REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

ISO 9001:2015 Certified

TANZANIA INSTITUTE OF EDUCATION

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

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March 2026

AR/PA/TIE/2024/25

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

Vision

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

mission

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

Motto

Modernizing External Audit for Stronger Public Confidence

Core Values

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

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

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

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

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

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

TABLE OF CONTENTS

Abbreviations

ARC	Audit and Risk Committee
BOT	Bank of Tanzania
CAG	Controller and Auditor General
CDC	Centre for Disease Control
FIFO	First in First Out
IPSAS	International Public Sector Accounting Standards
LANES	Literacy and Numeracy Support in Education
MA	Master of Arts
MBP	Mzumbe Book Project
MoEST	Ministry of Education, Science, and Technology
NBAA	National Board of Accountants and Auditors
NHIF	National Health Insurance Fund
NMB	National Microfinance Bank
PHD	Doctor of Philosophy
PPE	Property, Plant and Equipment
PPR	Public Procurement Regulations
SEQUIP	Secondary Education Quality Improvement Project
TESP	Teachers Educational Support Program
THTU	Tanzania Higher Learning Institutions Trade Union
TIE	Tanzania Institute of Education
TZS	Tanzanian Shillings
UK	United Kingdom
UNESCO	United Nations Educational, Scientific, and Cultural Organisation.
UNICEF	United Nations Children Fund

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Governing Council,
Tanzania Institute of Education,
P.O Box 35094,
Dar es Salaam, Tanzania

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Key Audit Matters

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

Other Information

Management is responsible for the other information. The other information comprises the Report by those charged with Governance, Statement of Management Responsibility, Declaration by the Head of Finance and Statement of the Director General on the financial statements for the year ended 30 June 2025, but does not include the financial statements and my audit report thereon, which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods and services at the Tanzania Institute of Education for the year ended 30 June 2025 as per the Public Procurement Act, 2023, the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorisations before award and maintained complete transaction records.

Conclusion

Based on the audit procedures performed, I conclude that the Tanzania Institute of Education 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 Tanzania Institute of Education for the year ended 30 June 2025 as per per the Public Finance Act (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 authorisations before incurring obligations, recorded transactions accurately and reported variances as required.

Conclusion

Based on the audit procedures performed, I conclude that the Tanzania Institute of Education 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 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

2.1 INTRODUCTION

The Governing Council are pleased to present the financial statements for the year ended 30 June 2025, which disclose the state of affairs of the Tanzania Institute of Education. The financial statements, which include Statement of Financial Position, Statement of Financial Performance, Cash Flows Statement, Statement of Changes in Net Assets/Equity and the related notes, disclose the financial position for the year and state of affairs of TIE.

This report is prepared in compliance with the requirements of the Tanzania Financial Reporting Standard No. 1 (TRFS 1) as issued by the National Board of Accountants and Auditors (NBAA) on 22 June 2020 and became effective on 1 January 2021.

The report is addressed to primary users and other stakeholders, setting out an analysis of the TIE operations and financial review with a forward-looking orientation in order to assist primary users and stakeholders to assess the strategies adopted by the TIE and the potential of those strategies to succeed in creating value over the short-, medium- and long-term period.

2.2 ESTABLISHMENT

Tanzania Institute of Education (TIE) is a public Institution under the Ministry of Education, Science and Technology (MoEST) established under Tanzania Institute of Education Act, Cap. 142. In 2009, it was designated as a higher education institution (non- university), under the National Council for Technical and Vocational Education and Training (NACTVET) with registration number REG/040. Its basic mandate is to interpret Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating the provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels. Specific functions of TIE are to: Design, develop and review curricula for Pre-primary, Primary, Secondary, and Teacher Education levels; Prepare curricular support materials including textbooks, syllabi and teachers guides; Provide in-service teachers training so as to enable teachers implement the curriculum effectively and efficiently; and Conduct research on various educational related matters including teaching and learning processes and the general quality of education.

2.3 THE INSTITUTE'S MISSION, VISION AND CORE VALUES

Mission Statement

To facilitate the provision of quality education through quality curricula in pre-primary, primary, secondary and teacher education levels.

Vision Statement

To become the centre of excellence in curriculum design, development and implementation with highly competent, motivated and committed professionals.

Core Values

The TIE shall always embrace and institutionalise values that always care about stakeholders' satisfaction and expectations. All employees are expected to be committed, competent and able to uphold the following core values as a character of the identity in order to deliver quality services to its clients efficiently and effectively.

(i) Promotion of Excellency

We strive for excellence and work to the best of our abilities with pride, skill, dedication, and we are committed to providing service to the public that is timely, competent, fair, efficient, and effective by acting objectively, professionally and lawfully.

(ii) Transparency

We consult the stakeholders to ensure openness and fairness in carrying out our functions.

(iii) Professionalism

We strictly maintain and abide by professional ethics and codes of conduct, building value-added relationships with customers and stakeholders to deliver quality services.

(iv) Accountability

We adhere to good governance practices by maintaining accountability in the execution of our duties.

(v) Integrity

We commit to being fair and honest in all corners of TIE services when dealing with stakeholders.

(vi) Responsiveness

We uphold a customer-responsive culture by providing courteous, prompt and quality services.

(vii) Dedication and Innovativeness

We promote commitment and inspire innovativeness in our staff on provision and delivery of quality services.

(viii) Morals

We adhere to ethical behaviour when dealing with stakeholders and discharge our duties with neutrality and impartiality, without fear or favour.

2.4 NATURE OF OPERATIONS

The principal function of the Institute, as stipulated in the Act, is to interpret Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating the provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels. Specific functions of TIE are to Design, develop and review curricula for Pre-primary, Primary, Secondary, and Teacher Education levels; Prepare curricular support materials including textbooks, syllabi and teachers guides; Provide in-service teachers training so as to enable teachers implement the curriculum effectively and efficiently; and Conduct research on various educational related matters including teaching and learning processes and the general quality of education.

a) The legislative and regulatory environment in which the organisation operates

According to the TIE Act, the duties of the Institute are:

i) Design, develop and review curricula for Pre-primary, Primary, Secondary, and Teacher Education levels;
ii) Prepare curricular support materials including textbooks, syllabi and teachers' guides;
iii) Provide in-service teachers' training so as to enable teachers implement the curriculum effectively and efficiently; and
iv) Conduct research on various educational-related matters, including teaching and learning processes and the general quality of education.

b) The industry/industries in which the entity operates

The Institute operates under the Ministry of Education, Science and Technology of the United Republic of Tanzania. The Institute interpret Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating the provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels.

c) Main products, services, stakeholders, business processes and distribution methods

i) Products and services

- **Curricula Development;** The Institute designs, reviews, and updates national educational curricula across pre-primary, primary, secondary, and teacher education levels, ensuring alignment with government policies and educational goals.

- **Instructional Materials:** The institute produces textbooks, syllabi, teacher guides, and support materials tailored to the curriculum. It also develops materials for English-medium schools, including textbooks translated from Swahili and resources for learners with visual impairments.

- **Digital Resources;** TIE operates a free online (digital) library known as the "Maktaba Mtandao" providing digital access to textbooks, teacher guides, and curricular resources.
- **Teacher Professional Development:** The institute offers in-service training, workshops, and seminars to equip teachers with updated pedagogical strategies and support curriculum implementation.
- **Research & Quality Assurance;** TIE conducts educational research, develops assessment tools, and oversees quality assurance processes, including examinations and evaluation frameworks.
- **Printing Services;** TIE operates printing presses located in Dar es Salaam, Mbeya, Mwanza, and Morogoro. These printing facilities provide a wide range of services, including:
  - Printing of books, brochures, calendars, diaries, and ministerial speeches,
  - Office record-keeping files,
  - Employee identification cards, and other
  - Other printing-related services.

ii) Stakeholders

Main stakeholders include

- Ministry of Education, Science, and Technology, under which TIE operates as a parastatal under this ministry,
- PMO-RALG; overseeing the implementation of education policies and programs at the regional and local levels
- Government policy makers; Who set educational goals and frameworks that TIE translates into curriculum.
- Teachers; Recipients of materials and the professional development services.
- Students and schools; End-users of textbooks and curriculum provisions.
- Workers union, Mass Media, Parliamentary Committees, Private Publishers, Booksellers and the general public.

iii) Business processes and distribution methods

- **Policy Interpretation & Curriculum Design;** TIE transforms national education policy into structured curricula and support documents for all educational tiers.

- **Content Development & Publishing;** Textbooks and support materials are developed, translated, adapted (e.g., for English-medium or visually impaired learners), and then published.

- **Distribution (Print & Digital);** Physical textbook distribution to schools nationwide and digital making materials available through its online library, enabling remote access.

- **Capacity Building: Organising** and delivering training, seminars, and workshops to educators to support the curriculum.

- **Monitoring;** Conducting assessments, research, and quality checks to evaluate and enhance educational outcomes.

In carrying out its operations, the Institute uses equipment and other capital (financial, social and relationship, intellectual, natural and human) and laws.

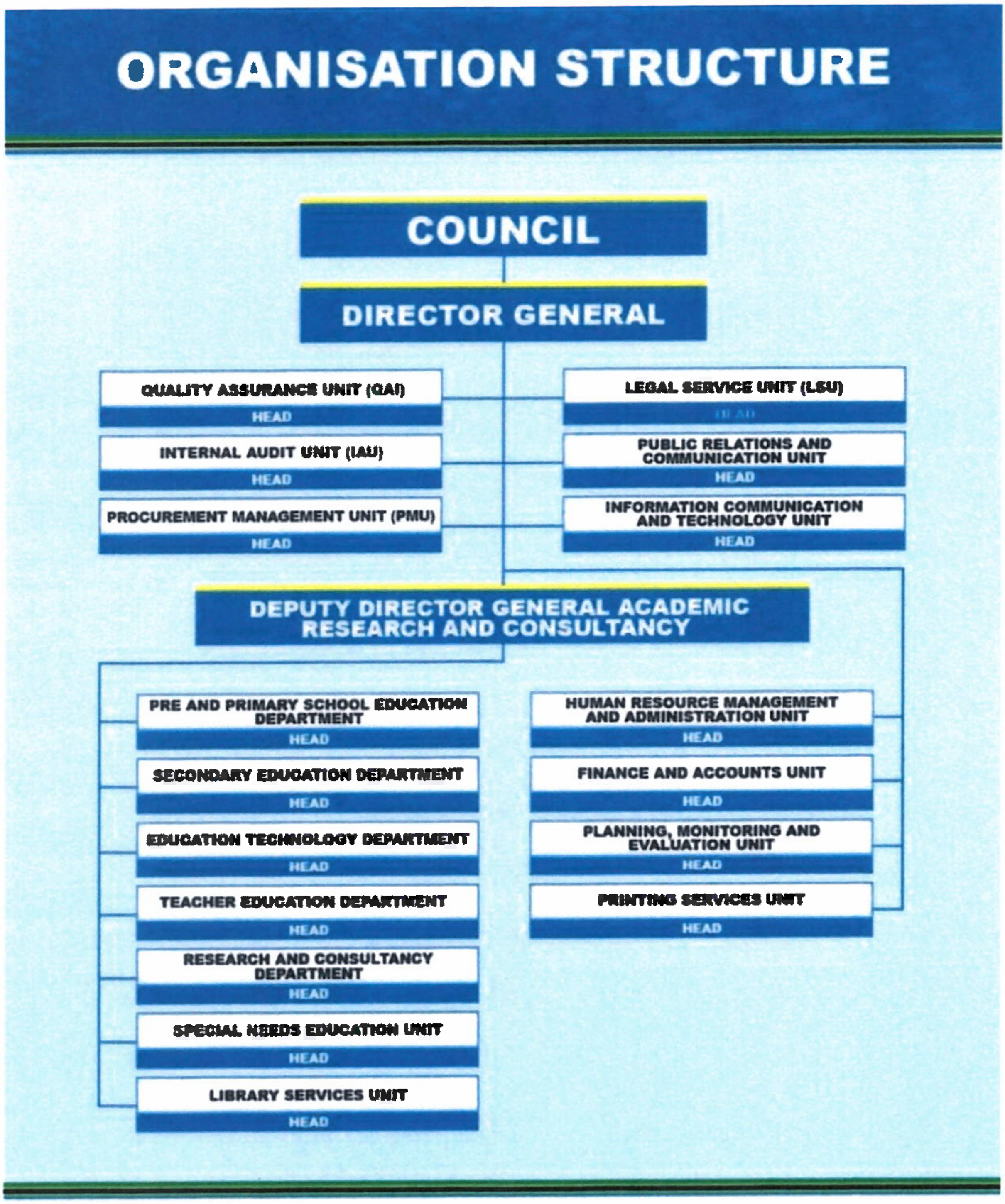
d) Structure of the Authority's operation and its economic model

The structure of the Institute is operational after being approved by the President of the United Republic of Tanzania. In the structure, the Board of Directors is mandated with the role of governing all operations of the Institute. The day-to-day management is entrusted to the Director General, who is the chief executive of the institution. According to the 2023 Organization Structure of the Institute, under the office of the Director General, there is one (1) Deputy Director General - Academics, Research and Guidance, five (5) Departments and 12 Units.

Tanzania Institute of Education Headquarters is in Dar es Salaam and operates its printing presses in four regions located in Dar es Salaam, Mbeya, Mwanza, and Morogoro.

The institute provides the service of selling textbooks and other curriculum support materials at its headquarters offices located in Mwenge, Dar es Salaam and at other book sale centres located at Kariakoo - Dar es Salaam, Mwanza, Mbeya, Dodoma, Tabora and Moshi. All printing presses are managed by the Head of the Printing Services Unit, and sales centres are managed by the Head of Finance and Accounts Unit.

Figure 1: Organisation Structure



The sources of funds of the Institute consist of: -

i) Subvention received from the Government comprises Salaries, Other Charges and Development (local and foreign)
ii) Receipts from sales of TIE publications to educational stakeholders
iii) Receipts from printing services offered to customers
iv) Receipts from renting of conference halls for conducting seminars and meetings
v) Receipts from renting of staff house

e) Effectiveness and efficient utilisation of resources

The Institute is a non-profit organisation, using a cost recovery budget as approved by Parliament. In the financial year under review, the Institute's effective implementation of the action plan stands at 91% based on fund utilisation per directorate. This achievement indicates the level of effectiveness and efficiency of the Institute in utilising available resources to realise its objectives.

f) Macro and Micro Economic Conditions

Macro and microeconomic conditions determine an economy's performance, impacting the Institute's operational capabilities and sustainability. The markets are affected by interest rates, exchange rates, single digit of inflation, government policies and changes in printing technology, which influence the Institute to perform its mandated function.

g) Market Forces and Competitive Environment

TIE operates as a player in the education sector with a given exclusive mandate as explained under the legislative and regulatory environment to interpret Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels. There is no competition with internal players in the industry, but the Institute's performance in the educational sector plays a vital role as the heart/engine of ensuring the provision of quality education to the mentioned level.

h) The speed and effect of technological change

The digital transformation in achieving improved business processes in the organisation necessitated the Institute to embrace technology in its day-to-day operations for improved efficiency and productivity through streamlined, seamless and interoperable business processes and automation.

In a globalised world, two key issues play a vital role: development in information technology and improvements in technology related to the industry. Like other public institutions, TIE took advantage of the Government direction and political will towards the country's transformation through ICT by massive investment in ICT technology and communication.

The Institute continues to cooperate with e-GA to ensure compliance with applicable requirements in the implementation of technological initiatives to enhance service delivery to customers and educational stakeholders through the utilisation of digital transformation and innovation strategies.

To strengthen the TIE performance, during the year under review Institute embarked on system-based reforms aimed at improving service delivery and, accordingly, quality and efficient services to its stakeholders. In the implementation of this, the Institute took the initiative and successfully managed to develop the following system:

- The *"TIE e-Library system"* this is a digital platform hosted on the TIE website (www.tie.go.tz), providing free access to a wide array of curriculum-aligned textbooks, teaching guides, and supplementary materials.

- The *"Learning Management System (LMS)"* this system supports MEWAKA (Mafunzo Endelevu kwa Walimu Kazini), Tanzania's national framework for continuous in-service teacher training under the TCPD initiative. It delivers curriculum-aligned modules such as Communities of Learning, self-learning units, peer-facilitator guides, and structured content tailored to the realities of Tanzanian classrooms, e.g., managing large class sizes or using local teaching materials.

- The *"e-Learning Platform" is* described as the *Tanzania Interactive Learning Platform*, which delivers interactive, secondary-level learning resources that include engaging content such as video classes, audio materials, smart-class modules, and learning activities and Tools that allow students to learn efficiently and effectively, fostering knowledge and skills aligned with TIE's curriculum goals.

In an area of enabling functions, the Institute, through the support from the e-GA has deployed various systems geared to improve operational efficiency. The deployment of e-office has greatly improved timeliness in correspondence management and decision-making.

i) Societal issues

The Institute operates within the societies in Tanzania and cannot dissociate itself from these societies. In this regard, the Institute has been participating and supporting financial and nonfinancial societies' programs under the Corporate Social Responsibility's funds. However, despite continuous participation and funding, demands from societies are higher than the approved annual budgets.

j) Environmental Challenges

Air pollution remains a significant challenge in many parts of the country, largely caused by practices such as tree burning and improper waste disposal in drainage systems. These activities not only obstruct the free flow of rainwater but also contribute to environmental degradation and air contamination, posing serious risks to public health and safety. In response, the

Tanzania Institute of Education (TIE) has continued its efforts to address this issue by integrating environmental conservation and pollution control topics into the reviewed curriculum and textbooks, ensuring that students, the public, and educational stakeholders are equipped with the knowledge and awareness necessary to promote sustainable environmental practices.

k) Political Environment

The political environment in the country is calm for the Institute to perform its functions without political challenges. The Institute's plans and budgets are prepared and implemented while observing the leading political party's manifesto. As well, there is no political interference in the Institute in exercising its mandate.

l) Compliance with Laws and Regulations

The Institute has continued to be a good corporate citizen by instituting measures to ensure compliance with the country's laws and regulations, including:

i) The Public Finance Act, Cap. 348
ii) The Public Procurement Act, 2023
iii) The Public Service Act, Cap. 298
iv) The Employment and Labour Relation Act, 2004
v) Occupational Health and Safety Act No. 5 of 2003
vi) Tanzania Communication Regulatory Authority Act No. 12 of 2003
vii) The Income Tax Act No. 11 of 2004
viii) The Value Added Tax Act, Cap. 148
ix) Fire and Rescue Force Act, 2007
x) The National Council for Technical Education Act, 1997
xi) The Budget Act, Cap. 439
xii) The e-Government Act, 2019
xiii) The Environment Management Act, Cap. 191

2.5 SERVICE PERFORMANCE INFORMATION

The Institute's Service Performance Information assist in providing relevant information needed for investment management, accountability and decision-making purposes, primarily to help users of the report, those charged with governance, understand what the Institute had set out to achieve (target) and what it has achieved (results). The service performance information is generally a mix of qualitative and quantitative reporting. The reporting of service performance information is based on the following elements:

a) **Objectives, Strategies and Targets:** These are derived from the TIE Five-Year Corporate Strategic Plan.

b) **Risk, Impact and Mitigation:** Comes from Risk Registers and identifies key risks and provides mitigations to lessen their impacts on attainment of the objectives

c) **Input, Processes, Outputs and Outcomes:**

Inputs: These are resources used by the Institute to produce outputs.
Process: The activities which transform inputs into outputs.
Output: The goods and services that the Institute delivered during the financial year 2024/25.
Outcomes: These are what the Institute seeks to achieve in terms of its impact on society.

Factors Contribute to Institute Performance

(a) Dedication and Loyalty

The Institute has a dedicated, committed and loyal workforce ready to provide quality services to stakeholders and the public in general. The workforce has a team working culture that builds a productive synergy in achieving the Institute's objectives.

(b) Good Governance Policy

The Institute works under Good Governance Policies, which are aimed at improving service delivery to the public in general.

(c) Good Relationship with Development Partners

During the year, the Institute continued to receive enormous support from Development Partners and Agencies. The support included funding of education projects implemented during the year; contributions from these partners were substantial compared to other revenue streams. The Institute believes that a good relationship with these partners will continue in the next financial year.

Apart from the implementation of the annual budget and the achievement of strategic objectives, TIE has other quantified measures for measuring and assessing operational efficiency and the effectiveness of management and oversight of public investment. Definition of measures, calculation and results for the year ended 30 June 2025 as shown in Table 1 below, which provides a summary of service performance information. The information is further explained in Table No. 7 of Key Performance Indicators

Table 1: Implementation Status of Key Performance Indicators

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
Non-Communicable Diseases and HIV/AIDS Infection Reduced and Supporting Services Improved	Preparation and implementation of effective preventive, treatment and control programmes for HIV/AIDS, epidemic and non-communicable diseases (including stress-related illness, diabetes, blood pressure, cancer)	HIV/AIDS and NCD preventative interventions Implemented to TIE staff annually	One training on HIV/AIDS and NCDs prevention and control has been conducted to 182 out of 219 employees	15,695,000	11,315,000
	Strengthen support services to people living with HIV/AIDS and those with chronic non-communicable diseases	Care and Supportive Services to TIE Staff living with HIV/AIDS and NCD are provided annually	Care and Supportive Services to TIE Staff living with HIV/AIDS and NCD were provided	17,000,000	2,600,000
	Promote and support people to make better decisions on healthier living	Health care training and voluntary testing are provided to 60% of TIE staff annually	One day, training was conducted for 182 employees and Hepatitis B vaccination was provided.		
	Reduced Stress-Related illness and HIV/AIDS prevalence rate	60% of TIE staff participate in physical training sessions annually	One physical training exercise is conducted weekly for 182 employees		
Implementation of National Anti - Corruption Strategy and Action Plan Enhanced and Sustained	Create awareness on corruption and good governance	TIE Action Plan for preventing and combating corruption at the workplace is implemented annually	The Institute has implemented measures to facilitate the implementation of its annual anti-corruption action plan every year that are designed to promote a culture of transparency, accountability, and ethical behaviour within the institute community.	12,850,000	10,168,800
	Enhance TIE capacity to receive and manage complaints	TIE Good Governance Plan implemented annually	• Transparency in key TIE business processes increased • Staff awareness on corruption issues increased	8,035,000	5,516,000

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
Curricular development and implementation mechanisms strengthened	Reinforce the performance of curricula coordinators, Implementers and other staff on curricula development and implementation	Train 45,000 secondary school teachers on the implementation of the revised 2023 curriculum	53,000 secondary school teachers trained	9,940,000,000	7,264,551,015
	Reinforce the performance of curricula coordinators, Implementers and other staff on curricula development and implementation Improve the competence of curricula developers and implementers on e-content development	Train 13,209 Advanced Secondary teachers on the implementation of the reviewed 2023 curriculum	11,037 Advanced Secondary teachers trained (8,412 male and 2,625 female)		
	Reinforce the performance of curricula coordinators, Implementers and other staff on curricula development and implementation Improve the competence of curricula developers and implementers on e-content development Improve the competence of curricula developers and implementers on e-content development Provide digital-based training to pre-primary, primary, secondary teachers and teacher training college tutors	Train 1,890 newly employed Business Studies teachers, on a general understanding of the reviewed 2023 curriculums, the application of teaching methodologies, and strategies for effective implementation	• 1,958 newly employed Business Studies teachers trained (1,143 male and 815 female)	5,014,176,790	3,609,755,922
		Train 1,699 newly employed non-trained teachers in Business Studies and Vocational subjects, equipping them with knowledge of the fundamentals of teaching, instructional methods, guidance and counselling, work ethics, and the preparation of teaching aids.	1,672 newly employed non-trained teachers in Business Studies and Vocational subjects trained (988 male and 684 female)		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
	through smart classes by June 2025.	Train a total of 4,974 participants, including 2,497 Grade One English proficiency teachers and 2,477 head teachers, on the use of the Jolly Phonics method for teaching reading and writing skills.	All 4,974 participants were trained on the use of the Jolly Phonics method for teaching reading and writing skills	826,900,000	788,981,949
		At least 2 teachers' teaching skills competition conducted annually	A nationwide teaching skills competition is held for both primary and secondary school teachers. For primary teachers, the competition focuses on coding, while for secondary teachers it covers STEM subjects. The best performers are identified through a rigorous screening process, with primary school teachers ranked from 1 to 4 and secondary school STEM teachers ranked from 1 to 10 in each subject. Winners receive a Certificate of Recognition and a token of appreciation as motivation.	425,413,456	357,740,900
		Train 20,259 Grade IV Science teachers on teaching and learning coding at the primary school level.	20,496 teachers trained (13,739 male and 6,757 female)	947,700,000	919,392,298
		Mwalimu Nyerere National Award for Creative writers conducted annually	Writers participated and showcased their talent at the prestigious 3rd Mwalimu Nyerere National Creative Writing Awards, held in Dar es Salaam on 13 April 2025. The awards honoured outstanding contributions in four categories: novel, poetry, play and children's story books. With each category recognising 10	1,416,400,000	1,378,330,834

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			winners, a total of 40 laureates were celebrated and awarded a Certificate and a token.		
		Develop/digitize form one new curriculum 1,277 in total of Physics, Chemistry, Mathematics, Biology, and Geography	has developed **digital secondary education content**, which is now available for both students and teachers through digital platforms. Launched the interactive digital Physics, Chemistry, and Mathematics textbook and Geography for Form One students.	796,652,982	786,500,200
		Web 2.0 Secondary School Learning Management System (S-LMS)	Enhancement and completion of TIE's secondary school LMS digital platform with integrated STEM content.	110,620,000	94,815,960
	Improve competence of curricula developers and implementers on e-content development Provide digital-based training to pre-primary, primary, secondary teachers and teacher training college tutors through smart classes by June 2025. Provide digital-based training to pre-primary, primary, secondary teachers and teacher training college tutors through smart classes by June 2025. Improving teaching and learning materials for special need learner	Promote and develop Educational Technology in teaching and learning	TIE, in collaboration with Shule Bora, completed the production of two videos with 24 segments on Phonemic Awareness and one 3Rs video with 11 segments on 06/04/2025.	76,700,000	72,176,110
		Enable the use of digital technology in MEWAKA in Mainland Tanzania and Zanzibar, including the establishment of a learning platform and uploading of digital content for primary and secondary schools	• Conversion (digitization) of primary school subjects and Form One STEM subjects into appealing electronic content that supports learning through video, animations, and interactive self-reflection. Content preparation to be completed by 30 June 2025. • Distributed ICT equipment to nine (9) libraries in four regions (Tanga, Mara, Iringa, and Njombe) and five districts (Pangani, Lushoto, Bagamoyo,		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			Lupembe-Njombe, and Kongwa). It has enhanced TIE online library services by developing and sharing **39 story lessons in cartoon based** and **106 illustrations** through social media platforms, the official platform, and public media outlets.		
	Provide digital-based training to pre-primary, primary, secondary teachers and teacher training college tutors through smart classes by June 2025. Improving teaching and learning materials for special need learner Improving teaching and learning materials for special need learner Strengthening of printing and distribution services	Print and distribute textbooks and teacher guide Standard 2 and 4 Standard Education	10,780,094 copies of textbooks and teacher guides Printed and distribute	4,255,809,353	4,255,809,353
		53,634 copies print and distribute large-print textbooks and teacher guides Standard 2 and 4 Primary Education-	• 53,634 copies printed and distributed large-print textbooks and teacher guides for Standard 2 and 4 Primary Education-	3,942,972,000	3,942,972,000
	Improving teaching and learning materials for special need learner Strengthening of printing and distribution services	Print and distribute **6,610,850 copies** of science and mathematics textbooks for secondary schools.	It has printed and distributed 6,610,850 copies of science and mathematics textbooks for secondary schools, achieving a book-to-student ratio of 1:1 to 1:2.	20,073,533,028	17,896,247,466
	Strengthening of printing and distribution services Develop well researched curricula support materials for primary, secondary and teachers' colleges that are	Print and distribute **124,634 copies** of large print and braille textbooks for Standard II, IV, and Form I	it has printed and distributed 124,634 copies of large print and braille textbooks for Standard II, IV, and Form I, ensuring a 1:1 ratio for students with special needs.	1,450,000,000	1,297,873,000

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
	relevant and age appropriate				
	Strengthening of printing and distribution services Develop well researched curricula support materials for primary, secondary and teachers' colleges that are relevant and age appropriate Develop well researched curricula support materials for primary, secondary and teachers' colleges that are relevant and age appropriate Improve evaluation efficiency of textual and non-textual teaching and learning materials from private publisher	Print and distribute **10,137,821 copies** of textbooks and teacher's guides for **Standard II and IV.** I	It has printed and distributed 10,137,821 copies of textbooks and teacher's guides for Standard II and IV.	7,682,110,118	7,654,183,318
		Print and distribute **3,291,252 copies** of secondary school textbooks for **Form I to V**,	has printed and distributed 3,291,252 copies of secondary school textbooks for Form I to V, with a ratio of 1:3 to 1:5.	4,875,552,100	4,836,826,311
		Print and distribute 148,100 copies of books (including 70,000 novels, 70,000 poetry books, and 8,000 children's storybooks) that won the Mwl Nyerere Book Awards presented on April 13, 2023, schools.	• printed and distributed 148,100 copies of books 70,000 novels, 70,000 poetry books, and 8,000 children's storybooks) that won the Mwl. Nyerere Book Awards Book Awards presented on April 13, 2023, to both secondary and primary schools. The children's storybooks were distributed exclusively to primary schools. • it has distributed supplementary 28,976 books to regional, district, and community libraries.	400,000,000	399,999,600
		48 support Curriculum support materials for Primary School designed and developed	• 13 titles of textbooks for Standard Four developed for both schools that use Swahili and those that use English in Teaching	2,156,349,672	2,064,355,945
		48 support Curriculum support materials for Primary School designed and developed	13 titles of Teacher's Guides for Standard Four Developed for both Schools that use Swahili and those that use English in teaching		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
		9 Curricula support materials in Braille and Large Print format for pre-primary, primary and secondary education developed			
Curricula Support Materials Development and Distribution system improved	Develop well researched curricula support materials for primary, secondary and teachers' colleges that are relevant and age appropriate Improve evaluation efficiency of textual and non-textual teaching and learning materials from private publisher Improve evaluation efficiency of textual and non-textual teaching and learning materials from private publisher To conduct collaborative research projects	48 support Curriculum support materials for Primary School designed and developed 9 Curricula support materials in Braille and Large Print format for pre-primary, primary and secondary education developed	13 Titles of textbooks for Standard Five Developed for both Schools that use Swahili and those that use English in teaching 13 titles of Teacher's Guides for Standard Five Developed for both Schools that use Swahili and those that use English in teaching	1,700,000,000	1,053,520,278
		9 Curricula support materials in Braille and Large Print format for pre-primary, primary and secondary education developed 48 Support Curriculum support materials designed and developed	9 titles of Braille textbooks for Standard Four Visual Impaired Students developed 9 titles of Enlarged textbooks for Low Vision Students of Standard Four Low Vision Students developed	844,662,500	822,407,274
		9 Curricula support materials in Braille and Large Print format for pre-primary, primary and secondary education developed 48 Support Curriculum support materials designed and developed 48 Support Curriculum support materials designed and developed 48 Support Curriculum support materials designed and developed	47 Titles of Textbooks for Secondary Schools Vocational Stream Form Two developed One Title of Syllabus (Engineering Science) for Secondary Schools Vocational Stream Form I-IV developed	1,297,650,000	1,263,164,573

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
		48 Support Curriculum support materials designed and developed 48 Support Curriculum support materials designed and developed 48 Support Curriculum support materials designed and developed 40 curricula support materials for Secondary Schools developed	47 Titles of Textbooks for Secondary Schools Vocational Stream Form Three developed One Title of Syllabus (Tourism for Hospitality) for Secondary Schools Vocational Stream Form I-IV developed		
		48 Support Curriculum support materials designed and developed 40 curricula support materials for Secondary Schools developed 40 curricula support materials for Secondary Schools developed 300 supplementary materials and reference books evaluated	One Tourism syllabus for Form Five secondary school developed One textbook for Secondary Schools Form Five (Tourism subject) and One teacher's guide developed		
		40 curricula support materials for Secondary Schools developed 300 supplementary materials and reference books evaluated Guidelines for Writing and Evaluating Supplementary Books updated and reviewed	28 titles of textbooks and for Secondary Schools General Stream Form Two developed 18 titles of books including 9 textbooks and 9 Teachers Guides for Secondary Schools General Stream Form Three developed 324 Supplementary materials and reference books received and evaluated. 178 supplementary and reference books were approved.		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			"Revised Guidelines for Writing and Evaluating Supplementary and Reference Books" was approved and uploaded to the TIE website		
	Improve evaluation efficiency of textual and non-textual teaching and learning materials from private publisher To conduct collaborative research projects To conduct collaborative research projects Briefings and other ways of communicating research to have dialogue mechanism with external audiences	300 supplementary materials and reference books evaluated	330 supplementary materials and reference books received and evaluated	451,450,500	432,653,732
		30 titles of supplementary and reference books evaluated	30 titles of supplementary and reference books evaluated	383,250,000	363,586,717
		Quality Assurance Framework developed	First draft of the Quality Assurance Framework developed		
		Collaborations with other stakeholders established	• TIE has continued its collaboration with Georgetown University in Delaware and the University of Dar es Salaam's School of Education through the research centre 'TIE-Ed Lab,' established by the "What Works Hub (WWH) for Global Education" project, implementing research in the area of MEWAKA and implementation of the improved curriculum. 4 Research students from Georgetown University, Washington, DC, from an exchange programme, engaged in research projects	202,765,784	125,309,199
		Collaborations with other stakeholders established 10 Research studies were conducted and disseminated to stakeholders	TIE collaborate with CoICT - UDSM and COSTECH conducted research titled ''Harnessing AI for Automatic Generation of Multimedia Enhanced Education Content''.	123,750,000	119,688,000
Research, consultancy and	To conduct collaborative research projects	Collaborations with other stakeholders established	• TIE, COICT - UDSM and EdTech-Hub collaborate on improving the		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
Knowledge exchange improved	Briefings and other ways of communicating research to have a dialogue mechanism with external audiences Briefings and other ways of communicating research to have a dialogue mechanism with external audiences Enhance TIE's capacity in planning and resource mobilization	10 Research studies were conducted and disseminated to stakeholders 10 Research studies were conducted and disseminated to stakeholders TIE's plans and strategies are prepared, coordinated and implemented annually	Learning Management System to surface the user requirements on i) usability and contents. ii) System Collection of user information iii) Language used Swahili & English iv) Ensure the system is available on search engines system v) System has a user interface and be available on smart phone on Google Play and Apple Store. • All user requirement implemented and updated system can be accessed through this link *https://tcpd.tie.go.tz*		
			• TIE collaborated with South Korea Gwangju Metropolitan Office of Education to implement the project named "E-learning Improvement Cooperation" (KLIC) with aim of improving teachers' knowledge on using ICT on teaching and learning. Two (2) schools (Magamba - Secondary and Shukilai - primary) supported ICT facilities (computers, laptops, tablets, electronic tables, Projectors, speakers, Camera and headphones)		
			TIE, in collaboration with Project Zawadi, is preparing CPD (Continuous Professional Development) content in both hard copy and electronic formats, as well		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			as providing training to teachers on the implementation of the revised curriculum		
			• TIE Collaborated with Organization for Community Development (OCODE) to implementing the project titled ALiVE 'Action for Life Skills and Values in East Africa,' aimed at partnering with the Government in implementing the enhanced curriculum in the area of Life Skills		
			• TIE, in collaboration with EdTech Hub through the "TIE-Ed Lab" research centre, has conducted research on the perspectives and experiences of LMS users (teachers) in government primary schools. The aim is to continue improving the LMS		
			• The Tanzania Institute of Education (TIE) in collaboration with EdTech Hub and Aga Khan University conducted research to iteratively enhance the MEWAKA implementation at primary school level and to understand the role that technology can play in scaling TCPD		
	Briefings and other ways of communicating research to have dialogue mechanism with external audiences	10 Research studies were conducted and disseminated to stakeholders	TIE collaboratively with EdTech Hub and Aga Khan University conducted research on the Impact of a Tech-Supported, School-Based TPD Model on Learning Outcomes in Tanzania,		

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
	Enhance TIEs capacity in planning and resource mobilization Strengthen Financial and contract Management Systems	TIE's plans and strategies prepared, coordinated and implemented annually Financial and contract management improved annually	using Design-Based Implementation Research (DBIR)		
			Conducted research on the implementation of the 2023 revised curriculum at the primary education level		
			Tanzania Institute of Education (TIE), EdTech Hub and Aga Khan University (AKU), are assessing the scale-up of a technology-supported, government-led teacher professional development programme in Tanzania: Considering issues of equity, agency, and adaptation		
TIE's Capacity to carry out's mandates and operational efficiency enhanced	Strengthen Financial and contract Management Systems Strengthen Legal Services	Assets management database systems updated and maintained annually	Asset's register reviewed and updated accordingly	43,040,000	38,736,493
	Strengthen Financial and Contract Management Systems Strengthen Legal Services Strengthen Procurement Management	Legal services to the Institute are provided annually	Legal services were provided, including the provision of legal advice, handling court cases, contract coordination and Council Meetings recorded.	156,955,600	149,582,290
		The procurement plan is developed and implemented annually	Procurement plan developed and implemented.	52,640,000	52,630,000
	Strengthen the Internal Control system	The Risk Register is monitored and evaluated annually	Risk Register reviewed, updated, monitored and evaluated	18,311,500	18,100,000
	Strengthen ICT infrastructures	ICT services and security are developed, supported and maintained annually	• TIE Website redesigned, • Network Infrastructure improved, • Disaster Recovery Site established, • UAT server installed and hosted externally at eGA,	174,534,713	161,300,334

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			Information Systems for enhancing the institute's business processes (Online library and TCPD System) were developed, maintained, improved and secured.		
	Strengthen Government communication services	TIE activities are publicised annually	TIE curriculum activities have been advertised on media houses such as IPP Media, TBC, Azam, Wasafi Media, Clouds Media, Regional Local TV and Radios and on social medias	139,040,000	136,737,200
	Strengthen Government communication services Strengthen human resources management	TIE participate at least two (2) exhibitions/fairs annually	• TIE has participated in 7 exhibitions per year (Sabasaba, Utumishi Week, MAKISATU, TCU, NECTA, National Library & Aghakhan)	100,000,000	72,964,821
	Strengthen Government communication services Strengthen human resources management Strengthen human resources management Enhance staff knowledge and skills	TIE online media is established and operationalised	TIE YouTube Channel and TET Soma Kwanza Television Channel were established and operate	59,600,000	37,758,700
		Library service automated	TIE Library service automated	79,580,000	26,652,000
		Human Resource plans/tools are reviewed and implemented annually	Staff regulation reviewed and implemented	23,944,400	19,574,400
		Statutory, administrative and incentive expenses to TIE staff are provided annually	Statutory, administrative and incentive expenses to TIE staff were provided, which increased staff morale and efficiency	526,960,000	523,910,000
	Strengthen human resources management Enhance staff knowledge and skills Strengthen Audit control services	At least 10% staff are facilitated to participate in sports competitions annually	14 TIE staff participated in one sports event (SHIMUTA).	79,750,000	74,741,000
		Two (2) workers' council meetings are facilitated annually	Two workers' council meetings facilitated	47,170,000	43,295,000
		152 TIE Staff trained on knowledge and skills	• Cyber security training provided to 70 TIE staff • Training on the use of IT and other technologies in teaching and	5,840,000	5,840,000

Strategic Objectives	Strategies	Targets	Implementation Status	Budget (TZS)	Actual (TZS)
			learning provided to TIE staff by the Korean Gwangju Metropolitan • TIE staff from different categories participated on seminar and training on the area of their expertise provided by the supervisory Professional Board.		
		Internal Control is efficiently evaluated quarterly	• Approved Risk-based Internal Audit plan for Financial Year 2024/25 • Risk-based quarterly Internal audit reports for Financial Year 2024/25 • Follow-up report of implementation of Prior Year CAG's recommendations for Financial Year 2023/24	28,235,000	21,580,000
	Improve the working environment	One (1) warehouse constructed	• Construction is at 96% final stage of completion.	736,000,000	592,756,809

2.6 OBJECTIVES AND STRATEGIES

TIE, as a public Institution has developed a Five-Year Rolling Corporate Strategic Plan (CSP) for the period of July 2023 to June 2028. This Corporate Strategic Plan sets the direction that TIE will follow in the course of fulfilling its mandatory roles in the next five years. Specifically, the Corporate Strategic Plan is intended to fulfil the National Development Vision 2025, Millennium Development Goals and the National Strategy for Growth and Reduction of Poverty.

In order to perform the Institute's day-to-day operations, the Medium-Term Expenditure Framework (MTEF) was developed, based on the Strategic Plan to guide management on the implementation of the day-to-day activities. The Board will continue with its oversight function to make sure that these plans are effectively implemented.

The Institute has six strategic objectives that will facilitate the carrying out of its mandate during the five years of implementation of the Corporate Strategic Plan.

Table 2: Strategic Objectives

No.	Objectives	Strategies
A	Non-Communicable Diseases and HIV/AIDS Infection Reduced and Supporting Services Improved	i) Preparation and implementation of effective preventive, treatment and control programmes for HIV/AIDS, epidemic and non-communicable diseases (including stress-related illness, diabetes, blood pressure, cancer); ii) Strengthen support services to people living with HIV/AIDS and those with chronic non-communicable diseases. iii) Prepare and respond to public health emergencies; and iv) Promote and support people to make better decisions on healthier living. v) Expected Outcomes vi) Reduced Stress-Related illness and HIV/AIDS prevalence rate. vii) Increased number of staff attending HIV and AIDS voluntary testing. viii) Public health emergencies controlled.
B	Implementation of National Anti - Corruption Strategy and Action Plan Enhanced and Sustained	i) Create awareness on corruption and good governance. ii) Enhance TIE capacity to receive and manage complaints.
C	Curricular development and implementation mechanisms strengthened	i) Improve pre-primary, primary, secondary and teachers' education curriculum to meet the society's needs and market demand; ii) Review the National Curriculum Framework for Basic Education (NCFBE) for basic, secondary and teacher

No.	Objectives	Strategies
		education to accommodate current issues, emerging and future needs; iii) Reinforce the performance of curricula coordinators, Implementers and other staff on curricula development and implementation; and iv) Improve competence of curricula developers and implementers on e-content development.
D	Curricula Support Materials Development and Distribution system improved	i) Develop well researched curricula support materials for primary, secondary and teachers' colleges that are relevant and age appropriate; ii) Develop and review guidelines and manuals for curriculum support materials development. iii) Improve evaluation efficiency of textual and non-textual teaching and learning materials from private publisher. iv) Improving teaching and learning materials for special need learner. v) Strengthening of printing and distribution services
E	Research and Knowledge exchange improved	i) To conduct collaborative research projects. ii) To use licensing technologies, tools, or training materials. iii) Briefings and other ways of communicating research to have dialogue mechanism with external audiences.
F	Capacity to carry out TIE's mandates and operational efficiency enhanced	i) Enhance TIEs capacity in planning and resource mobilization. ii) Strengthen Financial and contract Management Systems iii) Strengthen Legal Services iv) Strengthen Procurement Management v) Strengthen Internal Control system. vi) Strengthen ICT infrastructures. vii) Strengthen Government communication services. viii) Strengthen human resources management. ix) Enhance staff knowledge and skills. x) Strengthen Audit control services and Risk Management. xi) Improve working environment. xii) Strengthen Monitoring and Evaluation systems

These strategies provide the means of ensuring that TIE mandates are efficiently and effectively implemented to enhance the national development.

2.7 STAKEHOLDERS' RELATIONSHIP

The TIE believes that the stakeholders are the reason for the existence of the Institute. In order to enhance its working environment, the Institute conducted a stakeholder's analysis. Stakeholder analysis is the planning tool which requires all the individuals or groups that are likely to be affected by the activities of the Institute be identified and then sorted according to how much they can affect the TIE or be affected. This information is used to assess how the interests of such stakeholders should be addressed in the Strategic Plan.

Accordingly, as per its operations, TIE has various stakeholders who are engaged in day-to-day activities. The analysis is conducted in terms of services and products offered, what are their expectations when liaising with TIE and ranking of these expectations so as to prioritise activities.

Several measures have been taken to institute a responsible behaviour towards members of the Institute and other stakeholders. These measures include, but are not limited to, holding interactive stakeholders' meetings, seminars, conferences, workshops, providing education through media and improving customer services at Institute offices throughout the country. In this regard, the Institute identified categories of stakeholders who are engaged in day-to-day activities and has established and maintains good relationships with both internal and external stakeholders, including suppliers of goods and services, pupils, students, teachers, parents and other educational partners who provide support initiatives.

Further, the Institute has established a working relationship with parent ministry, various regulatory authorities and educational institutions such as the Ministry of Education, Science, and Technology (MoEST), Prime Minister's Office Regional Administration and Local Government Administration (PMO RALG), University of Dar es Salaam, National Council for Technical Education (NACTE), Dar es Salam Institute of Technology (DIT), National Board of Accountants and Auditors (NBAA), Public Procurement Regulatory Authority (PPRA), Tanzania Revenue Authority (TRA), Members of Parliamentary Oversight Committees, Media, National Audit Office, Development Partners and the Public at large.

These stakeholders and their relationship to TIE are as follows:

Table 3: Stakeholders Relationship

Stakeholders	Their Interests/Concern	Value we create
Ministries	• Responsiveness to directives given by the parent Ministry • Institutional collaborations • Revenue generation	• Quality education and training to meet market demand and skills needs • Forge strategic partnerships
Members of Parliamentary Oversight Committees	• Accurate and timely information and reports • Ensuring compliance with all relevant legal and regulatory requirements • Adhere to different National policies • Implementation of Election Manifesto • Accurate and timely response to questions and answers	• Provision of reliable information and reports regarding the Institute's performance • Ruling party manifesto implementation report

Stakeholders	Their Interests/Concern	Value we create
Media	• Provision of clear, accurate, and timely information about TIE and its activities and services to the public • The key concern of the media group is freedom of expression and the right to access any kind of information which is not harmful to the operations of the TIE functions. • Feedback on this is obtained through conference meeting and the interviews made by TIE and the press which have been conducted.	• Transforming into an inclusive society through meetings and press releases. • Clear, accurate, and timely information about TIE and its activities and services to the public • Prompt, courteous, and timely response to requests, complaints, and enquiries • Harmonious relationship with the Institute
Development Partners	• Educational project information and implementation reports • Monitoring and implementation of the curriculum report • Joint projects in research and other avenues • Sharing of resources	• Financial, technical and professional competency in identifying and implementing development projects • Good governance, transparency and accountability in the utilisation of resources • Effective dialogue/engagements, a clear mechanism for collaboration and dialogue • Effective educational project implementation • Access to information under areas of cooperation • Timely disbursement of counterpart funds • Observation of all legal requirements and other obligations in development projects • Recognition and acknowledgement of donors and sponsors
General Public	• Transparency and information sharing on various operational matters of the Institute • Advice on various issue concerning with education at Pre-primary, Primary, Secondary and Teachers Education level	• Clear and timely performance reports • Good governance, transparency and accountability
Employees	• They want to grow as the Institute's grows • Open door for carrier progression • Opportunity to contribute to society • Friendly working environment that is safe and secure	• Creating opportunities for staff to grow as the Institute grows • Developing staff through short- and long-term training to enable capacity building • Rewarding staff for the value delivery, motivating and ensuring staff

Stakeholders	Their Interests/Concern	Value we create
		• Providing staff with highly qualified working tools and protecting staff by observing all OSHA requirements • Fair, courteous, and respectful treatment • Incentives and working resources support
Suppliers	• Professional, fair and competitive opportunities • Timely payment for supplied products/services • Transparency and accountability	• Timely payment for supplied products/services • Fair and competitive selection of suppliers and service providers • Effective dissemination of information on tenders • Compliance with the procurement Act and its regulations • Regular communication with suppliers and service providers
Investors	• Conducive and friendly Investment Environment • Promote and facilitate investments on printing industry	• Compliance with contracts

2.8 OPERATING AND FINANCIAL REVIEW

The operating and financial review provides a comprehensive review of the Institute's performance and financial position for the year. The financial statements present the financial position, financial performance by nature, changes in net assets, cash flows, statements of comparison of budget and actual amount, and notes to the financial statement of the TIE as at 30 June 2025.

i) Analysis of Financial Performance

The following is an analysis of financial performance for the year ended 30 June 2025;

a. Revenue

During the year, the Institute recorded a total revenue of TZS 93,929,992,038 as compared to TZS 61,439,621,398 in the financial year 2023/24, with an increase of TZS 32,490,370,640. The major reason for the increase in revenue was attributed by increase in receipts of funds for development, printing and distribution of textbooks and training of teachers on the implementation of the revised curriculum.

b. Revenue from exchange transactions

During the year, the Institute recorded total revenue from exchange transactions of TZS 12,846,468,809 as compared to TZS 9,951,849,172 (2023/24) with an increase of TZS. 2,894,619,637, which is equivalent to 29%. The increase was due to the increase in distribution of textbooks and other learning materials to private schools for the implementation of the new revised curriculum for standard II and IV and Form Two, which started in January 2025.

c. Other Revenue

During the year, the Institute recorded total revenue from other revenue of TZS 587,474,407 as compared to TZS 170,784,970 of 2023/24 with an increase of TZS. 416,689,437, which is equivalent to 244%. The increase was due to contributions collected from education stakeholders for the printing of textbooks to attain a ratio of 1:1 (one student, one textbook) initiative.

d. Subvention from other government entities

A total of TZS 80,496,048,822 was received during the year in comparison with TZS. 51,256,487,484 of 2023/24, making an increase of TZS. 29,239,561,338, which is equivalent to 57%, reasons being:

- Receipt of funds for training of teachers on the implementation of revised curriculum for Primary and Secondary schools planned and implemented in the financial year under review;
- Receipt of funds for printing and distribution of Science and Mathematics subject textbooks for Secondary school under the SEQUIP project; and
- Receipt of funds, printing and distribution of textbooks for Standard IV, Form One and Vocational subjects for Form Two and replenishment of Pre-primary, Standard I and II.

e. Expenditure

During the year, the Institute recorded total expenditure of TZS. 94,007,077,826 as compared to TZS 61,325,221,976 with an increase in TZS. 32,634,238,904, which is equivalent to 53%.

The major increase is mainly caused by the following areas:

- Salaries, Wages and Employment Benefits

During the year, wages, salaries and employment benefits incurred by the Institute were TZS. 9,344,017,518 in compared with TZS. 7,603,415,422 of 2023/24, making an increase of TZS. 1,740,602,096, which is equivalent to 23%. This was mainly due to employees' benefits paid to facilitators and teachers engaged in the training of teachers on how to implement the revised curriculum.

- Use of Goods and Services

During the year, the use of goods and services was TZS 81,854,677,862 in comparison with TZS. 51,905,177,865 of 2023/24, making an increase of TZS 29,949,499,997which is equivalent to

58%. This was mainly due to printing and distribution of textbooks for Standard IV, Form One, Form Two, Vocational subjects and provision of training to teachers with no pedagogy skills and teachers who teach Entrepreneurial subjects.

- Maintenance Expenses

Maintenance expenses incurred during the financial year were TZS 790,682,190 in comparison with TZS 269,648,935 of 2023/24, making an increase of TZS 521,033,255, which is equivalent to 193%, resulting from the repair and maintenance of office buildings, printing machines and equipment.

- Other Expenses

A total of TZS 1,041,912,461 was incurred during the year in comparison with TZS 454,556,318 of 2023/24, making an increase of TZS 587,356,143, which is equivalent to 129%. This was mainly due to the development of the Learning Management System for supports MEWAKA (Mafunzo Endelevu kwa Walimu Kazini) and the distribution of learning materials to schools.

- Surplus/(Deficit)

During the financial year, the Institute reported a deficit of TZS 77,085,788 as compared to TZS. 114,399,422 of 2023/24, among others, this was attributed to an increase in expenses and loss on disposal as disclosed above.

ii) Analysis of Financial Position

Financial position of the TIE for the year ended 30 June 2025, had recorded a net asset amounting to TZS 45,124,973,623, resulting from total assets of TZS 53,217,638,080 and liabilities of TZS 8,092,664,457, whereas the financial position for the year ended 30 June 2024, had recorded a net asset amounting to TZS 45,202,059,411 resulted from total assets of TZS 45,919,472,162 and liabilities of TZS 717,412,751. The material items in the financial position comprise the following:

a. Cash and Cash Equivalent

The Institute's cash and cash equivalents as at 30 June 2025 were TZS. 1,437,161,730 as compared to TZS. 268,270,401 of 2023/2024, which was an increase of TZS 1,172,579,247, equivalent to 430%. This was attributed to funds received late (on the final date) from the Treasury for paying the supplier who accomplished the contract for printing of textbooks. The breakdown of cash and cash equivalents for the year ended 30 June 2025 is as follows:

Cash and Cash Equivalent

Descriptions	2024/25	2023/24
	TZS	TZS
Revenue & Collection Account (9925261181) - BOT	1,073,601,256	71,936,966
Expenditure Account (NMB) 22210030798	371,426,656	200,511,699
Provision for ECL	(7,866,182)	(4,178,264)
Total	**1,437,161,730**	**268,270,401**

b. Receivables

The Institute had receivables of TZS 694,117,137 in the financial year under review, as compared to TZS 694,117,137 of 2023/2024. The breakdown of the year ended 30 June 2025 is as follows:

Descriptions	2024/25	2023/24
	TZS	TZS
Trade Receivables	694,117,137	694,117,137
Provision for Expected Credit Loss - Short Term	(530,563,703)	(55,242,742)
Provision for Impairment of Receivables	-	(627,940,808)
Total	163,553,434	10,933,587

c. Prepayment

The prepayment during the year ended 30 June 2025 was TZS 386,731,149 as compared to TZS 1,682,367,662 of 2023/2024, recording a decrease of TZS 1,295,636,513.

d. Inventories

During the financial year, the Institute reported an inventory of TZS 11,077,878,932 compared to TZS 3,956,508,733 of 2023/2024, recording an increase of TZS 7,121,370,199, equivalent to 180%. This was due to the printing of required textbooks for primary and secondary schools for implementation of the revised curriculum for pre-primary, primary, secondary and teachers' education.

e. Property, plant and equipment

The property, plant and equipment during the year ended 30 June 2025 stood at TZS 39,093,969,928 compared to TZS 39,535,805,681 of 2023/24, recording a decrease of TZS 441,835,753, equivalent to 1%. The decrease was the result of depreciation of property, plant and equipment and disposal made during the year.

f. Work In Progress

Work in progress represents costs incurred for the construction of the warehouse, which is in progress. During the financial year under review, work in progress was increased to TZS

1,058,342,907 compared to TZS 465,586,098 for the previous financial year 2023/24. This is disclosed in note 11 in the financial statements.

g. Payables and Accruals

The total current liabilities (including payables and accrued, deferred income and deposits) as at 30 June 2025 were TZS 8,092,664,457. The total liabilities increased by TZS 7,375,251,706 over TZS 717,412,751 of the previous financial year.

iii) Analysis of Cash Flow

The Institute's cash flows can be analysed from the cash flows statement under three areas of cash flows from operating activities, cash flows from investing activities and cash flows from financing activities. It should be noted that cash flow analysis does not consider any growth in the cash flow statement because the cash flow statement always shows what happened in the past. Therefore, the Institute's cash flows analysis is summarised below:

a. Cash flows from operating activities

The net cash flows from operating activities of TZS 2,454,964,469, compared to TZS (20,405,291,801) was derived as the difference between cash receipts amounting to TZS 94,800,706,564 (30 June 2024: TZS 39,746,643,901) and payments that were made to suppliers and staff.

b. Cash flow from investing activities

The net cash flows from investing activities of TZS (1,282,385,212) (30 June 2024: (1,186,719,877)) were derived from cash capital expenditures worth TZS 759,183,403 and Work in Progress of TZS 592,756,809.

iv) Budget Performance

The Institute prepares its budget on the accrual basis, except for estimates such as depreciation and amortisation. Therefore, the budget sets out three-year spending plans of the national and provincial governments. It aims to ensure that the budgets reflect the Government's economic and social priorities and give substance to the Government's reconstruction and development commitments.

Budget performance highlights the differences between the actual expenditure and the approved budget appropriation on a comparable basis. A comparison of the budget and actual amounts is presented in the statement of comparison of budget and actual amounts. During the year 2024/25, the Institute had a final revenue budget of TZS 101,969,302,304 of while the actual collections were TZS 94,800,706,564. This resulted in a shortfall of TZS 7,168,595,740.

v) Future Plans

This section provides the Institute's current and future development and performance with reference to significant features of the financial statements and the budget. It also provides an analysis of the main factors which are likely to impact the future prospects of the Institute.

- Plans under TIE strategic plan 2023/24 - 2027/28 scheduled in year 2025/26

TIE is planning to implement initiatives scheduled in the third year of its strategic plan. According to the implementation matrix of the current strategic plan, the majority of the scheduled initiatives are the ones that have already commenced in the year 2024/25, and implementation will continue in the financial year 2025/26. The initiatives are as follows:

i) To conduct an awareness programme on HIV/AIDS and NCD by June 2026
ii) To conduct an awareness programme on corruption issues by June 2026
iii) To construct a warehouse by June 2026
iv) To facilitate printing and distribution of 3,500,000 Science, mathematics, and vocational textbooks for form I, II, IV & VI by June, 2026
v) To print and distribute textbooks for primary schools (Standard 5) by June 2026
vi) To print and distribute textbooks for secondary schools (Form 1, 2, 3, 5 & 6) by June 2026
vii) To print and distribute Braille textbooks for primary and secondary schools by June, 2026
viii) To facilitate creative writing of Novel and Poem supplementary books for Mwalimu Nyerere National Award by June 2026
ix) To facilitate a training program for 12,500 primary and 5,000 Secondary school teachers by June 2026
x) To facilitate teaching skills competition for Secondary Education by June 2026
xi) To facilitate the digitisation of Mathematics and Science subjects' textbooks for Form Two by June 2026
xii) To digitise life skills materials for teachers and pupils with disabilities by June 2026
xiii) To digitise the content of textbooks of the 2023 revised curriculum by June 2026
xiv) Establish a CPD learning Platform for teachers by June 2026
xv) To engage with private sectors in the development and administration of online learning systems, integrating sms and interactive learning platforms to improve learning in science and mathematics by June 2026
xvi) To carry out the evaluation process of 300 references and supplementary books by June 2026
xvii) To facilitate the monitoring and implementation of e-mrejesho by June 2026
xviii) To Develop and Maintain Information System Applications by June 2026

vi) Capital Structure

This part provides capital structure for TIE operations as disclosed in the Statement of Changes in Equity comprised in the Financial Statements. The status of capital structure is as follows:

- Capital Structure as at 30 June 2025

The capital structure for TIE's operations is made up of:

Initial Capital: Capital contributed by the Government of the United Republic of Tanzania, which comprises initial capital (TZS 3,553,277,160). These are properties that were vested in the Institute during its establishment.

Accumulated surplus/Deficit

This emanated from the accumulation of periodic TIE financial performance results, i.e., accumulation of surplus or deficit obtained periodically after deducting expenses and other losses from revenues and gains earned during the period. At the closure of the period under review, the accumulated surplus stood at TZS 41,571,696,463 (2023/34: TZS 41,648,782,251)

- Capital structure for subsequent periods

Considering the law that establishes TIE, there is no provision for raising capital of the Institute through other means, such as the issuance of shares or borrowing. In this regard, the capital structure of TIE will continue to be financed by components provided in the preceding paragraph.

In view of the aforementioned, the funding plans to support the crafted strategies with a focus on attaining the Institute's objectives will mainly focus on obtaining funds from the Ministry of Finance and internally generated funds in line with planned budgets and soliciting Development Partners to support implementation of the TIE plans.

vii) Treasury Policies and Objectives

The Institute has made a positive initiative to ensure that its financial decisions are accurate as they are aligned with the relevant government guidelines. The Institute operates under issued Government circulars, legislation, guidelines and Board of Directors directives.

In compliance with the Treasury Registrar Act, Cap .370, the Institute continued to contribute from internal funds generated to the government consolidated fund.

- Current financial year

TIE operations are exposed to certain financial risks that necessitate the Institute to formulate policies that define how it responds to the identified financial risks. Specifically, the Institute has defined a policy to respond to the following risks:

- Liquidity Risks - the TIE objective of the policy is to ensure the Institute has the ability to meet its obligations in a timely and cost-effective manner.

- Currency Risks - the objective of having the policy in place is to minimise adverse effects when the value of a financial instrument fluctuates due to changes in foreign exchange rates.

- Credit Risks - the objective of the policy is to minimise financial loss to TIE when its counterparties to financial instruments fail to discharge their obligations.

Further details relating to the aforementioned policies on Treasury relating to TIE's operations are provided in the Financial Statements. Also, it is worth noting that during the period under review, there were no financial transactions with interest implications undertaken by the Institute, and as a result, there were no interest costs incurred.

Based on the nature of TIE operations, the Institute is expecting to maintain the existing Treasury Policies and Objectives in subsequent periods.

viii) Liquidity of the Entity

The Institute, during the financial year as at 30 June 2025, has shown the ability to meet short- and long-term financial obligations and convert its assets into cash without causing significant losses. The assessment was done through analysing the Institute's current assets and liabilities, cashflow and working capital.

During the year current ratio was 1.6:1 times, the Acid Test ratio was 0.2:1 times, liquidity gap of TZS 4,972,660,788, which proves that the Institute was able to fund its current liabilities when they occurred.

At the closure of the financial year 2024/25, the Institute had a total liability amounting to TZS 8,092,664,457 (2023/24: 717,412,751) resulting from normal operations. All liabilities are current. Sub-classes of each category are provided in the Statement of Financial Position as at 30 June 2025.

On the other hand, at the closure of the financial year 2024/25, the office had Cash and Cash equivalents amounting to TZS 1,445,027,912 (2023/24: 272,448,665).

Some of the cash and cash equivalents available to TIE are used in its normal operation, and some are used to pay the supplier accomplished the contract for printing and supply of teachers' guides and textbooks.

2.9 RESOURCES

The Institute's key strengths, which assist in the performance of its functions to achieve its objectives, are pegged on a well-composed and effective Management, component human resources, deployed ICT systems, documented internal operating procedures, and the existence of a law mandating TIE's powers and functions. These strengths continuously create value for the Institute. In addition, the Institute has intellectual resources, social and relationship resources, natural resources, and other resources. These are explained below

a) Financial resources

The Institute enhances its financial sufficiency by improving management of its resources through prioritisation of initiatives, implementing initiatives within the available financial resources to generate adequate revenue for the timely implementation of planned activities.

b) Human resources

The Institute has skilled, committed, motivated, and competent employees dedicated to providing quality services that meet and exceed customers' expectations. Management adheres to the principles of good governance and promotes a good investment in human resource development, focusing on training, staff wellness, staff recognition, competitive remuneration and career growth.

By 30 June 2025, the Institute had ten working stations located at Dar es Salaam, Morogoro, Dodoma, Tabora, Mwanza, Kilimanjaro and Mbeya with a total of 235 employees. In Dar es Salaam, TIE has a head office located at Mwenge - 132 Ali Hassan Mwinyi Road, 1 Printing Press located at Magogoni Street and 1 Printing Press for printing braille publications located at Uhuru Road Kariakoo. Factors that may affect the Institute in ensuring the availability of competent human resources at an approved establishment include the absence of an employee's incentive package, a low level of support for staff career development, the process of getting approval from the Government on staff establishment, and budgetary limitations and control processes. Nevertheless, the Institute is obliged to take care of its human resources to ensure they are highly motivated to work with the TIE and meet future demand continuously.

c) Intellectual resources

The Institute's intellectual resources include ICT application systems, which have automated and modernised operations, thus improving the provision of Institute services to its key stakeholders. The TIE's ICT systems in operations include the following: -

i) Mfumo wa Uhasibu Serikalini (MUSE)
ii) Government Assets Management Information System (GAMIS)
iii) Planning and Reporting System (PLANReP)
iv) National e-Procurement System of Tanzania (NeST)
v) Electronic Office (e-Office)
vi) TIE e-Library system
vii) Learning Management System (LMS)
viii) e-Learning Platform
ix) Book Management Information System (BMIS)

Generally, the implementation of ICT application systems enhances the office's service delivery process and improves efficiency.

The Institute will continue with its initiative to automate business operations to enhance efficiency and reduce costs of business operations. Factors that may affect the availability, quality, and affordability of intellectual resources include rapid technological changes, Government Legislative changes, system hackers with weak access control and firewalls, and unexpected power outages. However, the Institute is organised to cope with future changes and expects intellectual resources to be continuously available to meet future demand.

d) Social and relationship resources

The Institute's social and relationship resources are built on ethical and transparent relationships with its customers, regulated service providers, suppliers, regulatory bodies, the Government, and the public, comprising both internal and external stakeholders, through the establishment of harmonious relationships. The Institute creates a shared strategy that relates to social development initiatives, including education and leadership development, financial inclusion, and health and safety facilities, which are delivered to the communities in the areas of operation.

In addition, the Institute had established and maintained a good working relationship with local entities within the country and maintained international networking with relevant organs, including the African Curriculum Association (ACA).

Factors that may affect the availability, quality and affordability of social and relationship resources include the Institute's failure to participate and contribute to local and international communities' activities, non-payment of contributions and subscriptions to respective organs in this area, and a low level of transparency and engagement with stakeholders. Despite these challenges, the Institute maintain its commitments and initiatives in social and relationship resources to meet existing and future demand continuously.

e) Natural Resources

The Institute's major resources are trees (papers for textbook printing) and solar power, with a view to environmental protection. Various initiatives have been taken by the Institute to promote environmental sustainability through internal engagements, external partnerships and commitments.

In addition, the Institute proclaim that the proper utilisation of forests is a key natural resource in sustaining human life. Strict control on the misuse of the forest is highly emphasised. Furthermore, the use of solar power at Institute offices is encouraged as a substitute for hydropower, where possible, rather than relying on diesel generators, which contribute to air pollution.

Factors that may affect the availability, quality, and affordability of the natural resources include natural disasters, drought, human sabotage, laxity in compliance with legislation, and minimal commitments from leaders. However, the Institute values natural resources and will continuously take the necessary steps to ensure the protection and availability of these resources to meet the TIE's future demands.

f) Other Resources

In the discharge of its mandate and functions, the Institute is guided by the Tanzania Institute of Education Act, Cap. 142 and its operating regulations, financial regulations, and Standing Orders for the Public Services. Factors that may affect the availability of other resources mentioned above include the length of the process to come up with the relevant legislation for implementation, amendment by Parliament of the legislation applicable to the Institute. However, the Institute will continue to collaborate with the key stakeholders, including the parent ministry (MOEST), to ensure availability and timely amendments, where necessary, of legislation for implementation to address the current and future needs of the education sector.

2.10 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

TIE operations are exposed to certain financial risks that necessitate the office formulating policies that define how it responds to these identified financial risks. During the financial year under review, 2024/25, the Institute reviewed a Risk Management Framework and Policy and Risk Register, which came into operation specifically to respond to the following risk:

Table 4: Principal Risks and Uncertainties

No	Objectives	Risk	Impact	Risk Mitigation
1	Non-Communicable Diseases and HIV/AIDS Infection Reduced and Supporting Services Improved	Failure to prevent HIV/AIDs & NCCDs infection among staff and provide supportive services.	Increased absenteeism, decreased productivity, higher health-related costs, and reduced staff morale.	• Conduct quarterly HIV/AIDs and NCCDs Committee Meetings. • Put posters in selected places and on the intranet. • Establish HIV/AIDS and NCCDs peer educators.
2	Implementation of National Anti - Corruption Strategy and Action Plan Enhanced and Sustained	Prevalence of unethical practices and fraud incidents.	Loss of public trust, financial losses, legal implications, and reputational damage	• Develop and implement a fraud control framework (Fraud Policy, Governance and Control Procedures). • Develop and implement customer care, ethics and behavioural aspects. • Develop whistleblowing guidelines • Develop and implement a fraud awareness program • Put anti-fraud posters and flyers

No	Objectives	Risk	Impact	Risk Mitigation
3	Curricular development and implementation mechanisms strengthened	Failure to develop market-driven curricula	Irrelevant education, reduced employability of graduates, loss of credibility	• Ensure Annual Market Analysis is conducted • Training Soft and Technical Skills to curriculum developers • Facilitate Experiential Learning among staff • Develop Industry linkages • Engage pupils and students in curriculum development • Facilitate review of National Curriculum Framework • Automate Library Services to increase accessibility and utility
4	Curricula Support Materials Development and Distribution system improved	Failure to develop curriculum-supporting materials timely manner	Delayed implementation of curricula, poor teaching and learning outcomes	• Develop and implement a plan for the use of technology in the development of curriculum supporting materials • Solicit funds from the development partner for curriculum supporting materials development • Develop and implement a training program for curriculum supporting materials development • Acquire required facilities for the development of curriculum supporting materials • Finalise and implement the incentive scheme
5	Research and Knowledge exchange improved	Failure to respond to public needs through quality research	Reduced innovation, poor evidence-based decision-making, and limited knowledge sharing	• Conduct awareness of the Institute Research Guideline (2022) • Establish and operationalise appropriate Research Clusters

No	Objectives	Risk	Impact	Risk Mitigation
				• Develop a program for short-term and long-term training • Finalise approval and implement the incentive scheme • Solicit Research Grants for research activities • Establish linkage between funding agencies and industry.
6	Capacity to carry out TIE's mandates and operational efficiency enhanced	Failure to procure quality goods and services in a timely manner	Disruption of services, inefficiency, waste of resources, and increased costs	• Prepare a plan and conduct training for all user departments on matters related to NeST system • Prepare a plan and conduct training on laws, procedures, guidelines and systems use. • Regular training for appointed Inspection teams. • Conduct training on procurement fraud

Opportunities

The Institute's risk assessment process identified opportunities that would be expectedly enhance the strategic plan execution as summarised below:

i) Technological changes and avenues for digitising processes and operations present opportunities for improving performance. The Institute has the potential to enhance the quality-of-service delivery and increase revenue collection by taking advantage of new technology in making transformative changes in its operations and processes.

ii) Change in economic and political policy may lead to a conducive environment, resulting in:

- Increase investments, deploy new systems, more skills to staff and growth of business.
- Increase employment opportunities and therefore increase people's purchasing power, that stimulate social and economic movement

Assumptions on Risks, Uncertainties and Opportunities

The Institute is mindful of the following assumptions during assessments of the risks, uncertainties, and opportunities:

i) Macro-economic factors or conditions like inflation, interest rates, Gross Domestic Product, Per Capita Income, economic growth rate, and terms of international trade exchange rate will continue to perform well and remain fairly stable
ii) The political environment will remain stable, and political support for the maritime transport sub-sector will prevail during the implementation of the Institute's functions
iii) A stable and predictable regulatory environment, like Policies, Laws and Regulations will exist during the implementation of the Institute's functions
iv) Competent, skilled and motivated staff will be available during the Strategic Plan implementation period
v) Good or stable relationships with key stakeholders will be maintained during the implementation of the strategic plan
vi) Availability of sufficient financial and physical resources, like buildings, working tools, and a legal environment, for the implementation of the Institute's strategic plan.

2.11 INSTITUTE'S OPERATIONAL MODEL

The TIE continues with the developed operating model, which provides the system of transforming inputs, through its operating activities, into outputs and outcomes that aim to fulfil the Institute's strategic purposes and create value over the short, medium and long term. Thus, the TIE operating model is based on the following:

a) Inputs

i) **Human Capital:** The Institute has employed staff with adequate skills and competence in different cadres to ensure the delivery of quality services. Employees are well motivated and perform their duties responsibly and in an ethical manner. Institute engages in capacity building for its staff through short- and long-term training, aiming to improve their performance and meet expected targets. In building capacity for its staff, the Institute utilised TZS 175,731,888 in the financial year ending 30 June 2025 to enhance 77 staff capabilities via short- and long-term training as well as continuous professional development (CPD) (30 June 2024: TZS 146,164,700 was utilised.

ii) **Financial Capital:** Financial capital comprises financial resources for recurrent activities and development activities received through the Ministry of Education, Science and Technology, issued from the consolidated fund, amounting to TZS 61,044,289,883 (as of 30 June 2024: TZS 39,628,148,978).

iii) **Social and Relationship Capital:** In executing its functions, TIE has established an ethical and transparent relationship with government institutions, customers, suppliers, policymakers, and society in general. In doing so, the Institute engages with various stakeholders through meetings to promote social relationships within the workplace.

iv) **Intellectual Capital:** The TIE has developed different systems in the sense of facilitating and speeding operations of the Institute to smooth some cumbersome processes.

b) Outputs

In accordance with its mandatory activities, which include interpreting Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels, the Institute recorded the following milestones in the financial year ended 30 June 2025. The Institute recorded the following milestones in the financial year under review:

i) 13 titles of textbooks for Standard Four developed, printed and distributed for both schools that use Swahili and those that use English in Teaching
ii) 9 titles of Braille textbooks for Standard Four Visual Impaired Students developed and distributed to the intended schools
iii) 9 titles of Enlarged textbooks for Low Vision Students of Standard Four Low Vision Students were developed and distributed to the intended schools
iv) 13 Titles of textbooks and Teacher's Guides for Standard Five Developed for both Schools that use Swahili and those that use English in teaching
v) 47 Titles of Textbooks for Secondary Schools Vocational Stream Form Two and Three developed
vi) 28 titles of textbooks for Secondary Schools General Stream Form Two developed
vii) 18 titles of books, including 9 textbooks and 9 Teacher's Guides for Secondary Schools General Stream Form Three developed

c) Outcomes

In translating the inputs, here are some of the major experienced outcomes for the year ended 30 June 2025:

i) Institute objectives implemented timely manner
ii) Increase compliance with the rules and procedures
iii) Increase operational efficiency in terms of good governance functions

2.12 SUSTAINABILITY OF ENTITY OPERATIONS

The Tanzania Institute of Education is dedicated to promoting sustainable development through the integration of Environmental, Social, and Governance (ESG) principles into its strategic, operational, and practices. As a key player in the education sector mandated to interpret Government policies on education into befitting curricula, curricula support materials and programmes aiming at facilitating provision of quality education at Pre-primary, Primary, Secondary and Teacher education levels. The Institute aim to ensure that internal operations uphold the same standards of sustainability and accountability that we encourage within the broader sector. In pursuit of transparency and good governance, we have incorporated sustainability disclosures into our governance reports, showcasing our efforts to harmonise ecological preservation, social responsibility, and economic progress, in line with Tanzania's Sustainable Development Goals (SDGs).

In fulfilment of its public mandate and corporate accountability, TIE has initiated the integration of sustainability-related disclosure into its corporate reporting structures. These disclosures highlight efforts to reduce the Institute's environmental impact, foster workplace diversity and stakeholder inclusiveness, and strengthen governance and risk management practices. This approach aligns with SDGs and reinforces TIE's commitment to responsible business conduct and inclusive growth.

Furthermore, TIE is advancing its alignment with international sustainability reporting frameworks, including IFRS S1 (General Requirements for Sustainability-related Disclosures) and IFRS S2 (Climate-related Disclosures). Through the adoption of these standards, TIE aims to enhance the quality, transparency, and comparability of its climate-related and ESG disclosures. These initiatives underscore TIE's long-term strategic vision to build a resilient, sustainable, and socially responsible education sector that supports Tanzania's economic transformation and climate resilience.

a) Governance

As part of its commitment to transparency and accountability, TIE has incorporated sustainability governance disclosures under Note 1.12 Governance by Those with Governance. These disclosures highlight the frameworks, policies, and internal controls that underpin the Institute's approach to Environmental, Social, and Governance (ESG) responsibilities, particularly in the provision and oversight of education services across Tanzania. The disclosures outline the roles and responsibilities of the TIE Board of Directors and Senior Management in advancing sustainability initiatives, including mechanisms for engaging key stakeholders such as the Ministry of Education, Science and Technology, General Public and International Development Partners. They also describe TIE's strategies for identifying, assessing, and managing sustainability-related risks and opportunities within the education sector. Furthermore, TIE demonstrates how its governance structures ensure compliance with international standards, including IFRS S1 and IFRS S2. Through this disclosure, stakeholders gain a clear understanding of the Institute's efforts to embed sustainability into its corporate strategy, enhance operational reliance, and contribute to the achievement of both national development priorities and global sustainable development goals.

b) Strategy

The TIE sustainability strategies will focus on embedding ESG consideration into its operations and governance to foster long-term value creation for stakeholders and support Tanzania's national sustainable development objectives. This strategy will highlight key objectives, such as minimising the environmental footprint of activities under its purview, promoting social equity through community engagement and inclusive policies, and ensuring robust governance practices within the Institute.

TIE maintains strong governance frameworks that uphold transparency, accountability, and the prudent management of public resources. Its sustainability initiatives are aligned with United Nations Sustainable Development Goals (SDGs) and guided by international disclosure standards, including IFRS S1 and IFRS S2. Through structured and transparent disclosures within its governance and performance reports, TIE reaffirms its commitment to ethical business conduct, climate-resilient financial services, and sustainable educational growth. These disclosures offer stakeholders a clear view of TIE's strategic vision, implementation progress, and its role in advancing an inclusive, resilient, and sustainable education sector in Tanzania.

c) Risk Management

TIE recognises the strategic importance of identifying, assessing, and managing sustainability-related risks to safeguard the resilience, financial soundness, and long-term operational continuity of the education sector. Sustainability risk management is integrated into TIE's enterprise risk management framework with a strong focus on Environmental, Social, and Governance (ESG) consideration and climate-related financial risks, in accordance with IFRS S1 and IFRS S2 standards. These risks encompass regulatory compliance, climate change impacts, resource conservation, and social equity concerns affecting communities near the areas under TIE's jurisdiction.

The TIE is committed to transparent disclosure of its risk mitigation strategies. These include the development and implementation of sustainability-aligned underwriting and investment policies, stakeholders' engagement across the educational value chain, and adaptive planning to respond to emerging ESG challenges. By embedding sustainability into its governance and core business processes, the Institute aim to foster stakeholders' trust, enhance accountability, and contribute to national climate resilience and sustainable development goals. Sustainability risk management disclosures are included in Note 1.12 - Risk Management of this Report by Those Charged with Governance.

d) Metrics and Targets

TIE is committed to advancing sustainability by embedding measurable objectives and key performance indicators (KPIs) within its governance and reporting frameworks. Through its Report by Those Charged with Governance, TIE monitors and communicates progress on key sustainability priorities, including efficient resource utilisation in education operations, development of climate-resilient education services, enhancement of transparency and accountability in corporate governance and active stakeholder engagement across the education ecosystem. These efforts are aligned with Tanzania's national development agenda and the Sustainable Development Goals (SDGs) and adhere to internationally recognised sustainability reporting standards such as IFRS S1 and IFRS S2.

TIE provides comprehensive disclosures on its sustainability metrics and achievements against defined targets, offering stakeholders clear and transparent insights into the Board's oversight responsibilities and strategic direction. By establishing and reporting on these sustainability benchmarks, the Institute reinforces its commitment to operational excellence, innovation, and its pivotal role in supporting inclusive, resilient and sustainable socio-economic development through education.

Furthermore, TIE's Key Performance Indicators (KPIs) are presented in Note 1.13 - Key Performance Indicators of this Report by Those Charges with Governance. Where applicable, the sustainability metrics and targets presented in this section are cross-referenced with the KPIs to enhance coherence and improve stakeholder understanding.

e) Alignment with SDGs

Aligning the sustainability practices of TIE to the 17 Sustainable Development Goals (SDGs) in the context of Tanzania requires a strategic approach. Below is an alignment tailored to Tanzania's priorities and challenges:

Table 5: SDGs alignment tailored to Tanzania's priorities and challenges

SDGs	Sustainability Practices of TIE	Metrics and Targets (KPIs)	Achievement/Comments
SDGs 1: No poverty	• Incorporate of entrepreneurial and vocational educational in curriculum for self-reliance	• Percentage of subjects with integrated entrepreneurship • No. of students completing vocational modules	• Entrepreneurship modules added in secondary curriculum; pilot programs in technical schools show increased self-employment
SDGs 2: Zero Hunger	• Integration of agricultural science and nutrition education	• No. of schools with school gardens • Curriculum content on food security	• School garden programs introduced in rural areas; primary curriculum includes food & nutrition
SDGs 3: Good Health and Well-being	• Health and hygiene education embedded in curriculum	• Percentage of schools using health modules • Teacher training in health education	• HIV/AIDS, mental health and hygiene education are core in life skills programs
SDGs 4: Quality Education	• Curriculum reform for competency-based education (CBE) and inclusive education	• National curriculum review after completion cycle • Literacy & numeracy rates	• New CBE curriculum implemented; continuous teacher training ongoing
SDGs 5: Gender Equality	• Gender-sensitive teaching materials and gender equity advocacy	• Gender representation in textbooks • Percentage of female learners completing school	• Gender mainstreaming guide in curriculum development; reduction in gender bias in textbooks
SDGs 6: Clear Water and Sanitation	• Curriculum includes WASH (Water, Sanitation & Hygiene) education	• Percentage of schools teaching WASH topics • WASH materials distributed	• Sanitation education included in science and health education
SDGs 7: Affordable and Clean Energy	• Renewable energy education (e.g., solar, biogas) in science & technology subjects	• Curriculum content on renewable energy • No. of schools implementing clean energy practices	• Energy topics covered in secondary science; teacher training in environmental science ongoing
SDGs 8: Decent Work and Economic Growth	• Career guidance and skills development in secondary education	• No. of students receiving career counselling • Employment rate post-education	• Entrepreneurship and soft skills taught; increased linkages with TVET institutions
SDGs 9: Industry, Innovation, and Infrastructure	• Emphasis on STEM (Science, Tech, Engineering & Math) and ICT	• Percentage of schools with STEM labs • No. of learners in tech-based programs	• ICT integration in teaching & learning materials; coding introduced in select schools

SDGs	Sustainability Practices of TIE	Metrics and Targets (KPIs)	Achievement/Comments
SDGs 10: Reduce Inequalities	• Inclusive education policies and special needs curriculum	• Percentage of materials adapted for special needs • No. of inclusive schools supported	• Materials developed in braille and sign language; support to inclusive education centres
SDGs 11: Sustainable Cities and Communities	• Civic education on sustainable urban planning and conservation	• Urbanisation and sustainability content in civics • No. of projects linked to community development	• Topics on sustainable communities included in geography and civics
SDGs 12: Responsible Consumption and Production	• Environmental education promoting reduce, reuse, recycle (3Rs)	• Student participation in environmental clubs • Content on sustainability in subjects	• 3Rs included in science subjects; school competitions on environmental conservation held
SDGs 13: Climate Action	• Climate change education integrated into geography and science	• Percentage of schools with climate modules • Climate literacy rate among students	• TIE published teacher guides on climate change; nationwide awareness campaigns via education
SDGs 14: Life Below Water	• Marine ecosystem education in science and geography	• Marine conservation content in the curriculum	• Marine life and conservation integrated for coastal regions; partnerships with marine NGOs
SDGs 15: Life on Land	• Biodiversity and forest conservation in environmental subjects	• Environmental education coverage • Participation in tree planting campaigns	• Curriculum promotes afforestation; schools participate in national tree planting days
SDGs 16: Peace, Justice and Strong Institutions	• Civic and moral education promoting justice and anti-corruption	• Civics curriculum updated • Number of students with improved civic literacy	• Civics, ethics and good governance are part of the curriculum; increased student clubs on integrity
SDGs 17: Partnerships for the Goals	• Collaborations with education stakeholders, NGOs, and global partners	• No. of education partnerships • Joint curriculum development projects	• Partnerships with development partners and local CSOs to support SDG-aligned curriculum

This alignment ensures that TIE contributes meaningfully to the achievement of Tanzania's SDGs while addressing local challenges such as financial inclusion, climate resilience, institutional governance and efficient resource management.

f) Environmental Emissions Disclosure

This Environmental Emission Disclosure provides a transparent account of TIE's greenhouse gas (GHG) emissions across **Scope 1, Scope 2, and Scope 3** categories, in line with the Greenhouse Gas (GHG) Protocol. The disclosure highlights the key emission sources, mitigation strategies, and performance indicators (KPIs) that guide the Institute's transition toward a low-carbon and resource-efficient future.

Through the adoption of renewable energy, sustainable procurement practices, optimized logistics, and responsible waste management, TIE seeks to minimise its environmental footprint while supporting national climate goals and the United Nations Sustainable Development Goals (SDGs). The Institute remains committed to continuous improvement, stakeholder engagement, and transparent reporting as it integrates sustainability into its core functions of curriculum development and educational resource delivery.

Table 6: Sample Disclosure

Scope	Key Sources	Metrics and Targets (KPI)	Mitigation Strategies	Sample Disclosure Statement
Scope 1 (Direct GHG Emissions)	Fuel consumption from institute-owned vehicles, generators	Liters of fuel consumed; CO_2e emissions (tCO_2e); Year-on-year reduction (%)	Adopt fuel-efficient vehicles, shift to hybrid/electric, improve route planning, energy-efficient generators	TIE directly emits GHGs through fuel consumption in its official vehicles and backup generators. The Institute has targeted a 10% reduction in fuel use by 2027 through fleet optimization and use of cleaner energy sources.
Scope 2 (Indirect GHG Emissions from purchased electricity)	Purchased electricity for offices, training centers, warehouses	kWh consumed; CO_2e from grid electricity; Renewable energy %	Install solar panels, adopt energy-efficient lighting & equipment, promote energy-saving behaviours'	Electricity consumption remains a significant contributor to TIE's indirect emissions. To mitigate, TIE has installed solar energy at key sites and is working to reduce grid electricity usage by 15% by 2030.
Scope 3 Category 1: Purchased Goods and Services	Paper, printing materials, ICT equipment	Volume of paper (tons), supplier emissions, % of eco-certified suppliers	Procure sustainably sourced paper, engage suppliers on low-carbon production	TIE recognizes the carbon impact of textbook production and ICT procurement. The Institute has adopted policies to prioritize suppliers with eco-certification and aims to source 70% FSC-certified paper by 2028.

Scope	Key Sources	Metrics and Targets (KPI)	Mitigation Strategies	Sample Disclosure Statement
Scope 3 Category 2: Capital Goods	Office buildings, vehicles, IT infrastructure	Embodied carbon in capital purchases; % low-carbon assets	Lifecycle assessment before procurement, adopt durable and energy-efficient goods	TIE's capital assets, such as vehicles and IT equipment, contribute to embodied emissions. TIE commits to prioritizing low-carbon investments during asset replacement cycles.
Scope 3 Category 3: Fuel and Energy-related activities	Upstream emissions from fuel/electricity production	tCO_2e from upstream energy; % renewable energy in national grid	Support national renewable energy initiatives; promote green procurement	In addition to direct fuel/electricity use, upstream energy processes contribute emissions. TIE supports national green energy transitions and aligns its operations accordingly.
Scope 3 Category 4: Upstream Transportation and Distribution	Delivery of textbooks from printers to schools	Ton-km emissions; fuel used by contractors	Select logistics providers with efficient fleets, optimize delivery schedules	Distribution of textbooks contributes to upstream logistics emissions. TIE collaborates with service providers to optimize transport routes and reduce fuel consumption.
Scope 3 Category 5: Waste Generated in Operations	Paper waste, packaging, obsolete equipment	Volume of waste (tons), % recycled, % disposed sustainably	Strengthen recycling programs, reduce single-use packaging, donate/reuse ICT equipment	TIE is implementing waste reduction strategies, including paper recycling and responsible ICT disposal, targeting 50% waste diversion from landfill by 2026.
Scope 3 Category 6: Business Travel	Staff air and road travel	CO_2e per trip; number of trips; % virtual meetings adopted	Promote virtual meetings, prioritize rail/bus over flights, offset travel	Business travel contributes to emissions through staff workshops and international training. TIE encourages digital engagements and has reduced travel by 20% since 2022.
Scope 3 Category 7: Employee Commuting	Daily staff travel to offices	Avg. km per employee; mode share; CO_2e emissions	Promote carpooling, flexible work, bicycle facilities	Employee commuting contributes to indirect emissions. TIE is encouraging low-carbon commuting and flexible work arrangements.
Scope 3 Category 8: Upstream Leased Assets	Rented storage, office space	Energy use in leased facilities	Engage landlords on energy efficiency; use shared resources	Leased facilities add to upstream Scope 3 emissions. TIE seeks to work with landlords to improve energy performance in rented spaces.

Scope	Key Sources	Metrics and Targets (KPI)	Mitigation Strategies	Sample Disclosure Statement
Scope 3 Category 9: Downstream Transportation and Distribution	Delivery of educational content to schools & partners	Ton-km of distribution; emissions from contracted fleets	Use efficient logistics providers; consolidate deliveries	Textbooks and learning materials distributed nationwide generate downstream emissions. TIE partners with transporters to minimize this impact.
Scope 3 Category 10: Processing of sold Products	Printing partners' production processes	Supplier emissions data; % eco-friendly production	Select printing houses using clean energy, green certifications	TIE ensures that textbook printing and processing follow sustainable practices, with a commitment to select suppliers aligned with environmental standards.
Scope 3 Category 11: Use of Sold Products	Electricity used by ICT products supplied to schools	Avg. device energy consumption	Procure energy-efficient devices	The Institute considers the lifecycle impact of ICT devices distributed to schools and promotes energy-efficient products.
Scope 3 Category 12: End-of-Life Treatment of Sold Products	Disposal of textbooks, ICT equipment	% recycled materials; e-waste collected	Promote take-back schemes, recycling programs	TIE promotes responsible end-of-life management of learning materials and ICT, targeting 40% recycling by 2028.
Scope 3 Category 13: Downstream Leased Assets	Assets leased to third parties	Emissions from energy used in leased assets	Monitor tenant energy practices	Leased downstream assets contribute indirectly to emissions; TIE tracks and encourages sustainable operations.
Scope 3 Category 14: Franchises	Not applicable (no franchises)	N/A	N/A	TIE has no franchise operations and therefore no emissions under this category.
Scope 3 Category 15: Investment	Pension funds, partnerships	Carbon footprint of investments	Shift to ESG-aligned investments	TIE aligns investment decisions with ESG principles, supporting low-car

Through this implementation, TIE aims to enhance environmental accountability, improve operational efficiency, and support Tanzania broader sustainability and climate resilience goals.

2.13 KEY PERFORMANCE INDICATORS

Table 7: Key Performance Indicators

No	Objectives	Key Performance Indicator (KPI)	Definition/ Calculation	Purpose	Assumptions	Target Previous Year	Target Current Year	Target Future
A	Non-Communicable Diseases and HIV/AIDS Infection Reduced and Supporting Services Improved	• Number of staffs living with HIV/AIDS provided support	• Count of staff who have disclosed HIV status and received counselling, medical, or social support	• To improve workplace health and reduce HIV/AIDS impact	• High level of voluntary HIV testing and disclosure	1	1	1
B	Implementation of National Anti - Corruption Strategy and Action Plan Enhanced and Sustained	• Percentage of customer perception on corruption to the Institute's services	• (No. of customers reporting low or no corruption experience ÷ Total respondents) × 100	• Minimize corruption perception and promote transparency	• Staff trained on ethics and corruption impacts	75%	90%	85%
		• Number of staff trained on ethics and anti-corruption	• Count of staff completing ethics or anti-corruption training sessions	• Raise awareness and build capacity to prevent corruption	• Management support and availability of training	247	235	300
C	Curricular development and implementation mechanisms strengthened	• Number of curricula reviewed and approved	• Total number of curriculum documents revised and approved by authorities	• Ensure curriculum relevance, quality and alignment with national goals	• Stakeholder involvement and timely review process	7	1	1
		• % of schools implementing revised curriculum	• (No. of schools using updated curriculum ÷ Total schools) × 100	• Assess adoption and reach of new curricula	• Adequate dissemination and training	100%	100%	100%
D	Curricula Support Materials Development and Distribution system improved	• Number of textbooks and teaching and learning materials developed	• Count of new or revised learning materials produced	• Ensure availability of updated learning resources	• Funding and expert availability	285	168	76

No	Objectives	Key Performance Indicator (KPI)	Definition/ Calculation	Purpose	Assumptions	Target Previous Year	Target Current Year	Target Future
		• % of schools receiving materials	• (No. of schools receiving materials ÷ Total schools) × 100	• Improve equity in learning material distribution	• Efficient logistics and planning	100%	100%	100%
E	Research and Knowledge exchange improved	• Number of research publications produced	• Count of research reports, policy briefs, and publications released	• Strengthen evidence-based decision making and innovation	• Skilled research staff and funding	5	7	10
		• Number of knowledge-sharing forums held	• Count of seminars, workshops, or symposia organized or attended	• Promote collaboration and learning	• Stakeholder engagement	5	7	10
F	Capacity to carry out TIE's mandates and operational efficiency enhanced	• % of staff trained in core competencies	• (No. of trained staff ÷ Total staff) × 100	• Enhance staff performance and institutional efficiency	• Availability of training resources and support	60%	70%	85%
		• % of timely project implementation	• (Projects completed on time ÷ Total planned projects) × 100	• Measure operational effectiveness	• Effective planning and resource availability	87%	91%	95%

2.14 CORPORATE GOVERNANCE MATTERS

a) Corporate Governance Statement

The Tanzania Institute of Education (TIE) is committed to upholding the highest standards of corporate governance in line with the Public Service Act, the Public Finance Act, 2001 and international codes of best practice. The Board of the Institute has an overall responsibility for ensuring transparency, accountability, and integrity in all its operations, guided by the principles of good governance. Furthermore, the Board is also responsible for:

Table 8: Compliance with Principles and Codes of Best Practice

Policy Requirement / Principle	Implementation at TIE
Board Oversight and Accountability - Governing Boards must provide strategic direction, oversee management, and safeguard institutional resources.	TIE's Governing Board meets regularly to review strategic plans, approve budgets, and monitor performance. All Board members are appointed by the Minister for Education, ensuring representation, independence, and accountability.
Transparency and Disclosure - Institutions must publish accurate and timely information on financial and operational performance.	TIE prepares and publishes annual reports and audited financial statements in compliance with the Public Finance Act. Reports are shared with the Ministry of Education, Controller and Auditor General (CAG), and stakeholders.
Risk Management and Internal Control - Establish policies for identifying and managing risks effectively.	TIE has an internal audit unit risk management framework and Risk Register approved by the Board. Regular internal audits are conducted, and findings are addressed with corrective measures.
Ethical Conduct and Integrity - Promote ethical leadership, prevent corruption, and uphold professional standards.	TIE has adopted a Code of Ethics and Conduct for staff and Board members. The Institute enforces zero tolerance for corruption, guided by the Prevention and Combating of Corruption Bureau (PCCB) compliance requirements.
Stakeholder Engagement - Institutions must consult and engage key stakeholders in decision-making.	TIE engages stakeholders (teachers, students, development partners, and government ministries) during curriculum reviews and educational reforms. Feedback is incorporated into policy and program implementation.
Compliance with Laws and Regulations - Institutions must adhere to national laws, procurement regulations, and financial management rules.	TIE complies with the Public Procurement Regulatory Authority (PPRA) guidelines, Government Procurement Services Agency (GPSA) procurement channels, and other statutory regulations.
Performance Evaluation - Regular assessment of institutional performance and leadership effectiveness.	The Governing Board conducts annual performance evaluations for management, linked to key performance indicators (KPIs) on curriculum delivery, financial management, and service quality.
Sustainability and Social Responsibility - Governance must consider the environmental	TIE integrates sustainability principles into textbook production, waste management, and energy use, in

Policy Requirement / Principle	Implementation at TIE
and social impacts of institutional operations.	alignment with national climate goals and the UN SDGs.

Therefore, during the year under review, the Institute complied with all aspects of good corporate governance principles, which include Board operations and control; rights of the Government and general public; stakeholder relations; ethics and social responsibility; accountability, risk management and internal control; and transparency and disclosure.

b) Membership of those charged with governance

The Board of Directors, which consists of the Chairperson and ten other members, is established under Section 5 of the Tanzania Institute of Education Act, Cap. 142. The Chairperson is appointed by the President of the United Republic of Tanzania, and other Board members are appointed by the Minister of Education, Science, and Technology, following lists of short-listed candidates submitted by the Nomination Committee.

In order to maintain impartiality of the Institute and for the purpose of avoiding conflict of interest, a person shall not be qualified for appointment as a member of the Institute if, owing to the nature of the office he holds is likely to exert influence on the Institute.

The Director General serve as a Secretary of the Board as required by the Act. The Board of Directors of TIE is the highest decision-making organ of the Institute. Table 9 shows the Board Members who served the Institute during the financial year under review.

Table 9: Board Members

No	Name	Gender	Age	Position	Nationality	Date of appointment	Qualifications	Others	Meetings
1	Prof. Maulid Walad Mwatawala	M	56	Chairperson	Tanzanian	16 December 2021	PhD in Agriculture, Sokoine University	College of Agriculture, Sokoine University of Agriculture -	4
2	Dr. Ali Makame Ussi	M	48	Member	Tanzanian	16 December 2021	PhD in Marine Science, University of Dar es Salaam	State University of Zanzibar - Deputy Vice Chancellor Academics	4
3	Prof. Hulda Shaidi Swai	F	73	Member	Tanzanian	16 December 2021	PhD in Biomedical Materials Science in Biomaterials in Dentistry, University of London, Queen	The Nelson Mandela African Institution of Science and Technology -	4

No	Name	Gender	Age	Position	Nationality	Date of appointment	Qualifications	Others	Meetings
							Mary & Westerfield College	Centre Leader CREATES-FNS	
4	Prof. Joel Samson Mtebe	M	50	Member	Tanzanian	16 December 2021	PhD in Interactive Technology/Human Computer Interaction, University of Tampere (UTA) Finland	Vice Chancellor - Mwalimu Nyerere University of Agriculture and Technology - Butiama Mara	4
5	Mr. Meshack Joram Anyingisye	M		Member	Tanzanian	16 December 2021	MPhil. International and Business Law - Yokohama National University, Japan	Ministry of Finance and Planning - Commissioner for Government Budget	1
6	Ms. Felister Emmanuel Shuli	F	48	Member	Tanzanian	16 December 2021	Master of Human Resources Management, Mzumbe University	President's Office Public Service Management and Good Governance - Director of Establishment	4
7	Mr. Henry Michael Kulaya	M	52	Member	Tanzanian	16 December 2021	Postgraduate Diploma in Education with Specialism in Mathematics and ICT - Nottingham Trent University, UK	Equitable Inclusion in Education Consultancy London, UK - Senior International Education Consultant	4
8	Mr. Jumanne Rajab Mtambalike	M	38	Member	Tanzanian	16 December 2021	Master's in IT and Management - Avinashi lingam Institute for Home Science and Higher Education for Women	Sahara Ventures - Chief Executive Officer	4
9	Mr. Kadari Lincoln Singo	M	57	Member	Tanzanian	16 December 2021	Master of Business Administration - USA	Institute of African Leadership for Sustainable Development - Chief Executive Officer	4

No	Name	Gender	Age	Position	Nationality	Date of appointment	Qualifications	Others	Meetings
10	CPA. Stanslaus Wilfred Mpembe	M	51	Member	Tanzanian	16 December 2021	Master of Business Administration (Executive MBA - ESAMI)	Ministry of Energy - Principal Internal Auditor I	4
11	Ms. Felista Steven Lelo	F	40	Member	Tanzanian	16 December 2021	Masters of Law in Taxation, University of Dar es Salaam	Office of Attorney General - State Attorney	4

Source: *TIE Governing Council file*

c) Committees of those charged with governance

To ensure a high standard of corporate governance throughout the Institute, the Board formed four Committees in compliance with the Board Charter. The formed Committees are the Academic Committee, the Finance and Planning Committee, the Audit and Risk Management Committee and the Appointment, Disciplinary and Human Resources Development Committee.

To avoid conflict of interest, the Chairperson of the Board shall not be a Member of any of the Committees, but rather has to maintain his independence as the overseer of the Board's functions. Each Committee Chairperson shall report on the work of the committee and the issues which it has discussed at the following Board meeting.

Members of the Management, employees of the Institute, other public employees and industry experts, conversant with a matter under consideration by committees, may be co-opted to attend meetings and assist a committee by providing pertinent information as appropriate.

The composition and details of the Board Committees and the number of meetings attended by the Chairperson and Members of the committee during the financial year ended 30 June 2025 are provided hereunder:

i) Audit and Risk Management Committee

The Audit and Risk Management Committee is composed of a chairperson and two members. All members are from the Governing Council and appointed by the council.

The objective of the Audit and Risk Management Committee is to assist the Board in its oversight responsibility with respect to internal audit functions, internal control systems, internal and external audit reports, financial statements, risk management, and the legal and ethical Governance issues.

During the financial year under review, the Audit and Risk Management Committee conducted one extraordinary meeting to receive and deliberate on the Financial Statement 2023/24 submitted to CAG and four ordinary meetings and deliberated on the following:

- Discuss and approve the audit annual work plan and budget for 2024/25;
- Quarterly and annual audit reports 2024/25;
- Reviewed Risk Management Framework, Risk Register and implementation plan; and
- Reviewed the financial report of 2023/24

The Members of the Committee who served during the financial year ended 30 June 2025 are shown in the **Table 10**:

Table 10: Board's Audit and Risk Management Committee Members in 2024/25

SN	Name	Gender	Position	Qualification	Others	Meeting Attendances
1	CPA. Stanslaus Wilfred Mpembe	M	Chairperson	Master of Business Administration (Executive MBA - ESAMI)	Ministry of Energy - Principal Internal Auditor I	5
2	Ms. Felista Steven Lelo	F	Member	Master of Laws in Taxation, University of Dar es Salaam	Office of the Attorney General - State Attorney	5
3	Mr. Kadari Lincoln Singo	M	Member	Master of Business Administration - USA	Institute of African Leadership for Sustainable Development - Chief Executive Officer	5

Source: TIE Governing Council file

ii) Finance and Planning Committee

The Finance and Planning Committee is composed of a chairperson and three members. All members are from the Governing Council and appointed by the council.

This Committee meets once quarterly, with additional meetings convened as and when necessary, and is responsible for all matters regarding finance and planning. During the financial year ended 30 June 2025, the committee conducted four regular meetings and one extraordinary meeting. During the year, the committee deliberate the following:

- Discuss and approve the Institute's work plan and budget for the financial year 2024/25,
- Receive the annual reports for 2023/24, and
- Receive and deliberate on the quarterly and annual financial reports for 2024/25.

The Members of the Committee who served during the financial year ended 30 June 2025 are as shown in **Table 11:**

Table 11: Board's Finance and Planning Committee Members in 2024/25

SN	Name	Gender	Position	Qualification	Others	Meeting Attendances
1	Mr. Meshack Joram Anyingisye	M	Chairperson	MPhil. International and Business Law - Yokohama National University, Japan	Ministry of Finance and Planning - Commissioner for Government Budget	1
2	Mr. Kadari Lincoln Singo	M	Member	Master of Business Administration - USA	Institute of African Leadership for Sustainable Development - Chief Executive Officer	4
3	Mr. Jumanne Rajab Mtambalike	M	Member	Master's in IT and Management - Avinashilingam Institute for Home Science and Higher Education for Women	Sahara Ventures - Chief Executive Officer	4
4	Mr. Henry Michael Kulaya	M	Member	Postgraduate Diploma in Education with Specialisation in Mathematics and ICT - Nottingham Trent University, UK	Equitable Inclusion in Education Consultancy, London, UK - Senior International Education Consultant	4

Source: *TIE Governing Council file*

iii) Academic Committee

The Committee is composed of a chairperson and three members. All members are from the Governing Council and appointed by the council.

This Committee is responsible for assisting the Board in fulfilling its oversight responsibilities relating to all matters regarding the core function of the Institute, which is academics. The committee meet once quarterly, with additional meetings convened as and when necessary. During the year, the committee conducted four ordinary meetings in which it:

- Approved the work plan and budget for Financial Year 2024/25.
- Received and deliberated on the annual report for 2023/24 and quarterly reports of respective periods for the year 2024/25.

- Reviewing and ensuring the academic quality of curricula, syllabi, and teaching materials for pre-primary, primary, secondary, and teacher education levels

Table 12: Board's Finance and Planning Committee Members in 2024/25

SN	Name	Gender	Position	Qualification	Others	Meeting Attendances
1	Prof. Joel Samson Mtebe	M	Chairperson	PhD in Interactive Technology/Human Computer Interaction, University of Tampere (UTA) Finland	College of Information and Communication Technologies - University of Dar es Salaam - Principal	4
2	Prof. Hulda Swai	F	Member	PhD in Marine Science, University of Dar es Salaam	The Nelson Mandela African Institution of Science and Technology - Centre Leader CREATES-FNS	4
3	Dr Ali Makame Ussi	M	Member	PhD in Marine Science, University of Dar es Salaam	State University of Zanzibar - Deputy Vice Chancellor Academics	4
4	Mr. Henry Michael Kulaya	M	Member	Postgraduate Diploma in Education with Specialisation in Mathematics and ICT - Nottingham Trent University, UK	Equitable Inclusion in Education Consultancy London, UK - Senior International Education Consultant	4

Source: *TIE Governing Council file*

iv) Appointment, Disciplinary and Human Resources Development Committee

The Committee is composed of a chairperson and three members. All members are from the Governing Council and appointed by the council. The Committee meets once quarterly with additional meetings convened as and when necessary.

This Committee is responsible for all matters pertaining to staff recruitment, discipline and development welfare. The Committee conducted four meetings to:

i) Approved the work plan and budget for the Financial Year 2024/25; and
ii) Received and deliberated on the annual report for 2023/24 and quarterly reports for 2024/25.

Table 13: Board's Appointment, Disciplinary and Human Resources Development Committee Members in 2024/25

No	Name	Gender	Position	Qualification	Others	Meeting Attendances
1	Ms. Felister Emanuel Shuli	F	Chairperson	Master of Human Resources Management, Mzumbe University	President's Office Public Service Management and Good Governance - Director of Establishment	3
2	Ms. Felister Steven Lelo	F	Member	Master of Law in Taxation, University of Dar es Salaam	Office of the Attorney General - State Attorney	4
3	CPA. Stanslaus Wilfred Mpembe	M	Member	Master of Business Administration (Executive MBA - ESAMI)	Ministry of Energy - Principal Internal Auditor I	4

Source: TIE Governing Council file

v) Committees Meetings

During the year under review, a total of 16 Committee meetings were conducted, as shown in Tables 14, 15, and 16

Table 14: Board Committees

S/N	Board Committee	No. of Meetings
1	Audit and Risk Management Committee	4
2	Finance and Planning Committee Members	4
3	Academic Committee	4
4	Appointment, Disciplinary and Human Resources Development Committee	4
	Total	**16**

Table 15: Ordinary Meetings of the Board of Directors and its Committees

Details	No. of Meetings Required Annually	No. of Meeting Held
Board of Directors	4	4
Audit and Risk Management Committee	4	4
Finance and Planning Committee Members	4	4
Academic Committee	4	4
Appointment, Disciplinary and Human Resources Development Committee	4	4

Details	No. of Meetings Required Annually	No. of Meeting Held
Total	**20**	**20**

Table 16: Extraordinary Meeting of the Board of Directors and its Committees

Details	No. of Meeting Held
Board of Directors	1
Audit and Risk Management Committee	1
Finance and Planning Committee Members	-
Academic Committee	5
Appointment, Disciplinary and Human Resources Development Committee	-
Total	**7**

vi) Management Committee

The Management of the Institute is under the Director General, who reports to the Chairperson of the Council. In assisting the Director General to discharge her responsibilities, the Institute is organised in the following five departments and twelve units. Ten units reporting directly to the Director General, while five academic departments and two units report to the Director General through the Deputy Director General Academic Research and Consultancy, which are;

Departments and Units reporting to the Director General through the Deputy Director General, Academic Research and Consultancy.

i) Pre and Primary School Education Department.
ii) Secondary Education Department.
iii) Education Technology Department.
iv) Teacher Education Department.
v) Research and Consultancy Department.
vi) Special Needs Education Unit.
vii) Library Services Unit.

Departments and Units reporting directly to Director General

i) Human Resources and Administration Unit.
ii) Finance and Accounts Unit.
iii) Planning, Monitoring and Evaluation Unit.
iv) Printing and Services Unit.
v) Quality Assurance Unit.
vi) Internal Audit Unit.
vii) Procurement Management Unit.
viii) Legal Services Unit.
ix) Public Relations and Communication Unit.
x) Information Communication and Technology Unit

i) Workers' Council

The Workers Council advises and recommends to the Board of Directors on all matters related to staff and management issues, which need workers' participation as per agreed regulations and procedures.

ii) Tender Board

The Tender Board's role is to advise the Director General on procurement matters. The Tender Board at TIE serves as the approving and oversight authority for procurement and disposal activities—ensuring that procurement of goods and services is transparent, competitive, fair, and provides value for money, while complying with Tanzanian procurement laws.

iii) HIV/AIDS Committee

The Committee's role is to advise on all matters relating to HIV/AIDS as per the National HIV/AIDS policy.

d) Environmental matters, including the impact of the operation of the entity on the environment

The Tanzania Institute of Education recognises that its mandate of developing curricula, publishing and distributing educational materials, and supporting teacher professional development must be carried out in a manner that safeguards the environment and promotes sustainable development. In compliance with the National Environmental Management Act, Cap 191, and the principles of good corporate governance, the Board of Directors ensures that environmental considerations are embedded in all institutional operations and decision-making processes.

i) Governance Oversight

- The Board provides strategic oversight on environmental matters through its committees, ensuring that sustainability is integrated into policies, procurement, and daily operations.
- Management is accountable for implementing environmentally responsible practices and reporting periodically to the Board.

ii) Sustainable Procurement & Operations

- Procurement of goods and services (e.g., printing, ICT, office equipment, vehicles) is guided by principles of value for money, energy efficiency, and reduced carbon footprint.
- The Institute promotes the use of eco-friendly printing technology, recycled paper, and digital platforms to minimize waste and reliance on non-renewable resources.

iii) Environmental Impact Management

- TIE's operations, particularly in textbook publishing and distribution, are reviewed for their environmental impact.
- The Institute monitors energy consumption, waste disposal, and emissions from its facilities and fleet, with the aim of continuous reduction.
- Compliance with environmental laws and regulations is mandatory in all projects and contracts, including construction, refurbishment, and ICT projects.

iv) Mitigation & Adaptation Strategies

- Adoption of digital learning solutions and e-curricula reduces paper consumption and distribution-related emissions.
- Investment in renewable energy (e.g., solar backup for ICT servers) and water-saving initiatives in offices contributes to sustainable resource use.
- Engagement with suppliers who demonstrate environmental responsibility forms part of the procurement evaluation process.

v) Capacity Building & Awareness

- Staff and stakeholders are sensitized on environmental sustainability through training, workshops, and awareness campaigns.
- Students and teachers benefit from curricula that incorporate environmental education, ensuring long-term societal awareness.

vi) Reporting & Accountability

- TIE discloses its environmental management efforts in the annual governance and performance reports, in line with government reporting requirements.
- The Board reviews progress against environmental KPIs, including reduction of paper usage, fuel efficiency of fleet vehicles, and adoption of digital solutions.

e) Employee's Welfare

Policy

The Tanzania Institute of Education is committed to promoting and safeguarding the welfare of its employees as a cornerstone of good corporate governance. The Employee Welfare Policy is anchored on the principles of fairness, inclusivity, equity, and compliance with the Public Service Act, Cap. 298, the Employment and Labour Relations Act, 2004, and the Public Service Standing Orders.

The policy requires that TIE:

- Provide a safe, secure, and healthy working environment.
- Ensure fair and competitive compensation, allowances, and statutory benefits.

- Promote career development and continuous professional training.
- Safeguard work-life balance through leave entitlements, flexible arrangements where applicable, and family-friendly policies.
- Foster non-discrimination, gender equality, and inclusion.
- Provide medical, psychosocial, and social security support as per public service regulations.
- Establish mechanisms for handling grievances, disciplinary matters, and employee representation fairly.

Implementation of the Policy

i) Health, Safety, and Workplace Well-being

- The Institute enforces Occupational Health and Safety (OHS) standards in all offices, including regular risk assessments, fire and safety drills, and provision of protective equipment.
- Medical insurance and access to healthcare services are provided in line with national schemes (NHIF).

ii) Compensation and Benefits

- Salaries, allowances, and overtime are administered under the Government Standing Orders and reviewed in line with Treasury Registrar directives.
- Employees are registered with the Pension Fund for retirement and social security benefits.

iii) Training and Career Development

- The Human Resource Development Committee approves annual staff training plans covering scholarships, CPD (Continuing Professional Development), and in-service training.
- Staff are supported to attend professional seminars, ICT training, and curriculum development workshops to enhance institutional capacity.

iv) Work-Life Balance and Social Support

- Leave entitlements (maternity, paternity, annual, study, and sick leave) are respected and implemented fairly.
- Recreational and motivational programs, such as team-building sessions, are organised to strengthen cohesion and morale.

v) Equality, Diversity, and Inclusion

- Recruitment, promotion, and training opportunities are implemented based on merit and equal opportunity principles, with gender mainstreaming emphasised.
- Policies against workplace harassment and discrimination are enforced.

vi) Grievance Handling and Employee Voice

- Employees have access to structured grievance channels, including departmental heads, the Human Resource Office, and the Disciplinary Committee.
- Regular staff meetings and consultative forums allow employee feedback to inform management decisions.

vii) Monitoring and Reporting

- The Board's Appointment, Disciplinary, and HR Development Committee monitors the implementation of employee welfare programs.
- Progress is reported annually in TIE's performance and governance reports to ensure accountability.

viii) Relationship between Management and Employees

- There is a systematic procedure of communication with employees on a regular basis, which is done through the workers' trade union known as Tanzania Higher Learning Institutions Trade Union (THTU) at the Institute and Staff Workers Council Meetings.

ix) Workers' Council

- Workers' Council convened four meetings in a year. The members of the Workers' Council include heads of departments, employee representatives from each department and other employees representing the Employees' Trade Union (THTU). All major decisions affecting employees are discussed in the Workers' Council, including Staff Benefit Package Policies and Staff Regulations.

x) Employment Policy

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

xi) Medical Services

- All members of the staff, together with a maximum number of four beneficiaries (dependants) for each employee, were provided with medical insurance under the National Health Insurance (NHIF). The Institute contributed 3% of the employee's salary towards this fund. For the year ended 30 June 2025, TZS 152,325,806 was incurred (30 June 2024: TZS 147,938,258).

xii) Free Morning Tea Served at TIE Canteen

- During the financial year 2024/25, the Institute continued to offer free breakfast to all employees at the TIE canteen.

xiii) Training and Development

- Training programs have been and are continually being developed to ensure that employees are adequately trained at all levels. The programmes are focused on raising staff skills to make them more competent. In implementing training programmes, only a few employees could be trained due to financial constraints facing the Institute; three staff attended long courses and were sponsored by development partners. During the Financial Year 2024/25, TIE spent TZS 175,731,888 for short- and long-term training as compared to TZS 146,164,700 spent on the 2023/24.

f) Social and Community Issues

Policy

The Tanzania Institute of Education recognises its obligation as a public institution to contribute positively to society and communities. The Social and Community Issues Policy is guided by the principles of corporate social responsibility (CSR), equity and inclusivity, and compliance with the National Education Policy, the Public Service Standing Orders, and good governance practices.

The policy requires that TIE:

- Support equitable access to quality education across communities in Tanzania;
- Promote inclusivity by addressing the needs of disadvantaged, marginalised, and vulnerable groups;
- Engage with communities and stakeholders in curriculum development, textbook publishing, and digital education initiatives;
- Foster partnerships with government, development partners, and civil society to advance education and community development; and
- Integrate social responsibility and community engagement into the Institute's programs and outreach activities.

Implementation of the Policy

i) Access to Education

- TIE develops curricula and instructional materials that ensure national access to quality education at pre-primary, primary, secondary, and teacher-education levels.
- Digital learning resources and open-source materials are introduced to reach rural and disadvantaged communities.

ii) Inclusion of Vulnerable Groups

- Special focus is placed on producing materials in Braille and large print for learners with visual impairments.
- Gender-sensitive and child-friendly content is mainstreamed across curricula to support equity.

iii) Community Engagement

- TIE consults with teachers, parents, community leaders, and local education stakeholders during curriculum reforms.
- Public awareness campaigns and capacity-building workshops are conducted to support the effective use of textbooks and digital resources in schools.

iv) Partnerships and Social Responsibility

- Collaborates with ministries, donor agencies, and NGOs to distribute learning materials to underserved regions.
- Supports government initiatives such as SEQUIP and other programs that enhance community education infrastructure.

v) Empowerment and Capacity Building

- Provides teacher training programs to strengthen classroom practice and improve learning outcomes at community level.
- Engages in research and pilot projects that address local community education challenges (e.g., ICT in remote schools).

vi) Monitoring and Reporting

- Progress on community impact is monitored through periodic evaluation reports submitted to the Board.
- The outcomes of community engagement and CSR activities are disclosed in annual performance and governance reports.

g) Gender Parity

Policy

The Institute is committed to promoting gender equality and eliminating all forms of gender-based discrimination within the workplace and across its educational mandate. The Gender Parity Policy aligns with the Constitution of the United Republic of Tanzania (Art. 13 on equality), the Employment and Labour Relations Act, 2004, the Public Service Standing Orders, Cap. 298 and the National Gender Policy, 2000.

The policy requires that TIE:

- Ensure equal opportunities for men and women in recruitment, promotion, training, and leadership.
- Mainstream gender considerations in curriculum development, publishing, and educational content.
- Provide a workplace free from harassment, gender bias, and discrimination.
- Guarantee fair treatment in terms of pay, benefits, and access to welfare services.
- Empower women to take part in decision-making at management and Board levels.
- Support work-life balance, maternity/paternity leave, and family-friendly practices.

Implementation of the Policy

i) Recruitment and Promotion

- Job adverts and selection processes are gender-sensitive and encourage applications from both female and male candidates.
- Promotion opportunities are merit-based, ensuring that qualified women and men have equal chances to assume leadership roles.

ii) Training and Professional Development

- Both female and male employees are sponsored for capacity-building programs, scholarships, and workshops without bias.
- Gender mainstreaming training is provided to staff to promote awareness and inclusivity.

iii) Curriculum and Educational Materials

- TIE ensures that curricula and textbooks are free from gender stereotypes and portray balanced roles of women and men.
- Gender-sensitive language and illustrations are applied in all instructional materials.

iv) Workplace Equality and Protection

- Policies against sexual harassment and gender-based violence are enforced, with clear grievance and reporting mechanisms.
- Equal access to medical, welfare, and social security services is guaranteed.

v) Work-Life Balance

- Implementation of maternity and paternity leave in line with public service regulations.
- Flexible arrangements are supported where possible to promote family-work harmony.

vi) Leadership and Representation

- Efforts are made to increase women's participation in management and Board committees to strengthen inclusive governance.
- Gender balance is considered in appointments to panels, tender boards, and curriculum committees.

vii) Monitoring and Reporting

- The Appointment, Disciplinary, and HR Development Committee tracks gender ratios in staffing, training, and leadership.
- Progress is reported annually in governance and performance reports, with gender-disaggregated data.

During the financial year under review, 2024/25, the Institute head count stood at 235 as at 30 June 2025, in which 99 were Female, while Men were 136, making of 42% Female against 58% of Male. Human capital functions relating to recruitments and promotions were based on merits as indicated in the table hereunder:

Table 17: Gender Parity

No	Activity	Female	Male	Percentage (F/M)
1	New Hire	-	5	0/100
2	Promotion	9	15	38/62

Table 18: Staff Structure

No	Activity	2024/25		
		Female	Male	Total
1	Management Team	9	7	16
2	Chief/Principal Officers	-	6	6
3	Senior Officers	6	12	18
4	Middle Level Officer	57	77	134
5	Non-officers	27	34	61
	Total	**99**	**136**	**235**

h) Essential contractual or other arrangements

Policy

The Tanzania Institute of Education recognises the importance of entering into contractual and other binding arrangements that safeguard its institutional interests, promote transparency, and ensure value for money in the execution of its mandate. This policy provides guidance on how TIE will initiate, negotiate, approve, and manage contracts and agreements with third

parties, in compliance with the Public Procurement Act, 2023 Public Finance Act, Cap. 348, Government Circulars, and other relevant regulations.

Objectives

- To ensure that all contractual arrangements are transparent, fair, and compliant with applicable laws and regulations.
- To protect the Institute from legal, financial, and reputational risks arising from poorly structured contracts.
- To promote efficiency, accountability, and value for money in all partnerships, procurement, and service delivery contracts.
- To strengthen monitoring and evaluation mechanisms for all contractual obligations.

Scope

This policy applies to all contractual arrangements entered into by TIE, including but not limited to:

- Procurement of goods, works, and services.
- Partnership agreements with development partners, NGOs, and private sector stakeholders.
- Memoranda of Understanding (MoUs) with local and international institutions.
- Employment and consultancy contracts.
- Licensing, intellectual property, and publishing agreements.

Implementation of the Policy

i) Contract Initiation and Approval

- All contracts must originate from a clearly identified institutional need, supported by proper documentation.
- Requests for contracts are reviewed by the relevant Department and cleared by the Legal Services Unit to ensure compliance with governing laws.
- Final approval is vested in the Director General or an authorised officer in line with TIE's delegation of authority framework.

ii) Due Diligence

- Prior to entering into any contractual arrangement, due diligence must be conducted on all counterparties to assess financial stability, capacity, and legal standing.
- Risk assessments are carried out to identify and mitigate potential operational, legal, and financial risks.

iii) Standardisation of Contracts

- TIE adopts standardised contract templates developed in line with Government guidelines to ensure consistency, minimize risks, and enhance enforceability.
- Any deviations from standard templates must be approved by the Legal Services Unit.

iv) Compliance with Public Procurement Laws

- All procurement contracts follow procedures under the Public Procurement Act, 2023 and its Regulations, 2024 ensuring competitive, fair, and transparent processes.
- Contracts involving donor funds are additionally guided by the financing agreement with the donor agency.

v) Monitoring and Enforcement

- Each contract must have a designated Contract Manager responsible for monitoring performance, timelines, deliverables, and compliance with contractual terms.
- Periodic reviews and audits are conducted to evaluate contract performance and value for money.

vi) Conflict of Interest Management

- Staff and officers involved in contract negotiation and implementation must disclose any potential conflict of interest in line with TIE's Code of Ethics.

vii) Dispute Resolution Mechanisms

- All contracts must clearly stipulate dispute resolution mechanisms, including arbitration, mediation, or legal recourse, in compliance with Tanzanian laws.

viii) Archiving and Record Keeping

- All contractual documents are securely stored in both physical and electronic formats, with restricted access to authorised staff only.
- With this policy in place, TIE demonstrates good corporate governance by ensuring contractual integrity, transparency, and accountability, while safeguarding public resources and strengthening stakeholder confidence.

i) Receipts from, and returns to, primary users of the entity in respect of shares held by them

The Tanzania Institute of Education acknowledges that, as a publicly funded entity, it has an obligation to prudently manage financial resources received from the Government, Development Partners, and other stakeholders, and to provide measurable returns in the form of quality curriculum development, educational materials, training, and related services. The

Institute commits to ensuring transparency, accountability, and effective utilisation of these resources to generate value for its primary users.

TIE demonstrates corporate governance compliance by reframing "receipts and returns to shareholders" into receipts and service returns to public stakeholders.

j) Effectiveness and efficiency utilization of resources

Policy

The Tanzania Institute of Education is entrusted with public resources and is committed to ensuring their effective and efficient utilisation in line with the principles of accountability, transparency, and value for money. The Resource Utilisation Policy is guided by the Public Finance Act, Cap 348, the Public Procurement Act, 2023, the Public Audit Act, Cap. 418, and the Treasury Registrar Guidelines.

The policy requires that TIE:

k) Use financial, human, material, and technological resources prudently to deliver its mandate.

- Ensure that expenditures are in line with the approved budget, procurement plans, and institutional priorities.
- Promote value for money, cost-effectiveness, and sustainability in all operations.
- Prevent misuse, wastage, or misappropriation of public assets.
- Strengthen internal controls, monitoring, and reporting mechanisms.
- Regularly assess efficiency and adopt innovations that improve service delivery.

Implementation of the Policy

i) Financial Resources

- Annual budgets are prepared, approved by the Board, and aligned with government guidelines.
- Expenditures are managed through the **MUSE** and subject to internal audit checks.
- Strict adherence to the **Public Procurement Act** ensures competitive sourcing and value for money.

ii) Human Resources

- Staff deployment follows approved establishment structures to prevent underutilization or duplication of roles.
- Performance management systems (PEPMIS) are used to monitor individual and departmental output.
- Continuous professional development enhances efficiency in service delivery.

iii) Material and Physical Assets

- Fleet management systems monitor vehicle use, fuel consumption, and maintenance schedules to avoid wastage.
- Proper inventory management systems track textbooks, printing equipment, ICT, and office supplies.
- Disposal of obsolete assets is carried out transparently as per guided procedures.

iv) Technological Resources

- Adoption of digital learning platforms reduces costs associated with printing and distribution of materials.
- ICT systems (LMS, e-library, e-office) are used to improve operational efficiency and reduce paperwork.

v) Internal Controls and Auditing

- The Audit and Risk Management Committee and Internal Audit Unit monitor compliance with financial regulations and Board directives.
- Periodic audits (Internal Audit, CAG, and PPRA) are conducted, and recommendations are implemented.

vi) Sustainability and Innovation

- Energy-saving initiatives (solar systems, ICT optimisation) are encouraged to cut operational costs.
- Recycling and green practices (e.g., use of eco-friendly printing processes) improve long-term sustainability.

vii) Monitoring and Reporting

- Quarterly and annual performance reports track utilisation of resources against KPIs.
- Reports are submitted to the Board of Directors, the Ministry of Education, Science and Technology, the Treasury Registrar, and the Controller and Auditor General (CAG).

l) Other Matters

TIE reinforces its governance framework by focusing on ethics, risk management, transparency, stakeholder engagement, ICT governance, and legal compliance. Its implementation ensures that the Institute operates with integrity, protects public resources, and builds trust with stakeholders, while supporting its mandate of delivering quality education in Tanzania.

Policy

The Institute is committed to observing the highest standards of integrity, accountability, and transparency in all its operations. The Other Matters Policy addresses additional areas of governance that support the Institute's mandate but are not explicitly covered under the environmental, social, human resources, or resource utilisation policies. These include:

- **Ethics and Integrity**: Ensuring all employees and leaders uphold honesty, impartiality, and accountability in line with the Public Leadership Code of Ethics Act.
- **Risk Management**: Identifying, monitoring, and mitigating risks that may hinder achievement of institutional goals.
- **Information Disclosure & Transparency**: Providing accurate, timely, and accessible information to stakeholders, including government, auditors, staff, and the public.
- **Stakeholder Engagement**: Building strong relationships with ministries, schools, development partners, and the community to enhance education outcomes.
- **ICT Governance & Cybersecurity**: Ensuring proper use of ICT resources, data security, and safeguarding sensitive information.
- **Legal & Regulatory Compliance**: Adhering to all applicable laws, regulations, and circulars guiding public institutions.

Implementation of the Policy

i) Ethics and Integrity

- Ethics training and sensitisation sessions are conducted periodically.
- The Institute maintains a **Whistleblowing Mechanism** to report unethical practices confidentially.

ii) Risk Management

- A Risk Register is maintained and updated quarterly, covering operational, financial, ICT, reputational, and legal risks.
- The Audit and Risk Management Committee of the Board reviews risk reports and ensures mitigation measures are in place.

iii) Information Disclosure & Transparency

- Annual reports, audit reports, and strategic plans are shared with the Ministry of Education, Treasury Registrar, and Controller & Auditor General.
- Procurement and tender information are published in accordance with the Public Procurement Act.

iv) Stakeholder Engagement

- Regular consultations are held with curriculum stakeholders, including teachers, publishers, booksellers, and book writers.

- TIE maintains partnerships with development partners to expand digital learning and teacher training initiatives.

v) ICT Governance & Cybersecurity

- Data protection measures, backups, and cybersecurity audits are enforced to protect institutional and student data.

2.15 AUDITOR

In accordance with the provisions of Article 143 of the Constitution of the United Republic of Tanzania, 1977 and the Public Audit Act, Cap .418, the Controller and Auditor General (CAG) is the statutory auditor of all public institutions, including the Tanzania Institute of Education.

The Governing Council confirms that the CAG remains the duly appointed auditor of the Institute and will continue in office for the next financial year in accordance with the legal framework.

2.16 RESPONSIBILITY OF THE AUDITOR

The Controller and Auditor General (CAG) is the statutory auditor of the Tanzania Institute of Education by virtue of Article 143 of the Constitution of the United Republic of Tanzania, 1977 and amplified in section 10(1) of the Public Audit Act, Cap. 418.

The Controller and Auditor General has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Tanzania Institute of Education present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard, the Tanzania Financial Reporting Standard (TFRS 1). And whether the procurement transactions and processes have complied with the requirements of the Public Procurement Act, 2023 and its underlying Regulations of 2024.

The auditors' responsibility is also to consider whether there is a material inconsistency between the other information and the financial statements, and whether there is a material inconsistency between the other information and the auditors' knowledge obtained in the audit.

2.17 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

The Governing Council is required to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Institute at the end of the financial year and of the operating results of the Institute for that year. The Governing Council is also required to ensure that the Institute keeps proper accounting records which disclose, with reasonable assurance at any time, the financial position of the Institute. It is also responsible for safeguarding the assets of the Institute.

The Governing Council accepts responsibility for the annual 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 Standards (IPSASs). To the best of the Council's knowledge and belief, the Governing Council confirms that the financial statements give a true and fair view of the affairs of the Institute and of its operating results. The Governing Council further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal control.

Nothing has come to the attention of the Governing Council to indicate that the Institute will not remain a going concern for at least the next twelve months from the date of this statement.

2.18 POLITICAL AND CHARITABLE DONATIONS

TIE has the responsibility to respond to community social needs. The Institute's Corporate Social Responsibility interventions included a commitment to active participation in environmental protection and promotion of socio-economic development of the society through the extension of financial support towards the implementation of community development projects. An example of the benefits in kind provided by the Institute to the community includes;

- In-service training to government and private school teachers on improvement of teaching methodologies and on how to implement the revised curriculum.
- Encourage and support the private publishers participating on development of reference books to be used in the teaching and learning process by sharing the cost of reviewing and evaluation of their publications.
- Participated in "Mashindano ya Kitaifa ya Sayansi Teknolojia na Ubunifu" (MAKISATU) held at Mkwakwani Stadium, Tanga (ICT technical services provided on various teaching and learning electronic platforms developed and used by TIE).
- Support by contributing textbooks and other learning materials to newly emerged schools in various districts.

During the financial year 2024/25, TIE made the monetary and non-monetary contributions to various organizations which included;

- A total of 39,419 different textbook titles worth TZS 345,069,500 contributed to the Tanzania Library Service Board for public use.
- Training provided at low-cost sharing to teachers from different government and private schools on implementation of revised curriculum, i.e. teachers from all schools found in Ilala Municipal, Feza Schools (DSM), St. Jude Secondary School (Arusha), etc.

2.19 PERSONS WITH SPECIAL NEEDS

It is the policy of the Institute not to discriminate against persons with disabilities in recruitment, bearing in mind the aptitudes of the applicant concerned. The Institute gives equal opportunities to disabled persons for vacancies they are able to fill. Similarly, under the

Workmen's Compensation Act, the Institute compensates employees who become disabled while in the service of the Institute.

2.20 PREJUDICIAL ISSUES

The Governing Council of the Tanzania Institute of Education recognises the following prejudicial issues that may adversely affect the Institute's performance and governance if not adequately managed:

i) Funding Constraints and Delays

- Delayed release of government subsidies may hinder the timely implementation of projects and curriculum reforms.

ii) Procurement and Contract Management Risks

- Limited vendor capacity can affect the quality and timelines of printing and distribution.

iii) Technological Challenges

- Inadequate investment in digital platforms and e-learning technologies may affect TIE's ability to modernise curriculum delivery.
- Risks of cyber threats or data loss due to weak ICT infrastructure and limited cybersecurity measures.

iv) Human Capital and Capacity Gaps

- Shortage of skilled personnel in specialised curriculum areas, ICT, and publishing may limit efficiency.

v) Stakeholder Expectations and Public Scrutiny

- High stakeholder expectations regarding quality and timely delivery of curriculum materials can create reputational risks when delays or errors occur.
- Negative public perception, especially on sensitive educational reforms, may affect TIE's credibility.

vi) Legal and Compliance Risks

- Potential non-compliance with financial management, procurement, or labour laws could expose TIE to legal actions, sanctions, or audit queries.
- Intellectual property disputes related to publications or copyrighted materials.

vii) External Economic and Political Factors

- Inflation, exchange rate fluctuations, and increases in printing costs can affect textbook production and distribution budgets.

To address these prejudicial issues, TIE is strengthening internal controls, improving procurement and contract management processes, enhancing ICT systems, investing in staff capacity development, and reinforcing stakeholder engagement and transparency in reporting.

2.21 STATEMENT OF COMPLIANCE

In performing the activities of TIE, various laws and regulations having impacts on the operations were observed. Moreover, the Report by Those Charged with Governance has been prepared in full compliance with the Tanzania Financial Reporting Standard No. 1 (TFRS 1) as issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021. The TIE financial statements have been prepared in compliance with International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB).

2.22 APPROVAL

The report by those charged with governance has been approved by those charged with governance and signed on its behalf by:

....	....
Prof. Carolyne I. Nombo	Dr. Aneth A. Komba
Permanent Secretary	**Director General**

Date 17th March 2026

3.0 STATEMENT OF DIRECTOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

These financial statements have been prepared by the management of the Tanzania Institute of Education in accordance with the provisions of section 25(4) of the Public Finance Act, 2001. The financial statements comply with the International Public Sector Accounting Standards and are presented in a manner consistent with the same standards.

Management of the Tanzania Institute of Education is responsible for establishing and maintaining a system of effective Internal Control designed to provide reasonable assurance that the transactions recorded in the accounts are within the statutory authority and that they contain the receipt and use of all public financial resources by the authority.

To the best of my knowledge, the system of Internal Control has operated adequately throughout the reporting period, and the accounts and underlying records provide a reasonable basis for the preparation of the financial statements for the financial year ended 30 June 2025.

I accept responsibility for the integrity of the Financial Statements, the information it contains, and its compliance with the Public Finance Act, 2001 as revised 2004, and instructions issued by the Treasury in respect of the year under review.

.... 17th March 2026

Dr. Aneth A. Komba
Director General **Date**

4.0 DECLARATION OF THE HEAD OF FINANCE AND ACCOUNTS

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 2021, requires financial statements to be accompanied with a declaration issued by the Head of Finance and Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Council to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Public Sector Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Council as under Governing Council's Responsibility statement on an earlier page.

I, **CPA Deo L. Fazaah** being the Head of Finance and Accounts of Tanzania Institute of Education (TIE) hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the Financial Statements give a true and fair view position of Tanzania Institute of Education as on that date and that they have been prepared based on properly maintained financial records.

Signature: ....
Signed by: **Deo L. Fazaah**
Position: Head of Finance & Accounts
NBAA Membership No: ACPA 6949
Date: 16th March 2026

5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

		2024/25	2023/24
Assets	**Notes**	**TZS**	**TZS**
Current assets			
Cash and cash equivalents	6	1,437,161,730	268,270,401
Receivables	7	163,553,434	10,933,587
Prepayment	8	386,731,149	1,682,367,662
Inventories	9	11,077,878,932	3,956,508,733
Total Current Assets		**13,065,325,245**	**5,918,080,383**
Non-Current Assets			
Property, plant and equipment	10	39,093,969,928	39,535,805,681
Work In Progress	11	1,058,342,907	465,586,098
Total Non-Current Assets		**40,152,312,835**	**40,001,391,779**
Total Assets		**53,217,638,080**	**45,919,472,162**
Liabilities			
Current Liabilities			
Payables and Accruals	13	6,661,766,946	461,188,884
Advanced received and Deferred income	14	1,174,136,692	188,504,871
Deposits	15	256,760,819	67,718,996
Total Current Liabilities		**8,092,664,457**	**717,412,751**
Total Liabilities		**8,092,664,457**	**717,412,751**
Net Assets		**45,124,973,623**	**45,202,059,411**
Net Assets			
Taxpayers' Fund	12	3,553,277,160	3,553,277,160
Accumulated surplus		41,571,696,463	41,648,782,251
Total Net Assets		**45,124,973,623**	**45,202,059,411**

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Prof. Carolyne I. Nombo
Permanent Secretary

....
Dr. Aneth A. Komba
Director General

DATE 17th March 2026

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024/25 TZS	2023/24 TZS
Revenue			
Revenue from exchange transactions	16	12,846,468,809	9,951,849,172
ECL Reversal on Receivables	17	-	60,499,772
Other revenue	19	587,474,407	170,784,970
Subvention from other government entities	20	80,496,048,822	51,256,487,484
Total Revenue		**93,929,992,038**	**61,439,621,398**
Expenses			
Wages, salaries and employees' benefits	21	9,344,017,518	7,603,415,422
Use of goods and services	22	81,854,677,862	51,905,177,865
Maintenance expenses	23	790,682,190	269,648,935
Depreciation of PPE	24	849,288,634	1,052,423,436
Other Expenses	25	1,041,912,461	454,556,318
Loss on Disposal of Assets	18	47,616,946	
Expected Credit Loss	26	5,882,215	-
Other transfers	27	73,000,000	40,000,000
Total Expenses		**94,007,077,826**	**61,325,221,976**
Surplus / (Deficit) for the year		**(77,085,788)**	**114,399,422**

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Prof. Carolyne I. Nombo
Permanent Secretary

....
Dr. Aneth A. Komba
Director General

DATE 17th March 2026

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024/25 TZS	2023/24 TZS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Subvention from other Government entities	29.2	20,224,937,386	8,553,586,233
Revenue Grants	29.1	61,104,570,683	20,875,057,129
Revenue from Exchange Transactions	29.3	12,694,682,265	10,115,732,016
Other Revenue	29.4	587,474,407	170,784,970
Increase in Deposit	29.5	189,041,823	31,483,553
Total Receipts		**94,800,706,564**	**39,746,643,901**
Payment			
Wages, Salaries and Employee Benefits	29.6	9,296,734,333	7,630,234,369
Use of Goods and Services	29.7	81,143,413,121	51,813,316,085
Other Transfers	27	73,000,000	40,000,000
Other Expenses	29.9	1,041,912,461	398,736,313
Maintenance Expenses	29.8	790,682,190	269,648,935
Total Payments		**92,345,742,105**	**60,151,935,702**
Net Cash Flow from Operating Activities		2,454,964,459	(20,405,291,801)
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Proceed from the sale of Assets	29.11	69,555,000	-
Acquisition of Property, Plant and Equipment	29.12	(372,452,254)	(721,133,779)
Advance payment for the acquisition of a motor vehicle	8	(386,731,149)	-
Payment for Work in Progress	29.13	(592,756,809)	(465,586,098)
Net Cash Flow from Investing Activities		**(1,282,385,212)**	**(1,186,719,877)**
Net Increase/(decrease) in Cash and Cash Equivalents		1,172,579,247	(21,592,011,678)
Cash and Cash Equivalents at the Beginning of the Period		272,448,665	21,864,460,344
Cash and Cash Equivalents at the End of the Period		**1,445,027,912**	**272,448,665**

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Prof. Carolyne I. Nombo
Permanent Secretary

....

Dr. Aneth A. Komba
Director General

DATE 17th March 2026

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	3,553,277,160	41,383,746,949	44,937,024,109
Other Appropriation		150,635,880	150,635,880
Surplus for the year	-	114,399,422	114,399,422
Balance as at 30 June 2024	3,553,277,160	41,648,782,251	45,202,059,411
Balance as at 1 July 2024	3,553,277,160	41,648,782,251	45,202,059,411
Surplus for the year	-	(77,085,788)	(77,085,788)
Balance as at 30 JUNE 2025	3,553,277,160	41,571,696,463	45,124,973,623

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Prof. Carolyne I. Nombo
Permanent Secretary

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Dr. Aneth A. Komba
Director General

DATE 17th March 2026

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Details	Original Budget Amounts 2024/25 TZS	Reallocation/ Adjustment TZS	Final Budget (B) TZS	Actual Amount on Comparable Basis (A) TZS	Performance Difference (A-B) TZS	% Variance
RECEIPTS						
Subvention from Other Government Entities	86,091,302,304	-	86,091,302,304	81,329,508,069	(4,761,794,235)	-6
Revenue from Exchange Transactions	15,850,000,000	-	15,850,000,000	13,253,356,672	(2,596,643,328)	-16
Other Revenue	28,000,000	-	28,000,000	28,800,000	800,000	3
Increase in Deposit	-	-	-	189,041,823	189,041,823	-
Total Receipts	**101,969,302,304**	**-**	**101,969,302,304**	**94,800,706,564**	**(7,168,595,740)**	**-7**
PAYMENTS						
Wages, Salaries and Employee Benefits	11,220,420,814	(97,534,550)	11,122,886,264	9,296,734,332	1,826,151,932	16
Use of Goods and Services	87,046,400,647	(480,571,366)	86,565,829,281	81,143,413,121	5,422,416,160	6
Social Benefits	10,000,000	(10,000,000)	-	-	-	-
Other Transfers	73,000,000	-	73,000,000	73,000,000	-	-
Other Expenses	938,412,395	589,770,221	1,528,182,616	1,041,912,461	486,270,155	32
Maintenance Expenses	1,208,448,948	(140,357,000)	1,068,091,948	790,682,190	277,409,758	26
Acquisition of Property, Plant and Equipment	1,472,619,500	138,692,695	1,611,312,195	759,183,403	852,128,792	53
Payment for Work in Progress	-	-	-	592,756,809	(592,756,809)	-
Proceed from sale of PPE	-	-	-	(69,555,000)	69,555,000	-
Total expenses	**101,969,302,304**	**-**	**101,969,302,304**	**93,628,127,316**	**8,341,174,988**	**8**
Net Receipts/ Payments				1,172,579,248	1,172,579,248	

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Prof. Carolyne I. Nombo
Permanent Secretary

....
Dr. Aneth A. Komba
Director General

DATE 17th March 2026

EXPLANATION OF MATERIAL VARIANCES EMANATING FROM STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2024/25

1. **Government Grants** - The shortage of TZS 4,761,794,235 was due to delay on receipt of funds for development of Primary and Secondary Schools textbooks and teachers guides for Standard V, Form Two General and Form Three Vocational subjects.

2. **Internal Generated Funds** -The shortage of TZS 2,596,643,828 was due to decrease of revenue from printing service offered by TIE printing presses. The printing presses failed to operate efficiently and get a targeted number of customers due to using of outdated machines with high rate of frequently breakdown and also fail to meet requirement for being registered in the NeST system.

3. **Salaries and Staff Benefits** - The saving of TZS 1,826,151,932 was due to delayed on receipt of fund budgeted to cover payment of staff allowance for development of Primary and Secondary Schools textbooks and teachers guides for Standard V, Form Two General and Form Three Vocational subjects.

4. **Payments in respect of goods and services** - The saving of TZS 5,422,416,160 was due to delay on receipt of funds budgeted to cover payment to suppliers contracted for printing and supply of textbooks for primary and secondary school on revised curriculum.

5. **Maintenance Expenses** - The saving of TZS 277,409,758 was due to a delay on receipt of funds for the development of textbooks for the new revised curriculum as a result much of these internally generated funds allocated for maintenance expenses were used to develop the intended textbooks and other curriculum-supporting materials.

6. **Acquisition of PPE** - Acquisition of PPE was budgeted from internally generated sources, but funds collected were used to finance textbook development due to the delayed receipt of funds, which resulted in the saving of TZS. 852,128,792.

RECONCILIATION OF BUDGET AND FINANCIAL STATEMENT AMOUNTS

Details	Amounts reported on the budget comparative 2024/25	Amount recognised in Financial Statements	Amount deferred for future accounting periods
Revenue	TZS	TZS	TZS
Subvention from Other Government Entities	81,329,508,069	80,496,048,822	833,459,247
Revenue from Exchange Transactions	13,253,356,672	12,846,468,809	406,887,863
Other Revenue	28,800,000	587,474,407	(558,674,407)
Increase in Deposit	189,041,823	-	189,041,823
Total revenue	**94,800,706,564**	**93,929,992,038**	**870,714,526**
Expenses			
Wages, Salaries and Employee Benefits	9,296,734,332	9,344,017,518	(47,283,186)
Use of Goods and Services	81,143,413,121	81,854,677,862	(711,264,741)
Other Transfers	73,000,000	73,000,000	-
Other Expenses	1,041,912,461	1,041,912,461	
Maintenance Expenses	790,682,190	790,682,190	
Payment for Work in Progress	592,756,809	-	592,756,809
Proceed from sale of PPE	(69,555,000)	47,616,946	(117,171,946)
Acquisition of Property, Plant and Equipment	759,183,403	-	759,183,403
Total expenses	**93,628,127,316**	**93,151,906,977**	**476,220,339**

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Prof. Carolyne I. Nombo
Permanent Secretary

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Dr. Aneth A. Komba
Director General

DATE 17th March 2026

RECONCILIATION OF NET CASH FLOW FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE PERIOD ENDED 30 JUNE 2025

	2024/25	2023/24
	TZS	TZS
Surplus/ Deficit for the Period	(77,085,788)	114,399,422
Add/ (Less) Non-Cash Item		
Depreciation of Property, Plant and Equipment	849,288,634	1,052,423,436
Expected Credit Loss Impairment	5,882,215	-
Fair Value gain on assets and liabilities	47,616,946	(60,499,772)
Non-Monetary Revenue - Current	(152,172,574)	(151,888,648)
Add/ (Less) Change in Working Capital		
Deferred Income,	985,631,821	(21,675,955,474)
Inventories	(7,121,370,199)	1,832,453,298
Deposit	189,041,823	31,483,553
Payables and Accruals	6,200,578,062	89,272,125
Prepayment	1,682,367,662	(1,682,367,662)
Trade Receivables	(154,814,143)	45,387,921
Net Cash Flow from Operating Activities	**2,454,964,459**	**(20,405,291,801)**

Prof. Carolyne I. Nombo
Permanent Secretary

Dr. Aneth A. Komba
Director General

DATE 17th March 2026

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

(a) Statement of Compliance

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS), and the financial statements have been prepared on an accrual basis.

(b) Basis of Measurement

The financial statements have been prepared at the historical cost, as modified by the revaluation of available-for-sale financial assets and financial liabilities (including derivative instruments) at fair value through profit or loss.

(c) Use of Estimates and Judgements

The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the institute's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements, are separately disclosed in a note.

(d) Functional and Presentation Currency

These financial statements are presented in Tanzanian Shillings, which is the institute's functional currency and presentation currency.

(e) Changes in Accounting Policies

Changes in accounting policies are prescribed in IPSAS 3. The objective of this Standard is to prescribe the criteria for selecting and changing accounting policies, together with the accounting treatment and disclosure of changes in accounting policies, changes in accounting estimates and the corrections of errors. This Standard is intended to enhance the relevance and reliability of an entity's financial statements and the comparability of those financial statements over time.

2. ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS)

With effect from 01 July 2014, TIE adopted the International Public Sector Accounting Standards (IPSASs).

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently in all periods presented in these financial statements:

(a) Foreign Currency Translation

Transactions in foreign currencies are translated into the respective functional currency of the operation at the spot exchange rate on the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated into the functional currency at the spot exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortised cost in foreign currency translated at the exchange rate at the end of the period. Non-monetary assets and liabilities denominated in foreign currencies that are measured at fair value are retranslated into the functional currency at the spot exchange rate at the date that the fair value was determined. Foreign currency differences arising on retranslation are recognised in profit or loss, except for differences arising on the retranslation of available-for-sale equity instruments, which are recognised directly in equity.

(b) Financial Assets and Liabilities

(i) Recognition

The institution initially recognises loans and advances, deposits, debt securities issued and liabilities on the date at which they are originated. Regular way purchases and sales of financial assets are recognised on the trade date at which the Institution commits to purchase or sell the asset. All other financial assets and liabilities (including assets and liabilities designated at fair value through profit or loss) are initially recognised on the trade date at which the Institution becomes a party to the contractual provisions of the instrument.

A financial asset or financial liability is initially measured at fair value plus (for an item not subsequently measured at fair value through profit or loss) transaction costs that are directly attributable to its acquisition or issue.

(ii) De-recognition

The institution derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or when it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Institution is recognised as a separate asset or liability.

The institution derecognises a financial liability when its contractual obligations are discharged, cancelled or expire.

The institution enters into transactions whereby it transfers assets recognised on its statement of financial position, but retains either all or substantially all of the risks and rewards of the transferred assets or a portion of them. If all or substantially all risks and rewards are retained, then the transferred assets are not derecognised from the statement of financial position.

Transfers of assets with retention of all or substantially all risks and rewards include, for example, securities lending and repurchase transactions.

In transactions in which the Institution neither retains nor transfers substantially all the risks and rewards of ownership of a financial asset, it derecognises the asset if it does not retain control over the asset. The rights and obligations retained in the transfer are recognised separately as assets and liabilities as appropriate. In transfers in which control over the asset is retained, the Institution continues to recognise the asset to the extent of its continuing involvement, determined by the extent to which it is exposed to changes in the value of the transferred asset.

TIE writes off certain loans when they are determined to be uncollectible.

(iii) Off-setting

Financial assets and liabilities are set off and the net amount presented in the statement of financial position when, and only when, the institution has a legal right to set off the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Income and expenses are presented on a net basis only when permitted by the accounting standards, or for gains and losses arising from a group of similar transactions, such as in the Institution's trading activity.

(iv) Amortised Cost Measurement

The amortised cost of a financial asset or liability is the amount at which the financial asset or liability is measured at initial recognition, minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between the initial amount recognised and the maturity amount, minus any reduction for impairment.

(v) Fair Value

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction on the measurement date.

When available, an institution measures the fair value of an instrument using quoted prices in an active market for that instrument. A market is regarded as active if quoted prices are readily and regularly available and represent actual and regularly occurring market transactions on an arm's length basis.

(vi) Fair Value Measurement

If a market for a financial instrument is not active, the institution establishes fair value using a valuation technique. Valuation techniques include using recent arm's length transactions between knowledgeable, willing parties (if available), reference to the current fair value of other instruments that are substantially the same, discounted cash flow analyses and option pricing models.

The best evidence of the fair value of a financial instrument at initial recognition is the transaction price, i.e., the fair value of the consideration given or received, unless the fair value of that instrument is evidenced by comparison with other observable current market transactions in the same instrument (i.e., without modification or repackaging) or based on a valuation technique whose variables include only data from observable markets.

When transaction price provides the best evidence of fair value at initial recognition, the financial instrument is initially measured at the transaction price and any difference between this price and the value initially obtained from a valuation model is subsequently recognized in profit or loss depending on the individual facts and circumstances of the transaction but not later than when the valuation is supported wholly by observable market data or the transaction is closed out.

Fair values reflect the credit risk of the instrument and include adjustments to take account of the credit risk of the institution where appropriate. Fair value estimates obtained from models are adjusted for any other factors, such as liquidity risk or model uncertainties, to the extent that the Institution believes a third-party market participant would take them into account in pricing a transaction.

(vii) Identification and Measurement of Impairment

At each statement of financial position date, the institution assesses whether there is objective evidence that financial assets not carried at fair value through profit or loss are impaired. Financial assets are impaired when objective evidence demonstrates that a loss event has occurred after the initial recognition of the asset, and that the loss event has an impact on the future cash flows of the asset that can be estimated reliably.

Objective evidence that financial assets (including equity securities) are impaired can include default or delinquency by a borrower, restructuring of a loan or advance by the Institution on terms that the Institution would not otherwise consider, indications that a borrower or issuer will enter bankruptcy, the disappearance of an active market for a security, or other observable data relating to a group of assets such as adverse changes in the payment status of borrowers or issuers in the group, or economic conditions that correlate with defaults in the group.

The institution considers evidence of impairment for loans and advances at both a specific asset and a collective level. All individually significant loans and advances securities are assessed for specific impairment. All individually significant loans and advances found not to be specifically impaired are then collectively assessed for any impairment that has been incurred but not yet identified. Loans and advances that are not individually significant are collectively assessed for impairment by grouping loans and advances and held-to-maturity investment securities with similar risk characteristics.

In assessing collective impairment, the institution uses statistical modelling of historical trends of the probability of default, timing of recoveries and the amount of loss incurred, adjusted for management's judgment as to whether current economic and credit conditions are such that the actual losses are likely to be greater or less than suggested by historical modelling. Default rates, loss rates and the expected timing of future recoveries are regularly benchmarked against actual outcomes to ensure that they remain appropriate.

Impairment losses on assets carried at amortised cost is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the asset's original effective interest rate.

Losses are recognised in profit or loss and reflected in an allowance account against loans and advances. Interest on the impaired asset continues to be recognised through the unwinding of the discount.

When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

(c) Cash and Cash Equivalents

Cash and cash equivalents include notes and coins on hand, and highly liquid financial assets with original maturities of less than three months, which are subject to insignificant risk of changes in their fair value, and are used by the bank in the management of its short-term commitments.

Cash and cash equivalents are carried at amortised cost in the statement of financial position.

(d) Property, Plant and Equipment

Land and buildings are shown at fair value, based on valuations by external independent valuers, less subsequent depreciation for buildings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset. All other property, plant and equipment are stated at historical cost less depreciation.

Historical cost includes expenditure that is 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 future economic benefits associated with the item will flow to the group and the cost of the item can be measured reliably. Where an asset is acquired at no cost, or for a nominal cost through a non-exchange transaction, its cost shall be measured at its fair value at the date of acquisition.

The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of land and buildings are credited to other comprehensive income and shown as other reserves in shareholders' equity.

Decreases that offset previous increases of the same asset are charged in other comprehensive income and debited against other reserves directly in equity; all other decreases are charged to the income statement. Each year, the difference between depreciation based on the revalued carrying amount of the asset charged to the income statement, and depreciation based on the asset's original cost is transferred from 'other reserves' to 'retained earnings.

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalued amounts to their residual values over their estimated useful lives, as follows:

Particulars	Rate - p.a.
Buildings	2%
Office and Household Equipment and Furniture	10%
Motor Vehicles	10%
Motor Cycles	14.3%
Computer Equipment's	12.5%
Library Books & Publications	10%
Plant and Machinery	6.7%

The assets' residual values and useful lives are reviewed and adjusted if appropriate at the end of each reporting period.

Major renovations are depreciated over the remaining useful life of the related assets or to the date of the next major renovation, whichever is sooner. All other repairs and maintenance expenditure is charged to the statement of Financial Performance during the financial period in which it is incurred. The asset's residual values and useful lives are reviewed and adjusted if appropriate at each statement of financial position date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'Other (losses)/gains - net' in the income statement.

When revalued assets are sold, the amounts included in other reserves are transferred to retained earnings.

(e) Intangible Assets

Generally, costs associated with maintaining computer software and programs are recognised as an expense as incurred. However, costs that are clearly associated with an identifiable and unique product, which will be controlled by the Institute and have a probable benefit accruing to the Institute beyond one year, are recognised as an intangible asset.

Expenditure which enhances and extends the computer software and programs beyond their original specifications and lives is recognised as a capital improvement and added to the original cost of the software. Computer software development costs recognised as assets are amortised using the straight-line method over their useful lives.

(f) Impairment of Non-Financial Assets

Assets that have an indefinite useful life - for example, goodwill or intangible assets not ready to use - are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell or value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets other than goodwill that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

(g) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out (FIFO) method. The cost of finished goods and work in progress comprises design costs, raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity). It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

(h) Trade Receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

(i) Trade Payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

(j) Provisions

A provision is recognised if, as a result of a past event, the Institution has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

(k) Employee Benefits

(i) Defined Contribution Plans

Obligations for contributions to defined contribution pension plans are recognised as an expense in profit or loss when they are due.

(ii) Short-term Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A provision is recognised for the amount expected to be paid under a short-term cash bonus if the Institution has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

(iii) Termination Benefits

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits.

The Institute recognises termination benefits when it is constructively obliged to either terminate the employment of the current employees according to a detailed formal plan without possibility of withdrawal or to provide termination benefits as a result of an offer made to encourage voluntary redundancy.

(l) Revenue Recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Institute's activities.

The institute recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the institute's activities as described below. The institution bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

(m) Sales of Publications

The Institute sells a range of curricula and support materials, such as syllabi and teacher guides. Sales of these publications are recognised when the institute has delivered the products to the customer; delivery does not occur until the products have been moved to the specified location. The syllabus and teacher guides are rarely sold with volume discounts; customers have the right to return damaged books to the Institute. Sales are recorded based on the price specified by the Institute's price list, net of the estimated volume discounts and returns at the time of sale.

(i) Royalty Income

Royalty income is recognised on an accrual basis in accordance with the substance of the relevant agreements.

(ii) Grants

Grant income and deferred grants

All donor grants received are initially recognised as deferred income at fair value and recorded as liabilities in the Grant Received in Advance for the period.

The portion of the grants that are utilised to purchase property and fixed assets is transferred as deferred income in liabilities and subsequently released to income to match the depreciation for the period and amortisation of the fixed assets as charged to the statement of comprehensive income.

Grants utilised to reimburse program-related expenditure are recognised as grant income for the period.

Donor grants received in kind, through the provision of gifts and/or services, are recorded at fair value (excluding situations when the institute may receive emergency supplies for onward distribution in the event of a disaster, which are not recorded as grants).

Grant income is classified as temporarily restricted or unrestricted depending upon the existence of donor-imposed restrictions. For completed or phased-out projects and programs, any unutilized amounts are dealt with in accordance with the consequent donor and management agreements.

For ongoing projects and programs, any expenditures yet to be funded but for which funding has been agreed at the end of the reporting is recognized as Grants receivable.

Government Grants

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received, and the institute will comply with all attached conditions.

Government grants relating to costs are deferred and recognised in the income statement over the period necessary to match them with the costs that they are intended to compensate.

Government grants relating to property, plant and equipment are included in non-current liabilities as deferred government grants and are credited to the income statement on a straight-line basis over the expected lives of the related assets.

(n) Accounting for Government Assistance/Grants

- Assistance pertaining to current-year expenses is credited directly to income.
- Grants which are received in the form of long-lived assets are debited to Property, Plant and Equipment Account and are correspondingly credited to Capital Fund Account.
- Capital grants (except for grants related to buildings) are amortised and credited to income according to depreciation rates charged to respective assets annually.

4. FINANCIAL RISK MANAGEMENT

The Institution has exposure to the following risks from its use of financial instruments:

i) Credit risk
ii) Liquidity risk
iii) Market risk.

Risk Management Framework

The Governing Council members have overall responsibility for the establishment and oversight of the Institution's risk management framework. The Governing Council has established the Audit and Risk Committee (ARC), which is responsible for developing and monitoring the Company's risk management policies. The Committee reports regularly to the Board of Directors on its activities.

The Institution's risk management policies are established to identify and analyse the risks faced by the Institution, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Institution's activities. The Institute, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment in which all employees understand their roles and obligations.

The ARC oversees how management monitors compliance with the Group's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Institute. The Institute ARC is assisted in its oversight role by the Planning Unit. Internal Audit undertakes both regular and ad hoc reviews of risk management, control and procedures, the results of which are reported to the Audit and Risk Committee.

The Institute's exposure to risk, its objectives, policies and processes for managing the risks, and the methods used to measure it have been consistently applied in the years presented, unless otherwise stated.

This note presents information about the Institute's exposure to each of the above risks, the Institute's objectives, policies and processes for measuring and managing risk, and the group management of capital. Further quantitative disclosures are included throughout these financial statements.

i) Credit Risk

Credit risk is the risk of financial loss to the Institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Institution's trade and other receivables.

Trade and Other Receivables

The Institution's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the demographics of the Institution's customer base, including the default risk of the industry and country in which customers operate, as these factors may have an influence on credit risk.

The Institution has established a credit policy under which each new customer is analysed individually for creditworthiness before the Institution's standard payment and delivery terms and conditions are offered.

The Institution's review includes external ratings, when available, and in some cases, bank references. Purchase limits are established for each customer, which represents the maximum open amount without requiring approval from the risk

Management Committee; these limits are reviewed quarterly. Customers who fail to meet the Institution's benchmark creditworthiness may transact with the Institution only on a prepayment basis. More than 85 per cent of the Institution's customers have been transacting with the Institution for over four years, and no impairment loss has been recognised against these customers.

The Institute has policies in place to ensure that debts are recoverable after the invoice is issued to customers. Credit risk arising from cash at the bank is managed by having deposits with more than one bank with a good reputation, and all bulk cash balances are transferred to the Institute Bank account held at the Central Bank.

The carrying amounts of financial assets represent the maximum credit exposure. The maximum credit exposure to credit risk at the reporting date was as follows:

	2024/25 TZS	2023/24 TZS
Cash and cash equivalent	1,445,027,912	272,697,113
Trade receivables	694,117,137	694,117,137
Total	**2,139,145,049**	**966,814,250**

Analysis of receivables and other receivables is provided in note 7.

Cash and cash equivalents

The Institute held cash and cash equivalents of TZS 1,445,027,912 at 30 June 2025, which represents its maximum credit exposure on these assets. The cash and cash equivalents are generally held with a bank of good reputation.

ii) Liquidity Risk

Liquidity risk is the risk that the Institute will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Institute's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Institute's reputation.

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities.

The table below analyses the Institute's financial liabilities that will be settled into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table below are the contractual undiscounted cash flows:

	Contractual Cash Flows TZS	Less than 1 year TZS	Between 1-2 years TZS
30 June 2025			
Trade and other payables	6,661,766,946	5,947,450,306	714,316,640
30 June 2024			
Trade and other payables	461,188,884	89,272,124	37,916,760

iii)Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices, will affect the Institution's income or the value of its holdings of financial instruments.

The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

iv)Foreign exchange risk

Foreign exchange risk arises from commercial transactions as the Institute incurs a significant portion of it in US dollars and the Euro on purchases, while its earnings are based in its functional currency, which is Tanzanian shillings. The Institute is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the US dollar and the Euro.

The institution's policy is to ensure that its net exposure is kept to an acceptable level by buying or selling foreign currencies at spot rates when necessary to address short-term imbalances.

Interest Rate Risk

The Institution adopts a policy of ensuring that between 45 and 65 per cent of its exposure to changes in interest rates on borrowings is on a fixed-rate basis, taking into account assets with exposure to changes in interest rates. This is achieved by entering into interest rate swaps.

5. DETERMINATION OF FAIR VALUES

Trade and Other Receivables

The fair value of trade and other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date.

Non-Derivative Financial Liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

6. CASH AND CASH EQUIVALENTS

	2024/25 TZS	2023/24 TZS
Revenue & Collection Account (9925261181) - BOT	1,073,601,256	71,936,966
Expenditure Account (NMB) 22210030798	371,426,656	200,511,699
Total	**1,445,027,912**	**272,448,665**
Add/Less Change in Working Capital		
Provision for ECL (Cash)	(7,866,182)	(4,178,264)
Adjusted Cash and Cash Equivalents	**1,437,161,730**	**268,270,401**

7. RECEIVABLES

	2024/25 TZS	2023/24 TZS
Trade Receivables	694,117,137	694,117,137
Provision for Expected Credit Loss - Short Term	(530,563,703)	(55,242,742)
Provision for Impairment of Receivables	-	(627,940,808)
Total	**163,553,434**	**10,933,587**

8. PREPAYMENT

	2024/25 TZS	2023/24 TZS
Prepayment Consumables		1,682,367,662
Prepayment Asset - Monetary	386,731,149	-
Total	**386,731,149**	**1,682,367,662**

9. INVENTORIES

	2024/25 TZS	2023/24 TZS
Books and Teaching Materials	11,077,878,932	6,002,576,640
Fuel	-	20,000,077
Provision for Impairment Books and Teaching Materials	-	(2,066,067,984)
Total	**11,077,878,932**	**3,956,508,733**

10. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Office Equipment and Furniture	Computer Equipment's	Motor vehicles	Plant & Machinery	Library Books & Publications	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Cost								
1 July 2024	28,585,797,871	3,336,877,492	2,040,867,656	1,153,087,371	1,763,636,194	8,438,394,218	57,356,933	45,376,017,735
Additions Monetary	-	-	135,548,044	169,644,210		67,260,000	-	372,452,254
Additions non-monetary	-	-	64,635,354		87,537,220		-	152,172,574
Disposal	-	-	(32,514,331)	(473,943,110)	(268,875,118)	(68,650,000)	-	(843,982,559)
30 JUNE 2025	28,585,797,871	3,336,877,492	2,208,536,723	848,788,471	1,582,298,296	8,437,004,218	57,356,933	45,056,660,004
Accumulated depreciation								
1 July 2024	-	1,015,070,102	1,157,637,192	694,076,298	1,315,857,649	1,617,420,961	40,149,853	5,840,212,055
Disposal	-	-	(24,348,870)	(401,811,640)	(238,287,909)	(62,362,194)	-	(726,810,613)
Charge for the year	-	60,768,885	34,438,121	161,494,875	62,520,137	528,154,700	1,911,916	849,288,634
30 JUNE 2025	-	1,075,838,987	1,167,726,443	453,759,533	1,140,089,877	2,083,213,467	42,061,769	5,962,690,076
Net Book Value								
30 JUNE 2025	28,585,797,871	2,261,038,505	1,040,810,280	395,028,938	442,208,419	6,353,790,751	15,295,164	39,093,969,928
30 JUNE 2024	28,585,797,871	2,321,807,390	883,230,464	459,011,073	447,778,545	6,820,973,257	17,207,081	39,535,805,681

11. WORK IN PROGRESS

	2024/25	2023/24
	TZS	
1 July 2024	465,586,098	-
Addition for the year	592,756,809	465,586,098
Transfer	-	-
Adjustment	-	-
Disposal	-	-
30 JUNE 2025	**1,058,342,907**	**465,586,098**
1 July 2024	-	-
Charge during the year	-	-
Impairment	-	-
Adjustment	-	-
Transfer	-	-
Disposal	-	-
30 JUNE 2025	-	-
Carrying Value	**1,058,342,907**	**465,586,098**

12. CAPITAL FUND

The capital fund of TZS 3,553,277,160 represents capital grants from the Government and other donors and press centres transferred from MoEST to the Institute along with their respective managements.

	2024/25	2023/24
	TZS	TZS
1 July 2024	3,553,277,160	3,553,277,160
Addition for the year	-	-
30 JUNE 2025	**3,553,277,160**	**3,553,277,160**

13. SUNDRY PAYABLES AND ACCRUALS

	2024/25	2023/24
	TZS	TZS
Audit fee accrual	90,000,000	90,000,000
Trade creditors	6,483,116,066	303,464,347
Other Creditors	47,543,116	14,296,078
TIE Credit Union	24,766,071	53,428,459
Retention fund	11,103,704	-
Withholding tax	5,237,989	-
Total	**6,661,766,946**	**461,188,884**

14. ADVANCE RECEIVED AND DEFERRED INCOME

	2024/25	2023/24
	TZS	TZS
Development Subvention	1,073,601,256	-
BOOST	-	112,347,133
UNICEF	-	76,157,738
Recurrent Deferred	100,535,436	-
Total	**1,174,136,692**	**188,504,871**

Below is the statement which shows a reconciliation of deferred income account up to 30 JUNE 2025:

	2024/25	2023/24
	TZS	TZS
SUBVENTIONS FROM GOVERNMENT ENTITIES		
Balance at the beginning of the year	188,504,871	21,864,460,345
Subvention received during the year	61,044,289,883	30,269,796,343
Amount utilized during the year	(60,058,658,062)	(51,945,751,817)
(a) Deferred amount as at year end	**1,174,136,692**	**188,504,871**
GRANTS, TRANSFERS AND SUBSIDIES FROM PRIVATE ENTITIES		
Balance at the beginning of the year	-	-
Grants received during the year	-	-
Amount utilized/incurred during the year	-	-
(b) Deferred amount as at the year end	-	-
Grand Total (a) + (b)	**1,174,136,692**	**188,504,871**

15. DEPOSITS

	2024/25	2023/24
	TZS	TZS
Deposit General	80,481,366	5,535,343
Unapplied Deposit Account	176,279,453	62,183,653
Total	**256,760,819**	**67,718,996**

16. REVENUE FROM EXCHANGE TRANSACTION

	2024/25	2023/24
	TZS	TZS
Printing and Publications	811,944,218	409,695,705
Sales of books	12,034,524,591	9,542,153,467
Total	**12,846,468,809**	**9,951,849,172**

17. PROVISION OF ECL ON RECEIVABLES

	2024/25	2023/24
	TZS	TZS
Reversal of provision for impairment of Receivables (ECL)	-	60,499,772
Total		**60,499,772**

18. GAIN/(LOSS) ON DISPOSAL OF ASSETS

	2024/25	2023/24
	TZS	TZS
Proceed for the realisation of assets	69,555,000	-
Assets Cost (Historical)	843,982,559	-
Less: Accumulated Depreciation	(726,810,613)	-
Sub-total	**117,171,946**	
Loss	**(47,616,946)**	

19. OTHER REVENUE

	2024/25	2023/24
	TZS	TZS
Staff House Rental	28,800,000	28,800,000
Other Income	187,813,782	141,984,970
Contribution for printing of textbooks	370,860,625	-
Total	**587,474,407**	**170,784,970**

20. SUBVENTION FROM OTHER GOVERNMENT ENTITIES

	Note	2024/25	2023/24
		TZS	TZS
Funded Project Income	20.1	19,299,586,365	30,269,796,343
Government Grants	20.2	61,044,289,883	20,834,802,493
Grant - Non-Monetary Revenue	20.3	152,172,574	151,888,648
Total		**80,496,048,822**	**51,256,487,484**

20.1 FUNDED PROJECT INCOME

	2024/25	2023/24
	TZS	TZS
UNICEF	-	600,812,000
LANES Project	-	1,720,058,658
GPE-TSP	1,266,247,013	300,000,000
EP4R	-	11,530,032,395
SEQUIP Project	17,073,533,028	15,768,436,380
BOOST	559,151,522	350,456,910
ENABEL	210,329,018	
What's Works Hub for Global Education	190,325,784	-
Total	**19,299,586,365**	**30,269,796,343**

20.2 GOVERNMENT GRANTS

	2024/25 TZS	2023/24 TZS
Salaries	5,077,526,864	4,951,386,964
Development	55,676,900,519	15,680,232,429
Other charges	289,862,500	203,183,100
Total	**61,044,289,883**	**20,834,802,493**

20.3 REVENUE GRANT - NON-MONETARY

	2024/25 TZS	2023/24 TZS
Grants for Computer and equipment	64,635,354	71,888,648
Grants - Motor vehicle	87,537,220	-
Grants - Acquisition of Land	-	80,000,000
Total	**152,172,574**	**151,888,648**

21. WAGES, SALARIES AND EMPLOYEE BENEFITS

	2024/25 TZS	2023/24 TZS
Casual Labourers	606,890,544	263,454,600
Civil Servants	5,077,526,864	4,951,386,964
Court Attire Allowance	1,600,000	2,000,000
Electricity	39,680,000	41,130,000
Extra Duty	885,701,000	537,766,000
Facilitation Allowance	489,974,383	145,360,000
Food and Refreshments	98,236,447	90,918,618
Furniture	16,250,000	17,737,000
Honoraria	40,000,000	118,000,000
House Allowance	93,000,000	96,450,000
Leaver Travel	56,948,720	37,309,740
Moving Expenses	65,981,000	81,357,300
Non-Civil Servant Contracts	146,072,360	142,985,600
Outfit Allowance	4,200,000	6,000,000
Professional Allowance	279,198,200	210,717,600
Responsibility Allowance	34,500,000	34,500,000
Sitting Allowance	530,245,000	383,915,000
Special Allowance	644,513,000	374,547,000
Subsistence Allowance	-	2,100,000
Telephone	49,290,000	49,680,000
Transport Allowance	172,800,000	-
Uniform	-	4,500,000
Water Allowance	11,410,000	11,600,000
Total	**9,344,017,518**	**7,603,415,422**

22. USE OF GOODS AND SERVICES

	2024/25 TZS	2023/24 TZS
Advertising and Publication	91,246,059	36,634,430
Air Travel Tickets	261,131,837	130,878,965
Cleaning Supplies	791,000	310,000
Computer Supplies and Accessories	5,747,200	11,695,000
Conference Facilities	404,681,752	330,045,120
Diesel (Note 30)	2,129,187,336	1,774,819,225
Drugs and Medicine	1,275,000	-
Educational Radio and TV broadcasting programming	49,402,600	47,714,000
Electricity	112,534,646	87,732,891
Entertainment & Hospitality	39,600,000	25,293,700
Exhibitions, Festivals and Celebrations	254,149,621	2,000,000
Food and Refreshments	1,572,583,621	2,049,110,793
Fumigation	15,000,000	3,999,125
Gifts and Prizes	234,132,230	74,360,000
Ground Transport (Bus, Train, Water, Taxi)	1,099,886,675	578,040,700
Internet and Email Connections	140,654,955	110,913,961
Lodging/Accommodation	28,265,512	21,809,421
Lubricants	66,024,610	-
Mobile Charges	30,415,000	3,890,000
Newspapers and Magazines	1,716,950	4,989,500
Office Consumables	477,572,643	319,051,061
Outsourcing Costs - Security	157,387,600	141,235,700
Per Diem - Domestic	13,386,507,440	9,502,716,650
Per Diem - Foreign	102,090,136	95,786,979
Petrol	1,100,000	4,490,880
Posts and Telegraphs	1,214,400	1,700,000
Printing and Photocopying Costs (Note 28)	54,627,942,053	33,885,242,100
Printing Materials	1,324,591,565	2,200,287,088
Publicity	23,060,000	27,013,300
Rent - Office Accommodation	43,781,052	42,649,520
Rent - Private Vehicles	15,650,000	5,940,000
Research and Dissertation	9,190,000	-
Software License Fees	21,820,681	16,592,247
Special Food (diet food)	2,600,000	1,600,000
Subscription Fees	64,253,900	29,688,000
Training Allowances	4,770,388,002	42,609,840
Tuition Fees	30,891,205	57,924,120
Uniforms	83,184,000	8,879,600
Rent Warehouse	157,685,760	211,461,532
Water Charges	12,690,821	15,222,417
Wire, Wireless, Telephone, Telex Services and Facsimile	2,650,000	850,000
Total	**81,854,677,862**	**51,905,177,865**

23. MAINTENANCE EXPENSES

	2024/25 TZS	2023/24 TZS
Air Conditioners	5,779,945	7,401,000
Cement, Bricks and Building Materials	137,890,007	52,540,900
Computers, Printers, Scanners and Other Related Equipment	13,018,000	11,418,000
Electrical and Other Cabling Materials	21,800,842	10,002,520
Fire Protection Equipment	4,729,000	200,000
Mechanical, Electrical and Electronic Spare Parts	297,226,844	24,858,971
Motor Vehicles and Water Craft	250,586,554	106,802,164
Outsource Maintenance Contract Services	30,772,198	16,911,000
Paint and Weather Protection Coatings	630,000	11,616,880
Tyres and Batteries	28,248,800	27,897,500
Total	**790,682,190**	**269,648,935**

24. DEPRECIATION OF PPE

	2024/25 TZS	2023/24 TZS
Library Books	1,911,916	5,735,693
Depreciation of Hardware Servers and Equipment including Desktops, Laptops, UPS	161,494,875	89,902,306
Depreciation of Motor Vehicles	62,520,137	149,169,071
Depreciation of Office Buildings and Structures	60,768,885	66,737,550
Depreciation of Furniture and Fittings	34,438,121	186,928,816
Depreciation of Plant and Machinery	528,154,700	553,950,000
Total	**849,288,634**	**1,052,423,436**

25. OTHER EXPENSES

	2024/25 TZS	2023/24 TZS
Audit Fee	90,000,000	92,360,000
Audit Supervision expenses	-	2,360,000
Bank Charges and Commissions	-	546,130
Burial Expenses	43,160,000	15,000,000
Consultancy Fees	350,051,754	40,000,000
Director's Fee	80,636,250	66,750,000
Freight Forwarding and Clearing Charges	47,690,497	59,092,473
Insurance Expenses	49,793,443	27,752,107
Legal Fee Expenses	20,662,200	3,717,000
Other Payments	5,150,000	5,389,400
Upkeep of Grounds and Amenities	63,573,991	55,820,005
Sundry Expenses	291,194,326	85,769,203
Total	**1,041,912,461**	**454,556,318**

26. EXPECTED CREDIT LOSS

	2024/25	2023/24
	TZS	TZS
Expected Credit Loss	5,882,215	-
Reversal of impairment	-	
Total	**5,882,215**	-

27. OTHER TRANSFERS

	2024/25	2023/24
	TZS	TZS
Contribution (Disbursement Transfer)	73,000,000	40,000,000
Total	**73,000,000**	**40,000,000**

28. COST OF GOODS/STATIONERY USED: -

FOR THE YEAR 2024/25

	BOOKS	FUEL	TOTAL
	TZS	TZS	TZS
Opening Stock	6,002,576,640	20,000,077	6,022,576,717
Purchases	59,703,244,345	2,109,187,259	61,812,431,604
Cost of Goods Available	65,705,820,985	2,129,187,336	67,835,008,321
Less Closing Stock	(11,077,878,932)	-	(11,077,878,932)
Cost of Goods Sold (Note 22)	**54,627,942,053**	**2,129,187,336**	**56,757,129,389**

FOR THE YEAR 2023/24

	BOOKS	FUEL	TOTAL
	TZS	TZS	TZS
		-	
Opening Stock	7,855,030,015	-	7,855,030,015
Purchases	32,032,788,725	1,794,819,302	33,827,608,027
Cost of Goods Available	39,887,818,740	1,794,819,302	41,682,638,042
Less Closing Stock	(6,002,576,640)	(20,000,077)	(6,022,576,717)
Cost of Goods Sold (Note 22)	**33,885,242,100**	**1,774,819,225**	**35,660,061,325**

29. NOTES TO STATEMENT OF CASH FLOWS

29.1 REVENUE GRANTS

	2024/25	2023/24
	TZS	TZS
Salaries subvention	5,077,526,864	4,951,386,964
Development funds	55,676,900,519	15,680,232,429
Other charges	289,862,500	203,183,100
Revenue Grant - Non-Monetary	152,172,574	151,888,648
Sub-total	**61,196,462,457**	**20,986,691,141**
Add/Less (Change in Working Capital)		
Development Deferred Income Addition	35,903,102	(35,903,102)

Recurrent Deferred Income Addition	24,377,698	76,157,738
Revenue Grant - non-monetary	(152,172,574)	(151,888,648)
Sub-total	**(91,891,774)**	**(111,634,012)**
Total	**61,104,570,683**	**20,875,057,129**

29.2 SUBVENTION FROM OTHER GOVERNMENT ENTITIES

	2024/25 TZS	2023/24 TZS
Development Foreign	19,299,586,365	30,269,796,343
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	1,073,601,256	(21,864,460,345)
Deferred Subvention Current	(148,250,235)	148,250,235
Sub-total	**925,351,021**	**(21,716,210,110)**
Net	**20,224,937,386**	**8,553,586,233**

29.3 REVENUE FROM EXCHANGE TRANSACTION

	2024/25 TZS	2023/24 TZS
Printing and Publications	811,944,218	409,695,705
Receipt from Sales of Publications	12,034,524,591	9,542,153,467
Sub-total	**12,846,468,809**	**9,951,849,172**
Add/Less (Change in Working Capital)		
Receivable (GePG)	(151,786,544)	163,882,844
Sub-total	**(151,786,544)**	**163,882,844**
Total Receipts	**12,694,682,265**	**10,115,732,016**

29.4 OTHER REVENUE

	2024/25 TZS	2023/24 TZS
Staff House Rental	28,800,000	28,800,000
Other Income	187,813,782	141,984,970
Contribution for printing of textbooks	370,860,625	-
Total	**587,474,407**	**170,784,970**

29.5 DEPOSIT

	2024/25 TZS	2023/24 TZS
Deposit General	74,946,023	5,535,343
Unapplied Deposit Account	114,095,800	62,183,653
Sub-total	**189,041,823**	**67,718,996**
Less: Opening Balance	-	(36,235,443)
Receipts	**189,041,823**	**31,483,553**

29.6 SALARIES, WAGES AND STAFF BENEFITS

	2024/25 TZS	2023/24 TZS
Wages, salary & benefits (Note 21)	9,344,017,518	7,603,415,422
Add/Less (Change in Working Capital)		
Staff Claim Addition	(101,262,804)	26,818,947
Settlement of Staff Claim	53,979,619	-
Sub-total	**(47,283,186)**	**26,818,947**
Total	**9,296,734,333**	**7,630,234,369**

29.7 USE OF GOODS AND SERVICES

	2024/25 TZS	2023/24 TZS
Use of Goods and Services (Note 22)	81,854,677,862	51,905,177,865
Add/Less (Change in Working Capital)		
Settlement of suppliers' debts	166,806,415	250,449,537
Consumables	7,141,370,275	(1,641,570,777)
Fuel	(20,000,077)	20,000,077
Imprest Receivables	3,027,600	(3,027,600)
Prepayment Consumables	(1,682,367,662)	1,682,367,662
Retention Payables Addition	-	(11,103,704)
Supplies of Goods and Service Addition	(6,317,795,746)	(387,906,715)
Accrued tax	(2,305,546)	(1,070,260)
Sub-total	**(711,264,741)**	**(91,861,780)**
Total Payments	**81,143,413,121**	**51,813,316,085**

29.8 MAINTENANCE EXPENSES

	2024/25 TZS	2023/24 TZS
Maintenance Expenses (Note 23)	790,682,190	269,648,935
Total	**790,682,190**	**269,648,935**

29.9 OTHER EXPENSES

	2024/25 TZS	2023/24 TZS
Other Expenses (Note 25)	1,041,912,461	454,556,318
Add/Less (Change in Working Capital)		
Accrued Expenses	-	(55,820,005)
Sub-total	-	**(55,820,005)**
Total	**1,041,912,461**	**398,736,313**

29.10 ACQUISITION OF PPE

	2024/25	2023/24
	TZS	TZS
Assets acquired	524,624,828)	873,022,427
Less: non-monetary assets	(152,172,574)	(80,000,000)
Less: Computer received as a grant	-	(71,888,648)
Total	**372,452,254**	**721,133,779**

29.11 PROCEED FROM SALE OF PPE

	2024/25	2023/24
	TZS	TZS
Loss from Disposal of PPE (Note 10)	(47,616,946)	-
Asset Depreciation Disposal (Note 10)	(726,810,613)	-
Asset Disposal	843,982,559	
Total	**69,555,000**	**-**

29.12 ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT

	2024/25	2023/24
	TZS	TZS
Acquisition of Land Monetary	-	(20,216,341)
Air Conditioner Monetary	(15,288,000)	(85,325,000)
Computers and Photocopiers Monetary	(94,987,700)	(5,000,000)
Fire Fighting Equipment Monetary	(5,990,000)	-
Hardware: servers and equipment	(74,656,510)	(2,245,600)
Office Furniture and Fittings Monetary	(1,534,000)	(3,170,000)
Printers and Scanners Monetary	(112,736,044)	(88,600,000)
Printing and reprographic machinery Monetary	(67,260,000)	(516,576,838)
Total	**(372,452,254)**	**(721,133,779)**

29.13 PAYMENT FOR WIP

	2024/25	2023/24
	TZS	TZS
Opening Balance	465,586,098	
Additions	592,756,809	465,586,098
Total paid	**1,058,342,907**	**465,586,098**

30. LIST OF TRANSACTIONS/BALANCES WITH OTHER GOVERNMENT ENTITIES FOR THE YEAR ENDED 30 JUNE 2025

S/N	Goods/Services received	Name of entity received goods/services	Amount paid	Payables balance
1	Electricity utility	TANESCO	108,324,646	
2	Water	DAWASCO	11,098,711	
3	Catering Service	SUMA JKT	282,751,000	
4	Internet Services	TTCL	85,629,955	
5	Fuel consumption for motor vehicles & generator	GPSA	182,324,971	

S/N	Goods/Services received	Name of entity received goods/services	Amount paid	Payables balance
6	Repairing and Maintenance of Motor vehicle (Trucks)	NECTA	84,356,550	
8	Transportation of Textbooks and other learning materials to all Tanzania Mainland districts	JWTZ	1,213,080,600	
9	Service and maintenance of motor vehicles	TEMESA	71,278,975	
10	Charge for information system review	eGA	21,959,798	
11	Hiring of conference and seminar room	SUA	1,652,000	
12	Postal box hiring and stamp purchased	TPC	1,144,400	
13	Subscription Fees	President Office Pubic Service Management and Good Governance	2,000,000	
14	Conference and Subscription Fees	MOEST	8,800,000	
	Audit fee charged	NAO	90,000,000	
15	Contribution for 20 years anniversary	HESLB	5,000,000	
16	Contribution to the Basket fund and subscription fee	TRO	76,500,000	
17	Subscription Fees	Ministry Of Culture Arts and Sports	1,500,000	
18	Subscription Fees	ARU	1,860,000	
19	Hiring of conference and seminar rooms	Tanzania Library Service Board	92,267,254	
20	Hiring of conference and seminar rooms	ADEM	3,800,000	
21	Hiring of conference	Institute of Adult Education	63,650,000	
22	Insurance cover for motor vehicles	NIC	49,793,443	
23	Advertisement and publications	TBC	44,860,000	
24	Advertisement and publications	TSN	9,643,550	
25	Training on awareness of updates and implementation of Public Procurements Acts and its regulations	PPRA	11,500,000	
26	Office rent at Mwanza	NHC	17,581,056	
27	Training fee	Tanzania Public Service College	21,860,000	

S/N	Goods/Services received	Name of entity received goods/services	Amount paid	Payables balance
28	Fee for participating on Sabasaba international trade fair exhibition	Tanzania Trade Development Authority	2,214,121	
29	Annual subscription fees and seminar & training fees	NBAA	5,685,000	
30	Rent of warehouse for storing curriculum supporting materials for distribution logistic	EPZA	27,929,088	
31	Withholding tax for goods and services supplied	TRA	1,370,294,740	
32	Hiring of conference and seminar rooms	AICC	7,381,254	
33	Subscription Fees	PSPTB	7,300,000	
34	Subscription Fees	Mzumbe University	2,100,000	
35	Subscription Fees	Open University	3,000,000	
36	Annual conference fee	TRAMPA	2,600,000	
37	Printing and supply of Textbooks and Teachers guides for primary school	Malindi Printing Press		1,023,450,177
Total			3,992,721,112	1,023,450,177

31. ANNUAL REVIEW OF USEFUL LIFE OF NON-CURRENT ASSETS

During the Financial Year 2024/25 TIE reviewed the residual values and useful life of her non-current assets as per Par 67 of IPSAS 17. This review reduced the accumulated depreciation by TZS 726,810,613.

32. DISCLOSURE NOTE FOR EXPECTED CREDIT LOSS

Introduction of IPSAS 41 requires an entity to account the expected credit loss from its financial assets. TIE has complied to the said standard by computing expected credit loss from her financial assets (Cash and cash equivalent and trade receivables) as detailed below;

Impairment of financial assets

The impairment of financial asset is calculated using expected credit losses model. The Entity recognizes loss allowances {Expected Credit Losses (ECL)} on all financial assets except those that are measured at FVTSD and credit impaired financial assets perceivable. A loss allowance is calculated at each reporting date however, the ECL model is updated on Yearly basis to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, 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 credit risk of the financial asset since initial recognition.

Loss allowances for ECL are presented in the statement of financial position as follows: Financial assets measured at amortised cost, as a deduction from the gross carrying amount of the assets.

Inputs into the measurement of ECLs

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

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months, and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e. the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band.

This is supported by historical analysis.

CASH AND CASH EQUIVALENT - HISTORICAL ANALYSIS

Description	2024/25	2023/24
Cash at Bank and on hand	371,426,656	200,511,699
Expected Credit Loss:	0	
Charged during the year (Performance)	(7,866,182)	(4,178,264)
Cash at BoT	1,073,601,256	71,936,966
Total Cash and cash equivalents adjusted with ECL	**1,437,161,730**	**268,270,401**

Moreover, the Entity operates with CRDB and NMB Bank with current global ratings of **B1** and **B2,** respectively, from Moody's, which gives Probability of Default (PD) of **2.16%** on both banks.

Credit risk refers to the loss due to the non-performance by counterparties to discharge an obligation. The Entity is subjected to risk of untimely recovered advances from staff as well as its balance(s) of Cash in the Bank(s).

Total Cash in the Banks to which the Entity is exposed to credit risk as of 30 June 2025, with its comparative figures are presented in the table below according to the classification of assets (classification according to external credit rating is done based on credit ratings published by Standard and Poor's)

Credit Ratings

Name of the bank	**2025**	**2024**
CRDB Bank	B1	B1
NMB Bank	B2	B2

Credit quality

Credit quality per class of financial assets. The table below shows the quality by class of asset for all financial assets exposed to credit risk, based on the Entity's credit rating system. The amount presented is the gross of impairment allowances.

30 June 2025

Description	Stage 1	Stage 2	Stage 3	Total
Cash & Cash Equivalent	371,426,656	-	-	371,426,656
Total	**371,426,656**			**371,426,656**

30 June 2024

Description	Stage 1	Stage 2	Stage 3	Total
Cash & Cash Equivalent	200,511,699	-	-	200,511,699
Total	**200,511,699**	-	-	**200,511,699**

Movement in the Expected Credit Loss allowance

The following tables explain the changes in the loss allowance between the previous period and the current reporting period due to changes in credit risk factors:

CASH AND CASH EQUIVALENT - MOVEMENT IN ECL ALLOWANCE

Description	Stage 1	Stage 2	Stage 3
Loss Allowance as at 30 June 2024	4,178,263.98		
New Financial Assets Originated/Purchased	-		
Financial Asset derecognised	(7,866,182)		
Change in risk parameters	-		
Loss Allowance as at 30 JUNE 2025	**3,687,918**		

TRADE RECEIVABLES

TRADE RECEIVABLES - HISTORICAL ANALYSIS

Description	2024/25	2023/24
Trade Receivables	694,117,137	694,117,137
Expected Credit Loss:		56,321,508
Opening	528,369,406	739,505,058
Charged during the year	2,194,297	(56,321,508)
Closing	**530,563,703**	**683,183,550**

33. GOING CONCERN

The Institute incurred a loss of TZS 77,085,788 for the year ended 30th June 2025. As of the reporting date, the Institute's current assets exceeded its current liabilities by TZS 4,972,660,788. These conditions indicate that the entity is capable of honouring all maturing obligations in the near future.

The Institute relies on Government support to finance its turnkey projects and meet its recurrent expenditure, and the Government has shown its willingness to continue supporting the Institute.

In this respect, the consolidated and Institute financial statements have been prepared on the going concern basis, and nothing has come to the attention of management that indicates that the Institute will not remain a going concern for at least the next twelve-month period.

34. PRIOR YEARS' FIGURES

Previous years' figures have been regrouped whenever necessary to make them comparable with those of the current year.

35. TAXATION

Provision for taxation has not been made in the accounts because the Institute is exempt from tax on its income, which is mainly grants and donations.

36. RELATED PARTY TRANSACTIONS

Related parties, as defined by IPSAS 20, are the members of the Governing Council and key management personnel. Key management personnel of the Tanzania Institute of Education comprise members of the executive management team. These include the Director General, Department Directors, Heads of Units and Managers.

Payments made to the members of the Governing Council during the year are as shown below: -

	2024/25	2023/24
	TZS	TZS
Governing Council Allowances	80,636,250	66,750,000

Transactions which were carried out with key management personnel during the year ended 30 June 2025, are disclosed as required by IPSAS 20 below: -

Related Party Disclosure	**2024/25**	**2023/24**
	TZS	**TZS**
Salaries and Wages	605,880,000	689,856,000
Other Benefits	244,130,000	222,540,000
Total	**850,010,000**	**912,396,000**

37. DISCLOSURE OF CORRECTED ERROR ON ECL

During the year under review, an error was identified in the Expected Credit Loss (ECL) reported in the prior year (2023/24) under the Statement of Reconciliation of Net Cash Flows from Operating Activities. The error arose from a system failure to capture the computed ECL to the appropriate account. The system has since been improved and the error rectified. Consequently, the figures in the Statement of Reconciliation of Net Cash Flows from Operating Activities have been restated to reflect the corrections and enhance comparability.

38. COMPARATIVE FIGURES

Prior year's figures have been regrouped whenever considered necessary to make them comparable with the current year's figures.