment in both the public and private sectors, while others have pursued self-employment and established their own non-governmental organisations, a notable example being the Rising Up Friendship Foundation, which equips children with life skills, self-protection strategies and awareness training. This trend has continued during the current plan period: in 2025/26 the Institute produced 3,101 graduates and, through its apprenticeship programme, placed 38 students with agencies such as Plan International, C-Sema and the Baba Watoto Organisation to strengthen their practical skills and employability.

Graduates of the Institute consistently demonstrate high levels of competence, professionalism and a strong sense of responsibility in their respective fields. The Institute's psychosocial support and counselling services have continued to make a tangible difference in society assisting survivors, such as those affected by the Kariakoo building collapse, to regain their self-worth, motivation and overall social well-being while also reaching wider communities through outreach programmes, gender-based violence education for about 210 students, and mental-health and life-skills training under initiatives such as the UNESCO O3

Plus project. Beyond the classroom, the Institute's research and consultancy have informed national policy and practice, including technical support to the Tanzania Development Vision 2050 and the National Multisectoral Early Childhood Development Programme (NM-ECDP), and the hosting of the 1st International Conference on People's Empowerment and Wellbeing.

To sustain and improve the quality of its services, the Institute has continued to invest in expanding and modernising its infrastructure, creating a more enabling environment for both work and learning. During the period, the students' hostel (Hostel II) and cafeteria at the Kisangara Campus were completed and are now in use, the 400-seat lecture theatre at the main campus advanced to 92% completion, and the design for the Kisangara library was finalised. These developments, together with the procurement of modern equipment including computers, ICT facilities and furniture have improved access to accommodation, strengthened staff performance and enhanced overall service delivery.

2.5 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

The Institute has continued to make steady progress in academic delivery, student enrolment, and Institutional development during the reporting period. Key initiatives focused on enhancing digital learning, expanding academic programs, and strengthening research capacity. Looking ahead, the Institute aims to grow its impact through strategic partnerships, program diversification, and increased financial sustainability.

2.5.1 Current development and performance

The financial year 2025/26 marked the final year of implementation of the Institute's Fifth Strategic Plan (2021/22–2025/26). An assessment of the Institute's performance against the Strategic Plan indicates an overall achievement level of 80%, reflecting strong implementation of planned interventions across the strategic objectives.

During the implementation period, the Institute recorded notable achievements in governance and financial accountability, anti-corruption mainstreaming, expansion of academic programmes, infrastructure development, consultancy growth, and staff capacity development. Governance remained a key area of strength, with the Institute obtaining unqualified external audit opinions for five consecutive years and receiving four awards for Best Presented Financial Statements, demonstrating sustained improvements in financial management and accountability. In addition, the number of academic staff holding PhD qualifications increased from 9 in 2021 to 40 by the end of the Strategic Plan period, significantly strengthening the Institute's academic and research capacity.

Notwithstanding these achievements, the assessment indicates that institutional investments and capacity expansion have outpaced the measurable outputs and outcomes expected from those investments. While substantial progress was made in strengthening institutional systems, infrastructure, and human resources, corresponding improvements in key performance indicators, including student enrolment, internally generated revenue, and utilization of expanded capacity, were comparatively lower than anticipated. For example,

student enrolment reached 5,668 against a Strategic Plan target of 6,500, representing an achievement of 87%.

To build on the progress achieved, the Institute has developed a Sixth Strategic Plan (2026/27–2030/31) to guide its medium-term priorities and implementation. In addition, it has prepared a Ten-Year Long-Term Perspective Plan (2026/27–2035/36), which provides the Institute's long-term strategic direction and vision. The Perspective Plan outlines the Institute's aspiration to transform into a more competitive, research-driven, financially sustainable, and internationally recognized higher learning institution through the expansion of academic programmes, research and innovation, infrastructure, institutional partnerships, and diversified sources of revenue. Together, these planning instruments provide a clear roadmap for the Institute's future growth and development while aligning its priorities with national development objectives and the evolving higher education landscape.

a) Enrolment and graduates

In the academic year 2025/26, total student enrolment at the Institute reached **5,668**, comprising 3,745 females (66.1%) and 1,923 males (33.9%). This marks a **4.9% increase** over the 5,403 students enrolled in 2024/25, recovering from the slight dip recorded in that year. Over the five-year period from 2021/22 to 2025/26, enrolment grew by **17%**, from 4,837 to 5,668 students, with female students consistently accounting for about two-thirds of the total.

For the academic year 2025/26, the total number of graduates was **3,101**, comprising 1,958 females (63.1%) and 1,143 males (36.9%). Certificate programmes produced the largest number of graduates (1,500), followed by the bachelor's degree (804) and ordinary diploma (697) levels, with female graduates outnumbering males at nearly all levels. Master's degree graduates rose notably to 97, up from 49 in 2024/25, reflecting a growing interest in advanced studies. Over the five-year period, total graduates increased by **24.4%**, from 2,493 in 2021/22 to 3,101 in 2025/26, although the annual figure has fluctuated from year to year. The enrolment and graduate trends over the period are presented in **Table 4** and illustrated in Figures 5 and 6 below.

Table 4: Enrolment and graduate trend, 2021/22 - 2025/26

Education Level		2021/22		2022/23		2023/24		2024/25		2025/26	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Enrolled Students	Per Gender	1,483	3,146	1,813	3,455	1,867	3,649	1,875	3,528	1,923	3,745
	Total	**4,629**		**5,268**		**5,516**		**5,403**		**5,668**	
Graduate	Certificate	391	547	461	1,320	209	505	548	963	587	913
	Ordinary Diploma	165	522	165	424	532	908	259	509	299	398
	Bachelor's Degree	218	474	223	435	251	370	202	572	226	578
	Postgraduate Diploma	0	0	11	7	4	3	1	12	3	0
	Master's Degree	74	102	20	9	20	27	19	30	28	69

	Total Per Gender	**848**	**1,645**	**880**	**2,195**	**1,016**	**1,813**	**1,029**	**2,086**	**1,143**	**1,958**
	Total per FY	**2,493**		**3,075**		**2,829**		**3,115**		**3,101**	

Source: *ISW Admissions and Examinations Records, 2025/2026*

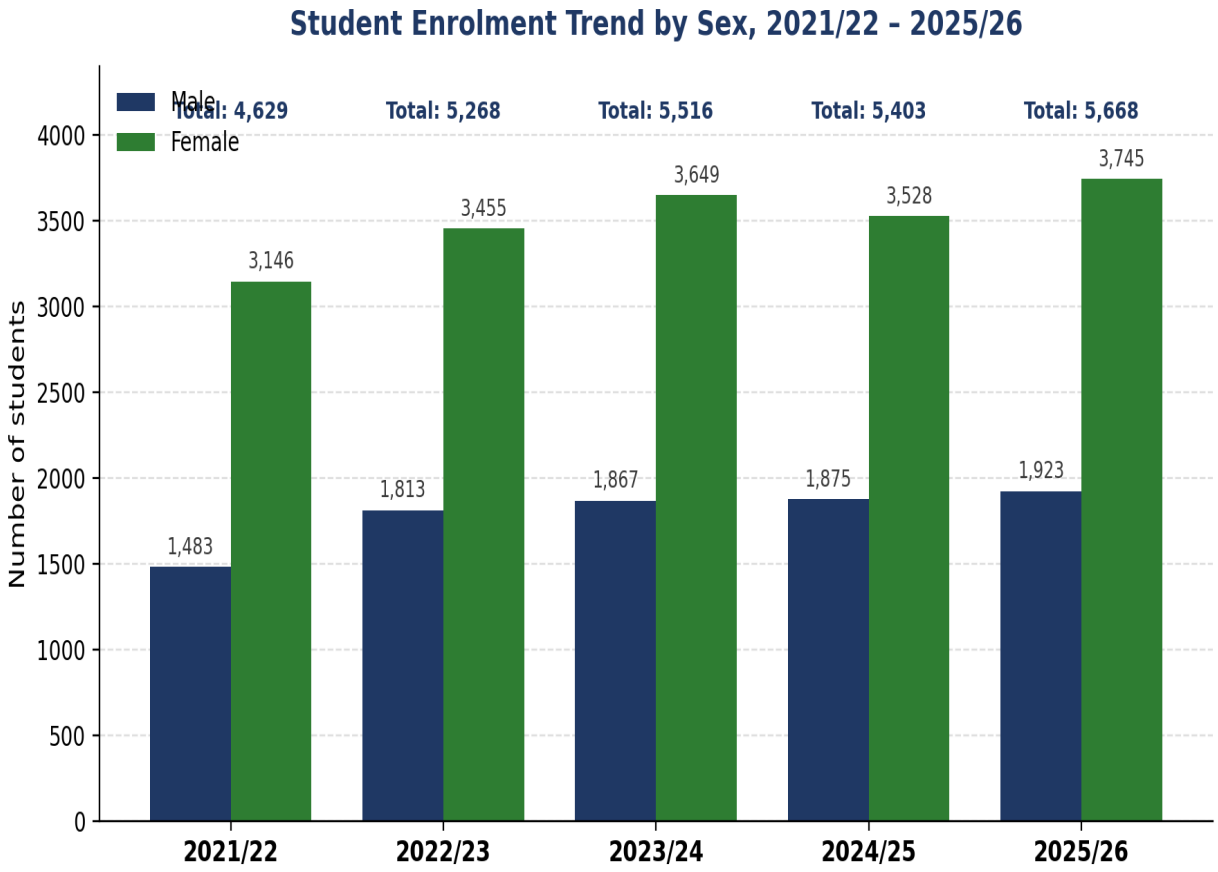


Figure 5: Student enrolment trend by sex, 2021/22 - 2025/26

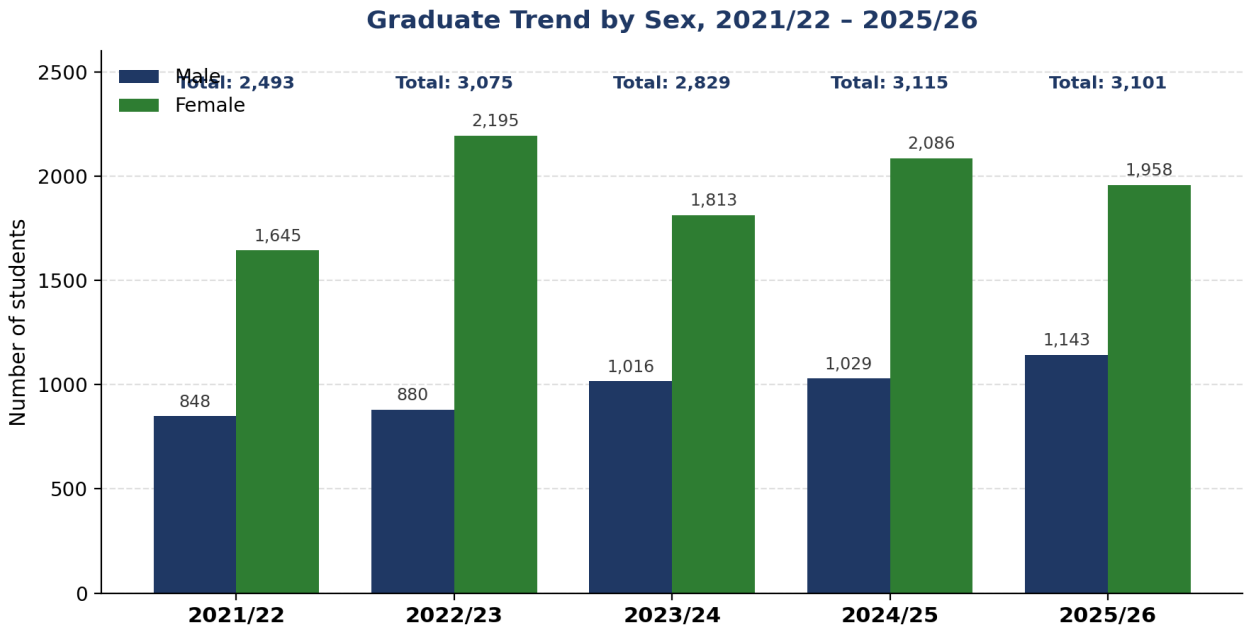


Figure 6: Graduate trend by sex, 2021/22 - 2025/26

b) Infrastructural developments and Challenges

During the reporting period, the Institute completed several infrastructure and facility improvement projects at its campuses. These included the construction of the students' cafeteria at Kisangara Campus, the construction of Hostel II, maintenance of the Early Childhood Care and Development (ECCD) Centre, and renovation of the staff offices at Kisangara Campus. In addition, the Institute rehabilitated the security guard house at the Main Campus, as well as the Library and Administrative (IRC) Building, painting of the IRC Building for online training, and the construction of paved walkways connecting the main road to the students' hostel. In addition, the Institute advanced the construction of a 400-seat Lecture Theatre at the Main Campus, which is now more than 92% complete, and initiated preparations for the construction of a new library at the Kisangara Campus. Despite these achievements, the Institute continued to face challenges, including ageing infrastructure requiring rehabilitation or replacement, limited student accommodation with hostels serving

2.5.2 Significant Aspects of the Statement of Financial Position

a) Net Asset Status

During the year under review ISW had the Deficit of TZS 831,092,060. The Institute Net asset decrease from TZ 58,333,028,907 (2024/25) to TZS 57,501,936,847 (2025/26). The decrease in Net Asset was due to decrease in accumulated surplus from 19,212,206,251 (2024/25) to TZS 18,381,114,191 (2025/26) resulted from salary adjustments, annual increments,

promotion, changes in staffing levels, and increased employee-related benefits, disposal of assets and significant increase of provision in ECL Receivable for the year under review.

Furthermore, the Institute's academic year, which runs from October to July, does not align with the financial reporting period that spans from 1st July to 30 June. This misalignment significantly impacts the statement of financial position, particularly regarding receivables from student fees. In line with IPSAS 41: Financial Instruments, the Institute is required to calculate the Expected Credit Loss (ECL) on outstanding receivables. As many students pay their final instalments after the end of the financial year, this assessment affects the reported performance for the year and, consequently, the accumulated surplus and net assets. Details regarding the ECL arising from receivables are provided in Note 54 and 67.

b) Liquidity Analysis

(i) Ability to fund the current and future operations.

The ratio of total assets to total liabilities (solvency ratio) was 174.2.1which indicates a stronger ability to manage long-term debts solvency. The current ratio was 7.31:1 which indicating that the Institute can handle its short-term commitments 7.31 times of its debt obligations in liquid as at 30 June 2026. The Institute remains in a very comfortable and solvent position. The financial ratios of the Institute over the past three years are set out in **Table 5** below.

Table 3: The Financial Ratios of the Institute over the Past Three Years

Description of ratio	**2025/26**	2024/25	2023/24
Current ratio	7.31:1	4.4:1	3.6:1
Total assets/total liabilities	174.2.1	72.4:1	46.8:1

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

(ii) Restrictions on ability to transfer funds.

The Institute upholds budgeting principles of allocating funds to each individual activity in accordance with the approved budget. Transfers and re-allocation are restricted except for approvals provided in the Public Finance Act, 2001(as amended) and the Financial Regulations of 2004 (as amended). The Institute treats Development Partners' funds with Financing, Agreements signed between ISW and Development Partners as restricted funds. Upon receipt, these funds are recorded as differed income under conditions of the signed contract or MoU's.

c) Capital Structure and Treasury Policies

i). Capital Structure

The Institute is whole owned by the Government and the capital of the Institute compromises 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 library at Kisangara campus. No changes were made in the objectives during the year ended 30 June 2026.

Detailed Description	**2026**	**2025**
	TZS	**TZS**
Taxpayer`s Fund	39,120,822,656	39,120,822,656
Accumulated Surplus	18,381,114,191	19,212,206,251
Total capital	**57,501,936,847**	**58,333,028,907**

Capital Management

The capital of the Institute is comprised of accumulated surplus TZS 18,381,114,191 and Taxpayer Fund TZS. 39,120,822,656. The Institute is whole owned by the Government and the capital of the Institute compromises of shareholders' fund. The Institute has not acquired any loan to facilitate its operations and as well as there is no Interest paid to any Institution as loan Interest. The primary objective of the Institute's capital management is to maintain a strong asset base that supports the achievement of its strategic objectives and maximizes the fulfilment of stakeholders' expectations.

ii). Treasury Policies and Objectives

The Institute designs, implements and monitors all arrangements for the identification, management and controls of the following's treasury management risks.

- **Liquidity Management**

The Institute ensures it has sufficiency cash to meet its short terms obligations when fall due, the financial regulation of the Institute limit petty cash to the tune of One Million while the bank accounts remain with cash limit to support the daily settlements.

- **Exchange Rate Management**

Foreign currency risk is managed at an operational and it is monitored by the directorate of finance. Losses that arise from foreign liabilities are managed through timely payment of outstanding liabilities. During the year the Institute assessed its exchange rate risk and, in its opinion, there are no risks involved

- **Credit Management**

The risk of failure by counterparty to meet its contractual obligations as results of the counterparty's diminished creditworthiness. The policy of the Institute is to pay the creditors

within seven days of receiving the invoice after the inspection of invoices and attachments is completed. During the year the Institute assessed its creditors, and, in its opinion, all creditors are manageable.

- **Debtors' Management**

The main source of debtors at the Institute is student's fee; to manage it the Institute has designed a policy of ensuring students fee is divided into four instalments of which each instalment is demanded before examinations session. The policy assisted students to pay fees on time. During the year the Institute assessed its debtors, and, in its opinion, all debtors are manageable.

2.5.3 Significant Aspects of Statement of Financial Performance

During the year 2025/26, the Institute reported total revenue of TZS 13,604,943,583 compared to TZS 12,771,156,806 (2024/25) against total expenses of TZS14,436,035,642 (2025/26) and TZS 12,648,501,562(2024/25) resulting into a surplus of TZS 122,655,243 (2024/25) and deficit of TZS 831,092,060 (2025/26).
The reported deficit during the year 2025/26 as compared to the previous year 2024/25 was mainly due to increase in number of operating expenses and provisions which led to a deficit compared to year 2024/25. The decrease was also attributed by number of factors such as.

i. Recognition of loss on disposal of assets TZS 249,726,364. (Note. 44)
ii. Contribution to the Consolidation fund TZS 228,792,000 (Note.43).
iii. Recognition of provision of expected credit loss on receivables (ECL) for the year TZS 860,642,579(Note.54).
iv. Increased cost of operations as per Note 34, 35, 36, and 37.

During the year 2025/26, the Institute reported expenses amounting to TZS 14,207,243,642 as compared to TZS 11,982,841,562 in 2024/25 and this increase in expenses was mainly attributed by the increase in ECL Receivables and loss on disposal of assets, newly recruited staff and increase in depreciation due to increases in addition of number of assets.

The Institute reported a deficit of TZS 831,092,060 in 2025/26 compared to surplus TZS 122,655,243 in 2024/25 The deficit was attributed to increase in expenses as explained above

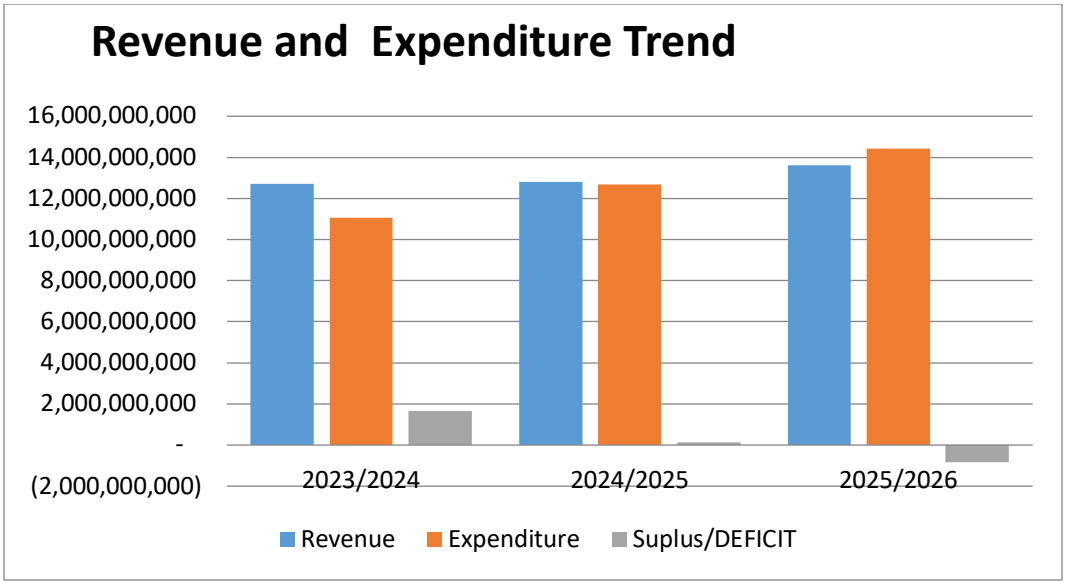
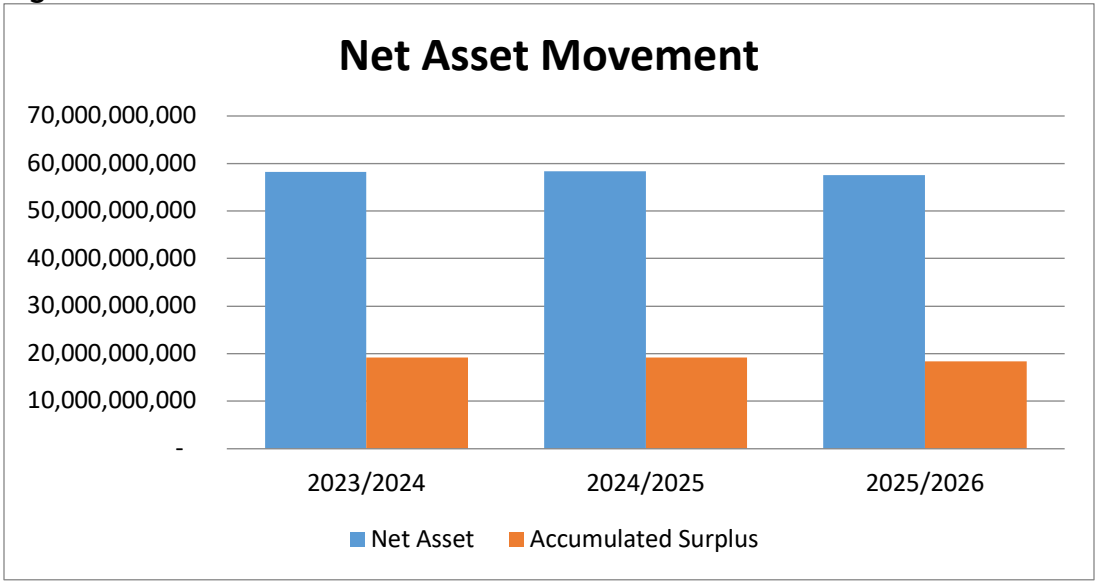


Figure 7: Revenue, Expenditure and Surplus Trends
Source; ISW Management reports 2025/26

2.5.4 Statement of Changes of Net Assets

The Net Asset of the Institute decreased from TZS 58,333,028,907(2024/25) to TZS 57,501,936,847 (2025/2026). The decrease in Net Asset was due to decrease in accumulated surplus from 19,212,206,251 (2024/25) to TZS 18,381,114,191 (2025/26) resulted from deficit for the year under review.

Figure 4: Net Asset Trends



Source: ISW Management reports 2025/26

2.5.5 Cash Flows

Institute prepare its budget in accordance with the Medium-Term expenditure Framework (MTEF) obtained from the Guideline for the preparation of budget and plans issued each year by the Ministry of Finance. It prepares activity plan and cash flow projection to guide the management of revenue and expenditure. The cash-inflows and outflows in the plans approved by the Treasury Registrar covers each quarter of the financial year.

The cash flow movement of the Institute provided in the cash flows statement as at 30 June 2026 shows the cash and cash equivalent decreased from TZS 943,069,129 (2024/25) to TZS 458,926,541 (2025/26). The decreases in cash and cash equivalent were attributed mainly due to the utilization of cash to finance the Institute operation activities and other obligations during the year. During the year under review, the Institute cash – in flow was TZS 13,011,912,382 while cash outflow was TZS 13,496,054,970 leaving the net cash and cash equivalent of TZS 458,926,541

Supplementary information on cash flows

The closing cash and cash equivalent was the balance to implement projects carried over to the next financial year (2025/26) and it was approved by the Treasury Registrar.

The cash and cash equivalent at the end of period can manage to cover the operations of the Institute for the period exceeding three months as per the ISW Cash policy and the directives from the office of the Treasury Registrar. 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. Based on 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.

2.5.6 Budget Performance

The Institute prepares its budget in accordance with the Medium-Term Expenditure Framework (MTEF) and the annual Budget Guidelines issued by the Ministry responsible for Finance and Planning. This report presents the annual cumulative budget performance of the Institute of Social Work for the financial year 2025/26, covering the recurrent, development, and carry-over budgets implemented across the sixteen (16) cost centres at the Kijitonyama and Kisangara Campuses.

During the year under review, the Institute approved a total budget of TZS 15,036,769,300. By 30 June 2026, total expenditure amounted to TZS 14,436,035,642, representing 96% of the approved budget. Excluding Personnel Emoluments, the approved budget for recurrent, development, and carry-over expenditures was TZS 9,931,392,520.00, against which actual

expenditure amounted to TZS 7,433,816,206.90, equivalent to a budget execution rate of 83%.

The Institute planned to implement 180 activities during the financial year. By the end of the reporting period, 166 activities (92.2%) were on track, while 7 activities (3.9%) were at risk and another 7 activities (3.9%) were off track. Overall, physical implementation reached 91.7%, with 134 activities fully completed. The difference between the physical implementation rate and financial performance was mainly attributable to development projects, particularly on-going construction works, for which a substantial proportion of contractual payments had not become due by the close of the financial year.

2.5.7 Environmental Scanning and Operational Performance

Environmental scanning was undertaken to identify and analyse the internal and external factors that influence the realisation of the Institute's Vision and Mission. The outcome informs the Institute's strategic direction and operational priorities, as summarised below.

(a) External Environment

The external scanning assessed the Political, Economic, Social, and Technological and Legal (PESTEL) factors bearing on the Institute's operations.

(i) Political Environment

Tanzania has remained politically stable and peaceful, and notwithstanding the public tensions surrounding the 2025 general elections, the overall political environment remains steady. The Government's commitment to the Tanzania Development Vision 2050 pursuing industrialisation, innovation and an inclusive economy together with expanded access to education through initiatives such as the Higher Education Students' Loans Board (HESLB) creates opportunities for the Institute to deliver relevant programmes and increase enrolment.

(ii) Economic Environment

The economy continues to record steady growth, supported by stronger private-sector participation, major public investment in infrastructure (the Standard Gauge Railway, road networks and clean-energy projects) and empowerment of women and youth. Aligned to Vision 2050 and the Five-Year Development Plan, these priorities heighten demand for a skilled and socially responsible workforce, positioning the Institute to expand its training, research and consultancy services. Persistent challenges youth unemployment, limited financing for small enterprises and the rising cost of living further underscore the Institute's relevance.

(iii) Social Environment

The country benefits from social cohesion and regional integration through the East African Community, while contending with challenges such as poverty, rapid youth population growth, substance abuse, gender-based violence, child exploitation, mental-health concerns, and the effects of urbanisation and natural disasters. These conditions increase demand for social work professionals, psychosocial services, research and consultancy - areas in which the Institute plays a central role through knowledge generation, policy support and community engagement.

(iv)Technological Environment

The Government continues to prioritise digital transformation through investment in broadband infrastructure, e-governance and sector-specific applications, supported by the Ministry of Education, Science and Technology, the Tanzania Communications Regulatory Authority and the Tanzania Commission for Universities. This enables the Institute to strengthen administrative processes, research management and stakeholder engagement, and to widen access to knowledge through e-books, e-journals, virtual libraries and blended learning. Emerging technologies such as Artificial Intelligence, data analytics and cloud-based

systems offer further scope for personalised learning, automation and enhanced research capacity.

(v) Legal Environment

The Institute operates under its Establishment Act No. 26 of 1973 (as amended by the Miscellaneous Act No. 3 of 2002), with academic programmes regulated by the Tanzania Commission for Universities (TCU) and the National Council for Technical and Vocational Education and Training (NACTVET). Its operations are further governed by the Public Service Act (2002), the Public Procurement Act, the Data Protection Act (2022) and the Tanzania Finance Act (2025). Adherence to these instruments ensures transparency, accountability and alignment with national quality standards.

(b) Internal Environment

The internal scanning covered academic programmes, research and consultancy, human resources, infrastructure and ICT, and financial management.

(i) Academic Programmes

The Institute offers ten (10) academic programmes across 50 NTA levels and generates over 95% of its revenue from these programmes. During the 5th Strategic Plan (2021/22–2025/26), six (6) new programmes were introduced, contributing to a 17% rise in enrolment, from 4,837 students in 2021/22 to 5,668 in 2025/26. Student fees remain the primary source of income, and the Institute intends to expand its programmes and improve the quality of existing ones to sustain its revenue base.

(ii) Research and Consultancy Capacity

Research and consultancy capacity strengthened markedly over the period, with PhD-qualified academic staff rising from nine (9) to thirty-nine (39) and annual research outputs increasing from a baseline of five (5) to an average of fifteen (15) publications. The Institute consistently allocates one per cent (1%) of its revenue to research, established an Institute Review Board (IRB) in 2024, and provided technical support to national initiatives including the Tanzania Development Vision 2050 and the National Multisectoral Early Childhood Development Programme. Capacity nonetheless remains underutilised relative to its potential, indicating scope to expand commissioned research, external grants and formal partnerships.

(iii) Human Resource Capacity

Total staff increased by 39%, from 139 to 193, comprising 114 males (59%) and 79 females (41%), with 129 academic and 64 administrative personnel. Over the period, 37 staff members undertook long-term training - including 26 at PhD, 6 at Master's, 3 at Bachelor's and 2 at Ordinary Diploma level - complemented by continuous professional development. Staff well-being is supported through adherence to Occupational Safety and Health Authority (OSHA) standards, mental-health programmes and inclusive, gender-sensitive policies.

(iv) Infrastructure and Learning Resources

The Institute maintains 24 lecture rooms and a library, with current infrastructure able to accommodate up to 6,500 students, and is finalising a 400-seat lecture theatre expected to

raise enrolment capacity by about 1,500. Completed works include two student hostels (104 students each), classrooms and a cafeteria at the Kisangara Campus, with a library planned at the same campus. ICT infrastructure was enhanced through the procurement of 93 desktop computers, 64 laptops and 18 projectors, integration with Government platforms via the Government Enterprise Service Bus (GoVESB), and the development of seven (7) of the nine (9) required ICT documents - achieving about 95% of planned ICT targets.

(v) Financial Management and Resource Mobilisation

Financial resources are managed under the Financial Regulations 2024 and applicable public finance laws, with tuition fees and Government subventions as the main sources of revenue. During the period under review the Institute generated TZS 7,458,320,245.00 from internal sources, largely student fees, and has received consecutive awards from the National Board of Accountants and Auditors (NBAA) for the best-presented financial statements among public higher-learning institutions. Limited development budgets and rising operational costs highlight the need to diversify revenue through consultancy and research, Public-Private Partnerships and strengthened short-course programmes.

2.6 SWOC ANALYSIS

The Institute analysed the internal strengths and weaknesses to strike a balance with the external opportunities and challenges. It is capable of minimizing its weaknesses, surmounting external challenges to exploit the available opportunities.

Table 4: SWOC Analysis

Category	Description
Strength	i) The Institute was established under Act No. 26 of 1973 (amended by the Miscellaneous Amendment Act No. 3 of 2002), affirming its legal status as a public Institution. ii) All academic programs offered are accredited by national regulatory bodies, including the National Council for Technical and Vocational Education and Training (NACTVET) and the Tanzania Commission for Universities (TCU) hence ensures compliance with national quality standards. iii) Extensive experience in providing education in Social Work, Community Work, and related fields such as Psychology, Labour Studies, Business Administration and Human Resource Management. iv) A highly qualified and experienced academic and administrative staff committed to deliver quality education and services. v) Significant investment in ICT infrastructure and the digitalization of academic, financial and administrative processes has enhanced operational efficiency and improved service delivery across the Institute. vi) Inclusive infrastructure and specialized support services are in place to ensure equal access and a supportive learning environment for students with special needs. vii) Forging academic, research, and professional linkages with local and international Institutions, aimed at fostering knowledge exchange, innovation and capacity building. viii) Functional oversight bodies that provide strategic guidance and ensure

Category	Description
	accountability.
Weakness	i) Inadequate teaching and learning facilities including student's hostels, lecture theatre, ICT lab and office space. ii) Shortage of staff across key units and departments affecting the efficiency and effectiveness of Institutional functions. iii) Inadequate undertaking of research, consultancy and publications. iv) Limited online programs and inadequate ICT facilities hinder digital efficiency and competitiveness v) Limited synergy with the industry, hindering opportunities for practical training and internship opportunities. vi) Inadequate engagement in international initiatives such as student exchange, joint research and academic collaboration. vii) Inadequate financial resources to expand campuses
Opportunities	i) Alignment with Tanzania Development Vision 2050 and other government policies. ii) Financial assistance schemes, such as the Higher Education Students Loans Board (HESLB), have expanded access by increasing the number of students receiving loans, including the recent inclusion of diploma students, further boosting enrolment. iii) The government's free education policy has contributed to a rise in student numbers, providing greater access to higher education and increasing demand for the Institute's academic programs. iv) ISW has earned a strong reputation and goodwill, with competent graduates, high visibility and widespread stakeholder confidence enhancing its credibility and appeal. v) Strong support from the government, particularly through the Ministry of Community Development, Gender, Women and Special Groups provides a stable environment that enables the Institute to achieve its goals. vi) Increased interest of other stakeholders to work with ISW vii) Adoption of digital technologies viii) Tanzania's stable and peaceful political environment enables the Institute to sustain its growth.
Challenges	i) Intense competition from various institutions offering similar programs challenges the Institute's ability to attract potential students. ii) Delayed tuition fee payments disrupt budget execution and hinder smooth day-to-day operations. iii) Rapid technological advancements challenge the Institute's capacity to update teaching tools and maintain staff and student competencies. iv) A frequent and rapid change in the labour market requires continuous curriculum revisions and upgrading.

2.7 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

2.7.1 Board Responsibility in Internal Controls and Risk Management

The Board is ultimately responsible for risk management, determining the system of internal controls operated by the Institute and for monitoring and effectiveness of the control environment. It is the task of the Management to ensure that adequate internal financial and operational control are developed, reviewed and maintained on an on-going basis in order to provide reasonable assurance with regard to; -

i) The reliability of accounting records;
ii) Business sustainability under normal as well as adverse conditions;
iii) Compliance with applicable laws and regulations;
iv) Responsible behaviours towards all stakeholders;
v) The safeguarding of the Institute Assets; and
vi) The effectiveness and efficiency of operations.

The efficiency of internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff whilst no system can provide absolute assurance against misstatement or loss, the Institute control system is designed to manage rather than eliminate the risk of failure to achieve business objectives.

2.7.2 Key Components of the System of Internal Control

Management obtains reporting setting out key performance and risk indicators and reflects possible control issues brought to their attention by early warning mechanism. Key components of the system of internal controls are as follows; -

a) Competence

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

b) Budgets

Annual budgets are prepared by Directorates, Departments, and Units, compiled by the Planning and Development Unit, and reviewed by the Management's Planning and Finance Committee. They are then deliberated by the Workers' Council, reviewed by the Board's Planning and Finance Committee, and approved by the Board of Governors. The approved budget is submitted to the Treasury Registrar for scrutinization and then to the Parliamentary Budget Committees for final review.

2.7.3 Risk Management and Internal Controls

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

face four types of risks which are stipulated in the table below and explanation that follows thereafter: -

Table 5: ISW Risks and Mitigation Measures

SN	Risk category	Risk title	Control measures (Mitigation)
1	Financial risk	Possibility of corruption practices among academic staff during teaching, learning and examination processes	• Conduct two awareness sessions on anti-corruption to staff and students.
		Possibility of contract variations, false claims and invoices	• Monitor and keep records of the number of tenders with contract variations in performed contracts. • Scrutinize requests for variations to check if properly documented, justified and authorized during payment claims. • Evidence-based claims/invoice settling mechanism (checking invoices before payment).
2	Strategic risk	Possibility of decline in quality of education	• One CBET training to academic staff. • Examination moderations to be conducted thoroughly twice a year.
		Possibility of student welfare challenges impacting enrolment, discipline, and institutional reputation	• Strengthen student support units with trained counsellors and academic advisors. • Implement a digital complaint and feedback tracking system. • Increase visibility of support services during student orientation.
		Possibility of reduced research visibility, funding and institutional ranking	• Host local and international conferences. • Continued registration by academicians on Research Gate, Google Scholar, and Academia.edu.
		Adverse public relations (damage to institutional image/reputation)	• Media survey. • Canvassing to secondary schools. • Procurement of promotional materials. • Feature stories published.
3	Operational risk	Possibility of increase in HIV/AIDS infection and NCDs to ISW members and neighbouring community	• Organizing awareness sessions for password use and encryption • Assessing Security vulnerabilities and applying patches • Restricting administrative privileges • Updating systems and software • Developing ICT Security Policy
		Possibility of cheating and leakage of examination	• Adherence to rules, laws and regulations • Record and handling grievances on time
		Possibility of damage or loss of library physical assets	• Prepare anti-plagiarism policy.
		Possibility of failure of ICT infrastructure (hardware, software, or facilities)	• Conduct quarterly maintenance on ICT infrastructure.

SN	Risk category	Risk title	Control measures (Mitigation)
		Possibility of cyber-attack (cyber-related attacks including direct and supply chain vectors)	• Conduct awareness session on cyber security annually. • Assess security vulnerabilities and apply patches quarterly. • Update systems and software annually.
		Possibility of decline in safety and security conditions within the campus and surrounding areas	• Plant trees surrounding Kisangara campus. • Conduct orientation sessions on campus safety and behaviour expectations.
		Data quality issue in HCMIS and Staff Assessment systems	• Participate in annual data-cleaning exercises hosted by the President's Office - Public Service Management (POPSM).
		Possibility of fire outbreak	• Maintain fire fighting equipment twice per year at both campuses. • Conduct one fire drill and training for staff and students.
		Possibility of ICT resource theft and permanent data loss	• Produce a report showing the location and condition of all ICT equipment procured in the past five years. • Introduce access control (e.g., keycards/biometrics) at entry points and library areas.
4	Compliance risk	Possibility of contractual breaches and resulting legal actions	• Use of the National e-Procurement System (NeST) to ensure transparency and compliance. • Regular staff training on Public Procurement Act (PPA) of 2023 and its regulations of 2024.
		Possibility of inadequate implementation of annual procurement plan (breach of procurement laws and regulations)	• Timely preparation of project and item specifications at planning stage. • Quarterly procurement performance reports.
		Possibility of manipulation of procurement procedures and specifications	• Analyse tender/contract patterns and values around permitted thresholds to detect fraud signals/red flags. • In-house sensitization sessions for employees involved in procurement on fraud risks.

Source: ISW Risk Register 2025/26

Detailed Overview of Financial Risks

The Institute categorizes financial risks into three groups which are: -

(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)

Table 6: Age analysis of trade and other receivables

Detailed Description	3 - 6 months	Total
	TZS	TZS
30-Jun-26		
Trade and other receivables	1,561,934,197	1,561,934,197
30-Jun-25		
.Trade and other receivables	**1,698,497,159**	**1,698,497,159**

The maximum exposure to credit risk is as shown below:

Detailed Description	30 June 2026	30 June 2025
	TZS	TZS
Cash and Cash Equivalents	454,474,573	938,012,899
Trade and Other Receivables	1,561,934,197	1,698,497,159
Total	**2,016,408,770**	**2,636,510,058**

(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 can 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 adequate mitigation for liquidity risk.

Table 7: Summaries of the Maturity Profile of Financial Liabilities

	1 to 3 months	3 to 12 months	Over 1 year	Total
	TZS	TZS	TZS	TZS
30 June 2026				
Payables	-	66,372,903	-	66,372,903
30 June 2025				
Payables	-	340,580,805	-	340,580,805

(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.

2.7.4 Risk Policy, Risk Appetite and Compliance

The Institute has a Risk Management Framework to support sound financial governance and operational integrity. This framework is guided by a Risk Management Policy, which defines the Institute's approach in identifying, assessing, mitigating, and monitoring risks that may affect the achievement of its objectives.

Oversight of risk management is vested in the Board of Governors, which is responsible for setting the internal control environment and monitoring its effectiveness. The Management Audit Committee plays a critical role in reviewing risk issues, which are reported quarterly by Risk Champions and compiled by the Risk Coordinator prior to submission. These reports provide a basis for informed decision making and ensure alignment with the Institute's strategic and financial priorities.

In line with best practices in governance and financial accountability, the Institute prepares both a Risk Register and a Fraud Risk Register on an annual basis, with quarterly reports issued to track implementation of mitigation strategies. Management remains committed to continuously reviewing and strengthening internal financial and operational controls to safeguard assets, ensure compliance, and enhance institutional resilience.

The Institute's risk appetite statements are divided into six categories: fiduciary, reputational, legal/compliance, human resources, information technology, and quality. The overall risk appetite for these areas is detailed in the table below.

Table 8: Overall risk appetite statement

RISK CATEGORY	OVERALL RISK APPETITE
Fiduciary	Low
Reputational	Low
Legal/Compliance	Low
Human Resource	Medium
Information Technology	Medium
Quality	Low

2.7.5 Reliability of Accounting Records

The Institute adopted various systems such as MUSE, GePG, GAMIS and Students Information Management System (Billings system) to minimize human errors and increasing reliability of accounting records. Furthermore, the Institute has competent staffs who also upgrade their knowledge in accounting standards by attending seminars and workshops provided by the National Board of Accountants and Auditors (NBAA), Office of the Accountant General (ACGEN) and in-house trainings prepared by the Management.

2.7.6 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 to provide reasonable assurance on effectiveness and efficiency of operations, safeguarding of the Institute's assets, compliance with applicable laws and regulations, reliability of accounting records, business sustainability under normal as well as under adverse conditions and 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 30June 2024 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 2024.

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 helped to strengthened staff skills and competences.

d) Accounting Policies

A summary of key accounting policy of the financial statements and were consistently applied during the year under review.

e) Internal Audit

An Internal Audit Unit is in place and performed its functions as per requirements. The Unit assessed risks and reviewed controls over various functions and operations. 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 in line with the mandate of the internal audit.

f) Audit Committee

The Audit committee's role in this area is kept to the high-level review of the arrangements for internal controls. The Institute 's Internal Auditors monitor the system of internal control, risk management control and governance processes in accordance with an agreed plan and report their findings to management and the Audit Committee. Management is responsible for the implementation of agreed audit recommendations and the Internal Auditors undertake prevailing follow up reviews to ensure that such recommendations have been implemented.

The Audit committee considers summarized reports with the recommendations for the improvement of the Institute systems of internal control and management's responses and implementation plans. Whereas the management team attend meetings of the Audit Committee as necessary, as they are not the member of the Committee. The Committee meets the Internal and external auditors separately for independence discussions.

g) Financial Reporting and Auditing

The Board of Governors accepts overall responsibility for the preparation of the annual financial statements, which are fairly presented for each financial year under review. All five sets of financial statements are prepared and accompanied by notes to the financial statements. These report's incudes: -

i) The statement of Financial Position.
ii) Statement of Financial performance;
iii) Statement of Changes of Net Asset and Equity;
iv) Statement of Cash Flow; and
v) Statement of Comparisons of Budget Vs Actual;

The responsibility of compiling the annual financial statements is assigned to the Management under the applicable laws, regulations and standards. The external Auditor reports on whether the annual financial statements are fairly presented.

Member of the Board are satisfied that during the year under review the following issues were undertaken effectively.

i) That no material events have occurred between the financial year -end and the date of this report which affects the business or has not been reported;
ii) That proper accounting records were maintained;
iii) That appropriate accounting policies, supported by reasonable and prudent judgements and estimates were used consistently;
iv) That financial statements were compiled in accordance with the International Public Sector Accounting Standards and the Report by those Charged with Governance; and
v) That an effective system of internal control and risk management, monitored by the management was maintained.

2.8 STAKEHOLDERS RELATIONSHIP

2.8.1 Stakeholder Relationships

The Institute of Social Work is owned and supported by the Government through provision of subvention, Capital Development, and Other Charges. The Institute creates value to the Government by producing high quality and competent graduates to solve existing and emerging issues in the areas of social work, labour relations and human resources management.

The Institute has strong relationship with the internal and external stakeholders including students, staff, Government, Treasury Registrar, Regulatory Bodies and authorities, Governors, Policy Makers, NACTVET, TCU, suppliers, TRA, Ministry of Community Development, Gender, Women and Special Groups (MoCDGWS-Parent Ministry), employees, Development Partners, professional bodies, Alumni, Parents, Financial Institutions, neighbouring local communities, Commercial companies, Hospitals, industries and others. The strong relationship results into improved quality of our graduates which in turn strengthen goodwill of the Institute and hence number of applicant's increases yearly. The Institute conducted the stakeholders' analysis 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 11**.

Table 9: Analysis of Stakeholders' Expectations and Potential Effects

S/N	Stakeholder	Expectations / Interests	Potential Effect if Not Met	Current Status
1	**Government / Parent Ministry**	▪ Cordial working relationship ▪ Timely, accurate reports and information as required ▪ Proper utilisation and timely retirement of Government grants and funds ▪ Compliance with Government policies and directives	▪ Failure to realise the vision and mission ▪ Reputational damage and legal consequences	▪ Cordial working relationship maintained ▪ Personal-emoluments grant provided; reports submitted as required ▪ Grants utilised and retired on time; directives complied with ▪ Other charges and development funds not adequately provided
2	**Board of Governors**	▪ Efficient, well-informed decision-making ▪ Approval and oversight of Institute funds and assets ▪ Good governance and effective implementation of the Strategic Plan	▪ Failure to realise the vision and mission ▪ Weakened institutional oversight	▪ Board performing effectively ▪ Statutory meetings held and decisions implemented
3	**Office of the Treasury Registrar (OTR)**	▪ Compliance with circulars issued from time to time ▪ Endorsement of scheme-of-service reviews before operationalization	▪ Penalties and other regulatory measures	▪ OTR circulars adhered to ▪ Endorsement of scheme of service sought as required
4	**Students**	▪ Conducive learning environment and adequate infrastructure ▪ Safe, affordable and accessible accommodation ▪ High-quality education and effective academic support ▪ Timely processing and disbursement of student loans ▪ Access to sports and recreational facilities ▪ Good governance and adherence to rules and regulations ▪ Inclusive learning environment for special groups ▪ Reliable security and safety	▪ Decline in enrolment and fee income ▪ Poor student welfare and academic performance ▪ Uncompetitive graduates; possible student unrest	▪ Spacious lecture rooms and computer laboratory available; environment conducive ▪ On-campus accommodation limited; hostel construction on going ▪ HESLB funds generally disbursed on time, with occasional delays ▪ MoU signed for upgrading sports facilities ▪ Inclusivity and students' regulations adhered to; outsourced security in place ▪ ICT facilities and library resources still being strengthened
5	**Staff**	▪ Access to modern teaching and working facilities	▪ Low morale, dissatisfaction and	▪ Working environment generally supportive;

S/N	Stakeholder	Expectations / Interests	Potential Effect if Not Met	Current Status
		▪ Competitive remuneration and incentives ▪ Training and career development ▪ Safe, conducive and supportive working environment ▪ Fairness and transparency in HR (recruitment, promotion, transfer, rewards) ▪ Participation in decision-making	staff turnover ▪ Reduced productivity and service delivery	OSHA standards adhered to ▪ Staff supported in training and career development ▪ Public-service laws, regulations and guidelines applied in HR ▪ Staff involved in decision-making forums ▪ Workload and teacher–student ratio remain area for improvement
6	**Students' Parents, NGOs/CSOs and Sponsors (incl. HESLB)**	▪ Timely and transparent communication on programmes ▪ High-quality professional training ▪ Safe and conducive learning environment ▪ Competent and employable graduates ▪ Timely disbursement of HESLB funds	▪ Loss of trust and reduced engagement ▪ Reputational damage; decline in enrolment and fee income	▪ Accurate, timely information disseminated; training provided to standard ▪ Graduates well regarded; enrolment increasing ▪ Occasional delays in fee payment by some parents/sponsors
7	**Suppliers**	▪ Transparent, fair procurement process ▪ Prompt settlement of invoices and claims ▪ Good governance and value for money	▪ Disputes and conflict of interest ▪ Reluctance to supply; sub-standard goods and services	▪ Procurement conducted under the Public Procurement Act and Regulations ▪ Suppliers paid as per contract; value for money observed
8	**Field Work Agencies**	▪ Cooperation and well-coordinated field-work placements ▪ Well-prepared students and field-work guidelines/handbook ▪ Oriented field-work supervisors	▪ Poor relationships and fewer placement opportunities ▪ Weak supervision and poorly prepared graduates	▪ Good relationship maintained; students adequately prepared ▪ Field-work manual and guidelines in place
9	**Examiners (Internal & External)**	▪ Well-prepared assessment plans and course outlines ▪ Clear examination questions and marking schemes ▪ Proper supervision of dissertations	▪ Inconsistent moderation and unfair judgement ▪ Lowered academic standards	▪ Assessment plans, outlines and marking schemes well prepared and applied ▪ Dissertation supervision adequate
10	**Trade Unions**	▪ Adherence to labour laws ▪ Good employee–	▪ Industrial unrest ▪ Reduced	▪ Labour legislation complied with; positive

S/N	Stakeholder	Expectations / Interests	Potential Effect if Not Met	Current Status
		management relations ▪ Timely dispute resolution	productivity and service delivery	relations maintained ▪ Disputes resolved amicably
11	**Regulatory Boards (NACTVET, TCU, Professional Bodies)**	▪ Quality, competence-based training ▪ Accreditation compliance ▪ Adherence to professional standards	▪ Suspension or deregistration of programmes ▪ Reduced recognition of graduates; loss of credibility	▪ Compliance maintained; regular reports and reviews conducted ▪ NACTVET, TCU and professional standards adhered to
12	**Tanzania Revenue Authority (TRA)**	▪ Prompt remittance of taxes and duties deducted on its behalf ▪ Compliance with statutory financial directives	▪ Penalties and fines ▪ Damage to the Institute's image	▪ PAYE and other taxes remitted promptly ▪ Statutory financial directives adhered to
13	**Social Security Funds and Financial Institutions**	▪ Timely remittance of monthly deductions and contributions ▪ Compliance with financial regulations	▪ Penalties and fines ▪ Reputational damage	▪ Monthly deductions and contributions remitted on time ▪ Compliance with financial regulations maintained
14	**Partners / Other Training Institutions**	▪ Collaboration in research, consultancy, teaching and professional development ▪ Networking and sharing of information and expertise	▪ Limited expertise exchange and exposure	▪ Active networking and collaboration maintained

2.8.2 Staff Welfare

a) Employee relationship

Good relationship between employees and Management was observed through feedback mechanism in addressing staff complains. During the review period, no crises were reported. The Management, Workers' Council and Trade Unions (Tanzania Higher Learning Institutions Trade Union (THTU) and Researchers Academician and Allied Workers Union (RAAWU) worked together to ensure staff matters are timely dealt with.

b) Disabled Persons and Gender Balance

(i) Disabled Persons

The Institute has a disability policy that ensures equal opportunities are provided to all staff regardless of disabilities existing prior to, or acquired during, employment. Among the available opportunities are employment, training and promotion. ISW is an equal opportunity employer; its recruitment processes are transparent and competitive. In case of applications for employment, 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 the same as that of other employees.

(ii) 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 persons are appointed to any given position without discrimination of any kind in accordance with its gender policy. The number of employees as at 30 June 2026 is as shown in **Table 12** and distribution of staff per departments/ units is as indicated in **Table 13**.

Table 10: Number of Employees by Gender

Gender	Year	Percentage	Year	Percentage	Year	Percentage
	2025/26	**%**	**2024/25**	**%**	**2023/2024**	**%**
Male	112	58%	116	58.6%	110	56.4
Female	81	42%	82	41.4%	85	43.6
Total	**193**	**100**	**198**	**100**	**195**	**100**

Source: Management Reports, 2025/26

Table 11: Distribution of Staff per Departments/ Units

	2025/26			2024/25		
	Male	Female	Total	Male	Female	Total
Academic:						
Social Work Department	17	15	32	36	19	55
Human Resource Department	22	18	40	26	19	45
Labor Studies Department	18	04	22	19	03	22
Psychology	03	04	07	02	03	05
Kisangara Campus	16	05	21	16	07	23
Administration:						
Accounting and Finance Unit	04	04	08	03	02	5
Internal Audit Unit	01	02	03	01	01	2
Human Resource and Admin Unit	05	15	20	14	16	30
Estate Unit	03	00	03	03	00	03
ICT Unit	02	01	03	02	01	3
Library Services Directorate	01	07	08	02	07	9
Students Service Unit	03	01	04	02	02	4
Student Academic Supports Service Directorate	04	05	09	04	08	12
Legal Services Unit	00	01	01	01	01	2
Planning Unit	02	00	02	01	-	1
Communications and Marketing Unit	01	00	01	01	-	1
Procurement Management Unit	01	01	02	02	01	3
Kisangara Campus						
Human Resource and Admin Unit	00	01	01	-	-	-
Accounting and Finance Unit	01	00	01	-	-	-
ICT Unit	01	00	01	-	-	-
Library Services Section	01	01	02	-	-	-
Students Service Unit	00	01	01	-	-	-
Student Academic Supports Service Section	01	00	01	-	-	-
Total	**112**	**81**	**193**	**116**	**82**	**198**

Source: Management Report, 2025/26

(iii) Health and Safety

The Institute through Human Resources Department Administration facilitated staff training on Health and Safety at workplace. The training was conducted by Occupational Safety and Health Authority (OSHA). It's the policy of the Institute to ensure the trainings are conducted periodically to ensure staff health and safeties are priority.

(iv) Financial Assistance

The ISW Financial regulations provides for salary advance to the staff as a financial assistant to enable staff to overcome short-term liabilities. In addition, the Institute assists its staff to obtain loan from authorized banks.

(v) Medical Benefits

The Institute does not have any separate medical scheme. Thus, its employees subscribe to the National Health Insurance Fund which is taking care of medical consultation and treatment.

(vi) Defined 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.

(vii) Staff Training

The Institute has in place a policy and programs guiding staff training. The Institute offers sponsorship to its employees both for short and long-term courses within and outside the country based on 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 financial year ended 30 June 2026, a total of 37 staff were sponsored to undertake further trainings at different levels whereby TZS 77,202,000 was paid for research and dissertation and TZS 32,849,000 was paid as Training allowance to the employees at different level, thus making a total cost of TZS 110,051,000 as indicated in the **Table 14.**

Table 12: Number of Staff Sponsored for Further Studies during the Year Ended 30 June 2026

S/N	Level of Study	Academic		Administration		Total
		F	M	F	M	
1	PhD	09	17	-	-	2 6
2	Master	02	03	02	01	0 8

S/N	Level of Study	Academic		Administration		Total
		F	M	F	M	
3	Degree	-	-	02	01	03
4	Diploma	-	-	-	-	0
5	Professional such as CPA, CPSP	-	-	-	0	0
Total		**11**	**20**	**04**	**02**	**37**

Source: Management Report, 2025/26

2.9 HIV/AIDS and NCDs Policy

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

i) It has HIV/AIDS sensitization programs aimed at providing preventive strategies against new infections among employees and students.

ii) It ensures employees and students living with HIV/AIDS are aware of their rights and that the rights are respected and protected.

iii)It provides care and support to employees and students living with HIV/AIDS and NCDs.

iv)It promotes awareness of NCDs prevention and control measures among employees, including organizing weekly physical-exercise sessions.

2.10 OWNER OF THE INSTITUTE

The government of United Republic of Tanzania is the sole owner of Institute of Social Work.

2.11 STOCK EXCHANGE INFORMATION

The Institute is not listed in the stock exchange market since it is a non-profit Institution as it only delivers services to the public.

2.12 FIGHT AGAINST CORRUPTION

The Institute is committed to combating corruption through robust mechanisms. It has established an Integrity Committee to ensure adherence to the code of ethics and conduct among staff. The Institute has developed a comprehensive plan for implementing the National Anti-Corruption Strategy IV (NACS IV 2023-2030), which includes quarterly reporting to monitor progress and effectiveness in combating corruption. It conducts seminars and training sessions facilitated by the Prevention and Combating of Corruption Bureau (PCCB) to enhance staff awareness and compliance.

2.13 CORPORATE SOCIAL RESPONSIBILITY

The Institute has conducted several Social Responsibilities during the period among them being:

i) Provided psychosocial counselling services through telephone, home visits and outreach programmes, reaching 267 community members during the National Social Welfare Week.

ii) Conducted community awareness and psychosocial support programmes on mental health, relationships, parenting, school protection and reproductive health for pupils, faith-based organisations and communities affected by post-election challenges.

iii) Implemented community empowerment initiatives, including entrepreneurship training for food vendors in Vingunguti in partnership with Coca-Cola Kwanza and Oryx, and supported reproductive health awareness through the distribution of 5,600 male condoms.

iv) Reached a total of 2,896 community beneficiaries (1,722 women and 1,174 men) through various community outreach, psychosocial support and public awareness programmes during the 2025/26 financial year.

2.14 KEY STRENGTHS AND RESOURCES

The Institute has the following key strengths and resources; some are tangibles and other intangibles: -

(a) Board of Governors

The Institute has an effective Board of Governors that 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 include Policy Development, Strategic Planning, and Financial and Operational oversight. Generally, Members of the Board of Governors 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 fits 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 2026, the Institute had 193 staff (2024/25: 198 staff) in various operational areas among them 112 (58%) are male while 81(42%) females. Details of the key staff educational are tabulated as follows.

Table 13: Number of Staff by Level of Educations and Gender

SN.	Qualification	Academic staff		Administration staff		Total
		F	M	F	M	
1	PhD	15	27	-	01	43
2	Master's degree	42	43	08	07	100
3	Postgraduate Diploma	-	-	01	-	01
4	Bachelor's degree	04	03	13	09	29
5	Diploma	0	0	03	03	06
6	Certificate	00	00	02	05	07
7	Professional Qualifications (CPA, CPSP etc.)	02	01	02	02	07

Source: Management Report, 2025/26

(d) Financial Sustainability

The Institute financial resources include funds generated from internal sources (fees and other revenues), government subvention and development partners. The funds enable it to meet its short- and long-term obligations. The Institute's internal revenues have been increasing yearly due to increase in student's enrolment and capacity of its infrastructures. The government has also strengthened its support of Institute activities by providing funds for Personal Emoluments (PE), other charges (OC) and Capital Development (CD). Internal revenue has increased by 1.07% from TZS 6,968,584,660 (2024/25) to TZS 7,464,974,510 (2025/26). The Internal revenue of TZS 7,464,974,510 for 2025/2026 comprises of TZS 6,309,297,450 being Tuition fees, other income of TZS 498,932,169, Revenue from rent of Government Quarters TZS 118,109,891; Revenue from Examination fees TZS

137,350,000,Registration fee TZS 175,235,000,Accomodation fees,168,460,000 and Revenue from identity cards TZS 57,590,000.

2.15 POLICIES, GUIDELINES REGULATION AND MANUALS FOR SAFEGUARDING INSTITUTE PROPERTIES

The Institute utilizes various policies, guidelines, regulations, and manuals to facilitate the implementation of its mandate. These documents are regularly reviewed as directed by authorities or when necessary. They serve as essential tools for guiding day-to-day activities, measuring performance, and ensuring internal controls. Key documents include the Quality Assurance Policy, ICT Policies and Guidelines, Research and Consultancy Policy, Risk Management Framework, HIV/AIDS and NCDs Policy, Financial Regulations, Accounting Manual, and Client Service Charter.

2.16 ORGANIZATIONAL STRUCTURE, SYSTEM, AND PROCESSES

The Institute organization structure comprises Board of Governors, Rector, Deputy Rectors (Academic Research and Consultancy and Planning Finance and Administration), Head of Directorates, Departments and Units. The Institute has one campus at Kisangara headed by Campus Manager. A three-way communication system is in use with information flowing in all directions; top-down, laterally and bottom-up.

2.17 INSTITUTION COLLABORATIONS, NETWORKING, AND PARTNERSHIP

The Institute maintains internal and external links and collaborations with many other Institutions from Tanzania and outside such as University of Agder-Norway, Management Centre Innsbruck-Vienna Academy of Fine Arts-Austria, Africa-Austria University Network (Afri-UniNet), Makerere University-Uganda, Rwanda University, TAYOA, KOICA, TANAPA, TCIA and Coca-Cola Kwanza Limited.

2.18 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 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.

2.19 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.

2.20 MAJOR ACTIVITIES UNDERTAKEN BY THE INSTITUTE.

During the year, the Institute made significant investments in infrastructure to accommodate the increasing student population. Notably, the construction of Hostel **I** was completed, providing additional accommodation for students. The administration block at the Main Campus was finalized, creating additional office spaces for staff. At Kisangara Campus, Hostel **II** was completed, along with a new student cafeteria, enhancing student amenities. Additionally, major renovations were undertaken on staff housing to improve living conditions. To motivate staff, various benefits were provided, reinforcing the Institute's commitment to employee well-being, details are provided under Table 16 below:

Table 14: Major Activities Undertaken During the Year 2025/26

Detailed Description	Note	2026	2025
Use of Goods and Service	24	3,521,801,862	3,139,834,762
Wages, Salaries and Employee Benefits	25	8,164,436,190	7,365,585,480
Acquisition of Property, Plant and Equipment	10	357,952,789	1,381,972,401
Work in Progress	10-B	282,453,465	291,315,032
Contribution to the Consolidation fund (CF)	43	228,792,000	665,660,000
Total		12,555,436,306	12,844,367,675

2.21 ACCOUNTING POLICIES AND JUDGEMENT

The accounting policies used in preparing the financial statements have been disclosed in Note 6 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 (IPSASs). The financial statements have been prepared using International Public Sector Accounting Standards (IPSASs) on accrual basis issued by International Public Sector Accounting Standards Board (IPSASB) and the requirements of the: -

i) Accounting Circular No.2 of the Preparation of the Report by those charged with Governance and Financial Statement and Closure of financial year 2025/26
ii) Treasury circulars and guideline issued from time to time.
iii) Tanzania Financial reporting Standards (TFRS 1)
iv) Public procurement Act 2023 and its regulations of 2024
v) The Public Finance (Management of Public Property) Regulation CAP 348.
vi) The Finance Act of 2026.

2.22 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 17**.

Table 15: Key Performance Indicators

Objective	Strategy	Target	Performance Indicators	2025/26	% of achievements 2025/26	% of achievements 2024/25
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	Two new Master's degree programmes were advanced to accreditation: the Master of Business Administration curriculum was developed and is undergoing NACTVET approval, and the draft curriculum for the Master of Community Development and Project Planning was submitted to NACTVET.	85%	100%
		100 students facilitated to attend apprenticeship programs by June 2026	Number of students enrolled into apprenticeship programs	Thirty-eight (38) students were placed with agencies including Plan International, C-Sema, CRC and Baba Watoto Organisation, and a pre-placement seminar was conducted for 90 graduates.	40%	60%
	Quality of academic programs improved	Curriculum review of all programs conducted by June 2026	Number of curriculums reviewed	Curricula for the new Master's programmes were developed and submitted to NACTVET, and institutional quality checks on academic programme provisions were conducted at both campuses.	90%	100%
		Increase number of Books in the library	Number of books purchased	One hundred and thirty (130) new books were processed and 91 rebound, the Library Policy was reviewed, and subscriptions to COTUL and BUKU e-resources were maintained with the Institutional Repository installed.	100%	100%
		Rehabilitation of buildings conducted	Rehabilitated buildings	Three (3) staff buildings at Kisangara Campus were renovated and maintenance of administration buildings and staff houses was undertaken at the main campus.	100%	100%
	Teaching and learning environment improved	One (1) lecture theatre at Institute main	Number of Lecture Theatre constructed	Construction of the 400-seat lecture theatre progressed to 92% completion, covering the foundation, structural framework, roofing, plastering and initial electrical and plumbing	92%	55%

Objective	Strategy	Target	Performance Indicators	2025/26	% of achievements 2025/26	% of achievements 2024/25
		campus constructed and furnished by June 2026		works.		
		One (1) Student's Cafeteria at Kisangara campus constructed and furnished by June 2025	Student's Cafeteria at Kisangara campus in place	The students' cafeteria at Kisangara Campus, completed in the previous period, remained fully in use.	100%	100%
		One (1) student's Hostel Facility at Kisangara campus constructed and furnished by June 2024	Students Hostel Facility at Kisangara campus in place	The students' hostel (Hostel II) at Kisangara Campus was completed and is in use; procurement of wooden storage cabinets and tables for the hostel was facilitated.	100%	95%
		—	—	Gender awareness was facilitated through the Gender Desk, including gender-based violence education to about 210 secondary-school students and gender training for students and staff at Kisangara Campus.	100%	100%
Research, Consultancy and Publications Enhanced	**Conduct demand-driven research, consultancy, and short courses**	Publish Journal and books by June 2026.	Two (2) books produced	Sixteen (16) papers were published, including three (3) book chapters, and the Institute of Social Work Journal (ISWJ) Vol. 5(1) was published; eighteen (18) short courses were also conducted.	100%	80%
	Research and publications	Three (3) research	Number of research	Three (3) research project teams were selected, obtained ethical clearance and	90%	50%

Objective	Strategy	Target	Performance Indicators	2025/26	% of achievements 2025/26	% of achievements 2024/25
	activities strengthened	projects conducted and disseminated by June 2026	projects conducted and disseminated	commenced data collection; the Institute also hosted its 1st International Conference on People's Empowerment and Wellbeing (250 in-person and 760 online participants) as a platform for dissemination.		
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	The Institute prepared 87 artworks and four (4) newsletters, aired over 1,000 radio spots, posted 375 social-media items attracting over 2.5 million views, canvassed 32 secondary schools reaching 6,900 students, conducted an audience survey (900 respondents) and participated in three (3) exhibitions.	100%	100%
	Community engagement and innovation programs strengthened	Twelve (12) community engagement and implementing social labs established by June 2026	Number of community engagement programs	Community engagement programmes were implemented in Ubungo and Mwananyamala wards (targeting 9,300 individuals, 113 families and 8 schools), outreach programmes were conducted for entrepreneurs in three markets, and the Digital Innovation Hub participated the Digital Innovation Competition 2026.	100%	100%
Governance and Management of Resources Enhanced	**Staff working environment improved**	Implemented 100% of ISW incentive scheme by June 2026	% of Incentive scheme implemented	The approved incentive scheme was implemented to the extent of 75%, the shortfall being attributable to inadequate cash flow; staff entitlements were paid on a quarterly basis.	75%	96%
	Institute human resource capacity enhanced	Fifty (50) staff to attend long term training facilitated by June 2026	Number of staff facilitated in long term training	Eight (8) staff were facilitated for long-term training three (3) for PhD studies, four (4) for Master's degrees locally and one (1) for a Master's degree abroad in addition to continuing candidates.	100%	100%
		Ensure all staff are provided with	% of Staff facilitated with working	Working tools and equipment were procured across units, including ICT office equipment, computers, a printer, camera accessories,	100%	100%

Objective	Strategy	Target	Performance Indicators	2025/26	% of achievements 2025/26	% of achievements 2024/25
		necessary working tools/facilities by June 2026	equipment	office furniture and graduation gowns.		
		Attendance of short terms training (seminar, conference, and workshop) to all staff facilitated by June 2026	Number of staff facilitated in short term training	Many staff attended short-term training, including five (5) in COTUL/TLA, nine (9) in TRAMPA and TAPSEA, twenty-six (26) in short courses, eleven (11) in PRO/PHR professional training and ten (10) Kisangara staff in professional workshops.	100%	100%
		One (1) outdoor sports & games activities facilitated annually	Number of outdoor sports & games activities facilitated	Seven (7) staff sports and recreation events were facilitated, including participation in the SHIMIWI (Mwanza) and SHIMUTA (Morogoro) competitions.	100%	100%
		Ensure 100% provision of recurrent running costs by June 2026	Percentage of recurrent cost covered	Recurrent running costs were met, including electricity, water, cleaning and security services, fuel, vehicle insurance and maintenance of office equipment.	100%	100%
	Institute's financial sustainability strengthened	Enrolment from 4,500 to 6.500 increased by June 2026	Number of students increased	Admission and orientation for NTA Levels 4, 5, 6, 7 and 9 were completed; the Institute registered 2,414 new students (1,614 female and 800 male), bringing total enrolment to 5,668 (3,745 female and 1,923 male).	87%	100%
Implementation of National Anti-Corruption Strategy Enhanced and	**National anti-corruption strategy mainstreamed**	Quarterly ISW Integrity Committee meetings facilitated	Number awareness programs facilitated	Four (4) anti-corruption and integrity committee meetings were conducted, and anti-corruption awareness campaigns were facilitated at both the main and Kisangara campuses.	100%	85%

Objective	Strategy	Target	Performance Indicators	2025/26	% of achievements 2025/26	% of achievements 2024/25
Sustained						
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	HIV/AIDS testing and counselling were conducted, including a campaign at Kisangara Campus serving 450 members; HIV/AIDS committee meetings and four (4) awareness sessions were held, and Social Work Week was commemorated.	90%	100%
		Counselling services to 2500 students and neighbouring community members provided by June 2026	Number of people provided with counselling services	Counselling services were provided through six (6) outreach programmes to schools and universities and the counselling centre's operations; through the UNESCO O3 Plus project, 15 students were trained.	75%	100%
Governance and Management of Resources Enhanced	**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 Risk-Based Annual Internal Audit Plan for 2025/26 was prepared and approved and audit charters and manuals reviewed; risk and fraud registers were reviewed with GERMIS introduced, and the Quality Assurance Policy Implementation Plan was prepared.	100%	100%

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

2.23 APPROPRIATION OF SURPLUS /RESERVE

The Institute is a not profit oriented hence it does not declare dividend and if any surplus is generated it finances future operational and development activities.

2.24 CORPORATE GOVERNANCE MATTERS

2.24.1 Expiration of the Board tenure and Role of the Permanent Secretary

The Institute's Board of Governors, whose tenure expired on 12 April 2025, comprised eleven (11) members. With the exception of the Rector, who served as an ex-officio member, none of the Governors held executive positions within the Institute. The Board was responsible for the overall governance and strategic oversight of the Institute, including identifying key risk areas, overseeing academic and significant financial matters, monitoring Management's performance, and ensuring the effectiveness of the Institute's system of internal controls, policies, and procedures. The Board also had the responsibility of promoting compliance with applicable laws, regulations, and principles of good corporate governance.

Following the expiry of the Board's tenure on 12 April 2025, and pending the appointment of a new Board, the Permanent Secretary of the Ministry of Community Development, Gender, Women and Special Groups assumed the powers and responsibilities of the Board in accordance with Section 54(4) of the Interpretation of Laws Act (Cap. 1).

During the 2025/2026 financial year, matters that ordinarily required consideration and approval by the Board of Governors and its committees continued to be processed through the Institute's established management governance structures. After deliberation by the relevant Management Committees, such matters were submitted by the Rector to the Permanent Secretary for consideration and approval, as appropriate. This arrangement ensured continuity in governance, decision making, and oversight during the period in which the Institute operated without a substantive Board of Governors. The key matters considered and/or approved by the Permanent Secretary during the reporting period were as summarized in Table 18 below.

Table 18: Matters Deliberated by Management Committees and Approved or Noted by the Permanent Secretary during the Financial Year 2025/2026

S/No.	Name of Management Committee	Responsibilities	No. of Meetings	Matters Discussed	Issues Approved by the Permanent Secretary	Date of Approval
1	**Academic Committee**	Advising Management on academic issues relating to technical	4	Discussed academic issues relating to technical matters, regulations and compliance, including the	▪Students admitted for the 2025/26 academic year	

S/No.	Name of Management Committee	Responsibilities	No. of Meetings	Matters Discussed	Issues Approved by the Permanent Secretary	Date of Approval
		matters, regulation and compliance with Government, NACTVET and TCU standards and directives.		admission of students for the 2025/26 academic year, the links and cooperation policy, de-registration of overstayed master's degree students, extension of the study period for master's students, appeals, examination results, examination regulations, the academic prospectus and the appointment of external examiners. It also reviewed, deliberated on and recommended for approval the examination results for the 2025/26 academic year, including appeals, postponements, deferred and special examinations.	▪Examination results for the 2025/26 academic year, including appeals ▪ Quality Assurance Policy	
2	**Audit Committee**	Advising Management on all matters relating to internal controls, risk management and good governance.	4	Discussed the quarterly internal audit reports, which assessed the Institute's internal controls, risk management and good governance. It also considered the Internal Audit Annual Plan 2025/26 and reviewed the Risk Management Framework, Fraud Risk Management Framework, Fraud Risk Register and Risk Register. The Committee endorsed the ISW Financial Statements 2024/25 for submission to the CAG, held entrance and exit meetings with the CAG, and received and discussed the 2024/25 Audit Report from the CAG – commending Management for obtaining an unqualified audit opinion and for being the 3rd winner	▪Quarterly internal audit reports (noted) ▪Internal Audit Annual Plan 2025/26 ▪Reviewed Risk Management Framework, Fraud Risk Management Framework, Fraud Risk Register and Risk Register ▪ISW Audited Financial Statements 2024/25 (noted); Management commended for the unqualified opinion and 3rd place	

S/No.	Name of Management Committee	Responsibilities	No. of Meetings	Matters Discussed	Issues Approved by the Permanent Secretary	Date of Approval
				(IPSAS) in the NBAA Best Presented Financial Statements Awards for 2023/24.	(IPSAS) in the NBAA Awards 2023/24	
3	**Planning and Finance Committee**	Advising Management on all financial and planning issues to ensure financial sustainability and the highest standards of financial management and controls.	4	Discussed procurement, ICT, budget and financial management issues. The Committee reviewed the 6th Strategic Plan (2026/27–2030/31), the 2025/26 activity and cash-flow projection plan, the 2025/26 Annual Procurement Plan and its implementation reports, the Statements of Financial Performance for 2025/26, the performance contracts for 2025/26, the budget for 2026/27, and the budget review and MTEF target-monitoring reports for 2025/26.	▪Annual Procurement Plan for 2025/26 ▪ 6th Strategic Plan (2026/27–2030/31) ▪Performance contracts for 2025/26 (endorsed) ▪Budget for the financial year 2026/27 (endorsed)	
4	**Staff Employment, Development and Disciplinary Committee**	Advising Management on all matters concerning staffing, employment, discipline and human resource development.	4	Discussed employees' matters and policies, and recommended for approval the confirmation, re-categorisation, disciplinary matters, promotion, transfer and long-term training of employees, and the verification of academic certificates.	▪ Confirmation, re-categorisation, disciplinary matters, promotion, transfer and long-term training of employees	

2.25 COMMITMENTS

The Institute commits funds that arises from contractual obligations and pays for commitments when invoices are raised or Control number issued. As at 30 June 2026 the Institute commitments amounted to TZS 871,827,000.

2.26 STATEMENT OF COMPLIANCE WITH TFRS 1 AND IPSAS

The Report by Those Charged with Governance is prepared in compliance with the Tanzania Financial Reporting Standard No.1 (TFRSNo.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 International Public Sector Accounting Standards (IPSAS's) as issued by the International Public Sector Accounting Standards Board (IPSASB).

2.27 STATEMENT OF COMPLIANCE WITH IFRS S1 AND S2

The Institute of Social Work (ISW) has adopted the International Financial Reporting Standards (IFRS) S1 and S2, aligning its governance report with these standards. IFRS S1 mandates the disclosure of sustainability-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, access to finance, or cost of capital over the short, medium, or long term. IFRS S2 specifically requires disclosures related to climate-related risks and opportunities, aligning with the principles set forth in IFRS S1. Both standards aim to provide decision-useful information to users of general-purpose financial reports.

2.28 COMPLIANCE WITH LAWS AND REGULATIONS

In performing the activities of the institute, various laws and regulation having impact on operations were observed.

2.29 PUBLICATION OF THE GOVERNANCE REPORT AND PUBLICATION OF FINANCIAL STATEMENTS

The Institute of Social Work (ISW), as a public sector entity, adheres to the principles of open governance. In line with the National Board of Accountants and Auditors (NBAA) Technical Pronouncement No. 1 of 2018, ISW publishes its governance report alongside with the audited financial statements within 30 days following the approval of the Controller and Auditor General. This practice ensures transparency and accountability, reflecting the Institute's commitment to good governance. Additionally, as per the directives of the Office of the Treasury Registrar, ISW continues to uphold these standards, reinforcing its dedication to public sector reforms and efficient service delivery. The audited financial statements for the financial year 2024/25 are available on the Institute's official website: https://www.isw.ac.tz.

2.30 APPOINTMENT OF AUDITOR

The Controller and Auditor General is the Statutory Auditor of the Institute of Social Work 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 Financial Consultants and Services with NBAA Registration number PF 044, Tax Identification Number (TIN) 102-107-756 of P.O Box 72534 Kagera Street No. 25 Magomeni area, Dar es salaam was appointed by the Controller and Auditor General (CAG) to be an auditor of the Institute of Social Work for three years effective from financial year 2025/26 to financial year ending on 30 June 2028.

2.31 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholder as to whether, in his opinion, the financial statements of the Institute present fairly the financial position, financial performance and cash flows for the year the ended in accordance with the International Public sector Accounting Standards (IPSAS's), 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.

2.32 RESPONSIBILITY OF THE BOARD OF GOVERNORS

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 2025.

2.33 POLITICAL AND CHARITABLE DONATIONS

There was no political donation during the year.

2.34 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 (MoCDGWS). During the year 2026, the Institute complied with the requirements of IPSAS 20 – Related Party Disclosures by ensuring that all members of the Senior Management Team completed the Related Party Transaction Declaration Forms issued by the National Board of Accountants and Auditors (NBAA), Tanzania. The completion of these declarations enhanced transparency, accountability, and proper identification and disclosure of related party relationships and transactions, in accordance with the applicable IPSAS requirements.

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 include salaries, allowances and social security contributions which amounted to TZS 1,497,720,750. The personnel include only permanent employed. During the year there were 23 permanent employees.

A summary of key Management Personnel and Board Remunerations is provided in **Table 24**.

Table 16: Key Management Personnel and Board Remunerations

Particular	30-Jun-26	30-Jun-25
	TZS	TZS
Key Management remuneration		
Salaries	998,921,000	1,036,008,000
Allowances	348,961,600	492,249,600
Social security contribution	149,838,150	155,401,200
Sub total	**1,497,720,750**	**1,683,658,800**
Board of Governors remuneration		
Board fees		68,813,005
Board allowances		120,369,995
Subtotal		**189,183,000**
Grand Total	**1,496,478,750.00**	**1,872,841,800**

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 16 of the financial statements.

2.35 SERIOUS JUDICIAL ISSUES

During the year under review there were no serious judicial issues.

2.36 PENDING LITIGATIONS

During the year under review there were no pending litigations.

2.37 SOLVENCY

The Board has reviewed the current financial position of the Institute. Based on 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.

2.38 SUPPLEMENTARY INFORMATION ON FINANCIAL STATEMENTS

2.38.1 Financial and Operational Overview

During the financial year 2025/26, the final approved budget was TZS 15,036,769,300 and the Institute reallocated budget within departments/Units. The approved operational and development budget for the year was TZS 15,036,769,300 as compared to TZS 15,749,609,586 allocated in the year 2024/25 while the approved budget for Personnel Emolument was TZS 6,148,577,000.00 in the year 2025/26 as compared to TZS 5,502,920,000 allocated in the year 2024/25.

2.38.2 Revenue from Government Grants

The Institute earned TZS 6,139,969,073 as revenue grants from the Government during the year as compared to 5,760,858,320 in the year 2024/25. During the 2025/26 huge per cent of this revenue was received from the Government inform of Personnel Emolument and Other Charges (OC). The mentioned amount increased by TZS 379,110,753 due newly recruited staff. This is disclosed in Note 18 of the Financial Statements

2.38.3 Other Revenue

The Institute earned revenue from other transactions amounting to TZS 286,569,891 during the financial year 2025/26 compared to the previous year 2024/25 where a total of TZS 287,540,100 was earned. The mentioned amount decreased by TZS 970,209 was attributed to decreases in number collections for various internal sources of revenue. This is disclosed in 31of the financial statements.

2.38.4 Staff Benefits Expenses

Staff benefits at the Institute comprises salaries, extra duty, food and refreshment, NHIF contribution, subsistence allowance, casual labour and other personal allowances. During the financial year 2025/26 the approved budget for staff benefits expenses amounted to TZS 9,157,322,289 while the expenditure amounted to TZS 8,164,436,189.76 as compared to the previous year which amounted to TZS 7,330,691,480. The variation was attributed to

recruitment of new staff and transfers. This is disclosed in Note 34 of the financial statements.

2.38.5 Social Benefits Expenses

The actual expenditure for social benefits expenses for the financial year 2025/26 was TZS 69,792,365 as compared to TZS 75,050,380 for 2024/25. The decrease was attributed to the fact number of staffs who are sponsored by the Institute for further in PhD and master's degree levels increased. This is disclosed in Note 26 of the Financial Statements.

2.38.6 Use of Goods and Services

The use of goods and services covers advertising and publications, office consumable's, air ticketing, ground travel, cleaning, security services, per-diems, remuneration to instructors, supervision in research and dissertation, examination expenses, stationeries, special needs supplies, electricity charges, water charges, internet connections, fuel, computer and supplies facilities, conference facilities, fumigation expenses, Exhibition festival and cerebrations, printing material and photocopying costs, software licenses, tuition fees, training, subscription fees, technical service fees, sporting supplies, tents, uniforms and telephone charges.

The expenditure for use of goods and services in 2025/26 amounted to TZS 3,521,801,862 as compared to TZS 3,139,834,762 (2024/25). An increase was due to increase in payment of advertisement expenses, tuition fee training, per-diem domestic, payment of land rent, , Application of new staff incentive scheme on payment of house rent assistance and food and refreshments, examination expenses computer supplies and accessories for studio of e-learning and fuel . This is disclosed in Note 35 of the financial statements.

2.38.7 Other Expenses

Other expenses include Agency fees, Audit fees Expenses, Bank Charges and Commissions Burial Expenses, Consultancy fee for professional Facilitation, Fees and Property insurance. The expenditure during the year was TZS 283,465,996 while the expenditure for 2024/25 was TZS 140,166,375. This is disclosed in Note 52 of the financial statements.

2.38.8 Depreciation Charges

Depreciation is charged on non-current assets which include buildings, office equipment, motor vehicle, library books, generator, water systems and wells, Walls, graduation gowns, furniture and fittings. Depreciation during the year 2025/26 is TZS 770,504,109 while in the financial year 2024/25 was TZS 750,212,636. The variation was attributed to disposal of asset (vehicles, office equipment's and furniture's) in PPE during the year and adoption of GAMIS system which charge depreciations depending on assets conditions to determine the remaining useful life of the asset. This is disclosed in Note 37 of the financial statements. During the year The Institute calculated deprecation based on the new issued public finance (management of public property) regulation CAP 348.

2.38.9 Amortization of Intangible Assets

At the Institute, amortization is charged to computer software which is intangible asset. Amortization during the year 2025/26 is TZS 5,662,402 while in the financial year 2024/25 it was TZS 6,794,883. There was variation on the amount of amortization during the year due to changes of policy in amortization charges (GAMIS). This is disclosed in Note 39 of the financial statements.

2.38.10 Cash and Cash equivalent

These are cash balances at the end of the financial year which includes bank balances of development, deposits, and recurrent accounts. During the financial 2025/26 the cash and cash equivalent was TZS 454,474,573 compared to the previous financial year which amounted to TZS 938,012,899. The decrease was attributed utilization of cash for operating expenses and to finance development projects. This is disclosed in Note 62 of the financial statements.

2.38.11 Property, Plant and Equipment

It comprises residential and office buildings, school building, office furniture and equipment, library books, motor vehicle, cement slabs, fence, and graduation gowns, water well, generator and electronic equipment. The net book value of PPE at the end the financial year 2025/26 was TZS 54,800,919,673 while that of 2024/25 was TZS 55,243,035,659. The decrease was primarily attributable to the recognition of a loss arising from the disposal of assets amounting to TZS 430,307,632 during the year under review. The details of this transaction are disclosed in Note 77 to the financial statements.

2.38.12 Work in Progress (WIP)

The balance represents expenditure incurred towards the construction of a lecture theatre building with a capacity to accommodate 400 students. During the financial year under review, the Institute recorded TZS 293,718,317 in respect of work in progress, compared to TZS 291,315,032 reported in the 2024/25 financial year, this representing an increase of TZS 2,403,285. The details of the work in progress are disclosed in Note 82 to the financial statements.

2.38.13 Deferred Revenue

The income was deferred to the next financial year due to the non-completion of the intended activities. For the year 2025/26, the Institute deferred a total of TZS 10,652,576, compared to TZS 80,709,239 in 2024/25. The decrease in deferred income is attributed to the completion of the Kisangara Hostel Project and utilisation of other charges (OC). Further details are provided in Note 93 of the Financial Statements.

2.38.14 HESLB Loan

The Institute sponsors its staff to pursue master's and PhD studies through the Higher Education Students' Loans Board (HESLB). As of the end of the 2025/26 financial year, the Institute had no outstanding HESLB loan balance.

2.39 CURRENT AND FUTURE DEVELOPMENT PLANNING

The Institute's current and future developments are derived from its main Strategic Plan in relation to the allocated budget. The budget is prepared annually and monitored on a quarterly basis to ensure realisation of the Institute's strategic objectives. The implementation of the current year's plans, the challenges encountered, future developments, and the factors that may affect future plans are presented hereunder.

i) Implementation Analysis of the Current Year (2025/26)

During the reporting period, the Institute accomplished the following:

a) Conducted teaching, examinations and learning activities as planned, including field-work supervision and the graduation ceremony and convocation for both the Dar es Salaam and Kisangara campuses.

b) Registered a total of 2,414 new students (1,614 females and 800 males), bringing total enrolment to 5,668 (3,745 females and 1,923 males).

c) Undertook marketing and outreach through 87 artworks, four (4) newsletters, over 1,000 radio spots and 375 social-media posts attracting more than 2.5 million views, and canvassed 32 secondary schools reaching about 6,900 students.

d) Held three (3) Workers' Council meetings at which matters concerning the Institute were deliberated.

e) Provided counselling and awareness services through six (6) outreach programmes to schools and universities, trained 15 students under the UNESCO O3 Plus project, and delivered gender-based violence education to about 210 secondary-school students through the Gender Desk.

f) Participated in the Best Presented Financial Statements competition and emerged third in the higher-learning institutions category, and received an unqualified opinion from the external auditors.

g) Participated in three (3) exhibitions; the Dar es Salaam International Trade Fair (Sabasaba), the Zanzibar Higher Education Exhibition and the NaneNane 2025 Exhibition.

h) Advanced construction of the 400-seat lecture theatre at the main campus to 92% completion, covering the foundation, structural framework, roofing, plastering and initial electrical and plumbing works.

i) Completed the students' hostel (Hostel II) and the cafeteria at Kisangara Campus, both of which are now in use, and completed the laying of pavements; the design for the Kisangara library was finalised by the Tanzania Building Agency (TBA).

j) Progressed three (3) research projects, which obtained ethical clearance and are at the data-collection stage, namely: (i) Assessment of Mental Health Problems: Knowledge, Perceived Risk Factors and Health-Seeking Behaviours among Higher Learning Students in Tanzania; (ii) From the Shoreline to the Market: Unravelling Pathways to Economic Empowerment for Women in the Fishing Industry in Ukerewe, Tanzania; and (iii) Determinants of Child and Adolescent Sexual Abuse Disclosure in Tanzania.

k) Published sixteen (16) papers, including three (3) book chapters, and released the Institute of Social Work Journal (ISWJ) Vol. 5(1); and hosted the 1st International Conference on People's Empowerment and Wellbeing, attended by 250 in-person and 760 online participants.

l) Developed two (2) new Master's degree programmes which are the Master of Business Administration and the Master of Community Development and Project Planning which were submitted to NACTVET for accreditation.

ii) Challenges

During the implementation of its activities, the Institute encountered several challenges, including the following:

a) Inadequate teaching space (lecture theatres) and accommodation for students.

b) Inadequate funds to finance renovation of staff quarters, construction of a students' hostel and lecture theatre at the main campus, and the library building at Kisangara Campus.

c) Inadequate ICT infrastructure to support the blended e-learning model and the Institute's operations, particularly at Kisangara Campus.

d) Inadequate cash flow, which limited full implementation of the staff incentive scheme (implemented to the extent of 75%).

e) Absence of a sitting Board of Governors during the period, with governance functions exercised on its behalf by the Permanent Secretary of the parent Ministry.

iii) Future Plans of the Institute

The Institute plans to:

a) Increase students' enrolment by establishing new programmes, including in the Department of Psychology and existing departments, and by finalising accreditation of the new Master's programmes.

b) Rehabilitate staff quarters, classrooms and other facilities to improve staff living conditions and enhance the student learning environment.

c) Complete construction of the 400-seat lecture theatre and commence construction of the library at Kisangara Campus, whose design has been finalised by the TBA.

d) Solicit funds from the Government and development partners to finance the library at Kisangara Campus, lecture theatres and students' hostels at the main campus.

e) Continue strengthening research and consultancy activities through training and capacity-building programmes; and

f) Continue mainstreaming ICT into teaching and learning by implementing intranet services and e-technology such as online registration and N-computing technology.

iv) Factors Likely to Affect Future Development and Performance of the Business

Table 25 below outlines the factors likely to affect the future development and performance of the Institute, along with possible measures to address them.

Table 17: Factors Likely to Affect Future Development and Performance

S/No.	Factor	Measure to Mitigate
1	**Unforeseen Events** The occurrence or outbreak of events such as pandemic diseases (e.g., COVID-19, Ebola and M-pox), fire and floods may hinder effective implementation of future plans.	▪ A comprehensive Risk Management Framework, Risk Register and Mitigation Plan has been developed. ▪ Funds are allocated and appropriate insurance cover is sought to cushion the impact of disasters.
2	**Inadequate Student Enrolment** An inadequate number of students qualifying for admission may reduce revenue collection and cash flow, thereby hindering implementation of planned activities.	▪ Continued promotion of the Institute's programmes through digital media, community engagement and school partnerships. ▪ Alignment of programmes with market demand and provision of short-term professional courses to attract more students.
3	**Software Malfunctioning and Hardware Problems** Software malfunctions, data corruption or hardware failures caused by viruses, cyber-attacks, fire or severe weather may disrupt systems and ICT infrastructure and affect implementation of future plans.	▪ Routine IT system maintenance, upgrades and data backups are scheduled. ▪ Cyber security protocols, including firewalls, antivirus software and staff cyber security training, are strengthened. ▪ Staff are trained in ICT best practices and troubleshooting procedures.
4	**Employee / Labour Turnover** Implementation of the Institute's plans depends on a motivated and satisfied workforce. Staff dissatisfaction and movement to other organisations may result in high turnover that affects implementation.	▪ Employee engagement and motivation are enhanced through a positive work environment, recognition and involvement of staff in decision-making. ▪ Training, promotion opportunities and incentives are provided to retain skilled staff.
5	**Inadequate and Delayed Funding** Inadequate development funds and constraints in cash flow may delay capital projects and limit full implementation of planned activities, including staff incentives.	▪ Diversification of revenue through consultancy, research and short courses, and strengthening of Public-Private Partnerships (PPPs). ▪ Prudent budgeting, prioritisation of activities and timely engagement of the

S/No.	Factor	Measure to Mitigate
		Government and development partners for financing.
6	**Changes in Government Policies, Directives and Regulations** Changes in Government policies, fiscal measures or regulatory requirements (e.g., by TCU, NACTVET or the Treasury Registrar) may affect the Institute's operations and plans.	▪ Continuous monitoring of the policy and regulatory environment and timely compliance. ▪ Maintenance of a cordial relationship with the parent Ministry and regulators, and alignment of plans with national frameworks (Vision 2050 and the FYDP).
7	**Competition from Other Training Institutions** Increasing competition from other higher-learning institutions may affect student enrolment and the Institute's market position.	▪ Continuous improvement of programme quality and relevance, and introduction of demand-driven programmes. ▪ Enhanced marketing, branding and visibility to strengthen the Institute's competitiveness.

2.40 SUSTAINABILITY REPORTING DISCLOSURE OF THE INSTITUTE

The Institute of Social Work recognises sustainability reporting as a vital mechanism for transparently demonstrating its commitment to social responsibility, environmental stewardship and ethical governance. This report offers stakeholders a comprehensive overview of the Institute's sustainability initiatives, aligned with its mission, vision and core values. During the reporting year, two key sustainability reporting standards - IFRS S1 and IFRS S2 - issued by the International Sustainability Standards Board (ISSB) in June 2023 and effective from 1 January 2024, guided the Institute's disclosure:

- IFRS **S1** sets out the general requirements for disclosing sustainability-related financial information; and
- IFRS **S2** focuses specifically on climate-related disclosures.

These standards support both public and private institutions in aligning their operations with the United Nations 2030 Sustainable Development Goals (SDGs). By adopting these frameworks, the Institute reinforces its dedication to sustainable development and enhanced accountability to its stakeholders.

IFRS S1 — Sustainability-Related Financial Information:

The Institute recognises that sustainability-related risks and opportunities can influence its long-term financial performance, operational resilience and ability to achieve its strategic objectives. Accordingly, the Institute continues to strengthen its environmental, social and governance (ESG) practices to support sustainable value creation, sound governance and responsible stewardship of public resources. During the year under review, significant progress was made in embedding sustainability considerations into governance, strategy, risk management and institutional operations, as summarised below:

Governance and sustainability oversight: During the year, the Institute developed an Environmental, Social and Governance (ESG) Policy to provide a structured framework for integrating sustainability principles into decision-making, operations and stakeholder engagement. The Institute also reviewed the Internal Audit Charter and the Audit Committee Charter to strengthen governance arrangements and oversight of risk management, internal controls and sustainability-related matters. In addition, the Risk-Based Annual Internal Audit Plan for the 2025/26 financial year incorporated risk-based assurance activities to support effective governance and institutional resilience.

Risk management: The Institute reviewed its Risk Management Framework, Corporate Risk Register and Fraud Risk Management Framework to enhance the identification, assessment, monitoring and mitigation of strategic, operational, financial and compliance risks. Furthermore, the Government Enterprise Risk Management Information System (GERMIS) was introduced to strengthen enterprise-wide risk monitoring, reporting and informed decision-making, thereby improving the Institute's capacity to respond proactively to emerging risks and opportunities.

Financial sustainability and resilience: The Institute continued to strengthen its financial sustainability through prudent resource management and diversified revenue generation. Academic programmes remained the primary source of internally generated revenue, contributing more than 95% of total own-source income. Student enrolment increased by 17% over the Strategic Plan period, from 4,837 students in 2021/22 to 5,668 students in 2025/26, thereby strengthening the Institute's revenue base and supporting its long-term financial resilience. To reduce dependence on tuition income and enhance future financial sustainability, the Institute continued to expand consultancy services, research activities and short-course programmes.

Regulatory compliance and responsible institutional practices: The Institute maintained compliance with applicable statutory and regulatory requirements, including those issued by the Tanzania Commission for Universities (TCU), the National Council for Technical and Vocational Education and Training (NACTVET), the Public Procurement Act, the Data Protection Act, 2022, the Finance Act, 2025, and directives issued by the Treasury Registrar. The Institute also continued to remit taxes, statutory deductions and employee contributions within the prescribed timeframes. In accordance with Government requirements, 1% of internally generated revenue was allocated to research, reinforcing the Institute's commitment to innovation, knowledge generation and sustainable national development.

IFRS S2 — Sustainability and Climate-Related Disclosures

The Institute is committed to incorporating sustainability principles into its operations and reporting. By upholding accountability, transparency and responsibility, it aims to build trust and confidence among stakeholders while enhancing the well-being of society and the environment. This includes the following areas:

a) **Community Engagement:** The Institute amplified community engagement through outreach programmes, research partnerships and consultancy services. During the year, community engagement programmes were implemented in the Ubungo and Mwananyamala wards (targeting 9,300 individuals, 113 families and 8 schools), outreach programmes were conducted for entrepreneurs in three markets, and the Digital Innovation Hub participated in the Digital Innovation Competition 2026. The Institute also hosted its 1st International Conference on People's Empowerment and

Wellbeing (250 in-person and 760 online participants) and provided technical support to national initiatives, including the Tanzania Development Vision 2050 and the National Multisectoral Early Childhood Development Programme. These efforts bolster the Institute's reputation, attract funding and foster collaboration with local stakeholders.

b) Environmental Initiatives: The Institute acknowledges its responsibility to minimise its environmental footprint and promote sustainable practices through:

i) **Energy Efficiency:** implementing energy-saving measures and promoting responsible energy consumption within campus facilities, supported by upgraded infrastructure.

ii) **Waste Management:** adopting waste-reduction, cleaning, sanitation and fumigation practices to minimise environmental pollution.

iii) **Green Initiatives:** participating in tree-planting campaigns, advocating environmental conservation and raising awareness on climate-change mitigation.

iv) **Paperless Operations:** reducing reliance on physical materials by mainstreaming ICT- including the e-Office system, the KOHA library system, online registration, and access to e-books, e-journals and virtual libraries- thereby lowering paper consumption.

c) Social Impact: The Institute fosters social welfare and community development through:

i) **Education and Training**: providing accessible education and professional training across ten (10) academic programmes and 50 NTA levels, with total enrolment reaching 5,668 in 2025/26; two new Master's programmes were submitted to NACTVET, and 38 students were placed in apprenticeships to enhance employability, particularly for underserved groups.

ii) **Community Engagement**: collaborating with local organisations and stakeholders to address social issues such as mental health, gender-based violence, entrepreneurship and record-keeping including gender-based violence education to about 210 students and training of 15 students under the UNESCO O3 Plus project.

iii) **Climate Change Vulnerability**: the Institute faces climate-related risks, including extreme weather events such as floods, which may disrupt operations, damage infrastructure and affect student enrolment; these risks are managed through the Risk Management Framework and Mitigation Plan.

iv) **Student Support:** offering student mentorship and career guidance, supporting twenty-four (24) students with special needs, and maintaining an inclusive learning environment and a functioning Gender Desk to promote inclusivity.

d) Governance and Ethics: The Institute upholds high standards of governance and ethical conduct by:

i) Implementing transparent governance structures and decision-making processes, supported by the Performance Evaluation and Performance Management Information System (PEPMIS) and the Public Institution Performance Management Information System (PIPMIS).

ii) Conducting regular training and awareness on ethical conduct and professional integrity, including four (4) anti-corruption and integrity committee meetings and anti-corruption campaigns at both campuses.

iii) Establishing codes of conduct, a Fraud Risk Management Framework and whistle-blower mechanisms to prevent and address misconduct, and an Institute Review Board (IRB) to uphold research ethics.

v) Ensuring compliance with legal and regulatory requirements, including the Public Service Act and OSHA standards, and reviewing key instruments such as the Internal Charter, Financial Regulations, Quality Assurance Policy and the newly developed Monitoring, Evaluation and Learning (MEL) Framework.

2.41 APPROVAL

These financial statements for the year ended 30 June 2026 were authorised for issue on or before 31 March 2027 by the Permanent Secretary, following the tabling of the Controller and Auditor General's annual audit report to the National Assembly of the United Republic of Tanzania.

…… Signature : _____

Eliakim C. Maswi

The Permanent Secretary Date: _____

3.0 STATEMENT OF THE RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE.

The ISW Board of Governors is responsible for preparing financial statements showing a true and fair view in accordance with the requirement of the International Public Sector Accounting Standards (IPSAS). The financial statements comprise of the statement of financial position as at 30 June 2026, statement of financial performance, statement in change of net assets, cash flow statements, statement of comparison of budget and actual amount for the year 2025/26 and the Notes to the financial statements. The Board establishes and maintains 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.

It keeps 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. It also 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 2026. 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 2026. 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 Permanent Secretary

_____		_____
Eliakim C. Maswi	_____	**Dr. Joyce E. Nyoni**
Permanent Secretary	**Date**	**RECTOR**

4.0 DECLARATION OF HEAD OF FINANCE

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. 7 of 2021, 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 Governors/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 Aisha Ramadhani Kapande**, being The Chief Accountant of the Institute of Social Work hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30June 2026 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 Aisha Ramadhani Kapande
Position: Chief Accountant
NBAA Membership No.: ACPA 2973

Date:…….

5.0 FINANCIAL STATEMENTS

5.5 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

Detailed Description			RESTATED
Assets	**Note**	**30 June 2026 TZS**	**30-Jun-25 TZS**
Current Assets			
Cash and Cash Equivalents	62	454,474,573	938,012,899
Inventories	70	295,447,633	510,898,209
Prepayments	69	114,530,864	440,927,900
Receivables	67	1,561,934,197	1,698,497,159
Total Current Assets		**2,426,387,267**	**3,588,336,167**
Non-Current Assets			
Intangible Assets	78	**21,517,130**	27,179,532
Property, Plant and Equipment	77	**54,800,919,673**	55,243,035,657
Work In Progress	82	**585,033,349**	291,315,032
Total Non-Current Assets		**55,407,470,152**	**55,561,530,221**
Total Assets		**57,833,857,419**	**59,149,866,388**
Liabilities			
Current Liabilities			
Deferred Income	93	10,652,576	80,709,239
Deposits	94	87,033,527	208,577,036
Payables and Accruals	89	66,372,903	*340,580,805
Provisions	92	167,861,565	*186,970,402
Total Current Liabilities		**331,920,571**	**816,837,482**
Total Liabilities		**331,920,571**	**816,837,482**
Net Assets			
Capital Contributed By:			
Taxpayers' Fund		39,120,822,656	39,120,822,656
Accumulated Surplus		18,381,114,191	19,212,206,251
Total Net Assets		**57,501,936,847**	**58,333,028,907**
Total Net Assets and Liabilities			

_____ _____ _____

Eliakim C. Maswi **Date** Dr. Joyce E. Nyoni

Permanent Secretary **RECTOR**

5.6 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2026

Detailed Description	Note	2025/26	RESTATED 2024/25
Revenue from Non exchange transaction		**TZS**	**TZS**
Fair value Gains on Assets and Liabilities	24	6,654,263	5,694,326
Fees, Fines, Penalties and Forfeits	19	10,873,000	6,372,750
Other Revenue	31	286,569,891	287,540,100
Revenue Grants	16	-	36,019,500
Subvention from other Government Entities	32	6,139,969,074	5,760,858,320
Subtotal		6,444,066,228	**6,096,484,996**
Revenue from Exchange Transactions	17	7,160,877,355	6,674,671,810
Subtotal		7,160,877,355	6,674,671,810
TOTAL REVENUE		**13,604,943,583**	**12,771,156,806**
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	5,662,402	6,794,883
Depreciation of Property, Plant and Equipment	37	770,504,109	750,212,636
Expected Credit Loss	54	582,937,606	194,437,808
Impairment of Property, Plant and Equipment	43	0	11,022,988
Loss on Disposal of Assets	44	249,726,364	8,423,589
Loss on Foreign Currency Translation	45	0	450,198
Maintenance Expenses	36	558,916,747	290,862,462
Other Expenses	52	283,465,996	140,166,375
Social Benefits	56	69,792,365	75,050,380
Use of Goods and Service	35	3,521,801,863	3,139,834,763
Wages, Salaries and Employee Benefits	34	8,164,436,190	7,365,585,480
Total Expenses		**14,207,693,642**	**11,982,841,562**
Transfer			
Other Transfers		228,792,000	665,660,000
Total Transfer		**228,792,000**	**665,660,000**
TOTAL EXPENSES AND TRANSFERS		**14,436,035,642**	**12,648,501,561**
Surplus/Deficit		**(831,092,060)**	**122,655,243**

Eliakim C. Maswi
Permanent Secretary

Date

Dr. Joyce E. Nyoni
RECTOR

5.7 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2026

	Taxpayers' Fund	Accumulated Surplus	Total
	TZS	TZS	TZS
As at 01 July 2025	39,120,822,656	**19,212,206,251**	**58,333,028,907**
Deficit for the year	-	831,092,060	831,092,060
As at 30 June 2026	**39,120,822,656**	**18,381,114,191**	**57,501,936,847**
As at 01 July 2024	39,120,822,656	19,089,551,008	58,210,373,665
Surplus for the year	-	122,655,243	122,655,243
As at 30 June 2025	**39,120,822,656**	**19,212,206,251**	**58,333,028,908**

_____		_____
Eliakim C. Maswi	_____	Dr. Joyce E. Nyoni
Permanent Secretary	**Date**	**RECTOR**

5.8 CASHFLOW STATEMENT FOR THE YEAR ENDED JUNE 2026

CASH FLOW FROM OPERATING ACTIVITIES	Note	2025/26	2024/25
RECEIPTS		TZS	TZS
Subvention from other Government entities	35D	6,129,316,498	5,760,858,320
Revenue from Exchange Transactions	35-E	5,910,135,475	5,910,135,475
Other Revenue	21	286,569,891	765,510,910
Increase in Deposit	36-B	0	101,452,890
Revenue Grants		0	
Fees, Fines, Penalties and Forfeits	20	10,873,000	172,092,750
Total Receipts		**12,336,894,864**	**12,710,050,345**
PAYMENTS			
Wages, Salaries and Employee Benefits	25	8,164,436,190	7,330,691,480
Use of Goods and Service	35-B	3,832,829,836	2,622,770,217
Social Benefits	35-F	-	32,972,000
Other Transfers	43	228,792,000	665,660,000
Other Expenses		0	
Other Expenses	35-C	198,465,996	92,923,075
Maintenance Expenses	22	558,916,748	290,862,462
Decrease in Deposit	36-B	121,543,509	265,745,290
Advance Payment for Acquisition of Property Plant and Equipment	14-B	-	-
Total Payments		**13,104,984,279**	**11,301,624,524**
NET CASH FLOW FROM OPERATING ACTIVITIES		**-768,089,415**	**1,408,425,821**
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Proceed from sale of PPE		6,050,000	
Payment for Work in Progress	10	-282,453,465	-291,315,032
Advance Payment for Acquisition of Property Plant and Equipment		-	
Acquisition of Property, Plant and Equipment	10	-357,502,789	-1,096,168,582
Acquisition of Intangibles		-	-
NET CASH FLOW FROM INVESTING ACTIVITIES		**-633,906,254**	**-1,387,483,614**
Net change in cash and cash equivalent		-1,401,995,669	20,942,207
Cash and cash equivalent at beginning of period		**943,069,129**	**922,126,922**
Cash and cash equivalent at end of the year		**-458,926,540**	**943,069,129**

Eliakim C. Maswi Dr. Joyce E. Nyoni

Permanent Secretary **Date** **RECTOR**

5.9 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2026
(Budget Prepared on Cash Basis)

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual on Comparable basis	Variance	% Variance
RECEIPTS	TZS	TZS	TZS	TZS	TZS	
Fees, Fines, Penalties and Forfeits	30,000,000	0	30,000,000	10,873,000	19,127,000	63.76
Proceed from sale of PPE	0	0	0	6,050,000	(6,050,000)	0.00
Other Revenue	857,581,771	0	857,581,771	286,569,891	571,011,880	66.58
Revenue from Exchange Transactions	7,781,150,460	0	7,781,150,460	5,910,135,475	1,871,014,985	24.05
Subvention from other Government entities	6,368,037,069	0	6,368,037,069	6,129,316,498	238,720,571	3.75
Total Receipts	**15,036,769,300**	**0**	**15,036,769,300**	**12,342,944,864**	**2,693,824,436**	17.91
PAYMENTS						
Decrease in Deposit	0	0	0	121,543,509	(121,543,509)	0.00
Grants and Transfers	20,000,000	(10,000,000)	10,000,000	0	10,000,000	100.00
Maintenance Expenses	490,787,100	306,975,000	797,762,100	558,916,748	238,845,353	29.94
Other Expenses	563,624,131	141,000,000	704,624,131	198,465,996	421,158,135	59.77
Other Transfers	321,306,000	6,000,000	327,306,000	228,792,000	98,514,000	30.10
Social Benefits	9,100,000	(1,250,000)	7,850,000	0	(61,942,365)	-789.07
Subsidies	700,000	0	700,000	0	700,000	100.00
Use of Goods and Service	3,821,342,886	(330,225,806)	3,491,117,080	3,832,829,836	(160,596,846)	-4.60
Wages, Salaries and Employee Benefits	9,141,571,483	15,750,806	9,157,322,289	8,164,436,190	992,886,099	10.84
Acquisition of Intangibles	14,000,000	5,200,000	19,200,000	0	19,200,000	100.00
Acquisition of Property, Plant and Equipment	1,430,194,476	(133,450,000)	1,296,744,476	357,502,789	1,723,443,265	132.91
Advance Payment for Acquisition of Property Plant and Equipment	0	0	0	0	(332,869,793)	0.00
Payment for Work in Progress	0	0	0	282,453,465	282,453,465	0.00
Total Payment	**15,812,626,076**	**0**	**15,812,626,076**	**13,744,940,533**	**3,110,247,804**	19.67
Net Receipts/Payments	(775,856,776)	0	(775,856,776)	(1,401,995,669)	(416,423,368)	
Cash at the beginning of the Period				943,069,129.00		
Cash at the end of the Period				(458,926,540.00)		

_____ _____ _____

Eliakim C. Maswi **Date** Dr. Joyce E. Nyoni

Permanent Secretary **RECTOR**

5.10 NOTES TO FINANCIAL STATEMENTS INCLUDING SIGNIFICANT ACCOUNTING POLICIES AND DISCLOSURES

1. INSTITUTE INFORMATION

The Institute of Social Work is a higher learning public Institute 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. ACCOUNTING PERIOD

The Accounting period of the Institute of Social Work for the purpose of preparation of Financial Statement is 1 July to 30 June each year.

4. CHANGES IN ACCOUNTING POLICIES

Changes resulted from the new or revised standards, interpretations, amendments to the existing standards, interpretations, and improvements to the IPSASs that were effective for the current reporting period from 1 July 2023 we have impact on the accounting policies, financial position, or performance of the Institute due to change s in applications of some standards Such as adoption of IPSASs 41(Financial Instruments) and Publication of the Public Finance (Management Of Public Property) Regulations, 2024 CAP.348

During the year under review, the Institute assessed and recognized provisions for receivables in accordance with IPSAS 41, applying the forward-looking Expected Credit Loss (ECL) model to appropriately classify and measure its financial assets and recognize potential credit losses.

5. THE IMPACT OF CHANGE IN ACCOUNTING POLICY

The implementation of IPSAS 41 has resulted in the recognition of Expected Credit Losses (ECL) in the financial statements. The application of the ECL model to financial assets, including cash and cash equivalents, may result in a difference between the amounts reported in the Statement of Financial Position and those presented in the Statement of Cash Flows. This difference arises from the recognition of credit loss provisions based on the Exposure at Default (EAD) balance at the end of the financial year.

6. BANK ACCOUNTS AND BALANCES AS AT 30 JUNE 2025

During the year under review, ISW maintained bank accounts with the financial institutions listed below, which were assessed based on their respective global credit ratings and Probability of Default (PD).

No	Name of the Bank	Rating Agency	Score	Probability of Default (PD)
1	CRDB BANK PLC	Moody's	B2	2.16%
2	NMB BANK PLC	Moody's	B1	2.16%
3	NBC BANK	Moody's	Baa3	0.40%

DESCRIPTION	CASH AND BANK BALANCE	TRADE RECEIVABLES
FINANCIAL YEAR 2025/2026	458,926,540	2,422,576,776
EXPECTED CREDIT LOSS	(4,451,967)	(860,642,579)
BALANCE	**454,474,574**	**1,561,934,197**

7. STANDARDS, AMENDMENTS, AND INTERPRETATIONS ISSUED

The International Public Sector Accounting Standards Board (IPSASB), as the global standard-setting body for public sector financial reporting standards, periodically issues new and revised International Public Sector Accounting Standards (IPSAS's) along with their effective dates. The Institute of Social Work has reviewed recently issued standards and assessed their relevance for application in the preparation of its financial statements. This section provides disclosures on the new standards that have been considered for adoption, as well as those existing or upcoming standards that are currently not applicable to the Institute's operations.

a) IPSAS New Standards and its Application

Table 18: Summary of New IPSAS's Standards and its application status

Sn	Approved Standard	Changes	Effective Date	Remarks
1	IPSAS 43: Leases	While the IPSASB has retained the IPSAS 13's finance lease/operating lease distinction for lessors, the distinction is no longer relevant for lessees. All lease contracts, including rental contracts, will be recognized on the statement of financial position of the lessees, with some exceptions in limited circumstances. For lessees, IPSAS 43 introduces a right of use model that replaces the risks and rewards incidental to ownership model in IPSAS 13, Leases. For lessors, IPSAS 43 substantially carries forward the risks and rewards incidental to ownership model in IPSAS 13.	Effective for annual periods beginning on or after 1 January 2025.	The Institute has reviewed the requirements of IPSAS 43 and determined that it will not have a material impact. This is because the standard does not introduce changes affecting lessors in lease arrangements, and rental income represents only a minor portion of the Institute's total revenue.
2	IPSAS 44: Non - current Assets Held for Sale and Discontinued Operations	IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale to be:- a) Measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease; and b) Presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.	Effective for annual periods beginning on or after 1 January 2025.	The Institute has assessed the impact of IPSAS 44 Non-current Assets Held for Sale and Discontinued Operations on its financial statements. Based on the assessment, the Institute does not expect any material effect, as it does not hold significant non-current assets for sale nor operate discontinued activities.
3	IPSAS 45: Property, Plant and Equipment	IPSAS 45 intends at updating principles drawn from IPSAS 17, Property, Plant, and Equipment by adding new guidance for heritage assets, infrastructure assets, and measurement of property, plant, and equipment. This is after considering responses to the Consultation Paper (CP), Financial Reporting for Heritage in the Public Sector, and constituents' feedback on infrastructure assets the IPSASB concluded that: (a) IPSAS 17 should fully apply to heritage assets that are	Effective for annual periods beginning on or after 1 January 2025.	The Institute has assessed the potential impact of IPSAS 45 on its financial statements. The standard introduces specific requirements for the recognition, measurement, and disclosure of infrastructure and heritage assets. However, the Institute does not own infrastructure assets or heritage assets. Accordingly, IPSAS 45 is not expected to have a material effect on the Institute's

Sn	Approved Standard	Changes	Effective Date	Remarks
		property, plant, and equipment; and (b) Additional authoritative and non-authoritative guidance should be included in IPSAS 45 to clarify its application to heritage and infrastructure assets.		financial statements. The Institute applied the standard effective from 2024/2025 final accounts.
4	IPSAS 46: Measurement	IPSAS 46 intended to improve measurement guidance across IPSAS by: (a) Providing further detailed guidance on the implementation of commonly used measurement bases, and the circumstances under which they should be used. (b) Clarifying transaction costs guidance to enhance consistency across IPSAS; and (c) Amending, where appropriate, guidance across IPSAS related to measurement at recognition, subsequent measurement, and measurement-related disclosures.	Effective for annual periods beginning on or after 1 January 2025.	The Institute has assessed the impact of IPSAS 46 Measurement on its financial statements. The standard permits the use of either the historical cost model or the current value model. Since the Institute applies the historical cost model for measuring its assets and liabilities, IPSAS 46 not expected to have a material effect. The Institute applied the standard effective from 2024/2025 final accounts.
5	IPSAS 47: Revenue	IPSAS 47 intended to address the following issues: - (a) IPSAS 47 consolidates revenue recognition requirements into a single standard, replacing IPSAS 9 (Revenue from Exchange Transactions), IPSAS 11 (Construction Contracts), and IPSAS 23 (Revenue from Non-Exchange Transactions: Taxes and Transfers). (b) The standard introduces the concept of a binding arrangement, which identifies the rights and obligations that give rise to revenue. (c) Clarifies the principles for recognizing and measuring revenue from both exchange and non-exchange transactions and provides non-authoritative guidance to assist preparers in applying professional judgment consistently.	Effective for annual periods beginning on or after 1 January 2026.	The Institute has assessed the impact of IPSAS 47 and determined that it will affect revenue recognition, shifting the focus from exchange and non-exchange criteria to recognition based on binding arrangements, as well as influencing the presentation of revenue in the financial statements. The Institute started to apply the standard as it has become effective since January 1st 2026
6	IPSAS 48: Transfer Expenses	IPSAS 48 intended to address the following issues: - a) Revise the accounting of transfer expenses to move away from the Public Sector Performance Obligation Approach and to focus on whether the transfer transaction results in the recognition of an asset. b) Focus on the accounting from the perspective of the transfer provider (the entity); and c) Streamline the requirements for measurement, as well	Effective for annual periods beginning on or after 1 January 2026.	The Institute has assessed the impact of IPSAS 48 and determined that, since it does not deal with transfers, the standard is not expected to have a significant effect on its financial statements; The Institute will apply the standard when it becomes effective.

Sn	Approved Standard	Changes	Effective Date	Remarks
		as presentation and disclosure.		
7	IPSAS 49: Retirement Benefit Plans	IPSAS 49 is intended to prescribe the accounting and reporting requirements for public sector retirement benefit plans, which provide retirement benefits to public sector employees and other eligible participants. IPSAS 49 establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members.	Effective for annual periods beginning on or after 1 January 2026.	The Institute has assessed IPSAS 49 and concluded that, since it is not responsible for retirement benefits, the standard is not applicable and will have no impact on its financial statements.
8	IPSAS 50: Exploration for and Evaluation of mineral resources	The standard prescribes accounting and reporting requirements for public sector entities involved in exploring and evaluating mineral resources, including guidance on recognizing, measuring, presenting, and disclosing expenditures related to assessing the feasibility and commercial viability of extracting such resources.	Effective for annual periods beginning on or after 1 January 2027.	The Institute has assessed the applicability of IPSAS 50 and concluded that, since it is not engaged in exploration for or evaluation of mineral resources, the standard is not applicable and will have no impact on its financial statements.

c) International Public Sector Accounting Standards (IPSAS) not used by the Institute.

Due to the nature of the Institute's operations, some of the existing International Public Sector Accounting Standards are not applicable, among them are:

Table 19: Standards not used by ISW.

SN	Standards	Descriptions	Effective date
1	IPSAS 10	Financial reporting in hyperinflationary economies	1 July 2002
2	IPSAS 11	Construction Contracts	1 July 2002
3	IPSAS 18	Segment Reporting	1 July 2003
4	IPSAS 27	Agriculture	1 April 2011
5	IPSAS 32	Service Concession Agreement	1 January 2014
6	IPSAS 34	Separate Financial Reporting	1 January 2017
7	IPSAS 35	Consolidated Financial Statement	1 January 2017
8	IPSAS 36	Investment in Associates and Joint Entities	1 January 2017
9	IPSAS 37	Joint Arrangements	1 January 2017
10	IPSAS 38	Disclosure of Interest in other entities	1 January 2017
11	IPSAS 40	Public Sector Combinations	1 January 2019

8. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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) Foreign currency translation

Foreign currency transactions are translated into Tanzanian Shillings (TZS) using the exchange rates prevailing at the dates of the respective transactions. Foreign exchange gains or losses arising from the settlement of foreign currency transactions, as well as from the year-end translation of monetary assets and liabilities denominated in foreign currencies, are recognized in the Statement of Financial Performance in the period in which they arise. Monetary assets are translated using the closing bid rates, while monetary liabilities are translated using the closing offer rates.

c) Revenue recognition

i. 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.

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.

ii. Revenue from exchange transaction

The institute recognizes revenues from exchange transactions 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.

iii. Rental income

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

d) 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 the new -

Table 20: Property, Plant and Equipment depreciation rates

Asset Description	Estimated useful life in years	Depreciation Rates
Motor vehicles-Heavy duty (5 tones and above)	20	5%
Motor vehicles-Light duty (below 5 tons)	10	10%
Furniture and equipment	10	10%
Buildings-School	50	2%
Buildings-Residential	50	2%
Software/electronic equipment	10	10%
Library books	10	10%-
Fence	25	4.%
Gown	10	10%
Water well (0-100 meters	25	4%-
Water well above 100 meters	50	2%
Motorcycles	7	14.29%
Servers	10	10%
Generator	15	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.

During the year, the depreciation was charged using GAMIS system of which each asset was charged separately based on condition/ status of assets as a result some assets 'useful life was either increased or decreased thus led to a significant increase / (decrease) in charge for the year for some assets.

Based on the application of the stipulated rates, the Institute recorded the following:

a. Depreciation During the year under review, the Institute recorded depreciation to the tune of TZS 770,504,109.
b. Accumulated depreciation during the year under review, the Institute recorded accumulated depreciation to the tune of TZS 6,264,973,067

Impairment of Property, Plant and Equipment

The Institute performs an annual assessment of the carrying amount of its buildings to determine whether any impairment exists. As of the end of the reporting period, no impairment losses have been recognized or reversed for the building. The carrying amount of the building remains unchanged from the previous year. The Institute believes that the carrying amount of the building is supported by its recoverable amount, which has been determined based on a combination of market value and expected future cash flows.

e) Budget Information

i. **Budget approval**

The Institute's budget for the year 2025/26 was approved by the National Assembly in June 2025. 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 online items.

ii. **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.

f) 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 considering 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.

g) Employee's benefits

i. 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.

ii. 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 with IPSAS 25, the ISW has determined entitled employees as per the policy and provided for their benefit during the year under review.

iii. 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.

h) Prepayments

Prepayments are recognized as assets or expenses when payment for goods or services has been made in advance of obtaining right to access those goods or service after being delivered.

i) Cash and cash equivalent

Cash and cash equivalents are carried in the balance sheet at face value. For cash flow statements cash and cash equivalents, comprise cash at bank, Cash in hand and petty cash. The cash and cash equivalent presented in the statement of financial position are available for use and such no cash is not available for use.

j) 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.

k) Impairment on Non-Financial Assets

i. 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.

ii. 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 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 considered, 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.

l) Inventories

Inventories are valued at cost or net realizable value/current replacement cost whichever is lower. The 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. Net realizable value is the estimated selling price less cost to make the sale.

Inventories are recognized as an expense when deployed for consumption in ordinary course of the Institute operations, The Institute inventories at the Statement of Financial Position date comprises of stationeries and other consumables that will be expenses in the subsequent year.

m) Accounts Payables

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

n) Comparative figures

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

o) Provisions

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

- 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 29** indicates the total provision during the year.

Table 21: Summary of Provision

Description	30 June 2026		30 June 2025
	TZS		TZS
Advance Received	31,800,461		36,782,955
Provision for gratuity and other employees' benefit	65,099,565		88,258,027
Insurance Contract	-		-
Provision for Untaken leave	17,762,000		13,712,000
Total	114,662,027		138,752,982

9. 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 mount 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 are shown on note No 77. During the period, the Institute reviewed useful life of all its assets as per condition and the remaining useful life review table provided under Third schedule of the Public Finance (Management of Public property) Regulation GN no 373.

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 there were no impairment losses on buildings.

10. PROPERTY, PLANT AND EQUIPMENT(Note 77)

(A) PROPERTY PLANT AND EQUIPMEN As of 30 June 2026

Detailed Description	Land	Buildings - Resident & office	School Building	Office furniture & equipment	Library Books	Motor vehicles	Motorcycles	Cement slabs	Fence	Graduation gowns	Water well	Generator	Electronic Equipment's	Total
Cost	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
At 1 July 2025	36,528,685	8,616,774	9,823,617	2,516,486	873,881	518,334	17,400	16,362	296,175	99,033	13,127	265,495	1,897,444	61,516,972
Additions (Monetary)		-	65,130	51,941	34,893	-	-	-	-	14,160	-	-	191,379	357,503
Additions (non-Monetary)	-	-	-	-	-	226,212	-	-	-	-	-	-	-	226,212-
Disposal	-	-	-	(430,308)	-	-	-	-	-	-	-	-	(604,966)	(1,035,274)
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2026	**36,528,685**	**8,616,774**	**9,888,747**	**2,138,119**	**908,773**	**744,546**	**17,400**	**16,362**	**296,175**	**113.193**	**13,127**	**265,495**	**1,483,857**	**61,065,412**
At 1 July 2025	36,528,685	8,616,774	**9,888,747**	**2,138,119**	**908,773**	**744,546**	17,400	16,362	296,175	**113.193**	13,127	265,495	**1,483,857**	**61,065,412**
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2026	**36,528,685**	**8,616,774**	**9,888,747**	**2,138,119**	**908,773**	**744,546**	**17,400**	**16,362**	**296,175**	**113.193**	**13,127**	**265,495**	**1,483,857**	**61,065,412**
Accumulated Depreciation At 1 July 2025	-	**1,487,820**	**1,143,865**	**1,827,786**	**494,779**	**113,375**	**3,373**	**16,362**	**133,837**	**71,582**	**7,609**	**86,620**	**886,928**	**6,273,937**
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loss on Disposal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	229,064	177,150	113,667	46,355	54,651	2,338	-	3,865	4,235	263	12,797	126,119	770,504
Disposal	-	-	-	(430,308)	-	-	-	-	-	-	-	-	(604,966)	(1,035,274)
At 30 June 2026	-	**1,716,884**	**1,321,016**	**1,565,419**	**541,134**	**168,026**	**5,711**	**16,362**	**137,702**	**75,817**	**7,871**	**99,417**	**609,583**	**6,264,943**
Carrying Value														
At 30 June 2026	**36,528,685**	**6,899,890**	**8,567,732**	**572,700**	**367,639**	**576,520**	**11,689**	-	**158,473**	**37,376**	**5,256**	**166,077**	**874,274**	**54,800,470**

As of 30 June 2025

	Land	Buildings - Resident & office	School Building	Office furniture & equipment	Library Books	Motor vehicles	Motorcycles	Cement slabs	Fence	Graduation gowns	Water well	Generator	Electronic Equipment	Total

Cost	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'
At 1 July 2024	36,528,685	8,616,774	8,965,557	2,356,032	618,211	573,982	17,400	16,362	296,175	96,387	13,127	265,495	1,778,958	60,143,145
Additions (Monetary)		-	370,337	160,453	255,670	154,417	-	-	-	2,646	-	-	152,646	1,096,169
Additions (non-Monetary)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	(210,066)	-	-	-	-	-	-	-	(210,066)
Transfers	-	-	487,724	-	-	-	-	-	-	-	-	-	-	487,724
At 30 June 2025	**36,528,685**	**8,616,774**	**9,823,618**	**2,516,485**	**873,881**	**518,333**	**17,400**	**16,362**	**296,175**	**99,033**	**13,127**	**265,495**	**1,931,604**	**61,516,972**
At 1 July 2024	36,528,685	8,616,774	9,823,618	2,516,485	873,881	518,333	17,400	16,362	296,175	99,033	13,127	265,495	1,931,604	61,516,972
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated impairment loss	-	-	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2025	**36,528,685**	**8,616,774**	**9,823,618**	**2,516,486**	**873,881**	**518,333**	**17,400**	**16,362**	**296,175**	**99,033**	**13,127**	**265,495**	**1,931,604**	**61,516,972**
Accumulated Depreciation														
At 1 July 2024	**-**	**1,259,059**	**972,293**	**1,702,312**	**462,181**	**286,017**	**1,035**	**16,362**	**129,972**	**68,145**	**7,346**	**73,823**	**735,798**	**5,714,343**
Accumulated impairment loss	-	-	11,023	-	-	-	-	-	-	-	-	-	-	11,023
Charge for the year	-	228,761	160,550	125,474	32,597	29,000	2,338	-	3,865	3,437	263	12,797	151,130	750,212
Disposal	-	-	-	-	-	(201,642)	-	-	-	-	-	-	-	(201,642)
At 30 June 2025	**-**	**1,487,820**	**1,143,866**	**1,827,786**	**494,778**	**113,375**	**3,373**	**16,362**	**133,837**	**71,582**	**7,609**	**86,620**	**886,928**	**6,273,936**
Carrying Value														
At 30 June 2025	**36,528,685**	**7,128,954**	**8,679,752**	**688,699**	**379,103**	**404,958**	**14,027**	**-**	**162,338**	**27,451**	**5,518**	**178,875**	**1,044,676**	**55,243,036**

(B)CAPITAL WORK IN PROGRESS

Description	Opening Balance as of 1 July 2025	Addition	Transfer	Carrying Value as of 30 June 2025
Work in Progress	**291,315,032**	**293,718,317**		**585,033,349**

11. INTANGIBLE ASSET (70)

Detailed Description	2025/26 TZS	2024/25 TZS
Cost		
As at 1 July	232,439,897	232,439,897
At 30 June	232,439,897	232,439,897
Accumulated amortization		
As at 1 July	205,260,365	198,465,482
Charge for the year	5,662,402	6,794,883
At 30 June	210,922,767	**205,260,365**
Carrying value	21,517,130	**27,179,532**

12. CASH AND CASH EQUIVALENT (62)

(A) Cash and Cash Equivalent

Detailed Description	2025/26	2024/25
BOT Own Source Collection Account	38,197,281	313,384,703
Cash in hand	49,790,000	29,560,000
Deposit Account USD	87,186,131	88,475,190
Deposit Cash Account	18,492,248	66,553,716
Development Expenditure Cash Account	-	-
HESLB Funds Account	-	-
Own Source Collection Account – NMB	305,000	-
Own Source Collection Account –CRDB	1,144,000	1,463,000
Own Source Development Expenditure	2,349,407	33,971,555
Own Source Recurrent Expenditure GF	209,470,312	348,035,288
Recurrent Expenditure Cash Account	10,652,576	26,132,069
Redemption Cash Account	-	-
Unapplied Cash Account	6,695,131	24,008,981
USD BOT Collection Account	34,644,455	11,484,627
Subtotal Total	**458,926,541**	**943,069,129**
Provision for ECL (Cash)	(4,451,967)	(5,056,230)
Total	**454,474,574**	**938,012,899**

(B) Cash and Cash Equivalent

Detailed Description		
Opening	**5,056,230**	10,750,556
Charge during the Year	(604,263)	(5,694,326)
Closing	4,451,967	**5,056,230**

13. TRADE AND OTHER RECEIVABLES (67)

Detailed Description	2025/26	2024/25
13-A Receivables from Non-Exchange Transactions	**TZS**	**TZS**
Suppliers	-	85,961,207
Receivables from Non-Exchange Transactions	**-**	**85,961,207**
13-B Receivables from Exchange Transactions		
Imprest Receivable Staff	56,965,500	115,255,000
Provision for Expected Credit Loss-Short Term	(860,642,579)	(277,704,973)
Students Receivable (GEPG)	2,365,611,276	1,860,947,132
Receivables from Exchange Transactions	**1,591,934,197**	**1,698,497,159**
Total Receivables	**1,591,934,197**	**1,698,497,159**

13-C Expected Credit Loss

Detailed Description	2025/26	2024/25
Opening	**277,704,973**	83,267,165
Charge during the Year	**582,937,606**	194,437,808
Closing	860,642,579	**277,704,973**

14. PREPAYMENTS(69)

A-Prepayments

Detailed Description	2025/26	2024/25
Prepayment Expenses	-	-
Prepayment Consumables	33,627,716	27,154,959
Prepayments Assets Monetary	80,903,148	413,772,941
Total	114,530,864.35	**440,927,900**

B-Prepayment Asset

Detailed Description	2025/26	2024/25
Prepayments Assets Monetary	80,903,148	413,772,941
Total	80,903,148	**413,772,941**

15. INVENTORIES (70)

Detailed Description	2025/26	2024/25
Building Addition	147,970,903	344,670,878
Building material and equipment Opening	-	-
Cleaning supplies Opening	5,306,900	-
Consumables	142,169,829	166,227,330
Learning Materials	-	-
Spare parts and tyres Opening	-	-
Total	**295,447,632**	**510,898,208**

15-B Inventories Movement

Detailed Description	Consumable	Cleaning and sanitation	Building	Total
Opening Balance	176,880,933	-	425,960,453	602,841,386
Add: Procurement during the Year 2025/26	48,690,340	10,001,000	94,262,159	152,953,499
Total Available Inventory during the year 2025/26	225,571,273	10,001,000	520,222,612	755,794,885
Inventory Issued during the Year 2025/26	83,401,443	4,694,100	372,251,710	460,347,253
Closing Balance	**142,169,830**	**5,306,900**	**147,970,901**	**295,447,632**

16. PAYABLES AND ACCRUALS (89)

Detailed Description	2025/26	2024/25
16-A Payables from Exchange	**TZS**	**TZS**
Supplies of goods and services Addition	34,000,000	302,908,990
Subtotal	34,000,000	**302,908,990**
16-B Payables from non-Exchange		
Advances received Opening	31,800,461	36,782,955
Audit fee Payable Addition	85,000,000	85,000,375
Retention Payable Addition	572,443	95,407
Social security contributions and NHIF contributions Addition	-	-
Withholding tax		793,453
Subtotal	**117,372,903**	**122,672,190**
Total Payables	**151,372,903**	**425,581,180**

17. PROVISION (92)

Detailed Description	2025/26 TZS	2024/25 TZS
Insurance Contract	-	-
Provision employment benefit	65,099,565	88,258,027
Untaken Leave Addition	17,762,000	13,712,000
Total	**82,861,565**	**101,970,027**

18. Subvention From Government (32)

Detailed Description	2025/26	2024/25
Government Grant Personal Emolument	5,946,641,073	5,503,358,320
Subvention Capital	-	36,019,500
Subvention Other Charges	193,328,000	257,500,000
Total	**6,139,969,074**	**5,760,858,320**

19. Revenue From Exchange Transactions (17)

Detailed Description	2025/26	Restated 2024/25
Hire of Services- Exchange	3,490,000	2,450,000
Miscellaneous Revenue - Exchange	232,768,278	164,594,660
Registration Fees- Exchange	224,645,000	165,720,000
Revenue from Certificate of Competence- Exchange	1,565,000	1,648,000
Revenue from Conference Facilities	15,750,000	1,150,000
Revenue from Consultancy Fees- Exchange	40,111,626	82,388,150
Revenue from Examination Fees- Exchange	137,350,000	80,820,000
Revenue from identification fees - Exchange	57,590,000	54,870,000
Revenue from Research Fees - Exchange	42,500,000	49,000,000
Revenue from sales of Publications	78,065,000	71,055,000
Revenue from Training and Examination Fees- Exchange	17,745,000	42,200,000
Revenue from Tuition Fees- Exchange	6,309,297,450	5,958,776,000
Total	**7,160,877,354**	**6,674,671810**

20. Fees, Fine, Penalties and Forfeit (19)

Detailed Description	2025/26 TZS	Restated 2024/25 TZS
Fines	10,873,000	6,372,750
Total	10,873,000	6,372,750

21. Other Revenues

Detailed Description	2025/26 TZS	Restated 2024/25 TZS
Revenue from Rent of Government Quarters	286,569,891	287,540,100
Total	286,569,891	287,540,100

22. Maintenance Expenses (36)

	2025/26 TZS	Restated 2024/25 TZS
Air conditioners	58,939,757	55,500,000
Cement, Bricks and Building Materials	78,937,646	30,758,029
Direct Labour (contracted or casual hire) Buildings	48,177,540	67,593,420
Electrical and Other Cabling Materials Buildings	1,825,000	2,641,000
Fire Protection Equipment	2,940,000	2,607,918
Motor Vehicles and Watercraft	42,177,252	32,112,751
Outsource maintenance contract services – Buildings	210,919,553	41,544,300
Outsource maintenance contract services - Machinery, Equipment and Plant	100,000,000	58,105,044
Outsource maintenance contract services-Office Equipment and Appliances(Repair and Maintenance of Furniture)	15,000,000	-
Total	**558,916,748**	**290,862,462**

23. Other Expenses (52)

	2025/26 TZS	Restated 2024/25 TZS
Agency fees	5,650,000	-
Audit fees Expenses	85,000,000	85,000,000
Bank Charges and Commissions	8,845,858	6,496,216
Burial Expenses	26,420,000	17,750,000
consultancy fees	68,406,625	3,600,000
Facilitation Fees	79,695,990	25,757,163
Property Insurance	78,643,523	1,562,996
Total	**352,661,996**	**140,166,375**

24. Use of Good and Services (35)

	2025/26 TZS	Restated 2024/25 TZS
Advertising and Publication - Communication & Information	63,663,250	35,166,950
Air Travel Tickets Training - Foreign	4,250,555	0
Air Travel Tickets Travel - In - Country	9,961,300	10,038,700
Air Travel Tickets Travel Out Of Country	3,000,000	3,000,000
Bed and Mattresses	8,053,500	32,271,198
Capitation Costs	5,500,000	4,233,000
Cleaning Supplies - Use of goods and Services	7,897,853	11,608,116
Communication Network Services	699,500	11,088,750
Computer Supplies and Accessories	70,046,000	995,000
Conference Facilities	73,270,000	13,800,000
Diesel	89,079,066	45,257,002
Electricity - Utilities Supplies and Services	116,707,210	124,389,767
Entertainment - Hospitality Supplies And Services	16,700,000	18,843,000
Examination Expenses	152,797,500	48,723,500
Exhibition, Festivals and Celebrations	8,036,000	34,872,297
Food and Refreshments	197,166,338	113,230,000
Fumigation Expenses	5,125,000	3,000,000
Gifts and Prizes	18,520,000	11,104,000
Ground travel (bus, railway taxi, etc.)Travel - In - Country	203,105,088	178,875,856
Ground travel (bus, railway taxi, etc.)Travel Out Of Country	1,714,000	0
Internet and Email connections	58,900,000	78,240,494
Land Rent Expenses - Other operating Expenses	71,328,000	0
Laundry and Cleaning Expenses	9,260,940	9,231,560
Library Books Educational Materials, Services and Supplies	1,220,000	1,500,000
Newspapers and Magazines	7,062,780	5,768,000
Office Consumables (papers, pencils, pens and stationaries)	47,695,863	188,388,204
Outsourcing Costs (includes cleaning and security services)	195,541,010	265,654,410
Per Diem - Domestic	995,947,947	809,369,577
Per Diem - Foreign	26,524,220	11,571,400
Petrol	19,849,771	13,197,269
Posts and Telegraphs	2,010,702	2,190,000
Printing and Photocopying Costs	126,873,305	171,593,589
Printing Material	76,375,000	45,010,460
Remuneration of Instructors	185,143,640	130,401,531
Rent - Housing	205,594,687	209,732,883
Research and Dissertation Training - Domestic	77,202,000	157,021,401
Software License Fees	34,695,859	59,420,224
Sporting Supplies	2,542,000	1,500,000
Subscription Fees	20,545,000	19,903,000

Technical Service Fees	72,142,615	151,522,486
Telephone Charges (Land Lines)	1,380,783	1,480,000
Telephone Charges -Utilities Supplies and Services	800,000	800,000
Tents and Camp Equipment	34,662,581	12,300,000
Training Allowances	32,849,000	5,658,000
Training Materials	10,215,000	2,700,000
Tuition Fees Training - Domestic	106,535,044	59,636,800
Tuition Fees Training - Foreign	18,428,000	0
Visa Application Fees	200,000	0
Water Charges	24,883,955	23,689,018
	3,521,801,863	**3,139,834,763**

25. Salaries, Wages and Employees Benefit(34)

	2025/26 TZS	Restated **2024/25** TZS
Casual Labourers	8,203,000	9,418,500
Civil Servants	5,946,641,073	5,503,358,320
Civil Servants Contracts	0	33,000,000
Councillors Allowance	29,790,000	120,369,995
Court Attire Allowance	1,600,000	800,000
Electricity Allowance	34,065,000	34,665,000
Extra-Duty	532,043,444	362,460,212
Facilitation Allowance Expenses - employee	30,937,393	9,017,000
Food and Refreshment	131,256,000	76,915,600
Fuel Allowance	67,267,200	0
Gratuities	109,949,028	6,119,000
Honoraria	71,540,000	29,500,000
Household Appliances	42,000,000	18,390,000
Housing allowance Expenses	147,600,000	154,585,300
Internship Allowance	24,070,000	10,700,000
Invigilators Allowances	272,971,674	244,139,500
Leave Travel	81,493,400	45,419,000
Outfit Allowance	2,100,000	300,000
Responsibility Allowance	78,799,000	68,640,000
Sitting Allowance	85,516,333	82,983,752
Special Allowance	35,460,000	77,681,000
Staff debts Expenses	21,966,500	0
Subsistence Allowance	19,283,483	25,447,917
Telephone	3,092,487	600,000
Telephone Allowance	54,282,500	39,616,000
Transport Allowance	331,063,675	393,215,384
Transport Expenses	0	14,894,000
Uniform Allowance	1,445,000	3,350,000
	8,164,436,190	7,365,585,480

26. Social Benefit

Detailed Description	2025/26 TZS	Restated 2024/25 TZS
Retirement benefit Gratuity	65,099,565	75,050,380
Special Needs Facilitation (Disabled Students) -Social	4,692,800	
Total	**69,792,365**	75,050,380

27. Explanations for Variance Between Budget and Actual Expenditure

Budget Item	Final Budget (B)	Actual on Comparable basis	Variance	Explanation/Comments/Reasons for material differences
RECEIPTS	**TZS**	**TZS**	**TZS**	
Fees, Fines, Penalties and Forfeits	30,000,000	10,873,000	19,127,000	The Increase is caused by the Increase of collection during the year.
Other Revenue	857,581,771	286,569,891	571,011,880	The Increase is caused by more collection on Miscellaneous revenue, revenue from Examinations fees and revenues from Government Quarters
Revenue from Exchange Transactions	7,781,150,460	5,910,135,475	1,871,014,985	The decrease in collections has been caused by Late payment of fees to sponsored students from Loans Board, variation between financial year and academic where by some students completed paying their fees after the end of the financial year ending in June 2026, while others have postponed the 2025/2026 academic year by requesting to continue with studies in the next academic year.
Subvention from other Government entities	6,368,037,069	6,129,316,498	238,720,571	Increase is caused by salary increments and promotions and less amount of OC received during the year.
Total Receipts	15,036,769,300	12,342,944,864	2,693,824,436	The decrease in collections has been caused by Late payment of fees to be sponsored students from Loans Board, variation between financial year and academic whereby some students completed paying their fees after the end of the financial year ending in June 2026, while others have postponed the 2025/2026 academic year by requesting to continue with studies in the next academic year.
PAYMENTS				
Maintenance Expenses	797,762,100	558,916,748	238,845,353	Difference is caused with delay of Nest procedures
Use of Goods and Service	3,491,117,080	3,832,829,836	(160,596,846)	This mainly caused by the reclassifation of some the

				items in muse during the year
Wages, Salaries and Employee Benefits	9,157,322,289	8,164,436,190	992,886,099	The decrease in wages salaries and employment benefits was caused by staff, not implanting full the staff incentive scheme due to shortage of cash flow.
Acquisition of Property, Plant and Equipment's	1,296,744,476	357,502,789	1,723,443,265	The budget of Acquisition of Property Plant and Equipment included construction cost of lecture theatre which was attributed by the suppliers to delay delivering of building materials and shortage of funds collected from higher learning institutions loans board.

28. Net Assets (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 30June 2026 the capital balance stood at:

Description	**2025/26**	**2024/25**
	TZS	**TZS**
Accumulated Surplus	18,381,114,191	19,212,206,251
Taxpayer's fund	39,120,822,656	39,120,822,656
Total	**57,501,936,847**	**58,333,028,907**

29. 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 TZS	Total TZS
30-Jun-26		
Trade and other receivables	1,561,934,197	1,561,934,197
30-Jun-25		
Trade and other receivables	1,698,497,159	1,698,497,159

The maximum exposure to credit risk is as shown below:

	2025/26 TZS	2024/25 TZS
Cash and Cash Equivalents	454,474,574	938,012,900
Trade and Other Receivables	1,561,934,197	1,698,497,159
	2,016,408,771	**2,636,510,059**

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 can 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 adequate mitigation for liquidity risk.

The below summarizes the maturity profile of financial liabilities:

	1 to 3 months TZS	3 to 12 months TZS	Over 1 year TZS	Total TZS
30 June 2026				
Payables	-	66,372,904	-	66,372,904
30 June 2025				
Payables	-	340,580,805	-	340,580,805

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.

30. 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
30 June 2026			
Financial Assets			
Cash and Cash Equivalents	458,926,540		458,926,540
Trade and other receivables	2,422,576,776	-	2,422,576,776
	2,881,503,316		**2,881,503,316**

	Carrying Value TZS	Other financial liabilities TZS	Total TZS
30-Jun-26			
Financial Liabilities			
Trade payables	66,372,904	-	66,372,904
	66,372,904	**-**	**66,372,904**
30-Jun-25			
Financial Liabilities			
Trade payables	340,580,805	-	340,580,805
	340,580,805	-	340,580,805

31. Assets Pledged as Security for Liabilities

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

32. 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.

33. 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 department and independent units. During the year 2026, the Institute complied with the requirements of IPSAS 20 – Related Party Disclosures by ensuring that all members of the Senior Management Team completed the Related Party Transaction Declaration Forms issued by the National Board of Accountants and Auditors (NBAA), Tanzania. The completion of these declarations enhanced transparency, accountability, and proper identification and disclosure of related party relationships and transactions, in accordance with the applicable IPSAS requirements.

Key Management Personnel and Board Remunerations

Key management short term benefits which were paid included salaries, allowances, and social security contributions as summarized below.

Detailed Description	2025/26		2024/25
	TZS		TZS
Key Management remuneration			
Salaries	998,921,000		1,036,008,000
Allowances	348,961,600		492,249,600
Social security contribution	149,838,150		155,401,200
Sub total	**1,497,720,750**		**1,683,658,800**
Board of Governors remuneration			
Board fees	-		68,813,005
Board allowances	-		120,369,995
Subtotal	**-**		**189,183,000**
Grand Total	**1,496,720,750**		**1,872,841,800**

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

34. Commitments

Capital and Recurrent expenditure.

This amount represents the total outstanding commitments relating to the Institute's capital and recurrent expenditure activities. As at 30 June 2026, the Institute had outstanding commitments amounting to TZS 871,827,000, mainly relating to the construction of a students' lecture theatre at the Main Campus and makeshift classes at Kisangara.

The commitments were formally submitted to the Office of the Treasury Registrar for approval to carry forward the unutilized budget from the 2025/26 financial year to the subsequent financial year. The request for approval was made through a letter dated 03 July, 2026.

Detailed Description	2025/26	2024/25
Capital expenditure	**TZS**	**TZS**
Contracted and authorized	871,827,000	**817,068,151**

Lease

The Institute entered 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.

Detailed Description	2025/26	2024/25
Lease commitments	**TZS**	**TZS**
Institute as Lessor – Operating Lease	**67,570,188**	**66,740,940**
Rental income: Within one year		

35. Cash Flow Reconciliations

35-A Reconciliation of Net Cash Flow from Operating Activities to Surplus

Detailed Description	Note	2025/26 TZS	2024/25 TZS
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus/(deficit) from ordinary activities		-831,542,059	122,655,243
Adjustment for depreciation	10	770,504,110	750,212,636
Amortization of software	11	5,662,402	6,794,883
Loss on Asset Disposal	10	249,726,364	8,423,589
Fair Value Gains on Assets and Liabilities	12-B	(6,654,263.00)	-5,694,326
Current Grants from General Government Units		-	-
Impairment of Asset	10	-	11,022,988
Changes in working Capital			
Increase in receivables from Non exchange transactions	13	-	85,961,207
Increase in receivables from Exchange transactions	13	-1,071,005,796	-12,368,924
Decrease Staff Receivable	13	58,289,500	106,910,240

Decrease in Prepayments	14	326,397,036	581,824,335
Decrease in inventory	15	215,450,577	-222,173,747
Decrease in payables from exchange transactions	16	-268,908,990	302,908,990
Decrease in payables from non-exchange transactions	16	-5,299,287	-21,148,528
Decrease in deposit	36-B	-121,543,509	-164,292,402
Decrease in provision	17	-19,108,837	-106,590,863
Decrease in Deferred Income	37	-70,056,663	-36,019,500
Net cash flows from operating activities		**-768,089,415**	**1,408,425,821**

35-B Reconciliation of Use of Goods and Services

Description	Note	2025/26 TZS	2024/25 TZS
Payables at the Beginning	16-17	611,437,708	352,381,608
Inventory at the beginning	15	510,898,209	288,724,461
Use of Goods and Services	24	3,453,055,862	3,104,000,064
Closing Payable Balance	16-17	(447,114,311)	(611,437,708)
Inventory Closing Balance	15	(295,447,632)	(510,898,208)
Others Payable	17	-	-
Total		3,832,829,836	2,622,770,217

35-C Reconciliation from Other Expenses

Description	Note	2025/26 TZS	2024/25 TZS
Other Expenses	23	283,465,996	177,923,075
Audit fees	23	(85,000,000)	(85,000,000)
Total		198,465,996	**92,923,075**

35-D Reconciliation of Subvention from government

Description	Note	2025/26 TZS	2024/25 TZS
Subvention from other Government entities	18	**6,139,969,073**	5,796,877,820
Deferred Income	37	(10,652,576)	(36,019,500)
Total		**6,129,316,498**	**5,760,858,320**

35-E Reconciliation from Exchange Revenue

Description	Note	2025/26 TZS	2024/25 TZS
Revenue from Exchange	19	7,160,877,354	6,030,981,000
Students Receivable	13-B	(2,365,611,276)	(206,806,732)
Other Receivable	13-A	85,961,207	85,961,207
Total		**5,910,135,475**	**5,910,135,475**

35-F Reconciliation of Social Benefit

Description	Note	2025/26 TZS	2024/25 TZS
Social Benefit	26	69,792,365	108,022,380
Retirement benefit Gratuity	26	(65,099,565)	(75,050,380)
Special Needs Facilitation (Disabled Students) -Social	26	(4,692,800)	
Total		**-**	**32,972,000**

36. A -Deposits

Description Detailed	30 June 2026 TZS	30 June 2025 TZS
Deposit General	80,338,396	194,627,510
Unapplied Deposit Account Addition	6,695,131	13,949,526
Total	**87,033,527**	**208,577,036**

36-B Reconciliation of Deposit Account

Description Detailed	30 June 2026 TZS	30 June 2025 TZS
Increase in Deposit	-	101,452,890
Decrease in Deposit	(121,543,509)	(265,745,290)
Total	**-121,543,509**	**(164,292,400)**

37. Deferred Revenue

Detailed Description	30 June 2026 TZS	30 June 2025 TZS
Opening Balance	**80,709,239**	116,728,739
Grants Received	-	-
Grants Utilized	(70,056,663)	(36,019,500)
Closing balance	10,652,576	**80,709,239**

The Institute deferred a total of TZS 10,652,576 as compared to TZS 80,709,239 in 2024/25. The decreases in deferred income were attributed to the finalization of Kisangara hostel project which the fund reserved for and utilization of OC received during the year.

38. Prior Years' Adjustments

Major prior year adjustment was done during the year under review due to changes of GFS code **on MUSE.**

39. Contingent Liabilities

As at the reporting date, the Institute had no contingent liabilities arising from any known or potential obligations requiring disclosure in the financial statements.

40. Contingent Assets

As at the reporting date, the Institute had no contingent assets arising from any known or potential obligations requiring disclosure in the financial statements.

41. Asset Held for Sale

During the year under review, the Institute had no assets classified as held for sale as at the reporting date.

42. Prior Year Comparative Figures

Comparative figures for the previous year financial statements and notes to financial statements have been reclassified where necessary to conform to the format of the current year presentation of the financial statements due to the changes in MUSE reporting. The standard (IPSAS 3) requires any adjustment to be done retrospectively.

43. Transfers

During the year under review the Institute paid a total of TZS 5,503,546,018.31 to various Government Institution and Received TZS 192,982,300.80, from the Government as per attached table of transactions with other government entities for the year ended 30 June 2026.

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
1	Revenue from Conference Facilities	Tanzania Commission for Science & Technology (COSTECH)	3,900,000.00	0.00
2	Revenue from Training and Examination Fees- Exchange	Chalinze District Council	3,200,000.00	0.00
3	Revenue from Training and Examination Fees- Exchange	Commission for Mediation and Arbitration	2,400,000.00	0.00
4	Revenue from Training and Examination Fees- Exchange	Dar Es Salaam Maritime Institute (DMI)	7,950,000.00	0.00
5	Revenue from Training and Examination Fees- Exchange	Energy and Water Regulatory Authority(EWURA)	1,500,000.00	0.00
6	Revenue from Training and Examination Fees- Exchange	Government Chemist Laboratory Authority (GCLA)	100,000.00	0.00
7	Revenue from Training and Examination Fees- Exchange	Iringa Municipal Council	790,000.00	0.00
8	Revenue from Training and Examination Fees- Exchange	Kilolo District Council	640,000.00	0.00
9	Revenue from Training and Examination Fees- Exchange	Mafinga Town Council	160,000.00	0.00
10	Revenue from Training and Examination Fees- Exchange	Ministry of Finance and Planning	117,100,000.00	0.00
11	Revenue from Training and Examination Fees- Exchange	Tanzania Ports Authority (TPA)	15,000,000.00	0.00
12	Revenue from Training and Examination Fees- Exchange	Universal Communications Service Access Fund (UCSAF)	800,000.00	0.00
13	Revenue from Consultancy Fees- Exchange	Accountant General Department	1,600,000.00	0.00
14	Revenue from Consultancy Fees- Exchange	Ministry of Community Development, Gender ,Women and Special Groups	1,500,000.00	0.00
15	Revenue from Consultancy Fees- Exchange	Public Procurement Regulatory Authority (PPRA)	4,500,000.00	0.00
16	Revenue from Consultancy Fees- Exchange	Small Industries Development Organization (SIDO)	600,000.00	0.00
17	Revenue from Consultancy Fees- Exchange	Sugar Board of Tanzania (SBT)	800,000.00	0.00

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
18	Revenue from Consultancy Fees- Exchange	Tanzania Social Action Fund	6,000,000.00	0.00
19	Revenue from Consultancy Fees- Exchange	Tax Revenue Appeals Board (TRAB)	1,800,000.00	0.00
20	Revenue from Consultancy Fees- Exchange	Tengeru Institute of Community Development (TICD)	1,600,000.00	0.00
21	Revenue from Consultancy Fees- Exchange	UDSM Mineral Resources Institute	800,000.00	0.00
22	Revenue from Consultancy Fees- Exchange	Workman Compensation Fund (WCF)	10,000,000.00	0.00
23	Miscellaneous Revenue - Exchange	National Health Insurance Fund(NHIF)	3,742,300.80	0.00
24	Miscellaneous Revenue - Exchange	Tanzania Telecommunication Company Ltd (TTCL)	100,000.00	0.00
25	Revenue from Research Fees - Exchange	Commission for Human Rights and Good Governance	1,500,000.00	0.00
26	Revenue from Research Fees - Exchange	Ministry of Health	2,100,000.00	0.00
27	Hire of Services- Exchange	Tanzania Commission for Science & Technology (COSTECH)	2,700,000.00	0.00
28	Hire of Services- Exchange	Tanzania Telecommunication Company Ltd (TTCL)	100,000.00	0.00
29	Advertising and Publication - Communication & Information	e-Government Agency (eGA)	0.00	17,826,177.00
30	Advertising and Publication - Communication & Information	Public Procurement Regulatory Authority (PPRA)	0.00	2,586,850.00
31	Advertising and Publication - Communication & Information	Tanzania Standard Newspapers (TSN)	0.00	690,300.00
32	Audit fees Expenses	National Audit Office	0.00	6,640,625.00
33	Audit fees Expenses	Rural Water Supply and Sanitation Agency (RUWASA)	0.00	7,727,151.00
34	Civil Servants	Ministry of Community Development, Gender ,Women and Special Groups	0.00	1,950,663,952.38
35	Conference Facilities	Agency for the Development of Educational Management (ADEM)	0.00	3,920,000.00

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
36	Contributions (15% on Gross Revenue and other contributions)	Office of The Treasury Registrar	0.00	76,264,000.00
37	Councilor's Allowance	Ministry of Community Development, Gender ,Women and Special Groups	0.00	8,000,000.00
38	Deposit General	Arusha International Conference Centre (AICC)	0.00	10,775,000.00
39	Electricity	Tanzania Electric Supply Co. Ltd. (TANESCO)	0.00	54,373,755.00
40	Electricity - Utilities Supplies and Services	Tanzania Electric Supply Co. Ltd. (TANESCO)	0.00	200,000.00
41	Examination Expenses	National Council for Technical and Vocational Education and Training (NACTVET)	0.00	6,854,400.00
42	Examination Expenses	National Examination Council of Tanzania (NECTA)	0.00	49,995,600.00
43	Food and Refreshment	Arusha International Conference Centre (AICC)	0.00	21,775,000.00
44	Food and Refreshments	Agency for the Development of Educational Management (ADEM)	0.00	30,000.00
45	Food and Refreshments	Arusha International Conference Centre (AICC)	0.00	11,000,000.00
46	Food and Refreshments	Tanzania Plant Health and Pesticides Authority (TPHPA)	0.00	2,450,000.00
47	Internet and Email connections	Tanzania Commission for Science & Technology (COSTECH)	0.00	6,000,000.00
48	Invigilators Allowances	National Council for Technical and Vocational Education and Training (NACTVET)	0.00	8,854,740.00

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
49	Land Rent Expenses - Other operating Expenses	Ministry of Land, Housing and Human Settlement Development	0.00	55,052,643.00
50	Motor Vehicles and Water Craft	TEMESA Dar es salaam Region	0.00	6,977,640.00
51	National Council for Technical Education(NACTE)	National Council for Technical Education(NACTE)	0.00	1,790,000.00
52	Office Consumables (papers, pencils, pens and stationaries)	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	0.00	14,687,720.17
53	Office Consumables (papers, pencils, pens and stationaries)	National Council for Technical and Vocational Education and Training (NACTVET)	0.00	74,406,000.00
54	Office Consumables (papers, pencils, pens and stationaries)	Tanzania Standard Newspapers (TSN)	0.00	2,417,025.00
55	Outsource maintenance contract services - Machinery, Equipment and Plant	TEMESA Dar es salaam Region	0.00	31,118,693.00
56	Outsourcing Costs (includes cleaning and security services)	Suma JKT Company	0.00	47,590,635.60
57	Posts and Telegraphs	Tanzania Posts Corporation (TPC)	0.00	370,000.00
58	Prepayments Assets - Monetary	Air Tanzania Company Ltd (ATCL)	0.00	26,000,000.00
59	Prepayments Assets - Monetary	GPSA Dar es salaam Region	0.00	100,624,424.00
60	Prepayments Assets - Monetary	TEMESA Dar es salaam Region	0.00	96,901,492.81
61	Printing and Photocopying Costs	National Council for Technical and Vocational Education and Training (NACTVET)	0.00	94,625,000.00
62	Rent of Booth and Tent Services Expenses	Tanzania Trade Development Authority (TANTRADE)	0.00	1,148,581.32
63	Research and Dissertation Training - Domestic	University of Dar es Salaam (UDSM)	0.00	6,667,500.00
64	Revenue Transfer	National Environment Management Council (NEMC)	0.00	5,000,000.00

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
65	Revenue Transfer	Occupational Safety And Health Authority (OSHA)	0.00	5,650,000.00
66	Revenue Transfer	Office of The Treasury Registrar	0.00	156,028,000.00
67	Revenue Transfer	President Office - Public Service Mgt and Good Governance	0.00	2,500,000.00
68	Revenue Transfer	Tanzania Electric Supply Co. Ltd. (TANESCO)	0.00	48,591,058.36
69	Revenue Transfer	Tanzania Revenue Authority (TRA)	0.00	79,875,215.61
70	Sitting Allowance	Arusha International Conference Centre (AICC)	0.00	17,460,000.00
71	Software License Fees	e-Government Agency (eGA)	0.00	11,316,200.00
72	Subscription Fees	Engineers Registration Board (ERB)	0.00	240,000.00
73	Subscription Fees	National Board of Accountants and Auditors (NBAA)	0.00	840,000.00
74	Subscription Fees	Records and Archives Management Department	0.00	1,350,000.00
75	Supplies of goods and services Addition	Dar Es Salaam Institute of Technology (DIT)	0.00	57,120,457.87
76	Supplies of goods and services Addition	National Council for Technical and Vocational Education and Training (NACTVET)	0.00	46,974,859.31
77	Supplies of goods and services Addition	National Insurance Corporation (NIC)	0.00	78,643,523.08
78	Supplies of goods and services Addition	Tanzania Buildings Agency Dar es Salaam Region	0.00	120,170,152.98
79	Supplies of goods and services Addition	Tanzania Revenue Authority (TRA)	0.00	0.00
80	Technical Service Fees	National Council for Technical Education(NACTE)	0.00	12,000,000.00
81	Telephone	e-Government Agency (eGA)	0.00	199,987.00

S/N	Goods/Services received (Expenses)	Counter Entity	Revenue Amount	Expense Amount
82	Telephone	Tanzania Telecommunication Company Ltd (TTCL)	0.00	2,743,182.77
83	Tuition Fees Training - Domestic	Mzumbe University Short Courses Consultancy	0.00	1,400,000.00
84	Tuition Fees Training - Domestic	National Board of Accountants and Auditors (NBAA)	0.00	16,290,000.00
85	Tuition Fees Training - Domestic	National Construction Council (NCC)	0.00	1,200,000.00
86	Tuition Fees Training - Domestic	Procur.& Suppl Profes.(PSPTB)	0.00	2,130,000.00
87	Tuition Fees Training - Domestic	Tanzania Commission for Universities (TCU)	0.00	3,000,000.00
88	Tuition Fees Training - Domestic	The Open University of Tanzania (OUT)	0.00	1,500,000.00
89	Tuition Fees Training - Domestic	University of Dar es Salaam (UDSM)	0.00	21,279,500.00
90	Water Charges	Dar es Salaam Water Supply and Sanitation Authority (DAWASA)	0.00	5,860,576.05
91	Water Charges	Kilimanjaro Water Supply and Sanitation Authority (MOWASA)	0.00	1,178,400.00
	TOTAL		**192,982,300.80**	**3,507,546,018.31**

Printed on: 24 August 2026 18:45:45