

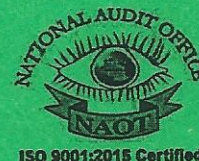
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REPORT OF THE CONTROLLER AND AUDITOR GENERAL



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TENGERU INSTITUTE OF COMMUNITY DEVELOPMENT

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL
ON THE FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2025**

Controller and Auditor General
National Audit Office,
Ukaguzi House,
Mahakama Road, Tambukareli,
P.O. Box 950,
41104 Dodoma, Tanzania.
Tel: +255 (026) 2161200-9
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March 2026

AR/CG/TR25/TICD/2024/25



THE UNITED REPUBLIC OF TANZANIA
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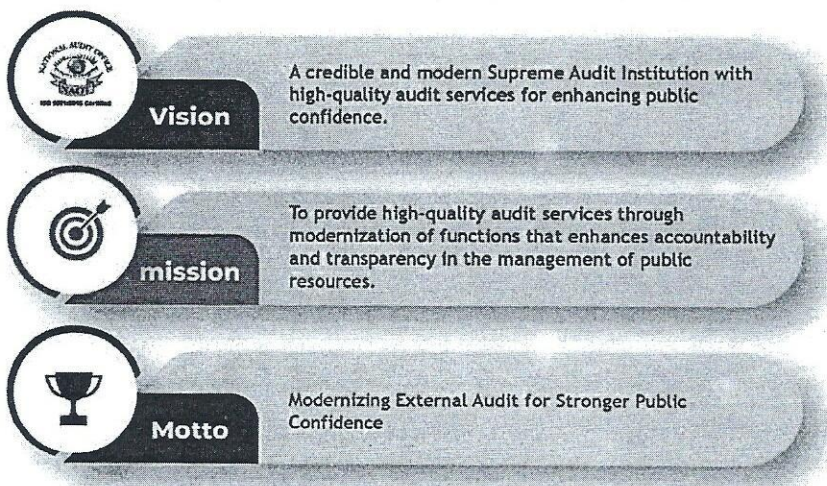
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About the National Audit Office

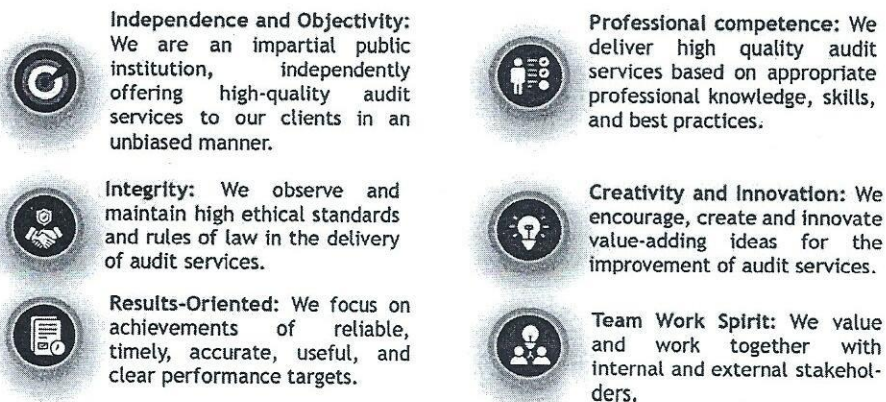
Mandate

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



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

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Abbreviations

AR	Audit Report
CAG	Controller and Auditor General
IESBA	International Ethics Standard Board for Accountants Code of Ethics for Professional Accountants
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions Professional Accountants
NBAA	National Board of Accountants and Auditors
PAC	Public Accounts Committees
PAR	Public Audit Regulation
PFA	Public Finance Act
PPA	Public Procurement Act
PPR	Public Procurement Regulation
TICD	Tengeru Institute of Community Development

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Rector,
Tengeru Institute of Community Development,
P.O. Box 1006
ARUSHA, TANZANIA.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tengeru Institute of Community Development, which comprise the statement of financial position as at 30 June 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 the financial position of the Tengeru Institute of Community Development 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 the Tengeru Institute of Community Development.

In accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the National Board of Accountants and Auditors (NBAA) Code of Ethics, I have fulfilled my other ethical responsibilities. I believe the audit evidence I have obtained is sufficient and appropriate to support my opinion.

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Director's Report, Statement of Management Responsibility, and the Declaration by the Head of Finance, as well as any other equivalent reports included in the published annual report. This information does not include the financial statements and my audit report thereon, which I obtained before the date of this auditor's report.

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

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

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

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

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

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

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

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 of Tengeru Institute of Community Development for the year ended 30 June 2025, in accordance with the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising tenders, evaluating bids, awarding contracts, and managing contracts, 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 Tengeru Institute of Community Development complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

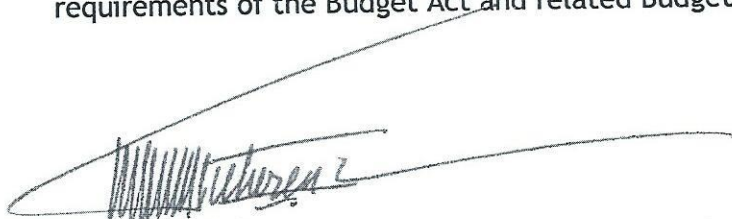
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

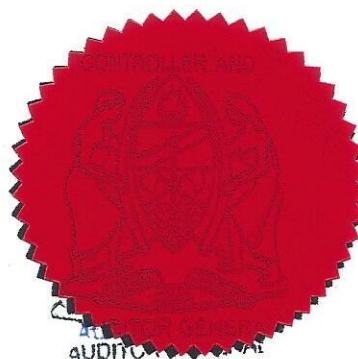
I conducted a compliance audit of budget formulation and execution at the Tengeru Institute of Community Development for the year ended 30 June 2025, in accordance with the Budget Act, Cap 439, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, 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 Tengeru Institute of Community Development generally 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.
March 2026



2.0 FINANCIAL STATEMENTS

INTRODUCTION

Pursuant to the Tanzania Financial Reporting Standard No. 1 report by Those Charged with Governance, the Institute Board present this report and financial statements of the Tengeru Institute of Community Development (TICD) for the year ended 30 June 2025, which disclose the results of operations and the state of affairs of the Institute.

ESTABLISHMENT

Tengeru Institute of Community Development (formerly known as Community Development Training Institute - Tengeru) was legally established in 1963 and later re-established in 2013 under the Tengeru Institute of Community Development (Establishment) Order, 2013 and the Parliamentary Resolution No. 1 of 2014. The Institute was conferred independent legal existence as an autonomous institution. TICD is a prominent, specialised institution offering competence-based training, research, and consultancy services in Eastern and Southern Africa. For more than 60 years, the institute has disseminated knowledge and imparted skills to thousands of community development professionals who have been at the forefront of the fight against poverty by facilitating development processes and practices in Tanzania and beyond.

The institute is fully accredited by the National Council for Technical and Vocational Education and Training (NACTVET). It offers Certificates and Diplomas in Community Development, Gender and Community Development, Project Management for Community Development, Human Resource Management, Social Work, Accounting and Finance, and Local Government Administration, as well as a bachelor's degree in Community Development, Gender and Community Development, and Project Management for Community Development. Similarly, it offers a master's degree in Community Development (MCD) and Project Planning, Monitoring and Evaluation (PPME).

The Institute is located in Arumeru District, Arusha Region, 16km from Arusha city centre and is easily accessible by public transport.

VISION, MISSION, AND CORE VALUES OF THE INSTITUTE

The Vision, Mission, and Core Values of TICD are articulated in TICD RSP (2023/24 - 2027/28) as follows:

Vision

To be a centre of excellence for community development training, demand-driven research and consultancies.

Mission

To produce innovative community development professionals with knowledge, participatory techniques, and skills to help communities overcome their challenges.

Core Values

The development of a unified and binding organisational culture is a fundamental prerequisite for the Institute's sustainable development. Seven core values will guide TICD

in accomplishing its Vision, Mission, and Functions. These core values, which guide The Institute's organisational culture, are as follows:

- i. Teamwork - We will work as a team.
- ii. Commitment - TICD team is willing to devote time and energy to accomplishing the Institute's objectives.
- iii. Innovation - In performing the activities related to its core functions, TICD will attempt to be creative, up to date, and cherish newness.
- iv. Transparency-TICD management will observe openness and participation in making decisions and implementation of all activities.
- v. Accountability and Transparency - TICD management will observe accountability and transparency in making decisions and implementing all activities.
- vi. Integrity - The TICD team attempts to be honest, consistent and adhere to moral, ethical principles and values in performing the activities related to its core functions.
- vii. Quality consciousness- The TICD team is aware of and ready to take actions to ensure the quality of the service it offers.

OBJECTIVES AND STRATEGIES

To fulfil the mission and realise the vision, eleven (11) strategic objectives, as stated below, have been set in the Institute's Strategic Plan 2023/24-2027/28.

Table 1: Number of Planned Targets for Each Strategic Objective

S/N	Strategic objectives	Number of targets
1	To strengthen TICD's capacity to offer adequate, attractive and quality study programs	4
2	To increase the number and quality of research and publications made by TICD	17
3	TICD to strengthen its community and industry linkage	8
4	To promote a positive institutional image and brand	7
5	To improve the physical infrastructures and image of TICD	11
6	To strengthen TICD management control and financial management systems for increased financial independence	9
7	To improve TICD's human resources policies and practices	11
8	To improve health services and reduce HIV/ AIDS infections	7
9	To effectively implement, enhance and sustain the Anti-Corruption Strategy	4
10	To contribute to the national environment and climate change agenda	3
11	To promote a more gender inclusive TICD	4
	Total Number of Targets	85

To achieve the stated objectives, the Institute apply multiple strategies, the main being the following:

- i. Capacitate staff through short- and long-term training
- ii. Ensure provision of quality training to produce quality and competent graduates
- iii. Improve ICT capacity for teaching and learning, research, and consultancy
- iv. Improve library and information services
- v. Improve and expand physical infrastructure and facilities

- vi. Operationalise public engagement that bridges the Institute and policy makers, philanthropists, and Institutions with similar interests
- vii. Improve partnership and linkages with stakeholders
- viii. Improve and expand internally generated income
- ix. Improve Institute Financial Management Systems

PRINCIPAL ACTIVITIES AND PRODUCTS

The Institute's principal activities include training, Research, Consultancy, community outreach, apprenticeship, and digital innovation. Equally, the Institute, through JODIC (Jamii Outreach Digital Innovation Centre), engages communities in the delivery of its services and activities as part of its overarching community engagement strategic plan to draw upon their experiences and produce knowledge and results that are useful for all involved.

i. Training

As a higher learning Institution, the Institute offers the National Technical Awards at levels four (4) to nine (9). The Institute is also offering short courses that provide professional updates. Currently, the Institute is offering the following training programmes:

NTA level 4

Basic Technician Certificate in Community Development
 Basic Technician Certificate in Gender and Community Development
 Basic Technician Certificate Project Management for Community Development
 Basic Technician Certificate in Human Resource Management,
 Basic Technician Certificate in Social Work,
 Basic Technician Certificate in Accounting and Finance
 Basic Technician Certificate in Local Government Administration

NTA level 5

Technician Certificate in Community Development
 Technician Certificate in Gender and Community Development
 Technician Certificate in Project Management for Community Development
 Technician Certificate in Human Resource Management,
 Technician Certificate in Social Work,
 Technician Certificate in Accounting and Finance
 Technician Certificate in Local Government Administration

NTA level 6

Ordinary Diploma in Community Development
 Ordinary Diploma in Gender and Community Development
 Ordinary Diploma in Project Management for Community Development
 Ordinary Diploma in Human Resource Management,
 Ordinary Diploma in Social Work,
 Ordinary Diploma in Accounting and Finance
 Ordinary Diploma in Local Government Administration.

NTA level 7 & 8

Bachelor of Community Development

Bachelor of Project Management for Community Development

Bachelor of Gender and Community Development

NTA LEVEL 9

Master's degree in Community Development

Master's degree in project planning, monitoring, and Evaluation

ii. Research

The Institute's research agenda focuses on conducting research that has a community comparative advantage. These include community participation and empowerment; social inclusion and growth; policy analysis and poverty alleviation; mobilisation and utilisation of community resources; community development approaches; and rural economy transformation. Also, Tengeru Community Development Journal (TCDJ), a biannual peer-reviewed journal of the Institute, provides a publication platform for Institute staff and other professionals outside the Institute. During the reporting period, the Institute finalised a research proposal on child trafficking and submitted it to Fort Lewis University College for funding. Moreover, the Institute has finalised the research report on the Identification of Community Participation Indexes in Community development projects. Similarly, during the same period, 24 papers were published in the TCJ. Additionally, the Institute developed two concept notes and submitted them to REPOA for funding: "Determinants of climate change resilience among agro-pastoralists in semi-arid agro-pastoral systems in Northern Tanzania" and "The influence of agricultural transformation on enhancing food and nutrition security of under-fives in Mbinga District, Tanzania."

iii. Consultancy

The Institute has continued to provide consulting services to a wide range of clients, demonstrating its commitment to both academic excellence and social responsibility. These services are designed not only to address the practical needs of communities, institutions, and organisations but also to strengthen the Institute's role in advancing national development. During the 2024/2025 academic year, a total of six consultancies were successfully conducted, as outlined below:

- a. Plant diversity assessment of Rock Kopjes of Singida and Mwanza SGR line Lot 5. Client is the Government of Tanzania through RSK Environment
- b. Plant diversity assessment of Nature Based Solutions to support flood prevention activities and generate socio-economic benefits of Maboga and Mwantenge pods in Zanzibar: Client is SGI Ingenier Zanzibar.
- c. Agroecology assessment of performance of silvopastoral systems of MVIWAMA at Babati and Mbulu district. Client is the UK-based International Institute of Environmental Development.
- d. Assessment of vegetation composition at the powerline from Singida to the laboratory. Client is the Government of Tanzania through TANESCO
- e. Assessment of invasive alien plants of Pugu Kazimzumbwi in Dar es Salaam. Client is the Government of Tanzania, through the Ministry of Natural Resources and Tourism.

Controller and Auditor General

AR/CG/TR25/TICD/2024/25

9

Controller and Auditor General

AR/CG/TR25/TICD/2024/25

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CORPORATE GOVERNANCE

The Institute Governing Board derives its mandate from the Tengeru Institute of Community Development (Establishment) Order, 2013. Furthermore, in performing its duties, the Board's authority and power are subject to the provisions of the applicable laws of the United Republic of Tanzania, as well as to various Government circulars and directives.

The Board comprises the Chairperson (non-executive), six non-executive members, the Rector, one member elected from the Institute's staff, and a member of the Students' Organisation at the Institute.

Subject to the provisions of the Tengeru Institute of Community Development (Establishment) Order, 2013, the Board shall have power as follows: -

- To govern and control the management of the Institute.
- To administer both movable and immovable assets of the Institute.
- To signify the acts of the Institute by using the common seal.
- To provide for the welfare of the students and staff of the Institute.
- To formulate policies of the Institute.
- To set fees for the Institute.
- To establish committees.
- To receive grants, gifts, donations, or other money on behalf of the Institute.
- To appoint senior staff to constitute the Institute Management Team.
- To do all such other things which, in the opinion of the board, are necessary or expedient for the proper discharge of its functions.

The Members of the Board who served during the reporting period and up to the date of this report were as follows:

Table 2: Members who served in the Institute Board during the year ended 30 June 2025

S/n	Name	Membership type	Nationality	Employer	Position	Date of Appointment	End of Tenure
1	Dr John Elton Lusingu	Chairperson	Tanzanian	Foreign Commonwealth and Development	Education Advisor	4/12/2022	4/12/2025
2	Dr Bakari George Zuberi	Secretary	Tanzanian	Tengeru Institute of Community Development	Rector	4/12/2022	4/12/2025
3	Dr Alex A. Nkondola	Member	Tanzanian	National Council of Technical Education	Ag. Director of Administration and Human Resource Management	4/12/2022	4/12/2025
4	Mr Patrick Golwike Mgongolwa	Member	Tanzanian	Ministry of Health, Community Development, Gender, Elderly and Children	Director of Community Development	4/12/2022	4/12/2025
5	Mr. Owen Jailos Wimbo	Member	Tanzanian	Restless Development	Planning Manager	4/12/2022	4/12/2025
6	Mr. Peter J. Mwita	Member	Tanzanian	Tengeru Institute of Community	President	28/6/2024	27/6/2025

S/n	Name	Membership type	Nationality	Employer	Position	Date of Appointment	End of Tenure
				Development Student Organization			
7	Dr. Waheeda S.K. Kara	Member	Tanzanian	University Of Dodoma	Lecturer	4/12/2022	4/12/2025
8	Ms. Angelista E. Kihaga	Member	Tanzanian	TAMISEMI	Director of Local Government Authority	4/12/2022	4/12/2025
9	Mr. Noel Yoeza Mkwizu	Member	Tanzanian	Tengeru Institute Of Community Development	Assistant Lecturer	4/12/2022	4/12/2025

During the year ended 30 June 2025, the Institute Board held three (3) ordinary meetings.

Table 3: Attendance of the Board members and meetings held from 01 July 2024 to 30 June 2025

S/n	Name	Meetings			
		29	30	31	32
		30/08/24	08/11/24	28/02/25	25/04/2025
1	Dr. John Elton Lusingu	P	P	P	P
2	Dr. Bakari George Zuberi	P	P	P	P
3	Dr. Alex A. Nkondola	P	P	P	P
4	Mr. Patrick Golwike Mgongolwa	P	P	A	P
5	Mr. Owen Jailos Wimbo	P	P	P	P
6	Mr. Peter J. Mwita	P	P	P	P
7	Dr. Waheeda S.K. Kara	P	P	P	P
8	Ms. Angelista E. Kihaga	A	A	A	A
9	Mr. Noel Yoeza Mkwizu	P	P	P	P

KEY: P=Present
A=Absent with apology

3.0 COMMITTEES OF THE BOARD

In the execution of its policy and decision-making roles, the Institute's Governing Board is assisted by various committees. These committees include:

- Planning, Finance and Administration Committee (PFAC).
- Academic Affairs Committee (AFC).
- Audit Committee (AC)
- Students' Affairs Committee (SAC).

Planning, Finance and Administration Committee (PFAC)

The following were members of the Committee who served the Institute during the year under review:

Table 4: Members of the Committee who served the Institute during the year under review

S/N	Name	Position	Nationality	Appointment/ End of Tenure*
1	Mr. Owen Wimbo	Chairperson	Tanzanian	29/05/2023
2	Dr. Bakari George	Secretary	Tanzanian	29/05/2023
3	Mr. Alex Nkondola	Member	Tanzanian	29/05/2023
4	M/s. Janeth I. Zemba	Member	Tanzanian	29/05/2023
5	CPA. Dominic Mtibu	Member	Tanzanian	29/05/2023
6	Mr. Alexander Chang'a	Member	Tanzanian	29/05/2023
7	Mr. Clement Belege	Member	Tanzanian	29/05/2023
8	Mr. Bahati Ndoweka	Member	Tanzanian	29/05/2023
9	Mr. Augustino A. Mtelevu	Member	Tanzanian	29/05/2023

During the year, the Committee held four (4) meetings in which it deliberated and recommended various matters to the Institute Board.

Table 5: Attendance of the Planning, Finance, and Administration Committee Members from 1 July 2024 to 30 June 2025

S/N	Name	Meetings			
		16	17	18	15
		27/08/2024	06/11/2024	26/02/2025	23/04/2025
1	Mr. Owen Wimbo	P	P	P	P
2	Dr. Bakari George	P	P	P	P
3	Mr. Alex Nkondola	P	P	P	P
4	M/s. Janeth I. Zemba	P	P	P	P
5	CPA. Dominic Mtibu	A	A	P	P
6	Mr. Alexander Chang'a	P	P	P	P
7	Mr. Clement Belege	P	P	P	P
8	Mr. Bahati Ndoweka	P	P	P	P
9	Mr. Augustino A. Mtelevu	A	A	P	P

KEY: P=Present

A=Absent with apology

Audit Committee (AC)

The Audit Committee reviews significant accounting policies and financial reporting systems to ensure that they are adequate and are complied with at all times. It reviews the adequacy of internal control systems and monitors the implementation of actions to address issues raised by internal and external auditors. Furthermore, the committee ensures the Institute has reasonable assurance that its risk management processes are sufficient.

The Committee comprises two members of the Institute Board, three non-executive members, and a secretary, who is the Institute's Legal Officer.

Table 6: Members of the Audit Committee

S/N	Name	Position	Nationality	Date of Appointment
1	Mr. Patrick Golwike	Chairperson	Tanzanian	29/05/2023
2	Adv. Mwita John Mwita	Secretary	Tanzanian	29/05/2023
3	M/s. Angelista Kihinga	Member	Tanzanian	29/05/2023
4	Mr. Augustino A. Mtelevu	Member	Tanzanian	29/05/2023
5	CPA Kelvin Sanga	Member	Tanzanian	29/05/2023
6	CPA Daniel Slawe	Member	Tanzanian	29/05/2023
7	CPA Mary Kimambo	Member	Tanzanian	29/05/2023

The Audit Committee met in four (4) ordinary and one (1) extraordinary meeting during the financial year 2024/25.

Table 7: Attendance of the Audit Committee Members from 1 July 2024 to 30 June 2025

S/N	Name	Meetings				
		13	14	15	16	17
		28/08/24	6/11/24	13/01/25	26/02/25 Extra ordinary	27/06/25
1	Mr. Patrick Golwike	P	P	A	P	P
2	Adv. Mwita John Mwita	P	p	P	P	P
3	M/s. Angelista Kihinga	A	A	P	P	A
4	Mr. Augustino A. Mtelevu	P	A	A	P	P
5	CPA Kelvin Sanga	P	P	P	A	P
6	CPA Daniel Slawe	P	P	P	P	A
7	CPA Mary Kimambo	P	A	A	P	P

KEY: P=Present
A=Absent with apology
N/A=Not Applicable

Management Team

The Management team comprises the following members.

Table 8: Management Team

S/n	Name	Position	Nationality	Date of appointment
1	Bakari George Zuberi	Rector	Tanzanian	09/05/2019
2	Janeth Isdory Zemba	Deputy Rector - PFA	Tanzanian	01/10/2018
3	Augustino Amon Mtelevu	Chief internal auditor	Tanzanian	01/11/2019
4	Estomiah Santaël Kaaya	Dean of student	Tanzanian	18/07/2024
5	Esther Gervas Kessy	Incharge dispensary	Tanzanian	01/05/2021
6	Bahati Nassoro Ndoweka	Chief planning officer	Tanzanian	01/11/2019
7	Godfrey Meliyo Mollel	Registrar	Tanzanian	25/09/2017
8	Mejool W. Kirika	CO-JODIC	Tanzanian	18/07/2024
9	Joseph Athanas Suluma	Chief librarian	Tanzanian	18/01/2018
10	CPA Dominic Mtibu	Chief accountant	Tanzanian	01/04/2022
11	Nelson Kweyamba Luasha	Head of ICT unit	Tanzanian	02/08/2021
17	Alexander Chang'a	Head of procurement unit	Tanzanian	01/04/2022
18	Adv. Latifa Dauda	Head of Legal Service Unit	Tanzanian	18/07/2024
19	Ponsian Thomas Sewando	HOD postgraduate	Tanzanian	01/07/2017
20	Rajabu John Minja	Estate manager	Tanzanian	21/11/2016
21	Rose Anael Mtei	CO-NWRDC	Tanzanian	21/07/2020
22	Christina Shimba	Coordinator of town campus	Tanzanian	10/11/2022
23	Evelyene George Rwela	Head depart. of gender & Development	Tanzanian	01/07/2020

OWNERSHIP

Tengeru Institute of Community Development is wholly owned by the Government of the United Republic of Tanzania and was transformed from a non-autonomous entity to an autonomous entity by virtue of the Tengeru Institute of Community Development (Establishment) Order, 2013 and Parliament Resolution No. 1 of 2014.

INDUSTRY, MARKET AND CUSTOMERS

The Institute operates in the education industry, which is growing steadily. The overall market in which the Institute secures its customers comprises both public and private institutions, segmented by the academic programs they offer. The Institute's current and

potential customers are primarily graduates of secondary education, Basic Technician, Technician, and Higher Diploma programs.

CURRENT AND FUTURE DEVELOPMENTS

The Institute's recent developments are noticeable. The Institute has expanded in both the number of students enrolled and the number of programs offered. Moreover, the number of students increased from 3047 in 2023/24 to 3229 in 2024/25, representing a 5.6 per cent increase.

The Institute's prospects include potential developments that are partly considered in the Institute's Strategic Plan 2023/24 - 2027/28. In the financial year 2024/25, the Institute continued construction of an administration building using 1.2 billion in funds received from the Government of the United Republic of Tanzania. This project will have a capacity for 94 staff members. As at the reporting date 30 June 2025, the project's stage of completion was 80%.

RISKS AND UNCERTAINTIES

Like any other business, the Institute's operating environment is not certain. The Institute is facing potential events that could hinder its goal achievement.

The Institute has developed the Risk Management Framework and its register, identified unit/departmental risk champions, and appointed a risk coordinator to manage risks. These structures, systems and procedures evolve continuously in response to changes in the environment in which the Institute operates. Among other risks, the Institute's principal risks are operational, liquidity, and credit risks.

i. Operational risk

Operational risk is the risk of loss of both financial and non-financial resources resulting from inadequate systems, management failures, ineffective internal controls, fraud, theft, and human errors. The Institute manages this risk by subjecting it to close Governing Board monitoring and maintaining sound internal control systems.

ii. Liquidity risk

Liquidity risk is the risk of not having sufficient cash to finance the entity's activities or meet its maturing obligations. The entity manages this risk through sound financial planning, budgeting, and maintaining adequate cash to cover commitments and obligations.

iii. Credit Risk

Credit risk is the risk of delay or non-collectability of receivables. The primary credit risk is the risk of student default on tuition fees. This risk is managed by implementing policies, such as advance payments.

OPPORTUNITIES

Being strategically located, the Institute has diverse opportunities which include, but are not limited to the following: -

- i. Increased number of secondary schools and other training institutions producing candidates as potential feeders of our NTA level 4-9 programmes
- ii. Possibility for programme diversification at all levels of competencies

- iii. Possibility of expansion for evening classes and full-time classes close to the city centre and other regions.
- iv. Strategic alliances and partnerships with national and international institutions offering similar or identical courses
- v. Wide range of training opportunities for public staff available at the Prime Minister's Office, Public Service Management
- vi. Presence of readily available academic staff for outsourcing in areas of need.
- vii. Government commitment to cover personal emolument expenses
- viii. Avenue for external collaboration and linkages in research activities
- ix. Presence of Private investors that can work with the Institute through PPP in the provision of student accommodation and transport services

CAPITAL STRUCTURE

The Institute is fully financed by Equity funds, mainly from the Government of the URT and from internally generated revenues. The Institute has been receiving Development funds from the central Government to supplement internally generated funds retained for development.

RESOURCES

Resources that facilitate the Institute's endeavour to achieve its strategic objectives include human, financial, and technological resources.

i. Human resources

The Institute has 219 employees as of 30 June 2025, who are key to achieving the Institute's strategic objectives. The total number of employees has diverse experience. The Institute has a staff development and training programme that ensures that, each year, some employees are enrolled in both short- and long-term training to build their capacity and improve employee performance.

ii. Relationship with stakeholders

The Institute has established and maintains strong relationships with internal and external stakeholders, including suppliers of goods and services, consumers of Institute products and services, the Government through HESLB, development partners, and the surrounding community.

Further, the Institute has established working relationships with various regulatory authorities, including the NACTVET, the National Board of Accountants and Auditors (NBAA), the Public Procurement Regulatory Authority (PPRA), the Tanzania Revenue Authority (TRA), and the Ministry of Community Development, Gender, Women and Special Groups.

iii. Financial Sustainability

Institute revenue sources include: -

- a. Government subvention in the form of personal emoluments (PE).
- b. Internally generated revenue from:
 - Student fees
 - Research and Consultancy fees
 - Rental fees
 - Application fees
 - Transcripts fees

- Graduation fees, etc.

Most of the Institute's operational costs are covered by internally generated funds, while other Institute costs, such as salaries, are met directly by the Government.

Information and Communication Technology

Recognising the importance of ICT in service delivery, the Institute has been continuously investing in technology to realise operational excellence and deliver better service to its customers. Currently, the Institute improved the Billing System, But also, the Institute has other systems, including the students' information management system (SIMS), online application system, etc.

Policies, Guidelines, and Strategies

The Institute has policies and guidelines in place to support daily activities, and they are reviewed in response to emerging needs/challenges. Policies are established based on performance metrics, benchmarking, and continuous learning. Some policies and guidelines are the risk management framework, internal audit charter, board audit committee charter, ICT policy, incentive policy, promotion policy, gender policy, accommodation policy, and examination policy.

BOARD REMUNERATIONS

Board expenses, which also include statutory payments to key management personnel during the year, are disclosed in Note 37 to the financial statements.

STAKEHOLDERS RELATIONSHIP

The Institute's operations involve a wide range of domestic and international stakeholders; therefore, a stakeholder network has been built over time. The relationship with stakeholders is based on collaboration. During the reporting year 2024/25, a network of ten collaborative stakeholders was live as detailed below.

S/N	INSTITUTION	AREA OF COLLABORATION
1	Olmotonyi Forest Training Institute	Establishing and raising tree nurseries
2	Arusha Institute of Accountancy	Library Services
3	Sokoine University of Agriculture	Peer reviewing of Tengeru Community Development Journal
4	Institute of Rural Development Planning (IRDP)	Peer reviewing of Tengeru Community Development Journal Exchange of Master's degree programs
5	Local Government Training Institute-Hombolo	Curriculum development
6	Local government authorities	Field practice, community engagement & apprenticeship program
7	Oslo Metropolitan University College (Norway)	Research, Exchange of students & Projects

S/N	INSTITUTION	AREA OF COLLABORATION
8	Fort Lewis College (Colorado)	Research activities
9	University of Zambia	Peer reviewing of Tengeru Community Development Journal
10	Civil Society Organisations	Apprenticeship program

ENVIRONMENT CONTROL PROGRAMME

The Institute has been implementing the National Environment Policy, whose salient features, among others, include prevention and control of degradation of land, water, vegetation, and air, which constitute our life support systems. Wastewater and solid waste are systematically managed and disposed of in accordance with regulations.

INTERNAL AUDIT DEPARTMENT

The Institute has a fully-fledged Internal Audit Department, headed by the Chief Internal Auditor. The department conducts internal auditing assignments at quarterly and annual intervals, and responds ad hoc to management requirements related to investigative or similar matters. The Department adopts the International Professional Practices Framework (IPPF) and the TICD's Internal Audit Charter and Procedures to evaluate the quality of assurance and the acceptability of related accounting policies, practices, and financial reporting compliance.

AN OVERVIEW OF FINANCIAL STATEMENTS

The financial statements present the financial position, financial performance by nature, changes in net assets, cash flows, a statement of comparison of budget and actual amounts, and notes to the financial statements of the Institute as at 30 June, 2025.

Financial position

The financial position of the Institute for 2024/25 is set out in the statement of the financial position as at 30 June, 2025. Key changes in the statement of financial position are highlighted below: -

Cash and cash equivalent

Cash and cash equivalents balance as at 30 June 2025 was TZS 93,830,899. This is a decrease of TZS 127,049,180, equivalent to 58 per cent, compared with a balance of TZS 220,880,079 reported as at 30 June 2024.

The decrease in cash and cash equivalents is primarily due to the spending of government subventions received during the year on development projects.

Accounts receivable

Accounts receivable comprises unpaid tuition fees, unpaid accommodation fees, and other rents.

Receivables increased from TZS 209,278,933 in 2023/24 to TZS 492,898,912 as at 30 June, 2025. There is an increase of TZS 283,619,979, representing 136% of the previous year's accounts receivable. The change is primarily due to unpaid tuition fees from the Higher Education Students' Loans Board (HESLB) in the 2024/25 financial year.

Inventories

Inventories comprise office consumables, building materials and medical items which were not consumed during the year under review. Inventories as at 30 June 2025 amounted to TZS 48,004,710, while the balance as at 30 June 2024 was TZS 94,177,687. There is a decrease of TZS 46,172,977, representing 49% of the previous year's balance.

Prepayment consumable

Prepayment was made to procure fuel. It increased by TZS. 3,413,861 from TZS 2,833,100 in 2023/24 to TZS 6,246,961 as of 30 June 2025. The increase is attributable to fuel procured during the year.

Property, plant and equipment

Property and Equipment principally comprise land, buildings, equipment, motor vehicles, generators, office furniture, and fittings. At the end of the financial year 2024/25, the carrying amount of property and equipment was TZS 14,251,125,191, compared with TZS 14,614,164,209 at the end of the previous financial year. There is a decrease of TZS 363,039,018, equivalent to 2 per cent, in the carrying amount compared with last year. The reason is that the depreciation expense charged exceeded the cost of the PPE procured during the year under review.

Work in progress

Work in progress related to the construction of the new administration building. At the end of the financial year 2025, work in progress was TZS 2,040,276,630, compared with TZS 642,168,824 in the previous year. There is an increase of TZS 1,398,107,806, equivalent to 218%.

Prepayment assets

This is advance paid for the construction of the new administration building in previous year. Prepayment decreased by TZS. 238,140,481 from TZS 740,448,106 in 2023/24 to TZS 502,307,625 as of 30 June 2025. The decrease is attributable to recovery of advance paid for the construction of the administration building.

Payable and accruals

The outstanding liabilities for the financial year ended 30 June 2025 were TZS 1,206,120,054, while for the last year, 2023/24, they were TZS 1,383,483,103. The decrease of TZS 177,363,050, equivalent to 13%, is attributed to the payment of HESLB loans for employees pursuing PhD in various universities/institutions; tax liability payable to the TRA arising from a five-year tax audit; employees' claims; and suppliers' debts.

Deferred grant income

Deferred grant income relates to unspent subvention funds received during the year.

Deferred recurrent grant

During the financial year 2024/25, the Institute had no outstanding deferred recurrent grant, as in the financial year 2023/24.

Deferred Capital grant

During the financial year 2024/25, the Institute had an outstanding deferred capital grant of TZS 169,509,165, compared with TZS 129,476,460 in the financial year 2023/24. The increase in deferred grant is highly associated with subvention funds for the construction of a new administration building received during the year.

Deposits

During the financial year 2024/25, the Institute had a deposit balance of TZS. 6,544,770 compared to a balance of TZS. 31,382,117 reported in the financial year 2023/24. There is a decrease of TZS 24,837,347, representing 79% of the previous balance.

Taxpayers Funds

The Government of TZS 7,879,910,489 contribution from the previous year remains unchanged for the current year under review; no new contribution was received in 2024/25.

Accumulated surplus

The accumulated surplus as at 30 June 2025 was TZS 8,172,606,450, compared with TZS 7,099,698,768 in 2023/24. The increase of TZS 1,072,907,682 (15%) is attributable to the surplus during the year under review.

Financial performance

Revenue from exchange transactions

Revenue collections for 2024/25 totaled TZS 4,224,609,374, compared with TZS 3,770,036,946 in 2023/24. There is an increase of TZS 454,572,428, equivalent to 12 per cent, compared to the previous year. Revenue collected during the year was from Student tuition fees, direct costs, and other sources.

Revenue from non -exchange transactions

Revenue from non-exchange transactions earned up to 30 June 2025 in respect of staff personnel emoluments, other charges, and capital grant was TZS 6,345,404,158, comprising TZS 4,971,948,000 for personnel emoluments, TZS 174,599,933 for other charges, and TZS. 1,159,967,325 was a subvention for development activities, and TZS 38,888,900 was PPE acquired from the donor. Likewise, in the financial year ending 30 June 2024, total revenue amounted to TZS 6,184,189,115, comprising TZS 4,032,126,000 for personnel emoluments, TZS 140,511,099 for other charges, and TZS 2,011,552,017 for subvention for development activities. There is an increase of TZS 161,215,042.69, equivalent to 3%. The reason for the rise is new employment made, salary arrears paid and development funds released during the year.

Staff Salaries and Benefits

The salaries and employee benefits for the financial year 2024/25 were TZS 6,290,916,265, while for the year ended June 30 2024, employee benefits amounted to TZS 5,461,230,583. The increase of TZS 829,685,683 (15%) was driven by higher staff headcount, staff promotions, and amortization of the subvention fund during the year under review.

Use of goods and services

During the year ended 30 June 2025, the use of goods and services aggregated to TZS 2,036,909,176, with a decrease of TZS 90,690,374, equivalent to 4%, compared to the TZS 2,127,599,550 reported last financial year 2023/24. The decline was driven by management efforts to reduce expenses and by the unmet student enrollment target.

Maintenance expenses

During the year ended 30 June 2025, maintenance expenses aggregated to TZS 185,304,352, a decrease of TZS 371,367,103 (67%) compared to TZS 556,671,454 reported in the previous financial year, 2023/24. The decline was driven by management efforts to reduce expenses and by the unmet student enrollment target.

Other Expenses

Other expenses for 2024/25 were TZS 365,992,500, compared with TZS 394,713,902 in the previous year. Indicating the decrease of TZS 28,721,402, equivalent to 7% per cent, compared to last year. The decline was driven by management efforts to reduce expenses and by the unmet student enrollment target.

Depreciation expenses

Depreciation increased by TZS 29,759,597, equivalent to 7%, from TZS 400,457,255 to TZS 430,216,851 for the year ended 30 June 2024 and 30 June 2025, respectively. The reason is additional property and equipment recognised during the year under review.

Provision for expected credit loss (ECL)

Provision for expected credit loss increased by TZS 24,548,737, equivalent to 46%, from TZS 53,217,969 to TZS 77,766,707 for the year ended 30 June 2024 and 30 June 2025, respectively. The reason is the increase in receivables during the year under review.

Grants, subsidies, and other transfer payments

During the year under review, the institute remitted TZS 110,000,000 to the consolidated fund, compared with TZS. 50,000,000 remitted in the previous year. Indicating an increase of TZS 60,000,000, equivalent to 120%.

Surplus during the year

During the year under review, the Institute recorded a surplus of TZS 1,072,907,682, compared with TZS 910,335,349 in the financial year 2023/24. The total surplus for the year increased by TZS 162,572,333, representing a 18% increase over the previous year. The reasons are an increase in revenue and a decrease in the use of goods and services, maintenance, and other expenses compared to the previous year.

Cash flow statement

The Institute's cash flow is as set out in the cash flows statement. The three items under the cash flow statement are summarised below;

Cash from operating activities

During the year under review, the Institute had an excess of TZS 1,049,990,116 from operating activities, while in 2023/24, net cash from operating activities was TZS

1,582,352,316, with a decrease of TZS 532,362,200, equivalent to 34%. The decrease was mainly caused by subvention grants amortised during the year.

Cash flow from investment activities

During the year under review, the Institute spent a total of TZS 1,188,256,258 on asset procurement. The amount used decreased by TZS 955,238,201, representing 45% of the TZS 2,143,494,459 used in the financial year 2023/24. The decrease is in line with the amount used to continue with the construction of the new administration building.

Cash flow from financing activities

During the year 2024/25, the Institute had no cash inflows or outflows from financing activities.

Budget and actual results

The Institute had achieved 88 per cent of the budgeted receipts, TZS 10,198,553,691, from both exchange and non-exchange transactions. The primary reason for the revenue shortfall was under-enrolment in the academic year 2024/25.

On the other hand, the Institute had spent 89 per cent of the budgeted payments, TZS 10,336,819,833, including the previous year's deferred capital grant, in the year under review.

EMPLOYEE WELFARE

Management and employee's relationship

The institute management and staff enjoy a friendly and effective organizational environment resulting from the leadership direction and support of the management at all levels through process management and providing staff with the necessary resources. Employees are represented in all key decision-making organs. The Workers' Council is also operational, and various employee welfare issues are deliberated on through it.

Medical Assistance

The institute dispensary rendered health services to both staff, students, and the general public. Patients receive services either with NHIF cards or in cash. Complicated cases are referred to Meru District Hospital and other referral hospitals, such as Mount Meru Hospital. Additionally, the institute provides financial support to staff members for referrals to different hospitals. The financial support includes ground travel and per diem expenses.

Financial Assistance

The institute has entered into agreements and signed memoranda of understanding with various commercial banks and financial institutions to provide staff with loans.

HIV/Aids, Health, and safety at the Workplace

The institute has a dispensary. The management continued with the programs intended to educate employees, students, and the neighboring community on the HIV /AIDS pandemic. During the year, the institute continued to provide support on counselling and voluntary testing activities through its dispensary and mobile clinic services. Further, a safe working

environment is ensured for all employees and other stakeholders by providing adequate personal protective equipment, training, and supervision as necessary.

Training facilities

The institute believes that continuous learning and development are vital in ensuring that staff have the right skills, knowledge, and ability to increase efficiency and excellence. During the year under review, the institute continued to sponsor employees at the PhD, Master's, and degree levels within the institute and at other academic institutions in Tanzania. The institute has been training other employees through short courses and in-house training programs.

For the financial year 2024/25, the Institute funded short- and long-term training for 31 staff, in accordance with the Institute's training policy to support career progression, as shown below.

Programme of Study (Level)	Staff Category		Sex		Total
	Academic	Non-Academic	Male	Female	
Doctor of Philosophy (PhD)	19	-	13	6	19
Master's Degree (Msc, MBA)	3	3	5	1	6
Certified Public Accountants Training (CPA)	-	5	4	1	5
CSP	-	1	1	-	1
Total	22	9	23	8	31

Employees benefit plan

The institute contributes to pension schemes in favour of all employees under permanent and pensionable terms. Contributions to pensions are recognized as expenses in the period the employee rendered the service. This is done for both contract employees and permanent and pensionable employees. The contribution is made to a defined contribution pension fund and is recognized as a liability when an employee has provided service in exchange for employees benefit to be paid in the future. All institute employees are members of PSSSF.

DISABLED PERSONS AND GENDER BALANCE

Persons with disabilities

For persons with disabilities, the Institute provides equal opportunities for employment, job allocation, promotion, and appointment to managerial positions. The government, through workers' compensation funds (WCFs), compensates employees who become disabled in work-related accidents. If staff members become disabled, every effort is made to ensure their employment with the institute continues and that appropriate training is arranged. It is the policy of the institute that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Staff gender issues

The institute is an equal opportunity employer. It provides equal access to employment opportunities and ensures that the best-qualified person is appointed to any position, free

from discrimination of any kind and without regard to factors such as gender, marital status, tribe, religion, or disability that does not impair the ability to perform duties. As at 30 June 2024 and 2025, the institute had the following distribution of employees by gender.

Gender	2025	%	2024	%
Male	136	62	111	64
Female	83	38	63	36
Total	219	100	174	100

VESTED INTEREST

The Board Members of Tengeru Institute of Community Development have no vested interest in different projects/businesses within the Institute.

RELATED PARTIES

Related party relationships, transactions and balances have been disclosed in Note 37 to these financial statements.

POLITICAL AND CHARITABLE DONATION

During the year under review, the Institute made no charitable donations and made no contributions to political activities.

CORPORATE SOCIAL RESPONSIBILITY

The Institute is responsible for responding to community social needs. The Institute's Corporate Social Responsibility interventions included a commitment to active participation in environmental protection and to promoting socio-economic development through financial support for community development projects.

An example of the benefits in kind provided by the Institute to the community includes: -

- i. ICT technical services
- ii. Blood donations, etc

SERIOUS PREJUDICIAL

During the year ended 30 June 2025, there were no serious prejudicial matters to be reported.

ACCOUNTING POLICIES

The significant accounting policies have been summarised in Note 5 to the financial statements.

EVENTS AFTER THE FINANCIAL STATEMENTS DATE

The Board and Management are not aware of any events after the reporting period that require adjustments or disclosures in the financial statements, other than those already disclosed in these financial statements.

AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor for the Institute pursuant to Article 143 of the Constitution of the United Republic of Tanzania, 1977, and the Audit Act, 2008.

STATEMENT OF COMPLIANCE

In preparing the reported financial statements, the management of The Tengeru Institute of Community Development hereby declares to have complied to the requirements of TFRS 1: *The report by those charged with governance of 2020*, International Public Sector Accounting Standards (IPSAS) accrual basis, Public Finance Act No. 06 of 2001 (as revised 2004) and its regulations, and circulars issued from time to time.

Authorization Date for Issue

These financial statements for the year ended 30 June 2025 were authorised for issue on or before 31 March 2026 by the Governing Board, following the tabling of the Controller and Auditor General's annual audit report to the National Assembly of the United Republic of Tanzania.



Dr. John A. Jingu
Permanent Secretary

Date: 30/01/2026

4.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Those charged with governance are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standard (IPSAS) accrual issued by the International Public Sector Accounting Standards Board (IPSASB), TFRS 1: The Report by those charged with Governance issued by the National Board of Accountants and Auditors (NBAA) and in the manner required by section 25(4) of the Public Finance Act No. 06 of 2001(as revised in 2004) and for such internal controls as those charged with governance determine are necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance accept responsibility for these financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standard (IPSAS) accrual, TFRS 1: The Report by those charged with Governance and in the manner required by the section 25(4) of the Public Finance Act No. 06 of 2001(as revised in 2004). Those charged with governance believe that these financial statements present a true and fair view of the Institute's financial position and operating results. Those charged with governance further accept responsibility for maintaining accounting records that may be relied upon in the preparation of financial statements, as well as for adequate systems of internal financial control.

Procurement of goods, works, consultancy and non-consultancy services to the extent that they are reflected in these financial statements has been done in harmony with the Public Procurement Act No. 7 of 2011(as amended in 2016)

5.0 STATEMENT OF THE BOARD CHAIRPERSON

I am grateful to see the growth of the Tengeru Institute of Community Development, which has maintained its position as Tanzania's leading institution in community development. The Institute has transmitted knowledge and imparted skills to thousands of community development professionals through competence-based training for more than 60 years. These professionals have been at the forefront of the fight against poverty by facilitating development within Tanzanian communities. They also have the role of mobilising and sensitising communities to bring about their own development.

The 2024/2025 plan was intended to contribute to the accomplishment of national and international plans, strategies and policies including: Tanzania Development Vision (TDV) 2025; National Five-Year Development Plan 2021/22 - 2025/26, Ruling Party Election Manifesto 2025, Women and Gender Development Policy of 2000, Community Development Policy of 1996, and Sustainable Development Goals (SDGs) 2030.

The Institute has continued to make strides in increasing enrolment, expanding programs, reviewing curricula, and improving infrastructure. This annual report reveals the pronounced efforts the Institute continues to make in the process of performing its core functions namely training, research, consultancy, community outreach, apprenticeship, and digital innovation activities.

I would like to express my sincere appreciation to our stakeholders for their enduring support to the Institute. I also thank the members of the Board for their commitment to their roles and to the affairs of the Institute. The achievements outlined in this report would not have been possible without the commitment and dedication of our staff.



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Dr. John A. Jingu
Permanent Secretary

6.0 STATEMENT OF THE ACCOUNTING OFFICER

I have the great honour and privilege to present the Institute's annual performance report for the financial year 2024/2025. The implementation of the Institute's annual action plan for the financial year 2024/25 was in line with the Institute's five (5)- year Strategic Plan (2023/24 - 2027/28), with a strong focus on ensuring high-quality training delivered by competent personnel.

In the financial year 2024/2025, the Parliament of the United Republic of Tanzania approved a budget of TZS 11,585,775,533, comprising a government subvention of TZS 7,580,485,533 and own-source revenue of TZS 4,005,290,000. Of the total approved budget, TZS 10,085,775,533 was allocated to recurrent expenditure (PE, OS, and OC), and TZS 1,500,000,000 to development expenditure. Of the recurrent expenditure, TZS 6,172,008,000 was for Personnel Emolument (PE), and TZS 208,477,533 for Other Charges (OC). The own-source contribution to the consolidated fund was TZS 139,600,000, and TZS 3,565,690,000 was allocated to own-source recurrent expenditure. Of the development budget, TZS 300,000,000 was own source, and TZS 1,200,000,000 was a government subsidy.

By 30 June 2025, a total of TZS 6,360,406,517 which is 84 per cent of the government subvention budget, had been disbursed. Of these funds, TZS 4,985,806,584 was allocated to PE, representing 81 per cent of the approved PE budget; TZS 174,599,934 was allocated to OC, representing 84 per cent of the approved OC budget. Additionally, TZS 1,200,000,000 was dedicated to development expenditure, fulfilling 100 per cent of the approved budget. Furthermore, internal revenue collections totaled TZS 3,838,147,144, representing about 96 per cent of the projected figure. Lastly, a total of TZS 10,336,819,833, from both own-source collections and government subventions, was spent on employee costs, supplies, consumables, property, plants, equipment, and other expenses.

While much work remains, the Institute has made significant strides over the last financial year. The Institute continued to sensitise staff and students on voluntary HIV testing and counselling. The Institute, in collaboration with the Arumeru District Hospital, provided training on non-communicable diseases and nutrition to 179 staff members, and 132 were tested and counselled on blood pressure, body mass index, blood glucose levels, and oxygen saturation. The Institute has also continued to address anti-corruption issues to staff and students.

In the financial year 2024/25, TICD employed 219 staff members, of whom 135 were male and 84 were female. Moreover, 82 employees are academicians, and 137 are administrative and technical. Additionally, there has been an increase in the number of both academic and supporting staff sponsored by the Institute for long- and short-course programs.

As of June 30 2025, thirty-one (31) staff members are pursuing studies at various universities, of which nineteen (19) staff members are working towards their PhD degrees and six (6) staff members are pursuing master's degrees. Additionally, six (6) staff members are currently enrolled in a Certified Public Accountant (CPA) and CSP course. Moreover, the number of students increased from 3047 in the 2023/24 financial year to 3229 in the 2024/25 financial year, representing a 5.6 per cent increase (across non-degree, degree, and master's programmes).

In the financial year 2024/2025, the Institute continued construction of the administration building using 1.2 billion in funds received from the Government of the United Republic of Tanzania. These projects will have the capacity to accommodate 545 staff members across 44 offices and five conference halls. As at the reporting date 30 June 2025, the project's physical stage of completion was 80%. The Institute has also made considerable achievements in conducting regular maintenance of buildings and other physical infrastructures. Furthermore, four (4) policies were developed and approved by the Governing Board to improve governance issues. Similarly, meetings at different levels were held to address governance and management issues, including Staff Council, Management, and Governing Board Meetings.

To integrate theory and practice, the institute continued to develop and deliver apprenticeship standards that address skills gaps in the workforce. To date, the JODIC centre has managed to conduct apprentices' supervision, reporting, marking, and data entry into the SIMS system for 1360 students.

I wish to express my sincere appreciation to the Government for the substantial financial support provided to the Institute. I would also like to thank all stakeholders, including the MDAs, LGAs, CSOs, and Private Sector Organisations, for their support, which enabled the Institute to deliver its core functions during the financial year 2024/25. I also wish to acknowledge my fellow employees at the institute, whose hard work and dedication led to the achievements presented in this report. The institute will constantly work with stakeholders to realise its vision and sustain its core activities.



Dr. Bakari George

Rector

Tengeru Institute of Community Development

Date: August 29, 2025

THE UNITED REPUBLIC OF TANZANIA
Tengeru Institute of Community Development
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

7.0 DECLARATION OF THE HEAD OF ACCOUNTING

The National Board of Accountants and Auditors (NBAA), according to the power conferred under the Auditors and Accountants (Registration) Act. No.33 of 1972, as amended by Act No.7 of 1995, requires financial statements to be accompanied by a declaration issued by the Head of Finance responsible for the preparation of financial statements of the Institute.

It is the duty of a Professional Accountant to assist management in preparing the institute's financial statements, which present a true and fair view of its financial position and performance in accordance with International Public Sector Accounting Standards (IPSASs). Full legal responsibility for the preparation of financial statements rests with the management of Tengeru Institute of Community Development.

I, Dominic J. Mtibu, being the Finance and Planning Manager of Tengeru Institute of Community Development, hereby acknowledge my responsibility to ensure that the financial statements for the year ended 30th June 2025 have been prepared in compliance with International Public Sector Accounting Standards (IPSASs).

I confirm that the financial statements present a true and fair view of the position of Tengeru Institute of Community Development as at that date and that they have been prepared from properly maintained financial records.



.....
Dominic J. Mtibu

NBAA membership No: ACPA 4846

28 August, 2025

THE UNITED REPUBLIC OF TANZANIA
TENGERU INSTITUTE OF COMMUNITY DEVELOPMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

8.0 FINANCIAL STATEMENTS
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2024/25	2023/24
		TZS	TZS
	<u>Notes</u>		
ASSETS			
Current assets		93,830,899	220,880,079
Cash and cash equivalents	7	492,898,912	209,278,933
Receivables	8	48,004,710	94,177,687
Inventories	9	6,246,961	2,833,100
Prepayments	10	<u>640,981,482</u>	<u>527,169,799</u>
Non-current assets			
Property and Equipment	11	14,251,125,191	14,614,164,209
Capital working in progress	13	2,040,276,630	642,168,824
Prepayment assets	10	502,307,625	740,448,106
		<u>16,793,709,446</u>	<u>15,996,781,139</u>
		<u>17,434,690,928</u>	<u>16,523,950,938</u>
TOTAL ASSETS			
LIABILITIES			
Current liabilities			
Payables and Accruals	14	1,206,120,054	1,383,483,103
Deferred Capital Grant	15	169,509,165	129,476,460
Deposits	16	6,544,770	31,382,117
		<u>1,382,173,989</u>	<u>1,544,341,681</u>
TOTAL LIABILITIES			
		<u>16,052,516,939</u>	<u>14,979,609,257</u>
NET ASSETS			
CAPITAL CONTRIBUTED BY:			
Taxpayers Fund	17	7,879,910,489	7,879,910,489
Accumulated surplus	18	8,172,606,450	7,099,698,768
		<u>16,052,516,939</u>	<u>14,979,609,257</u>

Notes and related statement forming part of these financial statements appear on pages 37-72.

Dr John A. Jingu, Permanent Secretary: Signature:  Date: 30/01/2026

Dr Bakari George, Rector: Signature:  Date: 30/01/2026

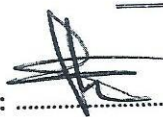
Controller and Auditor General

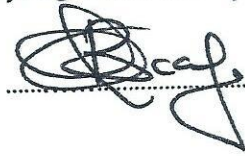
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THE UNITED REPUBLIC OF TANZANIA
TENGERU INSTITUTE OF COMMUNITY DEVELOPMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

		2024/25	2023/24
	<u>Notes</u>	TZS	TZS
Revenue			
Revenue from exchange transactions	19	4,224,609,374	3,770,036,946
Revenue from non- exchange transactions	20	6,345,404,158	6,184,189,115
Total Revenue		<u>10,570,013,532</u>	<u>9,954,226,061</u>
Expenses			
Staff Salaries and Benefits	21	6,290,916,265	5,461,230,583
Use of goods and services	22	2,036,909,176	2,127,599,550
Maintenance expenses	23	185,304,352	556,671,454
Other expenses	24	365,992,500	394,713,902
Depreciation and amortisation	25	430,216,851	400,457,255
Provision for expected credit loss (ECL)	26	77,766,707	53,217,969
Grants, subsidies, and other transfer payments	27	110,000,000	50,000,000
Total Expenses		<u>9,497,105,850</u>	<u>9,043,890,712</u>
Surplus during the year		<u>1,072,907,682</u>	<u>910,335,349</u>

Dr John A. Jingu, Permanent Secretary:  Date: 30/01/2026

Dr Bakari George, Rector:  Date: 30/01/2026

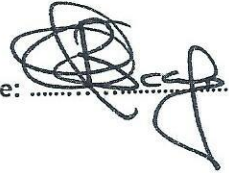
THE UNITED REPUBLIC OF TANZANIA
TENERU INSTITUTE OF COMMUNITY DEVELOPMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

	Capital Fund	Accumulated surplus	Total
	TZS	TZS	TZS
Balance as at 1 July 2023	7,879,910,489	6,189,363,419	14,069,273,908
Surplus for the year	-	910,335,349	910,335,349
Balance as at 30 June 2024	<u>7,879,910,489</u>	<u>7,099,698,768</u>	<u>14,979,609,257</u>
Balance as at 1 July 2024	7,879,910,489	7,099,698,768	14,979,609,257
Surplus for the year	-	1,072,907,682	1,072,907,682
Balance at 30th June 2025	<u>7,879,910,489</u>	<u>8,172,606,450</u>	<u>16,052,516,939</u>

Notes and related statement forming part of these financial statements appears on pages 37-72.

Dr John A. Jingu, Permanent Secretary: Signature:  Date: 30/01/2026

Dr Bakari George, Rector: Signature:  Date: 30/01/2026

THE UNITED REPUBLIC OF TANZANIA
TENERU INSTITUTE OF COMMUNITY DEVELOPMENT
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CASHFLOW FOR THE YEAR
ENDED 30 JUNE 2025

		2024/25	2023/24
	<u>Note</u>	TZS	TZS
Cash flows from operating activities			
<i>Receipts</i>			
Revenue from exchange transactions	28	3,838,147,144	3,769,060,097
Revenue from non- exchange transactions	29	6,360,406,547	5,667,636,396
Increase in deposit	16	-	46,169,797
		<u>10,198,553,691</u>	<u>9,482,866,290</u>
<i>Payments</i>			
Staff salaries and benefits	30	(6,327,571,183)	(5,301,308,313)
Use of goods and services	31	(2,134,858,193)	(1,597,820,305)
Maintenance expenses	32	(185,304,352)	(556,671,454)
Other expenses	33	(365,992,500)	(394,713,902)
Grants, subsidies, and other transfer payments	34	(110,000,000)	(50,000,000)
Decrease in deposit	16	(24,837,347)	-
		<u>(9,148,563,575)</u>	<u>(7,900,513,974)</u>
Net cash flow from operating activities		<u>1,049,990,116</u>	<u>1,582,352,316</u>
Cash flows from investing activities			
Acquisition of property and equipment	11	(28,288,933)	(760,877,529)
Payment for capital work in progress	13	(1,159,967,325)	(642,168,824)
Prepayment for the purchase of property and equipment	10	-	(740,448,105.75)
Net cash flow (used in) investing activities		<u>(1,188,256,258)</u>	<u>(2,143,494,459)</u>
Net (decrease) in cash and cash equivalents		<u>(138,266,141)</u>	<u>(561,142,143)</u>
Cash and cash equivalents at the beginning of the year		<u>232,981,311</u>	<u>794,123,454</u>
Cash and cash equivalents at the end of the year	7	<u>94,715,170</u>	<u>232,981,311</u>

Dr John A.Jingu, Permanent Secretary: Signature:  Date: 30/01/2026

Dr Bakari George, Rector: Signature:  Date: 30/01/2026

STATEMENT OF COMAPRISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025							
	Original Budget {A}	Carryover Budget	Final Budget {B}	Actual Amount {C}	Difference {A-C}	% Of Variance	Remarks
	TZS		TZS	TZS	TZS		
RECEIPTS							
Revenue from exchange transactions	4,005,290,000	50,736,775	4,056,026,775	3,838,147,144	167,142,856	4%	Enrolment did not reach 3500 students as planned for academic year 2024/2025. The Institute manages to enroll only 3729 students.
Revenue from non-exchange transactions	7,580,485,533	169,568,832	7,750,054,365	6,360,406,547	1,220,078,986	16%	Government subvention for personal emolument and other charges was not released for 100 % of the budget.
	11,585,775,533	220,305,607	11,806,081,140	10,198,553,691	1,387,221,842	12%	
PAYMENTS							
Staff Salaries and Benefits	6,966,277,000	-	6,966,277,000	6,327,571,183	638,705,817	9%	New recruitment, promotions and annual salary increments were not made as budgeted.
Use of goods and services	2,292,898,533	50,736,775	2,343,635,308	2,156,639,867	136,258,666	6%	In line with unachieved enrollment targets and cost cutting made during the year under review
Maintenance expenses	237,000,000		237,000,000	163,522,677	73,477,323	31%	In line with unmet enrolment targets.
Other expenses	450,000,000		450,000,000	365,992,500	84,007,500	19%	In line with unachieved enrollment targets and cost-cutting measures made during the year under review

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TENERU INSTITUTE OF COMMUNITY DEVELOPMENT
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Grants, subsidies, and other transfer payment	139,600,000	139,600,000	110,000,000	29,600,000	21%	In line with enrolment targets.	unmet
Capital Expenditure	1,500,000,000	169,568,832	1,669,568,832	311,743,742	21%	In line with enrolment targets, resulting in low performance of own-source development activities.	
Decrease in Deposit	-	-	-	-24,837,347	0%		
	11,585,775,533	220,305,607	11,806,081,140	1,248,955,700	11%		
Net Payment	-	-	-138,266,141	138,266,141			

Dr John A. Jingu, Permanent Secretary:  Date: 30/01/2026

Dr Bakari George, Rector:  Date: 30/01/2026

Controller and Auditor General

AR/CG/TR25/TICD/2024/25

9.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 1: SCOPE OF THE FINANCIAL STATEMENTS

The reported financial statements have been prepared to cover a period of twelve months, July 1 2024, to June 30 2025. The statements cover the financial affairs of Tengeru Institute of Community Development, a single entity.

NOTE 2: BASIS OF PREPARATION

2.1 Statement of Compliance

The reported financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS accrual) and all applicable interpretations issued by the International Public Sector Accounting Standards Board (IPSASB).

Additionally, the Institute has complied to the requirements of the Public Finance Act, 2001 RE 2004; TFRS 1: Report by those Charged with Governance, issued by the National Board of Accountants and Auditors (NBAA) - Tanzania; and Accounting Circular No. 02 of 2024/2025 on the preparation of report by those charged with governance, financial statements, and closure of financial year 2024/25.

2.2 Recognition Basis

The financial statements are prepared on an accrual basis. By applying the accrual basis, both cash and credit transactions have been reported.

The statement of comparison of budget and actual is prepared on a cash basis, including recurrent expenditure, transactions with the own source and capital expenditure. The cash flow statement is prepared using the direct method.

2.3 Measurement Basis

The preparation of these financial statements is based on the historical cost convention, unless otherwise specified, whereby transactions are measured at their initial monetary amounts, except for items that are treated differently under applicable reporting standards.

2.4 Significant accounting assumptions

The financial statements have been prepared on a going concern basis, assuming the Institute will continue to exist indefinitely. There has been no indication that the Institute will be liquidated in the near future.

2.5 Functional and Presentation currency

The functional currency of the Institute, which is also the presentation currency, is Tanzania Shillings.

NOTE 3: SIGNIFICANT ACCOUNTING JUDGMENT, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with IPSASs requires the Institute Board to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may

THE UNITED REPUBLIC OF TANZANIA
Tengeru Institute of Community Development
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis, and revisions to estimates are recognised prospectively.

Information about judgments and estimates made in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

- i. Note 5.6 and 5.7 - the lives of intangible assets and property and equipment.
The figures for Property, Plant, and Equipment have been affected by estimates of the useful lives of non-current assets and by judgment in the depreciation method.
- ii. Impairment of cash balances in the bank. The Institute reviews its financial assets measured at amortised cost at each reporting date to assess whether an impairment loss should be recognised in surplus or deficit. In particular, the Institute Management's judgment is required to estimate the amount and timing of future cash flows when determining the needed impairment loss. Such estimates are based on assumptions about several factors, and actual results may differ, leading to future changes in impairment. The Entity makes a judgment on whether observable data indicate a measurable decrease in the estimated future cash flows of an individual asset within that portfolio. This evidence may include observable data indicating an adverse change in rating outcomes or in national or local economic conditions that correlate with asset defaults. Management uses estimates based on historical loss experience for assets with credit risk characteristics and objective evidence of impairment, similar to that in the portfolio, when scheduling its future cash flows. The methodology and assumptions used to estimate both the amount and timing of future cash flows are reviewed regularly to minimise discrepancies between loss estimates and actual losses incurred.

NOTE 4: STANDARDS ISSUED BUT NOT YET EFFECTIVE

New and amended standards and interpretations have been issued but are not yet effective.

The new and amended standards issued but not yet effective as of the date of issuance of the Institute's financial statements are not expected to have a material impact on the financial statements of the Institute and have not been applied in preparing these financial statements. Those which may be relevant to the Institute are set out below. The Institute does not plan to adopt these standards early. These will be adopted during the period they become mandatory, unless otherwise indicated.

S/No.	Approved Standard	Changes	Effective Date
1.	IPSAS 43: Lease	IPSAS 43 sets out the principles for the recognition, measurement, presentation and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information that faithfully reflects those transactions.	Effective for annual periods beginning on or after 1st January 2025.

THE UNITED REPUBLIC OF TANZANIA
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

S/No.	Approved Standard	Changes	Effective Date
		i. IPSAS 43 replaces IPSAS 13. ii. It introduces a right-of-use (ROU) model for lessees.	Earlier application is permitted.
2.	IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	IPSAS 44 sets out the accounting treatment for: i. Non-current assets (or disposal groups) that are <i>held for sale</i>, and ii. Presentation and disclosure of discontinued operations. The goal is to ensure that users of financial statements can distinguish between: ➤ Assets that will continue to be used, and ➤ Those that will be recovered primarily through sale.	Effective for annual periods beginning on or after 1st January 2025. Earlier application is permitted.
3.	IPSAS 45: Property, Plant and Equipment	IPSAS 45 sets out the accounting treatment for property, plant and equipment (PPE) in the public sector to ensure users of financial statements understand an entity's investment in PPE and changes in that investment. i. It replaces IPSAS 17 (Property, Plant and Equipment). ii. The standard includes guidance for heritage assets and infrastructure assets, which were previously excluded or less clearly addressed.	Effective for annual periods beginning on or after 1st January 2025. Earlier application is permitted.
4.	IPSAS 46: Measurement	IPSAS 46 establishes a comprehensive framework for measurement in the public sector, guiding the selection and application of measurement bases across all IPSAS standards.	Effective for annual periods beginning on or after 1st January 2025. Earlier application is permitted.
5.	IPSAS 47: Revenue	IPSAS 47 sets out principles that a public-sector entity shall apply to report useful information to users of its financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from revenue transactions. i. It replaces three earlier standards: IPSAS 9 Revenue from Exchange Transactions, IPSAS 11 Construction Contracts, and IPSAS 23 Revenue from Non-Exchange Transactions	Effective for annual periods beginning on or after 1st January 2026. Earlier application is permitted.

S/No.	Approved Standard	Changes	Effective Date
		(Taxes & Transfers). ii. Introduces two accounting models for revenue transactions: one for transactions without a “binding arrangement” and one for those with a binding arrangement.	
6.	IPSAS 48: Transfer Expenses	IPSAS 48 prescribe the accounting treatment for transfer expenses – that is, expenses arising from transactions (other than taxes) where an entity provides goods, services or other assets to another entity without directly receiving equivalent goods, services or assets in return.	Effective for annual periods beginning on or after 1st January 2026. Earlier application is permitted.

NOTE 5: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies in these financial statements are the significant accounting policies of the Institute. The accounting policies set out below have been applied consistently to all periods presented in these financial statements, except if mentioned otherwise.

5.1 Financial assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value and subsequently measured as per the following criteria:

- i. The management model within which the Financial Asset is held.
- ii. The characteristics of contractual cash flows are solely payments of Principal and Interest.

Classification of Financial Assets

Classification is based on the criteria mentioned above; as a result, the following classes of financial instruments arise, namely;

- i. Financial assets at amortised cost,
- ii. Financial asset at fair value through net asset/ equity and
- iii. Financial asset at fair value through surplus or deficit.

Financial Assets at Amortised Cost

Financial assets are subsequently measured at amortised cost if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
2. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This includes receivables, cash, and cash equivalents.

Financial Assets at Fair Value through Net Assets/Equity

Financial assets are subsequently measured at fair value through net assets or equity if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
2. The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This includes bonds.

Offsetting financial instruments

Financial assets and liabilities are offset, and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognised amounts and an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

The legally enforceable right must not be contingent on future events. It must be enforceable in the normal course of services and in the event of the Institute's or the counterparty's default, insolvency, or bankruptcy.

De-recognition

Financial assets are derecognised when the right to receive the cash flows from such assets has expired or been transferred. The Institute has (a) subsequently transferred all risks and rewards of ownership or (b) the Institute has neither transferred nor retained all the risks and rewards of the asset substantially but has transferred control of the asset.

Impairment of financial assets

The impairment of financial assets is calculated using the expected credit losses model. The Entity recognises loss allowances (Expected Credit Losses (ECL)) on all financial assets except those that are measured at Fair Value through Surplus or Deficit and credit-impaired financial assets. The Entity uses a simplified approach to determine the impairment of cash and receivables. A loss allowance is calculated at each reporting date; however, the ECL model is updated annually to account for any event that could significantly increase credit risk on financial assets. The term 'expected credit loss' does not imply that losses are anticipated but rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in the credit risk of the financial asset since initial recognition.

The key inputs into measuring ECLs are the discounted product of the probability of default (PD), loss-given default (LGD), and exposure at default (EAD).

This is supported by historical analysis as follows:

Cash and cash equivalent

	2025	2024
Cash at the Bank and on hand	94,715,170	232,981,310
Expected Credit Loss:		
Opening	12,101,231	16,082,344
Decrease in ECL during the year	(11,216,960)	(3,981,112)
Closing (Provision for ECL)	884,271	12,101,231
Cash as per statement of financial position	93,830,899	220,880,079

For the statement of cash flows, cash and cash equivalents comprise the following balances.

	2025	2024
Cash as per Statement of Financial Position	94,715,170	232,981,310
Expected Credit Loss (Provision)	(884,271)	(12,101,231)
Gross Cash and Cash Equivalent	93,830,899	220,880,079

Moreover, the TICD operates with NMB and CRDB Bank, which have current global ratings of AA from Fitch, Aa3 from Moody's, and AA from S&P, respectively. This gives a Probability of Default (PD) of 2.16%.

5.2 Financial liabilities

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings (at amortised costs), as appropriate. The Institute determines the classification of its financial liabilities at initial recognition.

Recognition and measurement

Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost unless they are designated as financial liabilities at fair value through surplus or deficit.

The Institute's financial liabilities are mainly payables to third parties and other government entities.

De-recognition

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another form of the same lender on substantially modified terms, such an exchange or modification is treated as a derecognition of the original liability, and a recognition of the new liability, and the difference in respective carrying amount is recognised in surplus or deficit.

5.3 Cash and cash equivalents

Cash and cash equivalents are carried in the statement of financial position at fair value. For cash flow statements, cash and cash equivalents comprise cash on hand, cash at the bank, and bank short-term deposits with original maturities of up to three months.

5.4 Inventories

The Institute maintains three types of inventories: stationery, building materials, and medical stock. Inventory is measured at cost upon initial recognition. To the extent it was received in non-exchange transactions, the cost is its fair value as of the date of acquisition. After initial recognition, inventory is measured at a lower cost and net realisable value.

Inventories are recognised as an expense when deployed for utilisation or consumption in the ordinary course of operations of the Institute.

Cost is determined on a first-in-first-out (FIFO) basis. This valuation method is consistent with that used in previous years.

Impairment of Inventories

When there is objective evidence that the value of inventories is impaired either through damage or obsolescence, provision is made to that effect through a deficit or surplus.

5.5 Leases

Leases in which the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to deficit or surplus on a straight-line basis throughout the lease.

Institute as a Lessee

Finance leases

Are leases that transfer substantially all risks and benefits incidental to ownership of the leased item to the Institute? Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The institute also recognises the associated lease liability at lease inception. The liability recognised is measured as the present value of the future minimum lease payments at initial recognition.

After initial recognition, lease payments are apportioned between finance charges and a reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over its useful life. However, if there is no reasonable certainty that the Institute will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the lease term and its estimated useful life.

Operating leases

Are leases that do not transfer all the risks and benefits incidental to ownership of the leased item to the Institute substantially? Operating lease payments are recognised as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Institute as a lessor

During the year, the Institute leased buildings. Leases in which the Institute does not transfer all the risks and benefits of ownership of an asset substantially are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognized over the lease term.

Rent received from an operating lease is recognized as income on a straight-line basis over the lease term. Contingent rents are recognized as revenue in the period in which they are earned.

5.6 Intangible assets

Intangible assets are stated at historical cost, with less accumulated amortisation and any impairment losses. Internally generated intangible assets, excluding capitalised development costs, are not capitalised, and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. Development costs on an individual project are recognised as intangible assets when the Institute can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure the expenditure reliably during development

Costs that are directly associated with the production of identifiable and unique software products controlled by the Institute and will probably generate economic benefits exceeding costs beyond one year are recognised as intangible assets. Direct costs include software development, employee costs, and an appropriate portion of relevant overhead.

Other costs associated with the development or maintenance of computer software are recognised as incurred. Computer software costs recognised as assets are amortised over their estimated useful lives.

As of the end of the financial year 2024/25, the Institute's intangible assets are composed of computer software acquired from programmers. Specifically, the following assets were acquired up to the end of the reporting period:

- i. Students' academic management software
- ii. Billing system
- iii. Accounting software

All these assets have definite useful lives and are amortised using the Straight-line method at 10%.

5.7 Property and Equipment

Property and Equipment are initially recorded at historical cost net of accumulated depreciation and impairment losses, except for some classes of property and equipment. Cost includes expenditures directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the

cost of the item can be measured reliably. All other repairs and maintenance are charged to deficit or surplus during the financial period in which they are incurred.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

(a) Depreciation

The Institute has adopted the straight-line method for depreciation of its assets on the basis that the service provided is consistent throughout and results in a constant depreciation charge over the assets' useful lives, which is recognised in the surplus or deficit of the statement of financial performance.

The residual values and useful life of property, plant, and equipment are reviewed and adjusted if appropriate. This is in accordance with the directives of Accounting Circular No. 6, reference No. EG.3/102/02/03 dated 28/05/2019 on the Preparation of Financial.

Also, through the Government's decision to use the Cost Model to charge depreciation on its assets by extending their expected useful lives in accordance with IPSAS 17 para. 67. The Institute consistently applies the useful lives listed below in calculating depreciation effectively from the financial year 2021/22.

Asset	Useful life	Depreciation rate
Furniture and fixture	10 years	10%
Computers	8 years	12.5%
Equipment	10 years	10%
Motor vehicle	5 years & 10 years	20% and 10%
Buildings	50 years	2%
Electric power generator	15 years	6.67%
Library books	10 years	10%

Carrying values of Property and Equipment are tested for impairment annually when events or changes in circumstances indicate that the carrying value may not be recoverable. Property and Equipment acquired /additions and disposed of are depreciated on a prorated basis depending on the period of use of such assets during the year. Any gain or loss on the disposal or retirement of an asset is measured as the difference between the asset's carrying amount and the disposal proceeds. The difference (gain or loss) is then recognised in deficit or surplus.

(b) Major renovations

Major renovations are depreciated over the remaining useful life of the related asset or to the date of the next major renovation, whichever is sooner.

(c) Gains and losses on disposal

Gains and losses on disposal are determined by comparing proceeds with the carrying amount, resulting in a gain/loss recognised through a deficit or surplus.

(d) Work in Progress (WIP)

Progress construction is initially recorded at historical cost at the date of the report, which includes expenditure that is directly attributable to the construction of the items, in accordance with IPSAS 17. These are not depreciated until they become available for use as intended by the Institute management.

Impairment of cash-generating assets

At each reporting date, the Institute 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 Institute estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset 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 present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the asset's specific risks. In determining fair value, fewer costs to sell are recognised, and recent market transactions are taken into account, if available. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses are recognised in deficit or surplus in those expense categories consistent with the nature of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss is reversed; this is if only there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, then the carrying amount of the asset is increased to its recoverable amount.

The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, nor has the net of depreciation had any impairment loss been recognised for the asset in prior years.

Such a reversal is recognised in surplus or deficit unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase. After such a reversal, the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

Impairment of non-cash-generating assets

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The Institute assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Institute estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher the non-cash generating asset's fair value, the fewer costs to sell, and the lower its value in use. Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the Institute has adopted the depreciation replacement cost approach, as it is appropriate given the nature of the assets. Under this approach, the present value of an asset's remaining service potential is equal to its depreciated replacement cost. The depreciated replacement cost is measured as the asset's reproduction or replacement cost, whichever is lower, less accumulated depreciation calculated based on that cost, to reflect the service potential already consumed or expired.

5.8 Payables and accruals

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accruals are recognised when incurred through either the enjoyment of services on credit and/or the receipt of goods supplied on credit. Payables and accruals are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

5.9 Net assets

Net assets include taxpayers' funds, accumulated surplus, and contributions made to the Government.

-The taxpayers' fund relates to the resources collected and spent by the Government of the United Republic of Tanzania towards initial processes in the establishment of the Institute's premises and infrastructures. All assets transferred for the establishment of the Institute before the year 2016/17 are considered taxpayers' funds and form part of the Institute's net assets.

-Accumulated surplus records the total of all accumulated surpluses and deficits achieved by the Institute since its inception, as well as contributions to consolidated funds by way of distribution.

At the end of each reporting period, all amounts recognised in the statement of financial performance contributing to the surplus or deficit for that period are transferred into net assets and become part of the Institute's accumulated surplus.

-Contribution to consolidated funds is considered a transaction with the owner, and this is adjusted against the accumulated surplus of the Institute in the period in which they are declared.

5.10 Taxes

TICD is a government-owned institution whose main objective is to provide services. No provision for income tax is made in the financial statements, as Section 2 (Second Schedule)

of the Income-tax Act, 2004, exempts government institutions from income tax imposed by law on income derived from business activities related to their functions.

5.11 Prepayments

Prepayments are recognised initially at fair value and subsequently measured at amortised cost, less any impairment provision. If the utilisation of prepayments is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets.

5.12 Revenue from exchange transactions

Revenue from exchange transactions comprises only the gross inflow of economic benefits or service potential received or receivable by the entity in exchange for goods or services. Exchange transactions are transactions in which one entity receives assets or services, has a liability extinguished, or directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in the exchange.

Revenue is measured at the fair value of the consideration received or receivable and is recognised only when it is probable that the economic benefit or service potential associated with the transaction will flow to the entity.

Revenue from exchange transactions for the Tengeru Institute of Community Development comprises the following;

- i. Receipts from Government Quarters
- ii. Receipts from Water Charges
- iii. Receipts from Medical and Dental Charges
- iv. Receipts from Certificate of Competence
- v. Receipt from Consultancy Fees
- vi. Miscellaneous Receipts
- vii. Receipts from Tuition Fees

The recognition of these revenues of exchange transactions is as described below;

(a) Student fees

Student Fees are recognised in the accounting period in which the related academic year falls on an accrual basis. Student fees for the year include tuition, accommodation, and application fees.

(b) Research and consultancy income

Research and consultancy income is recognised on an accrual basis and is extended over the period covered to complete the referred consultancy assignment.

(c) Rent income

Rent income is primarily from leased properties to third parties, such as businesses and residential tenants. Rent is recognised on a time proportion basis when earned and accounted for in the respective accounting period.

(d) Delivery of health services

Health services delivery is recognised in the accounting period in which the related services are rendered, on an accrual basis, in accordance with IPSASs.

5.13 Revenue from non-exchange transactions

The Institute's primary source of revenue from non-exchange transactions is government transfers. Transfers from the Government can be in cash or non-cash form. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, excluding taxes.

Revenue from non-exchange transactions is measured as the increase in net assets recognised by the entity.

- i. Government Subvention for Other Charges
- ii. Government Subvention for Personnel emoluments
- iii. Government Subvention for Development Activities

5.14 Recognition of expenditures

Expenses in respect to goods and services are generally recognised in the statement of financial performance at the time they are incurred. Expenses include staff salaries and benefits, use of goods and services, maintenance expenses, and other expenses.

5.15 Foreign Currencies

Transactions in foreign currencies are translated to the functional currency (Tanzania shillings) at the exchange rate at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated to the functional currency using the closing exchange rate. Exchange gains or losses on financial assets or liabilities are recognised in surplus or deficit in the period in which they arise. Non-monetary assets and liabilities denominated in foreign currencies are measured at historical cost and translated using the exchange rate at the transaction date. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are translated to the functional currency at the exchange rate at the date that the fair value was determined. Gain or loss on a non-monetary item initially recognised directly in net assets/equity; any exchange component of that gain or loss is recognised directly in net assets/equity; otherwise, any exchange component of that gain or loss is recognised in surplus or deficit.

5.16 Financial Risk Management

The overall risk management approach focuses on the unpredictability of financial markets and aims to minimise potential adverse effects on the Institute's financial performance. The Institute's risk management role is primarily vested in the Planning department. The specific risk management policies of the Institute are as follows: -

- **Liquidity Risk**

Liquidity risk is the risk that the Institute cannot meet its obligations as they fall due. The Institute's approach to managing liquidity risk is to ensure sufficient liquidity is available to

meet its liabilities when due, without incurring unacceptable losses or damaging the Institute's reputation. The Institute ensures it has sufficient cash on hand to cover expected operating expenses based on cash flow forecasts.

- **Credit Risk Management**

Credit risk is the risk that one party to a financial instrument will fail to meet its obligations, causing the other party to incur an economic loss. The Institute is exposed to credit risk primarily through its student fee receivables. The Institute seeks to reduce credit risk by requiring all students joining on private sponsorship to pay tuition fees in advance. Only in exceptional cases are students allowed to continue their studies before the fee is settled.

- **Interest Rate Risk**

Interest rate risk arises from the possible impact of changes in interest rates on the value of financial instruments. The Institute has no assets or liabilities that are materially dependent on interest rates; therefore, management believes the Institute has no exposure to interest rate risk.

- **Foreign Currency Risk**

Foreign currency risk is managed at the operational level and monitored by the Finance Department. Losses arising from holding foreign currency-denominated liabilities are minimised through the timely payment of outstanding liabilities.

5.17 Related parties

The Institute regards a related party as a person or entity that can exert control, individually or jointly, or exercise significant influence over the Institute, and vice versa.

5.18 Contingent liabilities

The Institute does not recognise a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

5.19 Contingent Assets and Commitments

Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the effective control of the Institute. Contingent assets are disclosed where an inflow of economic benefits is probable. When the realization of income is virtually inevitable, the related asset is recognized.

Commitments are future expenses to be incurred by the Institute concerning open contracts for which the Institute has minimal, if any, discretion to avoid in the ordinary course of operations. Commitments include contracted amounts for capital expenditures that have not been paid or accrued as of the reporting date. Commitments are disclosed concerning the obligation of the Institute to external entities that arise in connection with the legal contracts executed by the Institute.

5.20 Subsequent events

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An event that occurs after a reporting period but before the financial statements have been issued or are available to be issued that provides new information about a condition that did not exist on the balance sheet date is disclosed in the financial statements. However, events that provide additional information about pre-existing conditions that existed on the balance sheet date are adjusted in the financial statements.

5.21 Employee benefits

The objective of IPSAS 39 (Employee Benefits) is to prescribe the accounting and disclosure for both short-term and long-term employee benefits. These are all forms of consideration given by an entity in exchange for service rendered by employees. Short-term employee benefits include costs such as salaries, leave payments, and medical support. Other entitlements include monthly salaries, honoraria, allowances, and other fringe benefits as provided in the staff regulations. These are recognized as expenses during the period in which the employees rendered the related service. These are measured at undiscounted amounts.

Long-term employee benefits are contributions made by the Institute to the pension scheme in favour of all employees in permanent, pensionable employment. These are recognised as expenses in the period in which the related service is rendered. Contributions are recognised as a liability when an employee has provided service in exchange for future benefits.

Pensions obligations

The Institute has defined-contribution plans to meet its employees' pension obligations, with monthly contributions made to the PSSSF (Public Sector Social Security Fund). The Institute has a statutory obligation to contribute to the pension scheme in favour of all the employees under permanent and pensionable terms. Effective July 2011, the employer's contributions were remitted to the funds by the Treasury following Circular No. C/BA54/328/01/15. Contributions to the pension fund are recognised as an expense in the period in which employees render the related services.

5.22 Provisions

Provisions are recognised when the Institute has a present obligation (legal or constructive) as a result of a past event, an outflow of resources embodying economic benefits or service potential will probably be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Where the Institute expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in deficit or surplus net of any reimbursement.

5.23 Recoverable from non-exchange transactions

Recoverable from non-exchange transactions represents excess expenditure over receipts from the government subvention. Recoveries from non-exchange transactions are initially recognised at fair value and subsequently measured at amortized cost using the actual amounts received from the Government, less any impairment provision.

NOTE 6: COMPARISONS OF BUDGET AND ACTUAL AMOUNTS

The Institute-approved budget is presented on a cash basis, by functional classification, for the same period as the financial statements. The original budget for the financial year 2022/23 was approved by the Institute's Governing Board resolution number 18, held on February 2022. No subsequent revisions were made to the approved budget during the year.

Basis difference occurs when the approved budget is prepared on a basis other than the accounting basis. The Institute's budget is prepared on a cash basis, while the financial statements are prepared on an accrual basis. The amounts in the financial statements were recast from an accrual basis to a cash basis to align with the approved budget. See Notes 30 - 37 to the financial statements.

Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. There are no timing differences because the Institute's budget period aligns with its accounting period.

Entity differences occur when the budget omits programs or activities/activities or when it includes an entity that is part of the entity for which the financial statements are prepared. There is no entity difference for the Tengeru Institute of Community Development. The comparisons of budget and actual amounts, along with the reasons for deviations, are shown in the statement of comparison of budget and actual amounts.

The annual budget figures in the financial statements apply to the entire Institute. These budget figures are those approved by the Institute Governing Board at the beginning of the year and again during the year following a period of recasting the original budget.

NOTE 7: CASH AND CASH EQUIVALENTS

At the end of the reporting period, the Institute held no cash and cash equivalents that were not available for use.

The figures below represent the amount presented as cash and cash equivalents in the statement of financial position. There was no cash in hand; thus, the balance was for the bank.

	30 June 2025	30 June 2024
	TZS	TZS
Expenditure Account -NMB	40,728,067	168,894,295
Own source Collection Account - CRDB	-	-
Own source Collection Account - NMB	6,000	1,209,800
Own source Collection Account-BoT	53,776,700	48,670,562
HESLB Funds Account-CRDB	204,403	14,206,653
Total cash and cash equivalents	94,715,170	232,981,310
Less: Provision for expected credit loss ECL (Note 12)	884,271	12,101,231

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Balance of cash and cash equivalents	93,830,899	220,880,079
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NOTE 8: RECEIVABLES

8A: RECEIVABLES FROM EXCHANGE TRANSACTIONS

The amount of receivable represents student fee receivables and staff imprest for various activities. The Institute made provision for uncollectable tuition fees accordingly.

The detailed list of receivables is as indicated below:

	30 June 2025	30 June 2024
	TZS	TZS
Tuition fee receivables	1,415,318,941	1,031,973,261
Rent receivables	7,390,000	4,273,450
Less: Impairment of trade receivables (ECL) Note 12	(973,242,941)	(884,259,274)
Carrying value	449,466,000	151,987,437

8B: RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

The amount of receivable from non-exchange transactions represents the balance of payroll deductions not received from the government for June 2025. The total amount receivable from the government is analysed as follows:

	30 June 2025	30 June 2024
	TZS	TZS
Other receivables (salary arrears)	43,432,912	57,291,496
Total	43,432,912	57,291,496
Total Receivable balance	492,898,912	209,278,933

NOTE 9: INVENTORIES

	30 June, 2025	30 June, 2024
	TZS	TZS
Consumables	8,359,730	29,127,090
Building Materials	36,644,901	58,426,576
Medical Stock	3,000,079	6,624,021
Total	48,004,710	94,177,687

NOTE 10: PREPAYMENTS

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This represents the amount paid in advance in respect of the deposit to GPSA for the supply of fuel and lubricants, and advance payment for the construction of the new administration building, as analysed below:

	30 June, 2025	30 June, 2024
	TZS	TZS
Fuel Prepayments	6,246,961	2,833,100
Advance payment for construction	502,307,625	740,448,106
Total	<u>508,554,586</u>	<u>743,281,206</u>

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NOTE 11. PROPERTY, PLANT AND EQUIPMENT

Description	Land	Buildings	Library books	Motor Vehicles	Office Furniture and Fittings	Hardware: servers and equipment	Plant and Machinery	TOTAL
Cost	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
As at 1st July 2023	3,484,290,148	6,078,976,700	626,679,558	516,605,505	1,042,038,333	567,256,664	81,999,600	12,397,846,508
Additions	-	301,895,274	30,735,942.00	-	410,814,813	17,431,500	-	760,877,529
Transfers or adjustments	-	3,396,574,716	-	-	-	-	-	3,396,574,716
On 30th June 2024	3,484,290,148	9,777,446,690	657,415,500	516,605,505	1,452,853,146	584,688,164	81,999,600	16,555,298,753
Additions-Monetary	1,966,773.00	-	-	-	2,161,160	24,161,000	-	28,288,933
Additions-non-monetary	-	-	-	-	7,185,000	31,703,900	-	38,888,900
30th June 2025	3,486,256,921	9,777,446,690	657,415,500	516,605,505	1,462,199,306	640,553,064	81,999,600	16,622,476,586
Depreciation and Impairment								
On 1st July 2023	-	321,613,255	213,705,927	259,500,417	394,869,932	313,492,884	37,494,875	1,540,677,289
Depreciation	-	189,230,730	46,515,619	26,854,379	99,201,317	34,196,936	4,458,274	400,457,255
On 30th June 2024	-	510,843,984	260,221,546	286,354,796	494,071,249	347,689,820	41,953,149	1,941,134,544
Depreciation	-	208,048,778	47,451,850	26,854,379	107,244,778	36,158,792	4,458,274	430,216,851.00
30th June 2025	-	718,892,762	307,673,396	313,209,175	601,316,027	383,848,612	46,411,423	2,371,351,395
Carrying Values								
30th June 2025	3,486,256,921	9,058,553,928	349,742,104	203,396,330	860,883,280	256,704,452	35,588,177	14,251,125,191
On 30th June 2024	3,484,290,148	9,266,602,706	397,193,954	230,250,709	958,781,898	236,998,344	40,046,451	14,614,164,209

NOTE 12: PROVISION FOR EXPECTED CREDIT LOSS (ECL)

	30 June, 2025	30 June, 2024
	TZS	TZS
Cash and cash equivalent		
Cash at Bank	94,715,170	232,981,310
Expected Credit Loss:		
Opening (Provision for ECL)	12,101,231	16,082,344
Decrease in ECL during the year	(11,216,960)	(3,981,112)
Closing (Provision for ECL)	884,271	12,101,231
Balance of Cash and Cash Equivalent	93,830,899	220,880,079
Trade receivables		
Trade receivables balance	1,422,708,941	1,036,246,711
Expected Credit Loss:		
Opening (Provision for ECL)	884,259,274	827,060,193
Increase in ECL during the year	88,983,667	57,199,081
Closing (Provision for ECL)	973,242,941	884,259,274
Carrying value	449,466,000	151,987,437

ECL computation 2024/25

a) Cash and cash equivalents

Bank Account	Bank Name	Rating Agency	Balance (EAD)	PD (%)	LGD (%)	ECL
40801100129	NMB PLC	Moody's	40,734,067.00	2.16%	1.00	879,855.85
150405931600	CRDB PLC	Moody's	204,403.00	2.16%	1.00	4,415.10
9925262811	BOT		53,776,700.00			
Total			94,715,170.00			884,270.95

Journal Entry (Decrease in ECL)

Decrease in ECL = (12,101,231 - 884,271) = 11,216,960

	DR	CR
Loss Allowance (Provision for ECL)	11,216,960	
Impairment Gain/ ECL expenses reversal (Surplus or Deficit)		11,216,960

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b) Trade receivables

ECL computation

	EAD	PD	LGD	ECL
As at 30 June 2025	1,422,408,941	0.684221613	1.00	973,242,941

Journal Entry (Increase in ECL)

Increase in ECL = (973,242,941 - 884,259,274.13) = 88,983,666.87

	DR	CR
ECL expenses (Surplus or Deficit)	88,983,667	
Loss Allowance (Provision for ECL)		88,983,667

NOTE 13: CAPITAL WORK IN PROGRESS

	30 June, 2025 TZS	30 June, 2024 TZS
As at 1st July	642,168,824	3,396,574,716
Addition (Construction of administration building)-monetary	1,159,967,325	642,168,824
Addition (Construction of administration building)-non-monetary	238,140,481	-
Transfer to PPE	-	(3,396,574,716)
	<u>2,040,276,630</u>	<u>642,168,824</u>

NOTE 14: PAYABLES AND ACCRUALS

	30 June, 2025 TZS	30 June, 2024 TZS
Retention payable	91,543,812	29,107,172
Staff Claims	314,855,578	351,510,496
Payable to HESLB	367,998,750	404,411,625
Withholding tax	228,961	84,652,838
Meals, Accommodation and Stationaries	2,206,653	3,600,000
Student Research Funds	-	10,606,653
Supplies of goods and services	429,286,299	499,594,319
	<u>1,206,120,054</u>	<u>1,383,483,103</u>

NOTE 15: DEFERRED CAPITAL GRANT

30 June, 2025 TZS	30 June, 2024 TZS
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Development Deferred Grants	169,509,165	129,476,460
Total	169,509,165	129,476,460

NOTE 16: DEPOSITS

		30 June, 2025 TZS	30 June, 2024 TZS
Opening balance:	Deposit General	29,107,172	(5,746,700)
	Unapplied Deposit	2,274,945	(9,040,980)
		31,382,117	(14,787,680)
Received:	Deposit General	300,031,367	866,782,118
	Unapplied Deposit	19,281,567	65,425,085
		319,312,934	932,207,203
Paid:	Deposit General	326,273,539	831,928,247
	Unapplied Deposit	17,876,742	54,109,159
		344,150,281	886,037,406
Closing balance:	Deposit General	2,865,000	29,107,172
	Unapplied Deposit	3,679,770	2,274,945
		6,544,770	31,382,117

NOTE 17: TAXPAYERS' FUND

The taxpayers' fund relates to resources collected and spent by the Government of the United Republic of Tanzania for the initial processes in establishing the Institute's premises and infrastructure. This amounted to TZS 7,879,910,490 (2024: TZS 7,879,910,490).

NOTE 18: ACCUMULATED SURPLUS

	30 June, 2025 TZS	30th June, 2024 TZS
As at 1st July	7,099,698,768	6,189,363,419
Surplus for the year	1,072,907,682	910,335,349
Balance as at 30th June	8,172,606,450	7,099,698,768

NOTE 19: REVENUE FROM EXCHANGE TRANSACTIONS

	30 June, 2025 TZS	30 June, 2024 TZS
Receipts from Government Quarters	464,009,692	412,088,706
Receipts from Water Charges	2,872,000	2,635,000
Receipts from Certificate of Competence	49,860,000	40,600,000
Tender documents	3,264,500	1,250,000
Receipt from Consultancy Fees	24,390,000	44,535,730

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Miscellaneous Receipts	314,254,601	291,205,917
Printing and Publications	36,660,000	27,608,300
Hire of service	102,620,000	109,905,000
Revenue from Research Fees	2,128,000	-
Receipts from Tuition Fees	3,224,550,581	2,840,208,293
Total	4,224,609,374	3,770,036,946

NOTE 20: REVENUE FROM NON-EXCHANGE TRANSACTIONS

	30 June, 2025	30 June, 2024
	TZS	TZS
Personnel emoluments	4,971,948,000	4,032,126,000
Recurrent Grants (OC)	174,599,933	140,511,099
Development Grants	1,159,967,325	2,011,552,017
Sub -Total	6,306,515,258	6,184,189,115
Non-Monetary Revenue	38,888,900	-
Total	6,345,404,158	6,184,189,115

NOTE 21: WAGES, SALARIES AND EMPLOYEE BENEFITS

	30 June, 2025	30 June, 2024
	TZS	TZS
Civil servants	4,971,948,000	4,032,126,000
Casual laborers	41,958,000	-
Leave Travel	60,849,601	40,000,001
Court Attire Allowance	-	900,000
Electricity	10,042,820	35,364,233
Facilitation Allowance	12,510,000	63,771,265
Extra-duty	399,402,600	252,135,000
Invigilators allowances	-	24,040,000
Responsibility allowance	129,994,980	62,759,810
Outfit Allowance	-	5,600,000
Sitting allowance	270,252,800	304,649,900
Subsistence allowance	50,829,500	32,496,000
On Call Allowance	-	5,900,000
Medical and Dental Refunds	5,691,800	8,030,000
Special Allowance	23,200,000	51,690,000
Housing allowance	97,670,000	64,454,232
Field (Practical Allowance)	6,400,000	63,966,602
Professional allowance	-	146,078,350
Honoraria	123,900,020	115,830,000
Food and Refreshment	83,616,144	96,516,340
Furniture expenses	-	12,550,000
Telephone	2,650,000	42,372,850
Total	6,290,916,265	5,461,230,583

NOTE 22: USE OF GOODS AND SERVICES

	30 June, 2025	30 June, 2024
	TZS	TZS
Office And General Supplies and Services		
Office Consumables (papers, pencils, pens and stationery)	97,327,918	94,707,815
Computer Software	-	4,300,000
Computer Supplies and Accessories	5,731,618	64,078,814
Printing and Photocopying Costs	7,932,415	44,209,675
Outsourcing Costs (includes cleaning and security services)	210,455,884	97,885,610
Printing and Photocopy paper	20,532,664	21,727,250
Special Uniforms and Clothing	10,680,000	560,000
Uniforms	-	8,030,000
Rent - Office Accommodation	82,000,000	-
Utilities, Supplies, and Services		
Electricity	63,553,846	59,997,300
Water Charges	6,683,750	3,600,000
Fuel, Oils, Lubricants		
Diesel	106,286,145	130,766,929
Medical Supplies & Services		
Drugs and Medicines	797,631	-
Special Foods (diet food)	-	2,380,000
Hospital Supplies	-	17,247,179
Consumable Medical Supplies	5,543,711	1,794,711
Laundry and Cleaning Expenses	1,761,000	-
Bed and Mattresses	-	8,000,000
Conference Facilities	4,418,000	12,750,000
Training - Domestic		
Accommodation	39,404,047	22,203,482
Tuition Fees	49,011,000	183,794,780
Hiring Training Facilities	-	4,500,000
Remuneration of Instructors	6,550,000	7,260,000
Production and Printing of Training Materials	-	3,890,000
Training Allowances	11,660,000	10,718,000
Ground Transport (Bus, Train, Water)	930,000	330,000
Training Materials	-	5,883,355
Research and Dissertation	30,593,590	95,239,280
Research and Dissertation Training - Foreign	30,000,000	-
Travel - In - Country		
Ground travel (bus, railway, taxi, etc.)	7,301,098	1,400,000
Air travel tickets-Domestic	8,469,424	1,340,000

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Per Diem - Domestic	758,751,238	629,450,420
Lodging/Accommodation Travel - In - Country	18,030,849	-
Travel Out of Country		
Air travel tickets-Foreign	7,570,610	25,439,900
Ground travel (bus, railway, taxi, etc.)	121,307,862	99,280,350
Per Diem - Foreign	9,298,132	13,057,500
Communication & Information		
Internet and Email connections	75,255,069	41,177,000
Posts and Telegraphs	623,400	543,200
Wire, Wireless, Telephone, Telex Services and Facsimile	-	3,278,441
Advertising and Publication	1,900,000	28,993,250
Telephone Charges (Land Lines)	700,000	3,505,000
News Services Fees	3,085,400	9,949,401
Mobile Charges	900,000	300,000
Subscription Fees	67,409,500	109,660,750
Technical Service Fees	968,500	11,337,372
Educational Materials, Services and Supplies		
Classroom Teaching Supplies	-	26,620,895
Library Books	1,075,000	35,757,000
Examination Expenses	6,215,000	-
Technical Materials	-	2,500,000
Educational Radio and TV broadcasting programming	-	9,064,000
Sporting Supplies	2,615,000	3,125,000
Hospitality Supplies and Services		
Exhibition, Festivals and Celebrations	51,918,300	49,111,750
Food and Refreshments	30,420,000	47,648,000
Entertainment	25,640,000	56,968,525
Gifts and Prizes	9,919,900	4,457,290
Non-Cash Expenditure-Use of Goods and Services	21,781,675	-
Printing, advertising and Information Supplies and Services		
Advertising and Publication	13,900,000	-
Printing Material	-	7,780,325
Total	2,036,909,176	2,127,599,550

NOTE 23: MAINTENANCE EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Computers, printers, scanners, and other computer-related equipment	-	8,791,500
Cement, Bricks and Building Materials	41,654,978	297,809,606
Spare Parts	-	21,800,670

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Small tools and equipment	1,573,500	3,226,400
Outsource maintenance contract services - Machinery, Equipment and Plant	-	5,731,284
Outsource maintenance contract services - Buildings	-	80,104,044
Direct Labour (contracted or casual hire)	4,513,250	38,563,650
Electrical and Other Cabling Materials	17,300,000	7,865,924
Tyres and Batteries	12,000,000	1,571,970
Motor Vehicles and Watercraft	56,249,375	34,202,757
Outsource Maintenance Contract Services	8,328,550	18,931,650
Outsource maintenance contract services	5,996,950	-
Outsource maintenance contract services	4,149,000	7,260,000
Paint and Weather Protection Coatings	12,021,000	9,000,000
Wood and Timber Supplies	8,970,250	2,677,500
Plumbing Supplies and Fixtures	9,477,500	9,247,500
Panel and body shop repair materials and services	3,070,000	9,887,000
Total	185,304,352	556,671,454

NOTE 24: OTHER EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Agency fees	2,500,000	1,500,000
Consultancy Fee	-	65,972,040
Education supervision expenses	284,195,400	31,660,000
Audit Supervision Expenses	-	21,260,000
Facilitation fee	-	10,067,000
Special Operation Service	-	175,131,792
Surveys	13,470,000	7,801,570
Registration Fees	17,159,600	1,770,000
Directors Fee	43,417,500	73,876,500
Burial Expenses	5,250,000	5,675,000
Total	365,992,500	394,713,902

NOTE 25: DEPRECIATION AND AMORTISATION EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Depreciation - Office Buildings	208,048,778	189,230,730
Depreciation - Computers and Equipment	36,158,792	34,196,936
Generators	4,458,274	4,458,274
Depreciation - Motor Vehicles	26,854,379	26,854,379
Depreciation - Furniture & Fittings	107,244,778	99,201,317
Depreciation - Library books	47,451,850	46,515,619
Total	430,216,851	400,457,255

NOTE 26: EXPECTED CREDIT LOSS (ECL) EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Cash and cash equivalent		
Charged (Gained) during the year	(11,216,960)	(3,981,112)
Trade receivables		
Charged during the year	88,983,667	57,199,081
	<u>77,766,707</u>	<u>53,217,969</u>

NOTE 27: GRANTS, SUBSIDIES, AND OTHER TRANSFER PAYMENT

	30 June, 2025	30 June, 2024
	TZS	TZS
Contribution to Consolidated Fund	110,000,000	50,000,000
Total	<u>110,000,000</u>	<u>50,000,000</u>

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NOTES TO THE STATEMENT OF CASHFLOW

NOTE 28: REVENUE FROM EXCHANGE TRANSACTIONS

	30 June, 2025	30 June, 2024
	TZS	TZS
Fees	4,224,609,374	3,770,036,946
Change in: -		
Receivable from exchange transactions	(386,462,230)	(976,849)
Actual cash received	<u>3,838,147,144</u>	<u>3,769,060,097</u>

NOTE 29: REVENUE FROM NON- EXCHANGE TRANSACTIONS

	30 June, 2025	30 June, 2024
	TZS	TZA
Personnel Emoluments	4,971,948,000	4,032,126,000
Recurrent Grants (OC)	174,599,933	140,511,099
Development Grants	1,159,967,325	2,011,552,017
Total	<u>6,306,515,258</u>	<u>6,184,189,115</u>
Changes in working capital; -		
Deferred capital grants	40,032,705	(516,552,719)
Salary arrears due from the Government	13,858,584	-
Total	<u>53,891,289</u>	<u>(516,552,719)</u>
Actual cash received	<u>6,360,406,547</u>	<u>5,667,636,396</u>

NOTE 30: WAGES, SALARIES AND EMPLOYMENT BENEFITS

	30 June, 2025	30 June, 2024
	TZS	TZS
Staff salaries and benefits	6,290,916,265	5,461,230,583
Changes in working capital; -		
Staff claims	36,654,918	(159,922,270)
Actual cash paid	<u>6,327,571,183</u>	<u>5,301,308,313</u>

NOTE 31: USED GOODS AND SERVICES

	30 June, 2025	30 June, 2024
	TZS	TZS
Gross expenditure	2,036,909,176	2,127,599,550
Changes in;-		
Prepayment of goods	(3,413,861)	628,262
Inventory consumables	24,391,302	(15,466,972)
Payable and accruals	(104,295,258)	382,715,971
Payable to HESLB	(36,412,875)	106,500,000

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	(119,730,691)	474,377,261
Actual cash paid	2,156,639,867	1,653,222,288

NOTE 32: MAINTENANCE EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Gross expenditure	185,304,352	556,671,454
Changes in:		
Inventory -Building materials	(21,781,675)	(55,401,983)
Actual expenditure	163,522,677	501,269,471

NOTE 33: OTHER EXPENSES

	30 June, 2025	30 June, 2024
	TZS	TZS
Actual gross expenditure	365,992,500	394,713,902

NOTE 34: GRANTS, SUBSIDIES, AND OTHER TRANSFER PAYMENTS

	30 June, 2025	30 June, 2024
	TZS	TZS
Contribution to Consolidated Fund	110,000,000	50,000,000

NOTE 35: FINANCIAL RISK MANAGEMENT

Financial risk factors

The Institute's activities potentially expose her to a variety of financial risks, including credit risk. The Institute's overall risk management programme takes account of the unpredictability of credit risk trends and seeks to minimize potential adverse effects on its financial performance.

a) Market Risk

Market risk is the risk of changes in market prices, such as foreign-exchange rates and interest rates, affecting the Institute's income or the value of its financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return on the risk. This risk includes the following:

(i) Interest rate risk

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Interest rate risk is the risk that the value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Institute does not have long-term deposits or borrowings therefore not affected by changes in market interest rates.

a) Credit risk

Credit risk arises from cash and cash equivalents, deposits with financial institutions and outstanding receivables. Reputable banks are used by the Institute for all deposits. Below is the Institute's maximum exposure to credit risk:

	Total	Fully performing	Past due	Impaired
30 June 2025	TZS	TZS	TZS	TZS
Receivables from exchange transactions-gross (Note 8)	1,422,708,941	492,898,912	926,810,029	-
Cash at bank (Note 7)	94,715,170	94,715,170	-	-
	<u>1,517,424,111</u>	<u>587,614,082</u>	<u>926,810,029</u>	<u>-</u>
	Total	Fully performing	Past due	Impaired
30 June 2024	TZS	TZS	TZS	TZS
Receivables from exchange transactions-gross (Note 8)	1,093,538,207	210,952,395	882,585,812	-
Cash at bank (Note 7)	232,981,310	232,981,310	-	-
	<u>1,326,519,517</u>	<u>443,933,705</u>	<u>882,585,812</u>	<u>-</u>

b) Liquidity risk

Liquidity risk is the risk that the Institute cannot meet its obligations as they fall due. The Institute's approach to managing liquidity risk is to ensure sufficient liquidity is available to meet its liabilities when due, without incurring unacceptable losses or damaging the Institute's reputation.

The table below analyses the Institute's liquidity risk by comparing current assets and current liabilities.

	Carrying amount TZS	Contractual cash flows TZS	Up to and less than 1 year TZS	Over 1 year TZS
At 30 June, 2025				
Payable and accruals	1,206,120,054	1,206,120,054	486,075,722	720,044,332
	<u>1,206,120,054</u>	<u>1,206,120,054</u>	<u>486,075,722</u>	<u>720,044,332</u>

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At 30 ^h June, 2024				
Payable and accruals	1,383,483,103	1,383,483,103	790,892,015	592,591,088
	<u>1,383,483,103</u>	<u>1,383,483,103</u>	<u>790,892,015</u>	<u>592,591,088</u>

NOTE 36: TAXATION

The Tengeru Institute of Community Development is exempt from income tax; therefore, current and deferred income tax are not applicable.

NOTE 37: RELATED PARTY TRANSACTIONS

Parties are considered related if one party can control the other, or if one party exercises significant influence over the other party's financial and operating decisions, or if the related entity and another entity are subject to common control.

Related party relationship

Tengeru Institute of Community Development is a government institution. It is, thus, subject to relationships and influence from various structures, such as oversight and policy setting bodies within the Government such as Ministry of Community Development, Gender, Women and Special Groups, Ministry of Finance and Planning, Treasurer Registrar, Higher Education Students Loans Board (HESLB), NACTVET, Tanzania Education Authority (TEA).

Also, the relationship extends to key management personnel (KMP), including the Governing Board, Rector, Deputy Rectors, and Heads of Departments, who have the authority and responsibility to plan, direct, and control the activities of the Institute.

Related party transactions

During the financial year ended 30th June 2022, members of the Governing Board and key management personnel were paid emoluments as disclosed in these financial statements hereunder.

Also, the Institute frequently transacts with other government entities, which may be considered to be related by virtue of their being part of the same government. Those transactions include government subventions for salaries. Also, for the financial year ending 30th June 2023, the Institute contributed to the consolidated fund. Those transactions are as shown hereunder: -

Related party relationship (Continued)

a) Remuneration of Key Management Personnel	30 June, 2025	30 June, 2024
	TZS	TZS
Members of the Governing Board		
Number of individuals	10	

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- Payment to Board members	80,900,000	73,876,500
Key Management Personnel		
Number of Individuals 19		
- Personnel emoluments	654,423,000	634,150,400
- Allowances-Responsibility	129,994,000	104,400,000
- Allowances-Utility	65,400,000	90,000,000
Total remunerations	930,717,980	857,143,000

b) Government subvention received and contributions to the consolidated fund made by the Institute

	30 June, 2025 TZS	30 June, 2024 TZS
-Government subventions received (salaries, other charges and development funds)	6,360,406,547	5,667,636,396
-Contributions made to the consolidated fund	110,000,000	50,000,000

NOTE 38: EVENTS AFTER THE REPORTING DATE

The Governing Board and Management are not aware of any events after the reporting period which require adjustment or disclosure in the financial statements other than those already disclosed in these financial statements.

NOTE 39: CONTINGENCIES

Contingencies liabilities

As at 30 June, 2025, there were no outstanding litigations against the Institute and hence no contingent liabilities have been disclosed in the Institute's financial statements (2024: Nil).

Contingent assets

As at 30 June 2025, the Institute had no contingent assets

NOTE 40: COMPARATIVE FIGURES

Certain comparative amounts in the financial statements have been restated, reclassified, or re-presented to conform with changes in presentation in the current year.

NOTE 41: GOING CONCERN

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The Institute's ability to continue as a going concern depends on the Institute's ability to generate funds from tuition fees and other income, and support from the Government through payment of staff salaries on behalf of the Institute.

The Institute had a surplus of TZS 1,072,907,682. for the year ended 30 June 2025 (2024: TZS 910,335,349). As at the year-end, the Institute had a positive cash flow from the operating activities amounting to TZS 1,049,990,116 (2024: positive cash flows amounting to TZS 1,582,352,314).

Management is satisfied that the Institute has the resources to continue in operation for the foreseeable future. Furthermore, the Management is not aware of any material uncertainties that may cast significant doubt upon the Institute's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on a going concern basis.

NOTE 42: CAPITAL COMMITMENTS

	30 June, 2025 TZS	30 June, 2024 TZS
Capital expenditure committed and contracted for	2,900,000,000 2,900,000,000	4,164,000,000 4,164,000,000

NOTE 43: CATEGORIES OF FINANCIAL INSTRUMENTS

30 June, 2025	Carrying amount TZS	Loans and receivables TZS	Amortised cost of financial liabilities TZS
Financial assets			
Receivables from exchange transactions	1,422,708,941	1,422,708,941	-
Cash at the bank	94,715,170	94,715,170	-
	<u>1,517,424,111</u>	<u>1,517,424,111</u>	<u>-</u>
Financial liabilities			
Payable and accruals (Note 14)	1,206,120,054	-	1,206,120,054
	<u>1,206,120,054</u>	<u>-</u>	<u>1,206,120,054</u>
30 June, 2024	Carrying amount TZS	Loans and receivables TZS	Amortised cost of financial liabilities TZS
Financial assets			
Receivables from exchange transactions	1,093,538,207	1,093,538,207	-

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Cash at the bank	232,981,310	232,981,310	-
	<u>1,326,519,517</u>	<u>1,326,519,517</u>	-
Financial liabilities			
Payable and accruals (Note 14)	1,383,483,103	-	1,383,483,103
	<u>1,383,483,103</u>	-	<u>1,383,483,103</u>

NOTE 44: RECONCILIATION OF NET CASHFLOWS FROM OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	30 June 2025	30 June 2024
	TZS	TZS
Surplus for the year	1,072,907,682	910,335,349
Adjustment for:		
Depreciation and amortisation	430,216,851	400,457,255
	<u>1,503,124,533</u>	<u>1,310,792,604</u>
Changes in:		
Inventories	46,172,977	39,935,011
Trade and other receivables	(372,603,646)	(976,849)
Prepayments	(3,413,861)	628,262
Payables	(177,363,049)	649,138,241
Deferred Grants	40,032,705	(516,552,719)
Deposits	(24,837,347)	46,169,797
Provision for ECL	(77,766,707)	53,217,969
Non-monetary revenue	(38,888,900)	-
Net cash flows from operating activities	<u>1,049,990,118</u>	<u>1,582,352,315</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

NOTE 45: OUTSTANDING LIABILITIES AGEWISE FOR THE YEAR ENDED 30 JUNE 2025

Category	Total	Up to 1 Month	1 to 3 Months	3 to 12 Months	1 to 3 Years	Above 3 years
	TZS	TZS	TZS	TZS	TZS	TZS
Staff claim	314,855,578	-	-	271,422,666	-	43,432,912
Payable to HESLB	367,998,750	-	-	-	152,798,750	215,200,000
Withholding tax	228,961	-	228,961	-	-	-
Retention Payable	91,543,812	-	-	62,436,640	29,107,172	-
Meals, Accommodation	2,206,653	-	-	2,206,653	-	-
Supplies of goods and services	429,286,299	-	-	168,784,529	260,501,770	-
Total	1,206,120,054	-	228,961	504,850,488	442,407,692	258,632,912

NOTE 46: OUTSTANDING ACCOUNTS RECEIVABLE AGEWISE FOR THE YEAR ENDED 30 JUNE 2025

Category	Total	Up to 1 Month	1 - 3 Months	3 - 12 Months	1 - 3 Years	Above 3 years
	TZS	TZS	TZS	TZS	TZS	TZS
Tuition fee receivables	1,422,708,941	-	-	424,973,979	158,582,062	882,585,812
Total	1,422,708,941	-	-	424,973,979	158,582,062	882,585,812

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NOTE 47: TRANSACTION WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025
REVENUE

During the Financial year 2024/2025, Tengeru Institute of Community Development (TICD) received income from another government institutions as follows.

S/No	Goods/Services provided received	Counter Entity	Amount
1	Personnel emoluments	Ministry of Community Development, Gender, Women and Special Groups	4,985,806,584.00
2	Other Charges	Ministry of Community Development, Gender, Women and Special Groups	174,599,933.00
3	Development Grants	Ministry of Community Development, Gender, Women and Special Groups	1,200,000,000.00
	Total		6,360,406,517.00

EXPENDITURE

During the Financial year 2024/2025, Tengeru Institute of Community Development (TICD) paid services to other government institutions as follows.

S/No	Goods/Services provided	Counter Entity	Amount
1	Consumable Medical Supplies	Medical Stores Department (MSD)	3,716,635.67
2	Diesel	GPSA Arusha Region	105,000,000.00
3	Director's Fee	Tanzania Revenue Authority (TRA)	14,275,000.00
4	Electricity - Utilities, Supplies, and Services	Tanzania Electric Supply Co. Ltd. (TANESCO)	63,553,846.00
5	Internet and Email connections	Tanzania Telecommunication Company Ltd (TTCL)	27,774,915.55
6	News Services Fees	Tanzania Posts Corporation (TPC)	812,400.00
7	Office Consumables (papers, pencils, pens and stationery)	GPSA Arusha Region	44,750,200.00
8	Printing and Photocopy paper	National Examination Council of Tanzania (NECTA)	20,000,000.00
9	Printing and Photocopying Costs	National Examination Council of Tanzania (NECTA)	4,632,729.00
10	Subscription Fees	Public Procurement Regulatory Authority (PPRA)	5,100,000.00
11	Tuition Fees Training - Domestic	UDOM - Director of the Institute of Development Studies	11,698,500.00
12	Water Charges	Arusha Urban Water Supply and Sanitation Authority (AUWASA)	6,533,750.00
	Total		307,847,976.22

ANNUAL PERFORMANCE REPORT FOR THE YEAR ENDED 30 JUNE 2025

1: INTRODUCTION

During the financial year 2024/25, Tengeru Institute of Community Development (TICD) diligently executed a range of strategic initiatives that were aligned with its overarching strategic objectives. This report comprehensively documents the various activities undertaken over the course of the reporting period in accordance with the Institute's Strategic Objectives and the allocated budget for the Financial Year 2024/25.

This report is underpinned by a strong foundation of regulatory documents, including the TICD (Establishment) Order 2013, the Institute's five-year Strategic Plan spanning from 2023/24 to 2027/28, the Institute Action Plan specifically tailored for the fiscal year 2024/25, the Budget Act of 2015, CCM Manifesto 2020-2025, National Five year development plan 2021/2022-2025/2026 and the Planning and Budget Guidelines for the year 2024/25.

This report serves as a comprehensive record of the Institute's actions and achievements during this reporting period, offering valuable insights into its core values, mission and vision. The report includes not only the notable achievements but also the challenges that were encountered along the way, as well as the strategic remedial actions undertaken in response.

2.0: OVERVIEW OF IMPLEMENTATION OF MILESTONES/PRIORITY INTERVENTIONS

This part provides a comprehensive overview of the Institute's progress in implementing key milestones and priority interventions. It delves into the strategic initiatives and crucial activities undertaken to achieve these significant benchmarks during the reporting period. This overview will shed light on both the accomplishments and challenges encountered on the path to achieving these milestones.

2.1: Improve health services and reduce HIV/ AIDS infections

During the reporting period, the Institute conducted the following activities;

2.1.1: HIV/AIDS, NCDs, and Other Diseases

2.1.1.1: HIV/AIDS

During the 2024/25 financial year, the Institute provided comprehensive HIV/AIDS counselling and testing services to clients both within the Institute and through targeted community outreach activities. These services were delivered via participation in key events, including Community Development and Innovation Week, International Nurses Day, Health education sessions at Patandi Village (conducted during a village meeting) and International Nurses' Day commemoration. A total of 836 individuals underwent HIV counselling and testing, comprising 371 males (44.4%) and 455 females (54.4%). Notably, all test results returned non-reactive. The Institute remains steadfast in its commitment to promoting community health by ensuring accessible and confidential HIV services.

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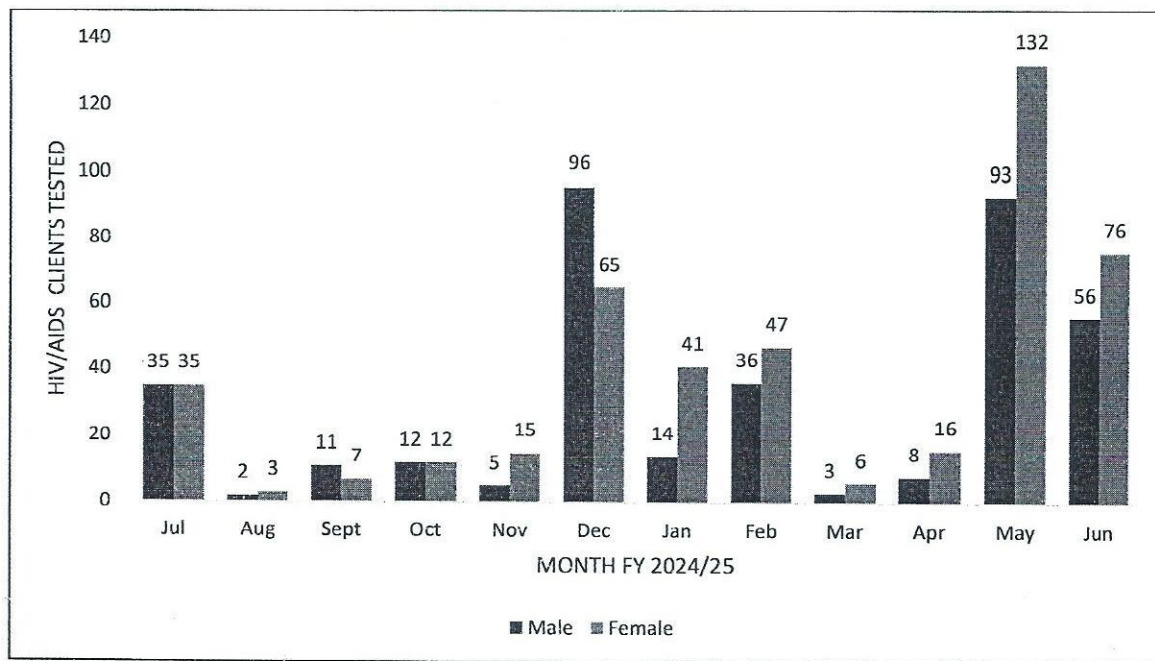


Figure 1: HIV/AIDS counselling and testing at TICD dispensary from July 2024 to June 2025

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2.1.1.2: Non-Communicable Diseases and Other Diseases Awareness

The Institute conducted the following activities during the reporting period.

Table 4: Implemented Activities for Non-Communicable Diseases

SNO	TRAINING/COUNSELLING SERVICES	OUTPUT	WAY FORWARD
1	First aid for individuals with Bronchial Asthma.	The Institute successfully provided first aid education to 52 male and 88 female second-year students on recognising Asthma symptoms and emergency treatment, enhancing participants' ability to manage bronchial asthma.	The institute plans to continue conducting first aid training for various diseases every semester to enhance preparedness and response capabilities.
2	Safe menstruation practices and environmental hygiene.	One hundred fifty female students should be aware of cleanliness to prevent diseases caused by poor sanitation.	Continue to monitor TICD environmental hygiene.
3	In collaboration with DSW and the Tanzanian police force, the institute conducted a comprehensive health education training for 600 university students, covering gender-based violence, reproductive health, mental health, drug abuse effects, and family planning.	Enhance understanding, promote preventive measures, and reinforce the institute's commitment to public health education and social awareness	Continue to provide health training
4	The institute provided free checkups and counselling services at Tengeru Market, focusing on non-communicable diseases such as hypertension and diabetes, as well as nutrition	Awareness on disease prevention, the importance of a healthy diet, physical exercise, and effective stress management was provided to the entire community, and 307 clients were measured on various tests.	Continues to participate with surrounding community in health issues.

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SNO	TRAINING/COUNSELLING SERVICES	OUTPUT	WAY FORWARD
5	Health education event in Patandi Village as part of the Institute's broader strategy to engage with local communities and enhance their access to essential health information.	Community members were empowered with the knowledge of various health issues, enabling them to address these challenges effectively.	Continues to participate with the surrounding community in health issues.

Other health services provided during the reporting period include: -

a) Reproductive child health (RCH) services

In family planning, a total of 258 clients received counselling services, and in Antenatal care, a total of 73 clients were provided with prenatal check-ups and support.

b) Outpatient department (OPD) service

A total of 1680 patients attended the TICD dispensary, comprising 796 males and 784 females. Moreover, the 10 top diseases affecting the TICD community are summarised in Table 05.

women and 85 (29.1%) men, highlighting the disproportionate impact of GBV on women in the Arusha region. In collaboration with the Ministry of Community Development, Gender, Women, and Special Groups, the Institute marked the Day of the African Child on 16th June 2025. The event, themed "*Child Rights: The Past, the Present, and the Future*," reinforced commitments to safeguarding children's rights and fostering equitable opportunities for their development.

2.3: Effectively implement, enhance and sustain Anti-corruption Strategy

2.3.1: National Anti-Corruption Strategy and Action Plan enhanced

The Institute reinforced its commitment to combating corruption by implementing awareness campaigns for both staff and students. In May 2025, the Institute hosted a delegation from the Arusha Regional Ethics Club, which conducted an educational session on integrity and professional conduct for the TICD community. As part of this engagement, the delegation planted 20 fruit trees on campus, symbolising the Institute's dedication to environmental sustainability and serving as a lasting reminder of ethical values. Additionally, the TICD Ethics Club, comprising 193 members, enhanced its capacity through a training workshop organised by the Arusha Region's Office Ethics Club, further strengthening ethical governance within the institution.

2.4: To strengthen TICD's capacity to offer adequate, attractive and quality study Programs

During the reporting period, the Institute remained committed to its core mandate of cultivating future community development professionals through its diverse academic programs. Our programs offer a well-rounded curriculum that integrates theoretical foundations with practical skills, equipping students to effectively address a wide range of socio-economic challenges within their communities. The institute implemented several activities aligned with its Strategic Plan of TICD of 2023/24 - 2027/28 and the action plan of the financial year 2024/25.

- 1) Facilitated teaching and learning across key academic disciplines, including business and management studies, community development studies, project planning and management, as well as gender and social work studies from NTA level 4 up to level 9.
- 2) Facilitating research initiatives for departments and staff to enhance institutional knowledge and to foster sustainable development in the community;
- 3) Developing and supervising the delivery of existing curricula under approved standards;
- 4) Overseeing student research supervision within departments;
- 5) Equipping students with the capacity to undertake field practical studies;
- 6) Conducting semester examination committee meetings and departmental meetings;
- 7) Offering and facilitating staff short-term training courses;
- 8) Conducting Studio work for Blended Masters students, which took place in Morogoro. A total of 28 students from the Blended Learning program participated in this studio, including 15 from Project Management and 13 from Community Development.

2.4.1. Staff attending short training courses

During the reporting period, a total of 23 staff members received short-course training. Short courses training aimed to increase staff skills, efficiency, teamwork, motivation, productivity and reduce errors in the workplace.

Table 5: Top 10 Diseases Affecting the TICD Community

S/N	TOP 10 MEDICAL CONDITIONS REPORTED	NUMBER OF PATIENTS ATTENDED	% OF PATIENTS ATTENDED
1	UPPER RESPIRATORY INFECTION-URIs	626	42
2	URINARY TRACT INFECTION-UTIs	379	26
3	DIAGNOSIS OTHER	116	8
4	INTESTINAL WORMS	84	5
5	DEFINED SYMPTOMS	78	5
6	PEPTIC ULCER DISEASE	57	4
7	PNEUMONIA NON-SEVERE	45	3
8	GYNACOLOGICAL CONDITION	42	3
9	BRONCHIAL ASTHMA	36	2
10	SURGICAL CONDITION	23	2

Also, the top ten (10) drugs used at the TICD dispensary during the reporting period were Amoxicillin caps, Ciprofloxacin tabs, paracetamol tabs, Ibuprofen tabs, mebendazole tabs, omeprazole caps, clotrimazole pessary, metronidazole tabs, hydrocortisone injection and prednisone tabs.

2.2: Promote more gender inclusive TICD

2.2.1: Gender Issues Mainstreamed

During the reporting period, the Institute conducted a survey to assess awareness of Gender Based Violence at Tenderu Agricultural College located in Meru District. This study has shown that awareness of gender-based violence is high among students at Tenderu Agricultural College. However, there is still a need to increase efforts to educate the few remaining students who are unaware of the meaning and types of gender-based violence. Furthermore, psychological violence is the most commonly reported form of GBV, and many students lack knowledge about how to report such incidents. Key contributing factors to GBV include economic status and peer groups.

The Institute participated in the International Women's Day exhibition held at Sheikh Amri Abeid Stadium from 1st to 8th March 2025. The event aimed to recognise the achievements of women and girls, promote awareness on gender equity and equality, and provide support services, including Gender-Based Violence (GBV) counselling and educational/career guidance for women and girls. A total of 292 GBV survivors received counselling, with 207 (70.9%) being

2.4.2: Staff attending long training courses

As of June 30, 2025, twenty-seven (27) staff were pursuing studies at various universities, of which 15 staff are continuing with their PhD studies, seven (07) master's degrees, three (03) bachelor's degrees and two (02) staff are currently attending the CPA course. During the reporting period, one staff member successfully completed and graduated from a PhD program.

2.4.3: Application and Admission of Students

The Institute received a total of 3233 applicants across all programs; 1797 (55.6%) applied directly to the Institute, and 1436 (44.4%) were from the President's Office, Regional Administration and Local Government (PORALG). Details for each program are shown in Table 6. Registration and admission of these students were conducted during the second quarter of the FY 2024/25.

Table 6: Applicants for each program, NTA level 4 to NTA level 9

SN	PROGRAMS	DIRECT APPLICANTS	ALLOCATED FROM PORALG	TOTAL
1	Community Development - NTA Level 4	601	640	1241
2	Project Planning and Management - NTA Level 4	79	176	255
3	Gender and Community Development - NTA Level 4	82	180	262
4	Social Work - NTA Level 4	80	120	200
5	Local Government Administration and Management - NTA Level 4	19	80	99
6	Human Resources - NTA Level 4	36	120	156
7	Accounting and Finance - NTA Level 4	34	120	154
8	Community Development - NTA Level 5	31	0	31
9	Social Work - NTA Level 5	5	0	5
10	Project Planning and Management - NTA Level 5	1	0	1
11	Human Resources - NTA Level 5	5	0	5
12	Social Work - NTA level 6	5	0	5
13	Bachelor's in Community Development - NTA Level 7	352	0	352
14	Bachelor's in Gender and Community Development - NTA Level 7	90	0	90
15	Bachelor's Degree in Project Planning and Management - NTA Level 7	158	0	158
16	Post Graduate Diploma in Community Development - NTA Level 9	13	0	13
17	Master's degree in Community Development - NTA Level 9	95	0	95

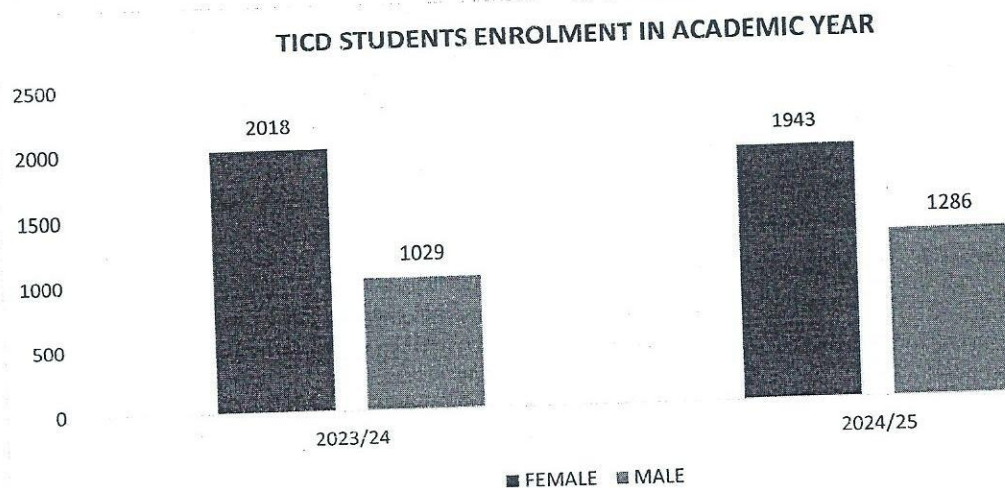
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SN	PROGRAMS	DIRECT APPLICANTS	ALLOCATED FROM PORALG	TOTAL
18	Master's degree in Project Planning and Development - NTA Level 9	88	0	88
19	Master's degree in Gender and Human Rights - NTA Level 9	23	0	23
	TOTAL	1797	1436	3233

2.4.4: Students Enrolment

During the reporting period of academic year of 2024/25, the Institute enrolled total of 3229 students in all academic courses where by 1943 (60.2%) are females and 1286 (39.8%) males as compared to 3047 students, 2018 (66.2%) females and 1029 (33.8%) males enrolled in the academic year 2023/24 equivalent to increment of 5.97% as shown in the Table 6 and Figure 2:

Figure 2: TICD Students' enrolments in the academic year



The table below shows the current numbers of students enrolled in each academic level by sex during the academic year 2024/25.

Table 7: Total Number of Enrolled Students for the 2024/25 Academic Year

Total Number of Enrolled Students for the 2024/25 Academic Year				
S/no	Education Level	sex	2024/25	
			F	M
1	Basic Certificates NTA level 4 Sept. Intake		412	409

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Total Number of Enrolled Students for the 2024/25 Academic Year					
S/no	Education Level	sex	2024/25		
			F	M	Total
2	Basic Certificates NTA level 4 March Intake		56	21	77
3	Technician Certificates NTA level 5 Sept. Intake		324	213	537
4	Technician Certificates NTA level 5 March Intake		71	19	90
5	Ordinary Diploma NTA level 6 sept. intake		337	159	496
6	Ordinary Diploma NTA level 6 march intake		22	4	26
7	Higher Diploma NTA level 7(1)		208	103	311
8	Higher Diploma NTA level 7(2)		242	152	394
9	Bachelor NTA level 8		196	124	320
10	Post Graduate Diploma (blended)		2	5	7
11	Master Degree NTA level 9(1)		11	9	20
12	Master Degree NTA level 9(2)		25	16	41
13	Master Degree NTA level 9(blended march)		9	19	28
14	Master Degree NTA level 9(blended -Sept)		28	33	61
	Total number of Enrolled students		1943	1286	3229

2.4.5: Curriculum/programs development

The Institute developed 16 new curriculums/programs and purchased three (3) curriculums making a total of 47 programs offered. The curricula have been reviewed by stakeholders and presented to NACTVET for approval and accreditation. These new programs are expected to increase enrolment and enhance the Institute's academic offerings, contributing to a more diverse curriculum and addressing pressing social issues. New programs developed are: -

Table 8: New Programs Developed and Purchased

SNO	LEVEL	CURRICULUM/PROGRAM
1	Masters	Climate Change and Environmental Management
2		Climate change and Community Resilience
3	NTA level 8	Accounting and Finance
4		Human Resource and Management
5		Local Government Administration and Management
6		Social Work
7	NTA level 7 (1) & (2)	Accounting and Finance
8		Human Resource and Management
9		Local Government Administration and Management
10		Social Work

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SNO	LEVEL	CURRICULUM/PROGRAM
11	Diploma	Information and Communication Technology
12		Law
13-14	Certificate 4 & 5	Law
15-16		Information and Communication Technology
17	Certificate level 5	Environmental Health Sciences-purchased
18	Certificate level 4	Environmental Health Sciences-Purchased
19	Diploma	Environmental Health Sciences-Purchased

2.4.6: TICD 14th Graduation Ceremony.

The 14th Graduation Ceremony of the Tengeru Institute of Community Development took place on December 6, 2024. During this ceremony, a total of 1,652 graduates were awarded various degree certificate to masters with 1,118 women, representing 68%, and 534 men, representing 32%. During the academic year 2023/2024, a total of 2,379 students were enrolled across various levels of study, with 1,652 successfully graduating, resulting in an overall completion rate of 69.44%. Despite these achievements, several factors contributed to student dropouts. Key reasons included economic hardship, health-related issues, unexcused absenteeism, family problems, early marriage, psychological challenges, and career shifts to fields not offered by the institution.

Table 9: Registered and graduated students

S/No	Level of Study	Year of Enrollment	Registered			Graduated			%
			F	M	Total	F	M	Total	
1	Basic Technician Certificate	2023/2024	552	242	794	317	189	506	63.7
2	Basic Certificate	2023/2024	433	178	611	293	124	417	68.24
3	Diploma	2023/2024	385	146	531	309	113	422	79.47
4	Bachelor's Degree	2020/2021	288	107	395	176	80	256	64.81
5	Master's Degree	2023/2024	20	28	48	23	28	51	106.25
Total			1678	701	2379	1118	534	1652	69.44

2.4.7: Activities Implemented in Information, Communication and Technology (ICT)

During the reporting period, the Institute managed to implement its strategic plan by performing the following ICT activities to support educational objectives and operational

efficiency;

- 1) Installed internet services at Kijenge Town Campus to ensure reliable internet access.
- 2) Installed a fibre optic cable from TTCL to the Server Room, establishing high-speed, reliable, and secure network connectivity.
- 3) Strengthened its cyber security infrastructure through the procurement and deployment of a new SOPHOS firewall. This strategic upgrade enhances institutional internet security by providing advanced threat protection, network monitoring, and data security capabilities.
- 4) Upgrading bandwidth from 20Mbps to 35Mbps. This increase supports better online learning experiences and administrative functions.
- 5) Registered new staff in the government mail system, increasing users from 98 to 150 for better communication.
- 6) Installed a PA system in the new lecture theatre to enhance audio quality for effective lectures and events.
- 7) Registered its systems with the Government Information Systems Program to align with national standards for information management, facilitating better integration with government services.
- 8) Integrated its systems with GovESB and GISP managed by e-GA. The Institute has benefited through improving system connectivity, automated data sharing and efficient service delivery.
- 9) Enhance the delivery of smooth e-learning services to remote students. The institute has procured four mobile internet routers. These devices are accessible to all departments and are used by lecturers during blended learning sessions to ensure effective teaching and learning.
- 10) Subscribed to seven Zoom Business accounts, effectively eliminating session collisions and ensuring seamless online class delivery across all departments.
- 11) Expanded internet coverage within the institution. Two high-capacity wireless access points were installed to serve two computer laboratories and nearby staff offices. This upgrade significantly improved network reliability and coverage in academic and administrative areas.

2.4.8: UNESCO O3 plus Project Training

In January 2025, the Institute organised the UNESCO O3 plus Project, a training aimed to equip peer educators with essential skills and knowledge. The focus areas included providing health education and educating their peers about GBV. Additionally, the training emphasised the importance of collaboration with the Gender Desk to effectively report incidents of violence against fellow students. Participants awarded certificates to recognise their

involvement, but also signify their readiness to contribute positively to their community by promoting health awareness and addressing issues related to GBV

2.4.10: Youth Development Policy Forum

In this reporting period, the Institute has managed to coordinate Youth Development Policy Forum that convenes youth leaders, policy experts, civil society organizations, and various stakeholders to engage in meaningful discussions about policies aimed at enhancing youth development. The forum served as a platform for collaboration and innovation, focusing on the unique challenges and opportunities faced by young people today.

2.4.11: Counselling and Guidance Services

The Institute successfully provided counselling and guidance to a total of 174 students. This figure reflects an ongoing commitment to upholding student well-being and academic success through tailored interventions and resources.

Table 9: Students received counselling and guidance

S/N	Challenge	Male	Female	Total
1	Economic problems	43	39	83
2	Family problems	37	31	68
3	Academic matters	12	21	33
4	Relationships	7	21	28
5	Theft Behaviors	14	8	22
6	Alcoholism	7	5	12
TOTAL		120	125	174

2.5 TICD to strengthen its community and industry linkage

2.5.1: Jamii Outreach Digital Innovation Centre (JODIC)

The Institute coordinates the implementation of Community Engagement, digital innovations, and the apprenticeship program across the Institute's broad functions. As a competency-based training Institution, TICD emphasises knowledge creation, skills development and attributes. The following are the activities performed during the reporting period;

2.5.1.1: Community Engagement

- a) The Institute conducted a community needs assessment in Maruvango ward, Arumeru district, through focus group discussions to identify community challenges, such as in workplaces, businesses, and the broader community, leading to the development of tailored training programs. An action plan has been established, with implementation scheduled, aiming to enhance skills, improve business opportunities, and foster overall community development.
- b) Institute staff attended the Patandi village general meeting to create awareness about Health and the importance of participation in community projects.

- c) The Institute collaborated with the Tengeru Primary School Committee and the Patandi Village Council to address infrastructure challenges, which helps to strengthen community engagement and enhance the school's learning environment.
- d) Institute, in collaboration with TABEDO organisation, conducted beekeeping training for 32 TICD students, equipping them with entrepreneurial skills and empowering them to initiate sustainable income-generating ventures.

2.5.1.2: Digital and Social Innovation

- a) The Institute conducted an Innovation Training for students, focusing on creativity, critical thinking, problem-solving, and entrepreneurship. A total of 241 students (145 females and 96 males) participated, which also covered soft skills and career development.
- b) The Institute, through JODIC, participated in national and international innovation competitions, resulting in significant achievements. One female student won TZS.6 million for a groundnut harvesting innovation machine. Currently, the student is on the mentorship program for developing a more efficient groundnut harvesting machine. Also, JODIC secured TZS. 40 million for the acquisition of equipment, enhancing the Institute's innovation and entrepreneurship capacity.
- c) The Institute developed processes and tools to support potential innovators in transforming rough ideas into viable concepts through practical training. As a result, five (5) innovative ideas were successfully developed into prototype models, which helps to increase participation in the innovation program and enhances JODIC's capacity for adaptation and growth.
- d) The Institute facilitated 30 students, and the JODIC team participated in the Arusha Startup Ecosystem Stakeholder Engagement Event, an engagement that enhanced opportunities for future collaboration and joint innovation projects.
- e) A mentorship program was conducted for five (5) mentees from Tanga and Arusha, nurtured by Asante Africa Foundation, which contributed to improving JODIC's performance and strengthened its culture of innovation.
- f) JODIC team visited Twende Hub to learn about the operations of innovation hubs, which enhanced their exposure to emerging technologies and innovative processes, while also strengthening professional networking and collaboration opportunities.
- g) The Institute conducted a Capacity Building Workshop for five staff members of the Jamii Digital Innovation Centre, enhanced by the Tanzania Commission for Science and Technology (COSTECH). The workshop enhanced the institute to improve the operation of digital innovation and community engagement.
- h) Institute strengthened partnerships with key stakeholders, including Asante Africa Foundation, Starhub Africa, Westerwelle Startup Haus, and Twende Hub, to foster collaborative relations with the Centre. This led to shared resources, knowledge, and skills, and resulted in the establishment of a joint collaborative program.
- i) The institute, through JODIC, E3Empower and JA Africa, facilitated entrepreneurship, leadership and Digital Skills to more than 500 students for four days from 9th to 11th

May, 2025 in order for the students to get exposure of emerging new technologies and creative processes this as result enables the students to gain the understanding of innovation, entrepreneurship, leadership and ICT skills. Some topics taught are;

2.5.1.3: Apprenticeship Program

The Institute conducted an Apprenticeship Orientation program for new students, providing them with essential information and guidance on their upcoming practical training experiences. This initiative aims to equip students with knowledge and expectations for a successful learning journey.

Also, the Institute organised an orientation session and facilitated the application process for the Apprenticeship Program, engaging 2,445 students at both the Main Campus and Kijenge Town Campus. This initiative improved students' knowledge and practical experience, while fostering stronger collaboration between the Institute and local industries, creating mutual benefits for both students and employers.

The institute has managed to organise and conduct a Career Fair event on 20th June, 2025, which involved the expected graduates and invited stakeholders and various topics were presented. The event had 80 men and 137 women participants. 9 stakeholders participated, including NHIF, Starrich Consulting International, PCCB, NBC, CEVEDE, Roots and Shoots Arusha, Vodacom, Twende Social Innovation Hub, Prime Minister's Office Youth, Labour and Disabled People. Some topics taught are;

- i. Entrepreneurship and innovation
- ii. How to write a job application letter
- iii. Techniques of answering interview questions
- iv. How to prepare a curriculum vitae (CV)
- v. Financial education
- vi. Life skills
- vii. Communication skills
- viii. Mental health

2.5.2: National Women's Research Documentation Centre

During the reporting period, the Centre implemented the following activities;

2.5.2.1: S-HE BRAVE Program

During the reporting period, the Institute conducted the S-HE Brave program, which consists of three projects: the Female Student Dialogue Project, the Community-Based Paralegal Project, and the Young Women Leadership Training Project, as explained below.

A: Female Student dialogue project

The dialogue provided both girls and boys with self-awareness training and room for discussion on the way forward to achieve their goals. Gender Based Violence topic was also discussed, and they agreed on a collective effort to stand and fight for their rights and the rights of others in their community, educating family members and friends was given as the better way of reducing GBV cases. The Centre has successfully conducted dialogue with the following Institutions, as shown in Table 10 below.

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Table 10: Female student dialogue in academic Institutions-Arusha Region

S/N	Institution's Name	Number of participants		
		Female	Male	Total
1	Horticultural Research and Training Institute, Tengereu	66	37	103
2	Sing'isi Secondary School	122	63	185
3	National College of Tourism	95	84	179
4	Tumaini University- Makumira	35	59	94
5	Arusha Day Secondary	178	220	398
6	Hai Day Secondary School	36	24	60

B: Young Women's Leadership Training Project

During the reporting period, 10 students from the third cohort graduated from the young women leadership training program, while at the same time, 40 female students were enrolled as follows; three (30 from Arusha Technical College (ATC), two (2) from Open University of Tanzania (OUT), two (2) from Tumaini University-Makumira, Five (5) from LITA - Tengereu, four (4) from Horticulture - Tengereu, 21 from Tengereu Institute of community Development (TICD) and three (3) home-based. All students will be linked with mentors to participate in the mentorship phase of the Young Women Leadership Project. This phase is designed to provide guidance, support, and development opportunities for young women who have shown potential in leadership roles.

C. Community-based F Aid services

During the reporting period, the Institute provided legal awareness to 130 beneficiaries from the Meru District Council. The exercise was conducted with the District commissioner's office. 60 out of the total were able to receive legal aid service .15 of the attendees were linked with the social welfare office to receive more relevant assistance.

2.5.2.2: Research and Documentation

During the reporting period 2024/25, the Institute, through the National Women's Research and Documentation Centre (NWRDC), conducted the following activities based on research concerning Gender based violence awareness and other issues related to the community.

A: Survey to assess the situation of Gender Based Violence among students and community members

The Institute, through the Centre, conducted a mini-survey to assess the situation of gender-based violence (GBV) at Tengereu Horticulture Research and Training Institute, National College of Tourism and Tumaini-Makumira University. The study found that awareness of gender-based violence is high among students. However, there are still a few remaining students who are unaware of the meaning and types of gender-based violence. Psychological violence appeared

to be the most commonly reported form of GBV, and many students lacked knowledge about how to report such incidents. Key contributing factors to GBV, based on the survey, were poverty and peer pressure.

Furthermore, 56 community members from Endabash and Mang'ola wards in Karatu District participated in the survey on the situation of GBV. The purpose of the survey was to explore the prevalence of Gender-Based Violence in Mang'ola and Endabash Wards. The results indicate that physical violence is the most prevalent form of Gender- Based Violence (GBV) in Mang'ola and Endabash at Karatu district, with 71.42% (40 respondents) reporting experiencing physical violence, followed by psychological violence at 16.07%, economic violence at 7.14%, and sexual violence at 5.35%. Despite the efforts made by different stakeholders, violence continues to occur within families, partnerships, and friendships, highlighting the need for further efforts to reduce the high rate of physical violence in these areas. The findings were shared with World Vision Tanzania to help them improve their interventions.

B: Study on Women's Engagement in Climate Action: Toward Attaining Sustainable Community Development in Tanzania

During the reporting period, the Centre organised and conducted a study titled "Assessment on Women's Engagement in Climate Action: Toward Attaining Sustainable Community Development in Tanzania. Data were collected across six (6) selected regions in Tanzania, as shown in the table below.

Table 61: Sampled Regions in research study on Assessment on Women's Engagement in Climate Action: toward Attaining Sustainable Community Development in Tanzania, 2025.

S/N	REGION	DISTRICT
1	KILIMANJARO	SAME DC
2	MANYARA	SIMANJIRO DC
3	SHINYANGA	MSALALA DC
4	MOROGORO	GAIRO DC
5	ZANZIBAR	MJINI MAGHARIBI
6	SINGIDA	IKUNGI DC

C: Documentation activities

The Centre received 60 books from the Tanzania Library Service Board, significantly enhancing the Centre's educational resource collection.

2.5.2.3. Women's Information Windows

The Women Information Windows (WIWs) are designed to empower women by providing access to critical information on job opportunities, education, scholarship funding, business loans, legal support, reproductive health, and channels for reporting gender-based violence. The Women's Information Windows (WIW) is an extension service by NWRDC hosted under TICD. The centre was able to establish four (4) new WIW from the following learning institutions:

Buhare CDTI Mara, Mlale CDTI Ruvuma, Institute of Rural Development Planning (IRDP) Dodoma and Dar es Salaam Institute of Technology (DIT) Dar es Salaam.

To build the capacity for the WIWs, the Centre also conducted a two-day annual WIWs coordinators Workshop on 3rd and 4th April 2025. The workshop aimed to track the progress and implementation of the planned programs and come up with a new action plan and recommendations on how to modify and resolve various challenges they face while implementing programmes. Coordinators from Monduli CDTI WIW, Rungemba CDTI WIW, Mamtukuna FDC and Bigwa FDC attended the workshop. Also, the centre was able to visit some of the windows to vividly see how they conduct their activities.

2.5.2.4. National and International Commemorations

A. International Day of the Girl Child

In collaboration with World Vision, during the International Day of the Girl Child, the Centre organised a Female Students' dialogue with 400 participants from six secondary schools located in the Arumeru district. These schools included Arusha Day Secondary School, Poli Secondary School, Makumira Secondary School, Sing'isi Secondary School, Akheri Secondary School, and Muungano Usa River Secondary School. During the dialogue, four key topics were discussed: Gender-Based Violence, Mental Health, Girls' Rights, and Leadership. The event was held under the theme: "Mtoto wa Kike na Uongozi; Tumshirikishe, Wakati ni Sasa" The dialogue successfully empowered girls by enhancing their confidence, helping them recognise their rights, and encouraging them to defend themselves and report any instances of violence within their communities.

B. Commemoration of the 16 Days of Activism against Gender-Based Violence

The Institute successfully participated in the commemoration of the 16 Days of Activism Against Gender-Based Violence by organising awareness campaigns featuring key messages such as: -

- i. "Do Justice, End Gender-Based Violence"
- ii. "Respect Rights, End Gender-Based Violence"
- iii. "End Violence, Everyone Has the Right to Live in Peace"
- iv. "Let's Join Hands to Build a Violence-Free Community"

These messages were shared across various platforms to educate and raise awareness within the campus and the surrounding community. The platforms used to promote awareness and educate on gender-based violence included TICD's own platforms and a live session on Star TV, where the discussion focused on the achievements, challenges, and expectations surrounding the 30th anniversary of the Beijing Declaration and Tanzania's ongoing fight against gender-based violence. The Institute also coordinated a Scholar Dialogue at TICD, with 40 participants attending both in person and online. The dialogue addressed the theme: "Towards 30 Years of the Beijing Declaration and Tanzania's Fight Against Gender-Based Violence: Progress, Gaps, and Prospects."

C. Commemoration of the Day of the African Child

In the commemoration of the Day of the African Child, the Ministry of Community Development, Gender, Women and Special Groups collaborated with the Institute to facilitate the conference at the TICD compound on 16th June 2025 with the theme "*Child Rights: The*

past, the present and the future". Purposively, conducted an academic forum to come up with academic answers on the rights of the child by looking at the past, the present and the future. Also, the conference was aimed at educating and reminding the Government, parents, guardians, caregivers and other relevant stakeholders about their responsibilities in upholding five fundamental rights of a child as follows;

- i. The right to life
- ii. The right to protection from any form of violence
- iii. The right to education, culture and talent development
- iv. The right to participate in expressing opinions on matters concerning the child, according to their age
- v. The right to non-discrimination based on the child's condition.

The conference acquired 100 participants, including Village Executive Officers, Community Development Officers, Academicians, UNESCO representatives and SUMAUJATA representatives. The Centre conducted an educational outreach program on parenting and children's rights protection through TBC FM Arusha, reaching a broad public audience.

D. Commemoration of the International Family Day

The Institute collaborated with the Tanzania Women Initiative for Empowerment (TAWIE), a Non-Governmental Organisation, to commemorate International Day of Families on 15th May 2025. The main activity conducted was a moderated Dialogue that included parents and guardians, Non-Governmental Organizations, Social Work experts, Students of Tengeru Institute of Community Development, TICD Staff, sanitation and security service providers. The dialogue was guided by the theme, "Towards a Better Tomorrow: The Role of the Family and Childcare Systems in Building a Strong Nation. A total of 503 students from TICD participated actively in this event.

E. Commemoration of the World Elder Abuse Awareness Day

The institute commemorated World Elder Abuse Awareness Day in partnership with community development, youth, and elderly organisations in Arusha. The 2025 WEAAD event, held on June 12th at the Institute, adopted the national theme: "Older Persons are a National Treasure; Let Us Protect and Care for them." The sub-theme, "Building Bridges between Generations: A Dialogue on the Responsibilities of Parents and Leadership for Community Development," emphasises the need for active intergenerational dialogue to foster mutual understanding and collaboration. By focusing on parental and leadership responsibilities, the event aimed to highlight practical ways to build social cohesion and bridge generational divides through education, policy advocacy, and community-driven initiatives.

2.5.2.5. National Women Conference

During the reporting period, the Institute, through the Centre, organised the National Women's Conference of 2025 in collaboration with the Ministry of Community Development, Gender, Women and Special Groups, Arusha Regional Commissioner's office, and Dar es Salaam Institute of Technology. The main conference theme titled "Ushiriki wa Wanawake Katika Utalii na Maliasili; na Mapambano Dhidi ya Ukatili wa Kijinsia: Miaka 30 ya Azimio la Beijing". The conference was held at AICC Nyasa Hall, Arusha. The conference was officially inaugurated by Hon. Dr. Stergomena Lawrence Tax (MP), Minister for Defense and the National Army, who was warmly received by Hon. Mwanaidi Ally

Khamis (MP), Deputy Minister for Community Development, Gender, Women, and Special Groups and distinguished guests from academic Institutions, LGA's, NGO's and MDA's attended conference where by different topics discussed. The gathering attracted a total of 1,158 participants, with women comprising 1,039 (90%) and men 119 (10%), underscoring a significant female presence and engagement in the event.

2.5.2.6 EAC Intergenerational Dialogue on Women in Leadership

The Centre in this reporting period conducted women's intergenerational dialogue in collaboration with the EAC Secretariat and the EAC Parliament Women's Caucus. The theme for the Intergenerational dialogue was "Harnessing Intergenerational Dialogue to galvanise transformative women in leadership in East Africa for sustainable Peace and Development. The dialogue was attended by members of the EAC secretariat staff, TICD, representatives from CSOs, academia and other stakeholders. The guest of honour was H.E. Veronica Nduva, Secretary-General of the EAC. The Special guest from the government was Hon. Felister Peter Mdemu (Deputy Permanent Secretary, Ministry of Community Development, Gender, Women and Special Groups). The key points addressed were Dealing with Stereotypes, Influencing the Gender Budget, and communication with the Public and Media. A total of 300 senior and junior women participated.

2.5.2.7 Collaborations and Partnership

During the reporting period as part of collaboration the Center prepared and submitted funding proposal for project research on women and leadership to Women Fund Trust Tanzania (WFT) and identified partnerships with Women Fund Tanzania (WFT), World Vision Tanzania, Smart Youth for Advanced communities (SYEAC), Voice of Youth Tanzania (VOYOTA), Tanzania Women Initiatives for Empowerment (TAWIE), Meru Elderly Initiatives And the Foundationle-Solstice Tanzania.

2.6: To increase the number and quality of research and publications made by TICD

This objective covers activities such as research, consultancy, short courses, training and Tengeru Community Development Journal (TCDJ);

2.6.1: Research

During the reporting period, the Institute developed four (04) research proposals and submitted them to donors for funding.

1. Assessment of women's engagement in climate action toward attaining sustainable community development in Tanzania
2. Gender inequality in asset ownership for pastoralist and agro-pastoralist communities in Mbulu and Simanjiro.
3. Gender Equitable Nutrition in Tanzania and Uganda
4. Accountability and fulfilment for older persons to raise their dignity program (AFFORD)

Also, the Institute developed two (02) research proposals for internal funding and is expected to be funded next financial year, 2025/26.

- a) Gendered impacts of climate change in Tanzania (GSS)
- b) Voices from Msomera: A Participatory Assessment of Cultural and Economic Transformations in the Relocated Maasai Community (BMS).

On the other hand, during the reporting period, the Institute funded two (02) research

projects, as follows.

Table 12: Research funded by the Institute

SNO	RESEARCH TITLE	PROGRESS STATUS
01	The Role of Development Stakeholders in the Maasai Community Resettlement Programme in Msomera	Data collection was conducted in Q3, whereby data analysis, Report writing and presentations were conducted in Q4, and the first draft report was submitted for presentation.
02	Women's Engagement in Climate Action toward Attaining Sustainable Community Development in Tanzania.	Data collection is completed, we are currently in the data analysis process, and report writing is expected to be conducted in Q1 of FY 2025/26.

Also, the Institute supported academic staff in disseminating research findings at scientific conferences to raise public awareness and enhance the Institute's visibility as a centre of excellence in community development research.

Table13: Scientific conference attended by TICD staff

SNO	RESEARCH	SCIENTIFIC CONFERENCE	PLACE
1	Gender Mainstreaming in Water Resources: A Case of Pangani Basin.	Maji International Scientific	Dar es Salaam
2	Determinants of Human Trafficking in Arusha City	Tanzania Social Workers Association Conference	Tanga City

2.6.2: Consultancy

In this reporting period, the Institute conducted six (06) consultancies as shown in Table 14.

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Table 74: Consultancy services performed

SNO	NATURE OF CONSULTANCY	CLIENT
01	Agroecology performance of silvopastoral of MVIWAMA in Manyara region	(MVIWAMA) Regional membership organisation of smallholder farmers (crop growers, livestock keepers, and fisherfolk)
02	Plant diversity assessment of Nature-Based Solutions to support flood prevention activities and generate socio-economic benefits of Maboga and Mwantengepods in Zanzibar	Client is SGI Engineer Zanzibar
03	Assessment of vegetation composition at the powerline from singing to the laboratory.	Government of Tanzania through TANESCO
04	Assessment of invasive alien plants of Pugu Kazimzumbwi in Dar es Salaam.	Government of Tanzania, through the Ministry of Natural resources and tourism
05	Plant diversity assessment of Rock Kopjes of Singida and Mwanza SGR line Lot 5.	Government of Tanzania through RSK Environment
06	Biodiversity assessment and visualisation of tourist attraction of Ndurumanga catchment forest in Meru District Council	USAriver Youth's Environmental Club.

2.6.4: Tengeru Community Development Journal (TCDJ)

A total of twenty-four (24) manual scripts were reviewed, and constructive feedback was provided to the authors to improve their papers. The Institute submitted an Application Form (Filled) to African Journal online for TCDJ indexing, waiting for feedback

2.7: Institute publicity, linkage and partnership enhanced

In this reporting period, the institute implemented the following activities;

- i. The Institute continued to prepare the manuscript for the Establishment of the TICD Multimedia Studio.
- ii. Advertisements for the Institute's training programs, short courses, and services were made through Radio Safina FM and Radio Clouds FM, Newspapers, Television, social media, and Brochures. These advertisements have increased student enrollment from 3,047 in 2023/2024 to 3299 for the 2024/2025 academic year.
- iii. The Institute participated in the Nane Nane exhibition to promote awareness of its programs, centres, and outreach activities. This initiative aimed at networking and increasing student enrollment for the 2024/2025 academic year.
- iv. The Institute facilitated one staff member to attend the Public Education stakeholders' annual meeting, organised by TBC1 from 17 - 21 February, 2025, held at Mbeya City. The meeting equipped the TICD staff with the ability and credibility to produce its own media advertisement programs that can be launched by TBC media stations. This will reduce the hiring costs of producing the media advertisement programs since it can now use its own personnel.
- v. The Institute coordinated and participated in two important exhibitions as part of promoting the March Intake Enrollment for the year 2024/2025. These exhibitions included:
 - a) The 20th Anniversary of the Higher Education Students' Loans Board (HESLB) held at General Tyre, Arusha from 10 - 14 February 2025.
 - b) The Special Exhibition towards the Celebrations of International Women's Day 2025. The exhibition was held around Sheikh Amri Abeid Grounds from 1 - 8 March, 2025. Various mainstream and online media were involved in covering several activities implemented by TICD.
- vi. The Institute promoted an understanding of its functions to the society, whereas the Institute produced and disseminated about 30 short clips; designed and disseminated 190 posters; covered and published about 145 news stories and 45 feature articles via the TICD's Facebook, Instagram, Twitter, LinkedIn and YouTube accounts.

2.8: To Strengthen TICD's management control, and financial management systems for increased financial independence.

2.8.1: Financial Performance

1. Approved Budget and Carryover Fund for the Financial Year 2024/25

For the financial year 2024/25, the Institute's Board approved a total budget of TZS11,585,775,533. Additionally, the Institute carried over a balance (carryover fund) of TZS 220,305,607 from the previous year (2023/24). This brings the total budget, including the carryover fund, of TZS 11,806,081,140, as detailed in Table 16 below;

Table 96: Summary of Approved Budget for the fiscal year 2024/25

No	Description	Grants from the Government	Own source	Total (A+B)
		A	B	C
1	Personal Emolument -PE	6,172,008,000	0	6,172,008,000
2	Other Charges and own source (OC & OS)	208,477,533	3,565,690,000	3,774,167,533
3	Development Budget (Grants & OS)	1,200,000,000	300,000,000	1,500,000,000
4	Contribution Fund	0	139,600,000	139,600,000
	Total Budget (2024/25)	7,580,485,533	4,005,290,000	11,585,775,533
5	Total Budget Carryover (2023/24)	169,568,832	50,736,775	220,305,607
	GRAND TOTAL (budget + carryover)	7,750,054,365	4,056,026,775	11,806,081,140

Source: TICD - MTEF 2024/25

2.8.2: Release of Funds

1. Internal Revenue Collection (Own Source)

In this reporting period, the Institute estimated to collect TZS.4,005,290,000 from approved internal revenue sources. A total of TZS. 3,838,147,144 (96%) were collected.

The shortage of TZS. 167,142,856 compared to the annual approved budget was attributed to the following reasons:

- a) Tuition fee not received from the Higher Education Students' Loans Board (HESLB)
- b) Printing and Publication Revenues: The printing unit has not yet started receiving external works. The unit is currently doing work related to the Institute only.
- c) Research, consultancy, and short course Training: Few research, consultancy services, and short course training were conducted compared to the projection.

2.6.3: Short courses

During the reporting period, the Institute planned to conduct 25 short course trainings out of 70, of which seven (7) were successfully implemented as shown in Table 15 below.

Table 85: Short-course training conducted

S/N	Name of Short Course	No. of Participants
1	Gender Responsive Budgeting	2
2	Negotiation Skills in Managing Public Procurement Contracts in the Public Sector	4
3	The Comprehensive Bids Management in the Procurement Digital Era in the Public Sector	6
4	Strategic Human Resource Planning and Management	5
5	Impact Evaluation for Evidence-Based Development	1
6	Ujumuishaji wa Jinsia na Usawa katika Sera na Mikakati ya Maendeleo	2
7	Proposal Writing and Resource Mobilisation	3
8	Resource Mobilization	2
9	Gender Equality and Advocacy	2

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Sources of Income	Annual Approved Budget	4th Quarter Revenue Projection	Actual Income collected 1st to 3rd Quarter	Actual Income collected 4th Quarter	Total collection	% actual vs. approved budget	Reasons for over/under collection
	A	B	C	D	E	G	
			[Q1 to Q3]	[Q4]		[E/A]	
Printing and Publication	73,250,000	18,312,500				0%	The printing unit has not yet started receiving external works. The unit is currently doing work related to the Institute only.
Receipts from water charges	5,000,000	1,250,000	2,620,000	1,200,000	3,820,000.00	76%	June employees' deductions related to water charges were received in July 2025
Receipt from consultancy fee	10,800,000	2,700,000	2,432,000	1,200,000	3,632,000	34%	Compared to projection, few consultancies have been conducted.
Receipt from research fee	5,800,000	1,450,000				0%	Compared to projection, no research was conducted.
Short courses fess	15,000,000	3,750,000	1,800,000	287,250	2,087,250	14%	Few short courses were conducted compared to the projection.
Fees at Government Hospitals and clinics	11,185,000	3,361,773	7,823,227	4,783,480	12,606,707	113%	Increase in the number of students and staff who get medical services in the Institute Dispensary

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Table17: Own source collection for financial year 2024/25

Sources of Income	Annual Approved Budget	4th Quarter Revenue Projection	Actual Income collected 1st to 3rd Quarter	Actual Income collected 4th Quarter	Total collection	% actual vs. approved budget	Reasons for over/under collection
	A	B	C	D	E	G	
			[Q1 to Q3]	[Q4]		[E/A]	
(A) OWN SOURCE							
Tuition Fee	3,381,795,000	1,013,931,349	2,461,785,589	850,137,456	3,311,923,045	95%	Tuition fees from students who are beneficiaries of HESLB loans were not received. It is expected to be received in July 2025
Application fees	33,600,000	3,600,000	13,790,000	3,490,000	17,280,000	51%	Applications were fewer compared to projections.
Accommodation Fee	436,460,000	77,079,971	359,380,029	102,312,663	461,692,692	106%	Part of the accommodation fee associated with the financial year 2023/2024 was received in the financial year 2024/2025.
Rent Fee	15,600,000	5,526,550	7,673,450	4,550,000	12,223,450.00	78%	The institute is still owing some tenants rent related to the financial year 2024/2025. Management is making a follow-up to ensure the same is collected in quarter one 2025/2026

2.8.3: Other Charges (OC)

In the financial year 2024/2025, the Institute expected to receive TZS. 208,477,533.00 from the central government for various expenses. A total of TZS.174,599,934.00 was received, equivalent to 84% of the approved budget, as shown in Table 18.

Table18: Other Charges (OC) July - June 2025

Description	Approved amount	Amount Released in the financial year 2024/2025	%
Other Charges (OC)	208,477,533.00	174,599,934.00	84
Total	208,477,533.00	174,599,934.00	84

Source: TICD- December 2025

2.8.4: Personal Emoluments (P.E)

The total salaries received and paid during FY 2024/2025 amounted to TZS. 4,985,806,584, equivalent to 81% of the annual approved budget of TZS. 6,172,008,000.00. The non-issuance of new employment permits and promotional approvals during the year resulted in a shortfall of TZS.1,213,918,584.00. As shown in Table 19.

Table19: TICD Personal Emoluments in Q1 and Q2 FY 2024/25

QUARTER	QUARTER PE PROJECTED BUDGET	QUARTER PE PAID	DIFFERENCE
Q1	1,543,002,000.00	1,191,563,000.00	351,439,000.00
Q2	1,543,002,000.00	1,233,445,000.00	309,557,000.00
Q3	1,543,002,000.00	1,262,358,000.00	280,644,000.00
Q4	1,543,002,000.00	1,298,440,584.00	244,561,416.00
TOTAL	6,172,008,000.00	4,985,806,584.00	1,213,918,584.00
PERCENTAGE		81%	

2.8.5: Development Fund

A: Development Fund-Government

During the financial year 2024/25, the Institute expected to receive TZS. 1,200,000,000 as a development fund from the Central Government for the construction of the administration building. During the period, the Institute received TZS. 1,200,000,000.00 is equivalent to 100%.

B: Development Fund-Own Source (Dev-OS)

During the financial year 2024/25, the Institute budgeted TZS. 300,000,000 as development funds from its own sources. For 12 months, 1 July 2024 to 30 June 2025, a total of TZS. 178,023,562.62 was spent, equivalent to 58% of the annual approved budget, as shown in Table 20:

Table 100: Development Funds-Own Source

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Sources of Income	Annual Approved Budget	4th Quarter Revenue Projection	Actual Income collected 3rd Quarter	Actual Income collected 4th Quarter	Total collection	% actual vs. approved budget	Reasons for over/under collection
	A	B	C	D	E	G	
			[Q1 to Q3]	[Q4]		[E/A]	
Housing	16,800,000	5,214,000	8,586,000	4,296,000	12,882,000.00	77%	Deductions for the month of June 2025, including housing rent, were received in July 2025.
Total Approved Own source	4,005,290,000	1,136,176,143	2,865,890,295	972,256,849	3,838,147,144	96%	
B: Government Source							
Personal Emoluments (PE)	6,172,008,000	1,543,002,000	3,687,366,000	1,284,582,000	4,985,806,584	81%	
Other Charges (OC)	208,477,533	52,119,383	105,107,423	69,492,511	174,599,934	84%	
Capital Grant- Local	1,200,000,000	-	1,200,000,000	-	1,200,000,000	100%	
Total Government Source	7,580,485,533	1,595,121,383	4,992,473,423	1,354,074,511	6,360,406,547	84%	
Total Approved Budget for 2024/25	11,585,775,533	2,731,297,526	7,764,441,780	2,326,331,360	10,198,553,691	88%	

Source: TICD- June 2025

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R	To improve TICD's human resources policies and practices	1,975,039,203	1,439,462,114	529,782,619	1,969,244,732	100%
S	To contribute to the national environment and climate change agenda	62,382,106	56,405,860	5,880,916	62,286,776	100%
M	To strengthen TICD's capacity to offer adequate, attractive and quality	1,674,568,832	1,409,186,689	59,331,350	1,468,518,039	88%
	Civil Servants	6,172,008,000	3,687,366,000	1,284,582,000	4,971,948,000	81%
	Total	11,806,081,141	7,888,353,127	2,448,466,706	10,336,819,833	88%

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2.8.8: Institution's legal services, support and oversight

During the reporting period, the institute implemented several activities to provide comprehensive support, ensuring compliance with regulations, managing contracts, addressing disputes, and overseeing institutional policies to strengthen governance and operational efficiency. The Institute compiled a comprehensive register of all contracts and MOUs, which provides an overview of agreements across all departments and units, along with the current status and implementation details of each agreement (See attachment I).

Furthermore, during the Legal Aid Services Week, the Institute provided legal assistance to 150 women in Arumeru District, ensuring their access to justice and protection of rights. This initiative not only empowered vulnerable women with knowledge of their legal entitlements but also strengthened community awareness of available legal remedies. The outreach effort aligned with national efforts to improve access to legal aid for marginalised groups. These interventions underscore the Institute's commitment to advancing gender justice and equitable legal support for marginalised groups.

2.9: Improve the physical infrastructures and image of TICD

A: Renovation and Rehabilitation of Infrastructure

During the reporting period, the Institute renovated and made rehabilitation to the following infrastructure, as shown in Table 22

Table 22: Renovation and Rehabilitation of Infrastructure

SN	TASK DESCRIPTION	IMPLEMENTATION
1	Renovation and rehabilitation of hostels	The estate section participates in the following renovation and rehabilitation works; • Repair door and door locks, for Sokoine and Ngorongoro hostels. • Replace 15 flush doors for Sokoine and Ngorongoro hostels. • Repair the wad lobe door and wad lobe locks for Sokoine and Ngorongoro hostel. • Repair door frame for Sokoine and Ngorongoro hostels. • Apply glossy finish and paint for the repaired door and wad lobes.
2	Water supply system	• Repair and cleaning the main pipe for supplying water to the lecture halls (Nyerere and New lecture theatre) • In extension, building the system of water supply in toilets was changed by disconnecting the tank

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		placed under the roof and reconnecting the external elevated tank placed near the building by connecting to the toilets' existing pipes.
3	Electrical supply system	• Repair the electrical system in the Library building by adding bulbs and tube lights to the passage areas. • For the dispensary and Kijenge campus, 50 tube lights were placed
4	Repair chair beds and chairs.	• Make a repair of 126 chairs for the library. • Repair 57 beds. • Construct arms storage space
5	Sewage supply system	• Repair the sewage system in the students' café by dislocating the pipes that were not allocated properly and maintain its hygiene in good condition. • Repair of staff and students' toilets.
6	External surroundings	• Paving the unpaved area 825sqm • Supply spotlights in the town campus (2 spotlights) • Construct two (2) incinerators

B. Construction of the Administration block

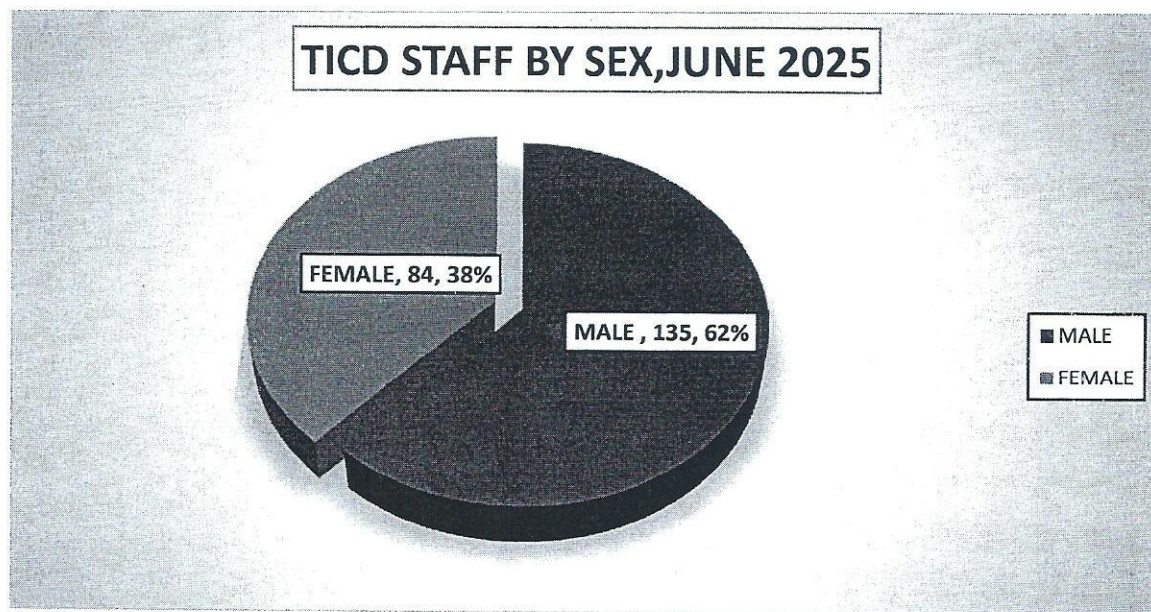
The Institute is implementing an 18-month Three Storey Administration Building Construction Project worth Tshs. 5,664,000,000. The Institute has so far received a total of Tshs.2,700,000,000 (47.7 per cent of the allocated budget amount) disbursed in two instalments: Tshs. 1,500,000,000 and Tshs.1,200,000,000 for 2023/2024 and 2024/2025, respectively. The progress now stands at an 80 per cent completion rate, while the implementation time elapsed so far is 77.8 per cent. Construction is now at the finishing stage - a major current activity being internal and external wall skimming. For 2025/2025, a budget amounting to a total of Tshs. 600,000,000 is allocated to continue with project implementation, and the project is expected to be finalised on 17th November 2025.

2.10: Improve TICD's human resources policies and practices

In this reporting period, the following activities were implemented: -.

- i. The Institute maintained its commitment to providing motivation, entitlements, and other employment allowances to its staff, recognising their contributions and promoting job satisfaction and reviewing administrative and operational policies, leaders were provided with entitlements and other employment allowances.
- ii. Three (03) Governing Board and Its Committees were conducted as well as 12 management meetings were conducted to address governance issues and ensure effective decision-making and communication within the Institute.

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2.10.1.2: Staffing level by category

The figure below illustrates the staffing levels by category as of June 2025. Out of 219 staff, 137 are administrative and technical staff, comprising 63%, while 82 are academic staff, representing 37%. This indicates a higher number of administrative and technical personnel compared to academic staff in the institution.

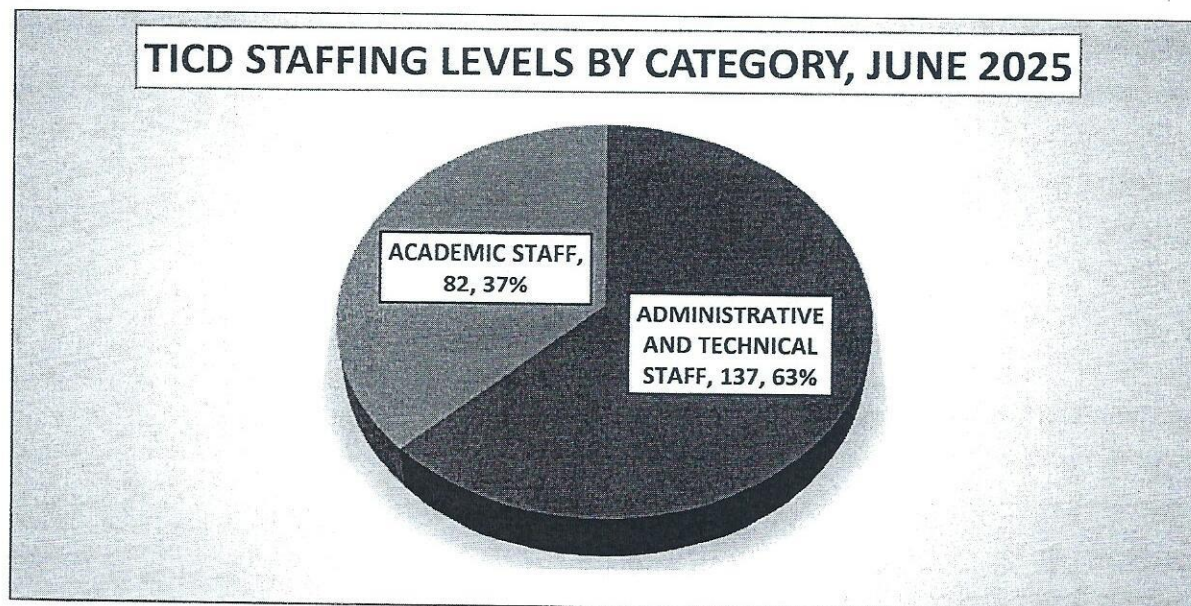


Figure 4: TICD Staffing levels by category as of 30 June 2025

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2	Water supply system	• Repair and cleaning the main pipe for supplying water to the lecture halls (Nyerere and New lecture theatre) • In extension, building the system of water supply in toilets was changed by disconnecting the tank

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- iii. Scheme of Services for Administrative and Technical Staff was reviewed and submitted to President's Office, Public Service Management and Good Governance for approval. The document was approved with effect 1st August 2024.
- iv. The Institute has reviewed and developed four (04) policies, which are the financial management and regulations manual, the research and publications management policy, the communication and marketing policy and the workload policy. These policies help to improve internal business processes.
- v. All staff members were assessed using the Public Employees Performance Management Information System (PEPMIS).
- vi. The Institute Management has managed to facilitate one Employment committee meeting for confirmation, categorisation, and promotion of staff. The meeting was conducted on 05TH May, 2025, where a total of 16 were promoted, and the committee agreed to confirm them in the new position. Thirteen out of them were academic staff, two (2) employees were promoted from Senior Lecturer to Associate Professor, six (6) staff from assistant lecturer to Lecturer and five (5) tutors to assistant lecturer. Three (3) were administrative staff, and the committee confirmed four (4) employees who changed their cadres through categorisation. The committee also agreed to confirm 42 employees who completed their probation period. And, the committee agreed to request a permit for the accelerated promotion of four (4) staff.
- vii. The Institute has managed to facilitate staff participation on Workers' Day (Mei Mosi). Staff were provided with a uniform, an umbrella, food and refreshment.

2.10.1: Staffing Level

During the reporting period of the financial year 2024/25, the Institute has a total number of 219 members of staff, of whom 137 are male, and 82 are female. Moreover, 82 employees (37%) are academicians, and 137 (63 %) are administrative and technical. The details of staffing levels for each designation are shown in figures 03, 04 and Table 22 below.

2.10.1.1: Staffing Level by Sex

The figure below depicts the staffing levels by sex as of 30 June, 2025. Out of 219 staff members, 135 are Male, constituting 62%, while 84 are female, accounting for 38%. Highlighting a higher representation of male staff compared to female staff in the institution.

Figure 3:TICD Staffing levels by sex as of 30 June 2025

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2.10.1.3: TICD Staff distribution by designation

During this period of the financial year 2024/25, the Institute has a total number of 219 members of staff whereby 135 are male and 84 are female. Moreover, employees 82 are academicians and 137 are administrative and technical. The details of staffing levels for each designation are shown below.

Table 23: Number of staff, June 2025

S/N	DESIGNATION	STAFFING LEVEL				
		ESTABLISHMENT	STRENGTH			WEAKNESS
			M	F	TOTAL	
1	Rector	1	1	0	1	0
2	Deputy Rector - Academic, Research and Consultancy	1	1	0	1	0
3	Deputy Rector - Planning, Finance and Administration	1	0	0	0	1
4	Human Resource Manager	1	1	0	1	0
5	Registrar	1	1	0	1	0
6	Chief Accountant	1	1	0	1	0
7	Chief Internal Auditor	1	0	0	0	1
8	Head of Procurement Management Unit	1	1	0	1	0
9	Head of Planning Unit	1	0	0	0	1
10	Professor	2	0	0	0	2
11	Associate Professor	3	2	0	1	1
12	Senior Lecturer	10	2	2	5	5
13	Lecturer	25	15	9	24	1
14	Assistant Lecturer	40	21	9	30	10
15	Tutorial Assistant	24	13	8	21	3

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STAFFING LEVEL						
S/N	DESIGNATION	ESTABLISHMENT	STRENGTH			WEAKNESS
			M	F	TOTAL	
16	Senior Accountant	1	0	0	0	1
17	Accountant II	2	2	0	2	0
18	Assistant Accounts Officer	2	1	1	3	-1
19	Accounts Officer II	2	0	1	1	1
20	Senior Accounts Officer	3	3	0	3	0
21	Admission Officer	6	2	4	6	0
22	Nursing Officer I	1	0	1	1	0
23	Nurse I	1	0	1	1	0
24	Assistant Nursing Officer	1	0	1	1	0
25	Senior Supplies Officer	1	1	0	1	0
26	Procurement Officer II	1	0	1	1	0
27	Assistant Supplies Officer	2	1	1	2	0
28	Supplies Officer	1	0	1	1	0
29	Medical Officer II	1	1	0	1	0
30	Clinical Officer	4	4	0	4	0
31	Principal Community Development Officer I	1	0	1	1	0
32	Senior Community Development Officer II	2	1	0	1	1
33	Community Development Officer I	1	1	0	1	0
34	Community Development Officer II	8	2	5	7	1
35	Driver II	9	9	0	9	0
36	Technician II	4	3	1	4	1

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STAFFING LEVEL						
S/N	DESIGNATION	ESTABLISHMENT	STRENGTH			WEAKNESS
			M	F	TOTAL	
37	Examinations Officer	3	5	2	7	-4
38	Estates Officer	1	2	0	2	-1
39	Human Resource Officer	4	1	3	4	-1
40	Administrative Officer II	2	1	1	2	0
41	Transport Officer II	1	1	0	1	0
42	Principal ICT Officer	1	1	0	1	0
43	ICT Officer	2	2	0	2	0
44	Assistant ICT Officer I	2	2	0	2	0
45	Senior Internal Auditor	1	0	0	0	1
46	Internal Audit Officer II	2	2	0	2	0
47	Internal Audit Officer I	1	2	0	2	-1
48	Senior Library Assistant	1	1	1	2	-1
49	Senior Library Officer	1	1	0	1	0
50	Library Officer I	1	1	0	1	0
51	Library Officer II	2	3	1	4	-2
52	Library Assistant I	7	4	4	7	0
53	Office Management Secretary I	1	0	1	1	1
54	Office Management Secretary II	5	5		5	0
55	Principal Planning Officer I	1	1	0	1	0
56	Senior Planning Officer II	2	0	1	1	1
57	Planning Officer I	2	1	0	2	0
58	Planning Officer II	2	0	2	2	0
59	Economist I	1	1	0	1	0
60	Records Management Assistant	4	1	3	4	0

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STAFFING LEVEL						
S/N	DESIGNATION	ESTABLISHMENT	STRENGTH			WEAKNESS
			M	F	TOTAL	
61	Public Relations Officer I	2	1	0	1	1
62	Public Relations Officer I	2	1	0	1	1
63	Public Relations Officer II	2	2	0	2	0
64	Artisan II	1	1	0	1	0
65	Warden	10	3	6	9	1
66	Legal Officer II	2	0	3	3	-1
67	Laboratory Technician	2	1	0	1	1
68	Pharmaceutical Technician II	2	1	1	2	0
69	Health Laboratory Assistant II	2	2	0	2	0
70	Health Assistant II	2	1	1	2	0
71	Economist II	2	1	1	2	0
	Total	241	135	84	219	11

2.10.2: New Hire

For the period ended June 30, 2025, the Institute has received fifty (50) new employees and four (04) transferred employees. Also, the institute has participated in long listing and shortlisting sessions coordinated by the President's Office, Public Service Recruitment Secretariat.

Table 24: List of new employees

S/N	Name	Designation
1	Velena Kemilembe Patnes	Administrative Officer II
2	Paschal Deogratias Haule	Administrative Officer II
3	Abubakari Said Masalu	Technician II (Electrical)
4	Delphina Deus Kyabana	Accounts Officer II
5	Stephen Rogasian Massawe	Internal Audit Officer II

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S/N	Name	Designation
6	Mourine James Mwakyoma	Technician II (Plumbing)
7	Saada Abdallah Rashid	Planning Officer II
8	Paulina Michael Ng'itu	Library Assistant II
9	Simoni Godfrey Matozi	Library Assistant II
10	Agnes Charles Sarungu	Library Assistant II
11	Siima Simon Selubyogo	Library Assistant II
12	Elias Prosper Hamisi	Clinical Officer II
13	Leila Aminian Mgala	Admission Officer II
14	Zulfa Hashim Kayugwa	Admission Officer II
15	Masumbuko Iddi Saidi	Warden II
16	Emmanuel Alex Feruzi	Warden II
17	Dennis Peter Msotwa	Public Relations Officer II
18	Edwin Jacktan Kassara	Transport Officer II
19	Gaston Edward Mwanilwa	Pharmaceutical Technician II
20	Farida Rajabu Bakari	Pharmaceutical Technician II
21	Neema Barnabas Turuka	Legal Officer II
22	Sarah Michael Makonda	Legal Officer II
23	Roida Thobias Kobero	Community Development Officer II
24	Magreth Emmanuel Mbutu	Community Development Officer II
25	Geofrey Michael Bengesi	Community Development Officer II
26	Peter Laizer Saning'o	Games Tutor II
27	Herold Eliud Kwigizile	Library Officer II

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S/N	Name	Designation
28	Mary Nyambuli Alphonse	Records Management Assistant II
29	Castus Kumbakiza Benedicto	Records Management Assistant II
30	Sevelin Mlimbe Silinu	Library Officer II
31	Marko Milambo Tano	Library Officer II
32	Elivina Felician Bazompora	Health Assistant II
33	Mwaipopo Robert Mwakalenga	Health Assistant II
34	Richard Herman Peter	Health Laboratory Assistant II
35	Athuman Juma Luwaga	Health Laboratory Assistant II
36	Lulu Francis Mavika	Economist II
37	Kassim Kassim Mtabiagi	Economist II
38	Ezekiel Peter Massawe	Technician
39	Diana Egid Kimario	Office Management Secretary II
40	Tumain Ismail Kisanga	Office Management Secretary II
41	Lucia David Duma	Office Management Secretary II
42	Halima Ally Mpeno	Office Management Secretary II
43	Aneth Alfonse Ndonde	Office Management Secretary II
44	Peter Chacha Kichambati	Driver II
45	Frank Novart Alexander	Driver II
46	James Sunday Msamila	Driver II
47	Godfrey Nestory Msamila	Supplies Officer II
48	Martine Osmund Boniface	Driver II
49	Monica Paul Umusubi	Office Management Secretary II
50	Said Hashim Nassoro	Driver II

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2.10.3: Transferred Employees

Table 25: List of Transferred employees to the institute

S/N	NAME	DESIGNATION	NAME OF PREVIOUS EMPLOYER
1.	Esther-Christina Jared Maganza	Human Resources Officer II	Arusha District Council
2.	Jackson Nyaonge Julius	Economist I	Moshi District Council
3.	Nabahani Selemeni Kimboka	Assistant Lecturer	Ministry of Community Development, Gender, Women, and Special Groups
4.	Lilian Joseph Mollel	Human Resources Officer II	Marine Parks and Reserve Unit
5	Shenur Salmin Msemo	Examination OfficerII	Arusha City.

Table 26: List of employees transferred to other Institutions

S/N	NAME	DESIGNATION	NAME OF CURRENT EMPLOYER
1.	Hilda Samwel Mgema	Senior Records Management Assistant II	Ocean Road Cancer Institute
2	Abubakari Ahmad Juma	Senior Human Resources Officer	Medical Store Department
3	Rukia Salum Hamisi	Human Resources Officer I	Tanzania Educational Authority
4	Esther Andrew Odede	Senior Records Management Assistant II	Tanzania Institute of Accountancy
5	Amos Adonias Nyasomba	Tutorial Assistant (GPA 3.5)	Ministry Of Community Development.
6	Adrian Adriano Lyapembile	Senior Public Relations Officer II	Cereals and Other Produce Regulatory Authority (COPRA)
7	Hamis Majaliwa Rashid	Assistant Account Officer I	TAWA

2.10.4: Confirmation and Promotion of Staff

During this reporting period, the Institute Management has managed to facilitate one (1) Employment Committee meeting for the confirmation and promotion of staff. The meeting was conducted on 30th January 2025, and the following employees were confirmed through that meeting as shown in the table below;

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Table 27: List of confirmed employees who joined the institute

S/N	NAME OF EMPLOYEE	CADRE	EMPLOYMENT DATE	SEX	EMPLOYMENT COMMITTEE RECOMMENDATION
1	Mr Emmanuel Lucas Mhoja	Assistant Library I	20-09-2023	M	The committee agreed to confirm this employee to be confirmed from 20-09-2024
2	Mr Ninza Nehemiah Mbaza	Assistant Lecturer	21-09-2023	M	The committee agreed to confirm this employee from 21-09-2024
3	Mr Sigisbert Richard Shao	Examination Officer I	21-09-2023	M	The committee agreed to confirm this employee on 21/09/2024
4	Ms Jesca Manyaeli Maturo	Community Development Officer II	1/10/2023	F	The committee agreed to confirm this employee on 01/10/2024
5	Mr. Yona William Kitua	Assistant Lecturer	1/10/2023	M	The committee agreed to confirm this employee to be confirmed from 01/10/2024
6	Mr Festo Theodory Luhamo	Assistant Library I	1/10/2023	M	The committee agreed to confirm this employee to be confirmed from 01/10/2024
7	Mr Ally Ibrahim Mnzava	Internal Auditor II	1/10/2023	M	The committee agreed to confirm this employee to be confirmed from 01/10/2024
8	Arch. August Bonaventura Shirima	Estate Officer II	1/10/2023	M	The committee agreed to confirm this employee to be confirmed from 01/10/2024
9	Mr Hassan Mohammed Nahoda	Public Relation Officer II	1/10/2023	M	The committee agreed to confirm this employee to be confirmed from 1/10/2024
10	Ms Rehema Ally Shekuwe	Assistant Lecture	1/10/2023	F	The committee agreed to confirm this employee to be confirmed from 01/10/2024

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S/N	NAME OF EMPLOYEE	CADRE	EMPLOYMENT DATE	SEX	EMPLOYMENT COMMITTEE RECOMMENDATION
11	Ms Mariam Salum Chilamula	Community Development Officer II	2/10/2023	F	The committee agreed to confirm this employee to be confirmed from 02/10/2024
12	Adv. Latifa Juma Dauda	Legal Officer II	3/10/2023	F	The committee agreed to confirm this employee to be confirmed from 03/10/2024
13	Mr Lwimiko Anyandwile Kaminyoge	Examination Officer II	3/10/2023	M	The committee agreed to confirm this employee to be confirmed from 03/10/2024
14	Mr Emmanuel Filex Mvunyi	Assistant Lecturer	3/10/2023	M	The committee agreed to confirm this employee to be confirmed from 03/10/2024
15	Ms. Upendo Eramu Sukunala	Planning Officer II	17/10/2023	F	The committee agreed to confirm this employee to be confirmed from 17/10/2024
16	Mr. Gwakisa Prince Mwahojo	Tutorial Assistant	30/10/2023	M	The committee agreed to confirm this employee to be confirmed from 30/10/2024
17	Dr Agnes Gisbert Kapinga	Lecturer	30/10/2023	F	The committee agreed to confirm this employee to be confirmed from 30/10/2024
18	Ms Allen Joseph Kakiko	Tutorial Assistant	30/10/2023	F	The committee agreed to confirm this employee to be confirmed from 30/10/2024
19	Mr Abyud Abijan Kikoti	Tutorial Assistant	21/12/2023	M	The committee agreed to confirm this employee to be confirmed from 21/12/2024
20	Ms Omega Wilkins Mchaki	Tutorial Assistant	22/12/2023	F	The committee agreed to confirm this employee to be confirmed from 22/12/2024
21	Mr Ernest Manfred Peter	Laboratory Technician II	19/12/2023	M	The committee agreed to confirm this employee to be confirmed from 19/12/2024

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N/S	NAME OF EMPLOYEE	CADRE	EMPLOYMENT DATE	SEX	EMPLOYMENT COMMITTEE RECOMMENDATION
22	Mr Thomas Peter Muti	Driver II	19/12/2023	M	The committee agreed to confirm this employee to be confirmed from tarehe 19/12/2024

3.0: Achievement, Challenges and Remedial Action

3.1 Achievements

- a) Increase in enrolment by 5.97% in the academic year 2024/2025
- b) Conducted six (06) consultancies to different clients
- c) Conducted four (4) research studies on different themes
- d) Increase in the number of staff from 139 in 2023/2024 to 219 in 2024/2025.
- e) Increase in academic programmes from 26, 2023/2024 to 47 in 2024/2025
- f) Increase in own source collection from 88% in 2023/2024 to 93% in 2024/2025
- g) Increase in OC from 65% in 2023/2024 to 84% in 2024/2025
- h) Putting paving blocks of 825sqm within the Institute's roads and pathways
- i) One female student won TZS.6 million for a groundnut harvesting innovation machine through participation in national and international innovation competitions funded by UNDP FUNGUO innovation program
- j) JODIC secured TZS. 40 million for the acquisition of equipment, enhancing the Institute's innovation and entrepreneurship capacity through participation in national and international innovation competitions funded by UNDP FUNGUO innovation program
- k) Organised the National Women's Conference of 2025, which attracted a total of 1,158 participants
- l) Conduct of EAC Intergenerational Dialogue on Women in Leadership where a total of 300 senior and junior women participated.
- m) Funding 27 and 23 staff in long and short course training, respectively
- n) Repair of learning and teaching infrastructure, such as dormitories, classrooms and pathways.

3.2 Challenges

- a) Insufficient own-source revenue collections compared to budget estimates.

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b) Lack of title deed

3.3: Remedial Actions

- a) The Institute will continue to make follow-ups with the relevant authorities to acquire the title deed for the land currently utilised by the Institute.
- b) Continuously enhancing internal revenue sources by advertising and expanding training programs to increase the number of students.