



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



MZUMBE UNIVERSITY

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED
30 JUNE 2023**

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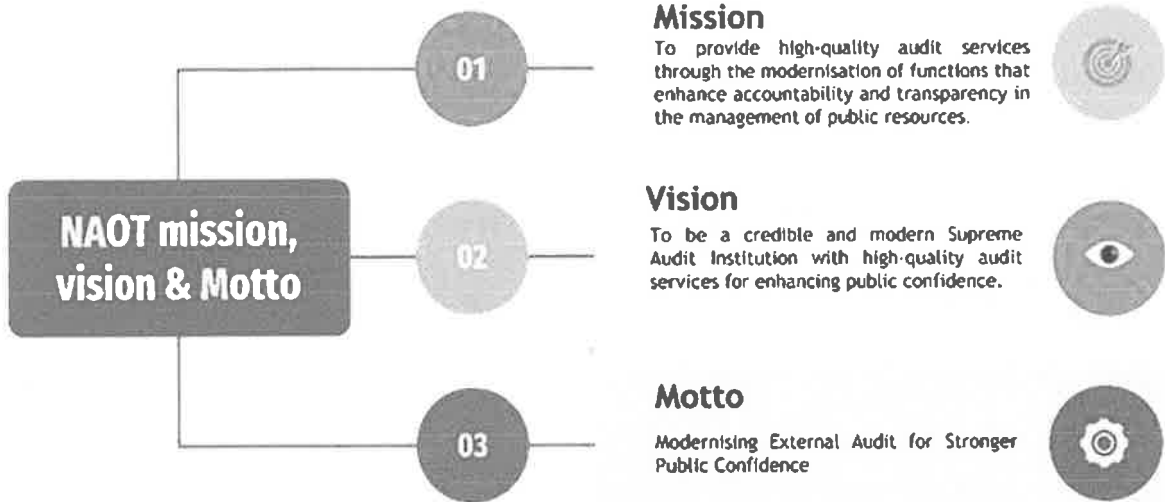
March 2024

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About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418[R.E 2021]



Independence and objectivity

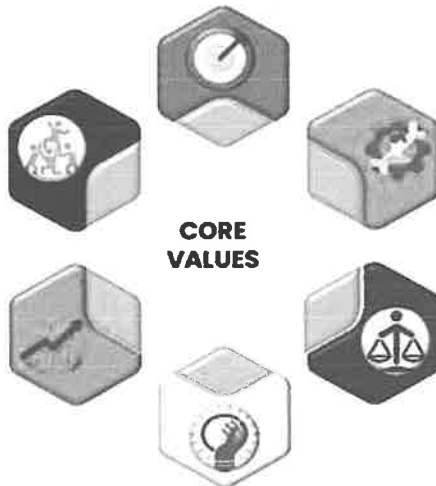
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

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.

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Abbreviations

ACTEA	Applied Curricula in Technology for East Africa
AIDS AJOL	Acquired Immunodeficiency Syndrome African Journal
ASDC	Appointments and Staff Development Committee
BOT	Bank of Tanzania
C4YET	Crowd Funding for Youth Entrepreneurship in Tanzania
CAG	Controller and Auditor General
CDC	Centre for Diseases Controls
CDE	Centre for Distance Education
CEHME	Centre of Excellence in Health Monitoring and
COVID-19	Corona Virus Disease - 2019
CSP	Corporate Strategic Plan
DCC	Dar es Salaam Campus College
DELCE	Directorate of External Linkage and Community
DICT	Directorate of Information and Communication
DSBD	Directorate of Strategic Business and Development
ECHO	Extended Community Health Outcome
FDPC	Finance and Development Planning Committee
FELTP	Field Epidemiology and Laboratory Training Program
FOL	Faculty of Law
FSS	Faculty of Social Sciences
HESLB	Higher Education Students' Loans Board
HIV HLI	Human Immunodeficiency Virus Higher Learning
ICT	Information and Communication Technology
IDS	Institute of Development Studies
IPSAS	International Public Sector Accounting Standards
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
KPI	Board Key Performance Indicators
KRA	Key Result Areas
MCC	Mbeya Campus College
MoEST	Ministry of Education Science and Technology
MU	Mzumbe University
MUASA	Mzumbe University Academic Staff Association
MUSO	Mzumbe University Students' Organization
NACTE	National Council for Technical Education
NBAA NCD	National Board of Accountants and Auditors Non-
NSSF ODL	National Social Security Fund Online and Distance
OPRAS	Open Performance Review and Appraisal System
PAA	Public Audit Act
PAR	Public Audit Regulation
PFA	Public Finance Regulations
PLC	Public Limited Company

POLICOFA PPE	Potential and Limitations of Contract Farming Property,
PPA	Public Procurement Act
PPR	Public Procurement Regulations
PPRA	Public Procurement Regulatory Authority
PSSSF	Public Service Social Security Fund
RIP RPG	Research Information and Publication Recommended
SACCOS	Savings and Credit Corporative Societies
SHIMMUTA	Shirikisho la Michezo la Mashirika ya Umma na Makampuni Binafsi Tanzania
SOB	School of Business
SOPAM	School of Public Administration and Management
TCU	Tanzania Commission for Universities
TEA	Tanzania Education Authority
TESCEA	Transforming Employability for Social Change in East
THTU	Tanzania Higher Learning Institutions Trade Union
TZS	Tanzania Shillings
UCSF-MU-MOHSW	University of California San Francisco-Mzumbe University-Ministry of Health and Social Welfare
VICT	VICT Programme
VLIR-OUS	VLIR-OUS Programme
VPN	Virtual Private Network

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the University Council,
Mzumbe University,
P. O. Box 1,
MOROGORO.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Mzumbe University, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Mzumbe University, as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent of Mzumbe University in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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



Other Information

Management is responsible for the other information. The other information comprises the Report by those Charged with Governance and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

If, based on the work I have performed on the other information 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 [R.E 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in the Mzumbe University for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

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

Partial Processing of Tenders Worth TZS 148,600,000 in TANEPS at Mbeya Campus College

The Ministry of Finance and Planning's circular dated 23 October 2019, and PPRA's Circular No. EA.169/192/01/'A'/4 mandated all procuring entities to utilize TANePS for all procurements from 1 January 2020. However, Mzumbe University (MU) did not undertake all the process in TANePS for procurements worth TZS 148,600,000 as stipulated in the regulations.

Planned Procurements not Implemented TZS 3,421,076,375

The Mzumbe University approved Annual Procurement Plan (APP) for 2022/23 outlined planned procurements of TZS 19,128,869,344 for Works, Goods, and Non-Consultancy Services. However, only TZS 3,421,076,375 (18%) of these activities had been implemented by 30 June 2023. This significant shortfall in budget implementation is a violation of Regulation 69 (7) of the PPR, 2013, and raises questions on the effectiveness of the procurement budget utilization and resource allocation.


1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Mzumbe University for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

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


Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2024



2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

2.1 INTRODUCTION

Pursuant to the Tanzania financial reporting standard no.1 on the report by those charged with governance, Mzumbe University Council would like to present its financial statements for the year ended 30 June 2023. Presentation of the financial statements is in accordance with the provisions of the Public Audit, Cap 418 [R.E 2021], Public Finance Act, Cap 348 [R.E 2020), The Universities (General) Regulations, 2013, Rule 64 of the Mzumbe University Charter, 2007 and presented based on Accrual Basis of International Public Sector Accounting Standards (IPSAS). Additional information has been included to enhance understanding and comparison of facts as required and in line with the IPSAS accrual basis of accounting.

The financial statements disclose the affairs of Mzumbe University for the year ended 30 June 2023 and they comprise; a statement of financial position, statement of financial performance, statement of cash flow, statement of changes in net assets, statement of comparison of budget and actual amounts, along with other schedules and notes as provided in IPSAS 1 Para 21.

2.2 VISION

The university envisions to become a leading knowledge institution in management and allied sciences within local and global contexts by the year 2046.


2.3 MISSION

The Mission of the University is “to provide opportunities for acquisition, development, preservation and dissemination of knowledge and skills through training, research, innovation, professional and outreach services

2.4 CORE VALUES OF THE UNIVERSITY

The building of a cohesive and binding organizational culture is a fundamental pre-requisite for the sustainable development of the University. The following are the core values that guide Mzumbe University’s organizational culture.

- 2.4.1.1 **Accountability:** Being accountable to our stakeholders and to the community for the mandate and responsibilities bestowed upon us.
- 2.4.1.2 **Learning and Growth:** We are open to learning from others and from our challenges & successes for outstanding and enduring performance.
- 2.4.1.3 **Creativity and Innovativeness:** Always curious and striving to reach out and embrace new technologies and innovative methods of doing our work and contributing to socio- economic development.

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- 2.4.1.4 **Knowledge Creation and Dissemination:** We strive to ensure continuous knowledge creation through research and transfer the same to society for the development of the people.
 - 2.4.1.5 **Integrity and Respect:** Being exemplary in our behaviour and acting with honesty and impartiality in all our transactions.
 - 2.4.1.6 **Passion and Commitment:** We always challenge our ideas on what is the best course of action we should take in order to satisfy our customers.
 - 2.4.1.7 **Customer-centric:** We strive to continuously respond to the current and future needs of society.
 - 2.4.1.8 **Professionalism:** We commit to adhering to professionalism in all our undertakings

2.5 MZUMBE UNIVERSITY KEY RESULT AREAS (KRA) OF THE STRATEGIC PLAN

The 5th Mzumbe University corporate strategic plan has seven key results areas (KRAs). The University seeks outcomes in these areas during the implementation period of the Plan. The KRAs to be addressed during the five years of the Plan are listed below:

- KRA A: Implementation of National Agenda
- KRA B: Improvement of Teaching and Learning Infrastructure
- KRA C: Improvement of the Teaching and Learning Processes
- KRA D: Enhance Research, Innovation, and Publication Capability
- KRA E: Enhance Consultancy, Linkages, Outreach Services and Marketing Activities
- KRA F: Enhance institutional governance, management, administration and staff development.
- KRA G: Implementation of Cross-cutting issues and International Agenda

2.6 NATURE/OBJECTIVES/STRATEGIES OF THE UNIVERSITY

2.6.1 THE NATURE OF THE UNIVERSITY

The Mzumbe University Act, 2001, established Mzumbe University, a government-owned institution, in Mvomero District in Morogoro, Tanzania in place of the Institute of Development Management - Mzumbe (hereinafter referred to as the former Institute). The former Institute, which was established by the Institute of Development Management Act, 1972 ceased to exist on 1 January 2002 when the University legally came into existence. The Universities Act, 2005, repealed the Mzumbe University Act, 2001 and the University was re-

established by Article 4 of the Mzumbe University Charter and Rules of 2007 made under section 25 of the Universities Act, 2005

2.6.2 OBJECTIVES/PRINCIPAL FUNCTIONS OF THE UNIVERSITY

The operational objectives/principal functions of Mzumbe University as stipulated in Article 8 of the Mzumbe University Charter, 2007 include:

- (a) To encourage academic staff and students to learn and seek knowledge and truth;
- (b) To produce highly educated and adequately trained experts well-prepared and equipped with requisite skills for self-employment and manning of key positions in both the Public and Private sectors;
- (c) To promote, facilitate and sponsor research into technological, social, economic, political and cultural spheres for the welfare and development of mankind within and outside the United Republic of Tanzania;
- (d) To seek or institute and award fellowship, scholarships, bursaries, medals, prizes and other forms of awards, assistance, or sponsorship for the advancement and dissemination of knowledge and pursuit of truth;
- (e) To arrange for the publication and dissemination of material produced in connection with the work and activities of the University;
- (f) To conduct and administer examinations and confer degrees, diplomas, certificates, and other awards of the University;
- (g) To develop, promote and undertake the provision of adult, continuing and distance education for the enhancement of good governance and efficacious solution to socio-economic and political problems;
- (h) To develop and maintain a reference library and provide library services in the fields of study undertaken by the University;
- (i) To cooperate with the government of the United Republic of Tanzania in the planned and orderly development of quality education, science and technology;
- (j) To establish links and cooperate with other national and international institutions in the initiation and conduct of cooperative research, publication and training programmes for the mutual benefit of the cooperating institutions and the United Republic of Tanzania and generally for the pursuit of the mission of the University; and
- (k) To do any other thing in accordance with the provisions of the Mzumbe University Charter or any other written law in force in the United Republic of Tanzania in pursuance of the mission of the University.

2.7 STRATEGIES OF THE UNIVERSITY

The strategies of the University are to provide opportunities for and conduct training, research, outreach and consultancy in the areas of Management, Public and Local Government Administration, Economics, Accountancy and Finance, Business Management, Information and Communication Technology, Production Management, Mathematics, Applied Statistics, Law, Education Management and any related areas of specialization that contribute to the national skilled human resource development

2.8 CURRENT AND FUTURE DEVELOPMENT AND PERFORMANCE

The future development plans of the University, as enumerated in its fifth Corporate Strategic Plan (2021/22 - 2025/26), are geared toward the transformation of Mzumbe University into a leading knowledge institution for learning, skills innovation, and adoption through training, research, consultancy, and outreaching services in management and allied sciences within local and global context by the year 2050.

The University plans to increase the students' enrolment from 12,343 students to 15,000 students by June 2026; to enrol 3,000 students in Online and Distance Learning programmes, develop thirty new degree programmes including specialized PhD, Masters and Bachelor's; and review existing curricula to align them to market demands. The University, in the five years of the plan, intends to improve the existing and acquisition of new ICT infrastructure and resources at the University. Improvement in ICT, in general, is vital in enhancing the adoption of ICT approaches in teaching and learning in which all the University campuses will be connected. In addition, the University aims to invest in ICT in order to mainstream ICT services in all Mzumbe University strategic functions.

During the Plan period, the University envisions employing at least 250 additional staff (150 academics and 100 administrative) to cope with the planned increase in students' enrolment. Staff capacity building will continue to be improved during the next five years, and in particular, 31 academic staff will be trained to PhD degree level and 26 to Master's degree level, 100 administrative staff will attend short-term capacity building training annually and 40 administrative staff will attend long-term training programmes.

The University also plans to strengthen academic staff and students' research and innovation capacity by ensuring that at least 30% of academic staff attend capacity-building training on research development and dissemination skills annually and by initiating at least one mentorship programme in research, publication, and consultancy for junior academic staff in each Campus College/ School/ Faculty/ Institute.

The University will enhance financial mobilization capability, utilization efficiency and sustainability by designing and deploying prudent financial management systems and enhancing the resource mobilization strategies.

Cross-cutting issues shall also be addressed during this period including strengthening mechanisms and processes for promoting gender equality, strengthening mechanisms and initiatives for environmental management, strengthening security services within and around Mzumbe University Community, enhancing students' and staff participation in sports and games and strengthening students' academic and social counselling services. The University will continue to improve health services and reduce HIV/AIDS infections, strengthen sensitization programmes and measures on prevention and combating corruption.

The University continues to improve its performance by implementing various development projects that are mentioned in the MU CSP. The projects that are categorized as short and medium-term plans include:

During the year 2022/23, the University will continue the construction of the following infrastructures.


- i. Construction of Administration Block at the Main Campus by June 2023
- ii. Retooling of classrooms and offices
- iii. Rehabilitation of Lumumba Complex building
- iv. Rehabilitation of internal roads at the Main Campus by June 2023
- v. Construction of Students' Hostel at Tegeta, at Mbeya Campus College and Main Campus by June 2023
- vi. Rehabilitation of Students' Hostels at Mbeya Campus College and Main Campus by June 2023
- vii. Rehabilitation of play grounds
- viii. Construction of graduation ground at the Main Campus by June 2023
- ix. Construction of guard house, water system electricity at Iwambi Plot, Mbeya Campus College by June 2023
- x. Ongoing construction of Multipurpose Hall near MUSO canteen at the Main Campus by June 2023
- xi. Rehabilitation of computer laboratories at the Main Campus by June 2023
- xii. Construction of operating theatre at the Main Campus by June 2023
- xiii. Rehabilitation of dispensary at Mbeya Campus College by June 2023
- xiv. Installation of the CCTV Cameras by June 2023

2.9 EXTERNAL FACTORS THAT HAVE INFLUENCE ON THE UNIVERSITY'S BUSINESS

Mzumbe University like any other higher learning institution is affected by the following external factors:

i) Economic Conditions

The effectiveness of the University to undertake its functions relies on the economic conditions of the country. The 5th CSP assumes that the same economic conditions will



prevail in the next five years. However, the University's risk management framework is available to guide the University in addressing adverse economic changes that might arise and are likely to affect the implementation of this plan.

ii) Technological Influences

Technology and technological innovation have changed the approaches in which academic institutions undertake their functions across the world. Due to the rapid technological changes, the future workforce will require new skill sets, as well as new approaches to acquire those skills. The University needs to create technologically supported learning environments to provide new opportunities and ensure it remains competitive in the global marketplace.

iii) Legal and Regulatory Frameworks

The growth of the higher education sub-sector and performance of Higher Learning Institutions (HLIs), including Mzumbe University owes much to the existing legal and regulatory framework of the education sector. The University performs its functions and activities by being guided by a variety of policies, laws, regulations, and other regulatory mechanisms.

According to the Education and Training Policy (2014), Mzumbe University is obliged to produce graduates with competitive skills relevant to the development and needs of regional and international standards. The main challenge is the development of curricula relevant to competitive skills and labour market dynamics.


Mzumbe University like other universities in the country is regulated by the Tanzania Commission for Universities (TCU). The TCU as a regulator sets standards, provides quality assurance services, coordinates and rationalizes training programmes and promotes cooperation among universities in Tanzania. Mzumbe University is operating within these legal and regulatory frameworks.

iv) Political Conditions

Stable political conditions and support from political institutions are one of the factors that have contributed to the growth of the University. Under the stable political situation, the University has recorded growth in students' enrolment, physical and technological infrastructure, and number of Campuses. Besides, it has also improved its human resource capacity, assets and financial capability, as well as local and international collaborations.

v) Demographic Influences

The demographic features of the population of Tanzania provide an encouraging outlook for the growth of the higher education sector in the country. The population is growing annually, implying that the demand for education services at all levels will increase over time. The increase in population mirrors the increasing number of students enrolled in HLIs. In the next



five years, both the population and the number of people demanding tertiary education are expected to increase. The forecast implies that Mzumbe University, as one of the Public HLIs, is expected to enhance its capacity and reposition itself better to fulfil the educational needs of this growing population.

vi) Socio-Culture Orientations

There is a growing awareness of the importance of education across Tanzanian communities. Currently, societies recognize the important role of higher education and HLIs in facilitating sustainable socio-economic development in the country. The socio-cultural influences and emphasis of peer groups in societies on education matters have raised the demand for education services at all levels. The University 5th CSP assumes that socio-cultural influences will continue to create norms that emphasize the importance of education to society members.

vii) Competitive Pressure

The University faces direct and indirect competition, mainly in its academic programmes, short courses, and consultancy services. Direct competition emerges from Higher Learning Institutions (HLIs) operating locally and offering similar services as Mzumbe University. On the contrary, indirect competition is brought by local HLIs that specialize in disciplines not offered by Mzumbe University as well as foreign institutions.

viii) The International Environment

The international environment of the University constitutes foreign academic and research institutions, students, and clients who demand a variety of services from the University. Since its establishment, the University has collaborated with a number of international academic and research institutions. Similarly, it has conducted research projects or offered academic programmes jointly with foreign Universities in East Africa, Europe, the United States of America, and Asia.

The University has attracted a few full-time foreign students, but it usually accommodates foreign students under exchange programmes for a specific duration. The majority of these foreign students are under collaborative projects between Mzumbe and foreign Universities. Foreign universities are advanced in terms of technology, skills, and other capabilities. Therefore, the interaction with such institutions is beneficial to Mzumbe, as it fosters technology transfer, human resource development, and institutional capacity in research, teaching, and innovation.

The University holds a good track record of collaborating with foreign universities, international associations, and other bodies. The developed goodwill will facilitate future interactions between Mzumbe and these international stakeholders.

2.10 CRITICAL ISSUES FROM SITUATIONAL ANALYSIS THAT INFLUENCED THE UNIVERSITY'S SERVICE DELIVERY

The appraisals of the University's internal and external environments, as well as SWOC and stakeholder analyses, have resulted in the determination of the following critical issues

(i) Strengthening the Quantity and Quality of Human Resources

The internal appraisal analysis shows that, in the past five years, the number of students has been increasing un-proportional to the increase in the number of staffs. As a result, the student-staff ratio has been deteriorating over the years, especially in the past two years. Similarly, the University has a few senior members of the academic staff; a large proportion of the University academic staff is in junior ranks (Tutorial Assistants to Lecturer positions). With the anticipated expansion of the University, strengthening both the quality and quantity of human resources is indispensable. With this understanding, the 5th CSP has developed a specific strategy and corresponding targets for strengthening the human resource capacity of the University.

(ii) Improvement of Teaching and Learning Infrastructure


Infrastructure for teaching and learning are important elements to enable the University to perform its roles and functions effectively. The appraisal of the internal environment reveals that the available physical and technological infrastructure supports teaching and learning only modestly. Therefore, the University should improve the teaching and learning infrastructure significantly. The anticipated expansion of the University stimulates the need for improving teaching and learning infrastructure. This plan has set strategies and targets for rehabilitating the existing physical and ICT infrastructure as well as constructing or acquiring new ones on all University campuses.

(iii) Integration of ICT in Teaching, Learning, and Administration Functions

The technological and competitive environment reveals that the University can perform its functions effectively if it can successfully integrate the use of ICT in undertaking its operations. The external appraisal records that a variety of relevant technological systems or tools exist for every core function of the University. As a result, the University can perform its functions with greater success and create a competitive advantage by adopting ICT in undertaking its activities. This plan has developed a strategic objective and corresponding strategies and targets for improving the use of ICT in University operations.

(iv) Strengthening Research, Innovation, and Publication Capacity

Research, innovation, and publication are important functions of the University. However, the internal appraisal reveals that, in the past five years, the University has completed a small number of research projects and published a relatively small number



of scholarly works. Furthermore, within the same period, the University has not recorded significant performance in undertaking innovation activities. The appraisal outcome in this area suggests that the University should institute deliberate measures to improve the capacity of staff to undertake research, innovation, and publication activities. On this basis, the 5th CSP has developed a specific KRA through which the University will obtain performance in research, innovation, and publication activities.

(M) Strengthening the Capacity of University Staff in Consultancy and Outreach activities

The University has been offering Continuing Professional Development Programmes (CPDP) and consultancy services to the public as part of contributing to the professional and socio-economic development of society and generating income. The appraisal in this area reveals that, in the past ten years, the University has performed relatively well in offering CPDPs and consultancy services, although there is an opportunity of improving the achieved performance. On the contrary, it has not performed well in the provision of outreach services. The appraisal suggests that the University should institute deliberate measures to strengthen the capacity of staff to perform consultancy and outreach activities. The 5th CSP has developed strategies and set corresponding targets to strengthen the University's capacity in undertaking consultancy and outreach activities.

(M) Development of University land plots

The University owns land ideal for developing University infrastructures at Ilemela - Mwanza, Kiserian - Arusha, Upanga, Tegeta and Mbweni - Dar es Salaam, and Iwambi-Mbeya. Except for Ilemela and Mbweni, the University has completed the preparation of master plans for developing these areas. With this view, the University has developed objectives and targets for developing these areas through the operationalization of the master plan for each area.

2.11 KEY STRENGTHS AND RESOURCES

The University has the following key strengths and resources:

Human Resource

The University has skilled and experienced employees who are considered a key resource in pursuing the University's strategic objectives. On 30 June 2023, the University had a total of 736 staff with diverse experiences and competencies as summarized in Table 1. The University has a Staff Development and Training Programme which ensures that each year, at least 40% of all employees attend either short-term or long-term training to build capacity and improve employee's performance.

Table 1: Number of Staff at Mzumbe University as on 30 June 2023

Qualifications	Academic Staff		Administrative Staff		Number of Staff by Gender		Total
	Male	Female	Male	Female	Male	Female	
PhD	92	42	1	1	93	43	136
Masters	120	67	33	30	153	97	250
Bachelors	48	28	62	36	110	64	174
Diploma	-	-	35	44	35	44	79
Certificates	-	-	47	29	47	29	76
Form IV/STD VII	-	-	16	5	16	5	21
Total	260	137	194	145	454	282	736

Source: Staff establishment 2022/23

2.11.1 Financial Sustainability

The University's sources of revenue consist of:

- i. Government subvention for Personal Emoluments (PE) and Capital Development.
- ii. Mzumbe University internally generated income collected from students' fees, accommodation, research projects, short courses and consultancies.
- iii. Subvention consists of grants received from Development Partners.

During the year under review, the University collected 102% of the approved budget for Personal Emoluments and 108% of the approved budget for development projects. The internally generated income measured up to target by 90.13% while, 108% of Development Partners grants budget was collected during the year under review. The University collected TZS 20.80 billion from internal sources compared to TZS 23.47 billion that was budgeted. Grants from Development Partners amounted to TZS 7.91 billion, which is 78% of the total target of TZS 7.31 billion. Effective collection of revenue, especially from its own sources, enabled the University to meet most of its operational expenses.

2.11.2 Information and Communication Technology (ICT)

The University recognizes that ICT is an important enabler in service delivery. This is the reason why the University has continuously invested in technology to realize operational excellence and better service delivery to its customers. The University has modest internet and intranet connectivity within its campuses. The University is also promoting innovation, adoption and utilization of ICT in developing management-and business solutions to support human capital development by preparing students to become active, creative, knowledgeable, and ethical participants in the global connected society. Further, the University has an ICT Steering Committee whose main duty is to advise and determine the prioritization of IT-enabled investment programmes in line with the University's strategies.

2.11.3 Policies, Guidelines and Strategies

Most important policies, guidelines and strategies for facilitating the implementation of the core functions of the University are in place and are reviewed and updated regularly based on the need and emerging trends. They are based on information from performance measurement, benchmarking and continuous learning

2.11.4 Organization Structure, Systems and Processes

Mzumbe University's administrative system is centralized with campus colleges having limited autonomy in administrative matters. Also, the organizational structure is hierarchical from central administration to campus colleges, schools, faculties, directorates and institutes, departments and sections. A three-way communication system is common with information flowing in all directions; top-down, bottom-up and laterally.

2.11.5 Institutional Collaborations, Networking and Partnership

The University maintains internal and external links and collaborations with many universities and higher learning institutions from within Tanzania, East Africa, Southern Africa, Asia, Europe, North America and Australia. It also collaborates with regional and international organizations as well serving as a member of different boards and committees.

2.12 PRINCIPAL RISKS AND UNCERTAINTIES

The Council establishes a Risk Management Policy for all University activities to ensure the likelihood and consequences of risks are controlled within pre-determined limits. It is the responsibility of the University Council to ensure that proper financial controls are in place to uphold principles of accountability and transparency and that there are sufficient resources to support this function. During the year under review, the University faced the following major risks:

i) Strategic Risk

This is a risk that affects the University's ability to achieve its goals. For instance, the University heavily depends on tuition fees as a major source of internal generating revenue, thus, a decline in postgraduate students' enrolment for the academic year 2022/23 prevented the University from achieving the strategic objective of attaining an increase in internally generated revenue by 10% annually.

To mitigate this risk, the University Management has continued to extensively market its unique advantage and strived to be competitive and enhanced its visibility in the communities in which the University serves, for instance, participating in the Dar es Salaam International Trade Fair and Higher Education, Science and Technology Exhibitions organized by TCU.

ii) Financial Risk

This is a risk that the University may fail to meet its financial obligations. For instance, the University fails to pay creditors and causes them to incur financial loss or the University fails to cover its committed credit facilities and working capital requirements as budgeted for that particular year.

To mitigate this risk, the Directorate of Finance has been vested with the role of managing risks under the guidance of the Council. The University has a financial system that tracks all transactions performed during the financial year and at the same time, an updated assets register is in place. Also, the required procedures for safeguarding the University's assets are adhered to.

iii) Operational Risk

This is a risk that affects an ongoing management process. For instance, the University has recently implemented an Online Application and Admission system that is integrated with the Government's electronic Payment Gateway system. Implementation of the system involved major changes in business processes with respect to transaction processing by students and staff.


The University Management assessed the operational risks through the Directorate of Internal Audit and mitigating measures were taken to ensure that day-to-day activities are well-planned and performed in conformity with the established internal controls.

2.13 RISK MANAGEMENT AND INTERNAL CONTROL

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

- 2.13.1.1 Effectiveness and efficiency of operations;
- 2.13.1.2 Safeguarding the University's assets;
- 2.13.1.3 Compliance with applicable laws and regulations;
- 2.13.1.4 Reliability of accounting records;
- 2.13.1.5 Business sustainability under normal as well as adverse conditions; and
- 2.13.1.6 Responsible behaviours toward all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance with such measures by staff.



Whilst no system of internal control can provide absolute assurance against misstatement or losses, the University system is designed to provide the Council with reasonable assurance that the procedures in place are operating effectively.

The Council assessed the internal control systems throughout the financial year ended 30 June 2023 and is of the opinion that they met accepted criteria. The Council carries out risk and internal control assessments through Audit Committee.

2.13.2 Risk and Internal Control Assessment

The University management is obliged to establish and maintain an effective system of internal control. The Audit Committee continues to oversee these controls and reviews the effectiveness of the system as a whole. The performance of the University's internal control system is being assessed through continuous monitoring activities done by the Directorate of Internal Audit. Risk assessment is being carried out for the purpose of determining how identified risks can be mitigated so that the University objectives can be achieved through the implementation of the Fifth Five Years Corporate Strategic Plan (2021/22 - 2025/26).

In addition to the above, the University has developed Risk Management Framework and Risk Register based on the Fifth Five Years Corporate Strategic Plan (2021/22 - 2025/26). Following this development, an Internal Audit Plan for 2022/23 was developed.

2.13.3 Safeguarding the University's Assets

The University has in place various policies and regulations including HIV/AIDS Policy, ICT Policy, Gender Development Policy, Environmental Management Policy, Accommodation Policy, Quality Assurance Policy, Security Management Policy, Research and Innovation Policy, Publication and Operational Guidelines, Investment Policy, Financial Regulations, Anti-Corruption Strategy, Anti-Plagiarism Guidelines, Procurement Manual, Accounting and Stores Manual, Clients' Service Charter, University Staff Rules and Regulations, Intellectual Property Policy, Staff Retention Policy, Health Policy and the Schemes of Service. These policies were prepared in order to strengthen the internal controls and hence, promote efficiency within the University's operations.

2.13.4 Other Policies and Regulations

The University has in place various policies and regulations including HIV/AIDS Policy, ICT Policy, Gender Development Policy, Environmental Management Policy, Accommodation Policy, Quality Assurance Policy, Security Management Policy, Research and Innovation Policy, Publication and Operational Guidelines, Investment Policy, Financial Regulations, Anti-Corruption Strategy, Anti-Plagiarism Guidelines, Procurement Manual, Accounting and Stores Manual, Clients' Service Charter, University Staff Rules and Regulations and the Schemes of Service. These policies were prepared in order to strengthen the internal controls and hence, promote efficiency within the University's operations

2.13.5 Compliance with Laws and Regulations

The principal functions and operations of the University are governed by the University Charter and Rules, 2007. The Council confirms that the activities and operations of the University were conducted in accordance with the Charter and Rules and there was no non-compliance with other applicable laws and regulations that would have a material impact on the University's Financial Statements for the year ended 30 June 2023.

2.13.6 Reliability of Accounting Records

The University has employed skilled and competent staff in the Finance and Internal Audit Directorates; and has in place, a computerized accounting system (ERP SAGE 300). Accordingly, proper books of accounts have been maintained and the financial statements are prepared and presented in compliance with the International Public Sector Accounting Standards (IPSAS).

2.13.7 RELATIONSHIP WITH STAKEHOLDERS

In fulfilling our goal of being the Centre of Excellence in the provision of training, research, consultancy and outreach services; the University has succeeded in establishing partnerships with various stakeholders at national, regional and international levels, aimed at bringing about significant improvement and professional reforms in service delivery. The University has established and maintains a harmonious relationship with its internal and external stakeholders. The University receives cooperation and strong support from suppliers of goods and services and consumers of its products and services. Specifically, the University receives continuous support from the Government of Tanzania through the Ministry of Education, Science and Technology, Higher Education Students' Loans Board, The Parliament of the United Republic of Tanzania, Development Partners, the surrounding community and the general public.

In addition to the above, the University has established working relationships with various regulatory authorities like the Tanzania Commission for Universities (TCU), National Council for Technical Education (NACTE), National Board of Accountants and Auditors (NBAA), Public Procurement Regulatory Authority (PPRA) and the Tanzania Revenue Authority (TRA).

2.14 FINANCIAL POSITION

The financial position of the University is as set out in the statement of financial position. During the year, the total assets of the University increased by TZS 2.4 billion (2021/22: TZS 3.02 billion). This was mainly attributed by an increase in current assets by TZS 3.65 billion (2021/22: TZS 3.74 billion) contributed by assets procured by HEET project, and a decrease of non-current assets by TZS 1.50 billion (2021/22: TZS 0.72 billion). On the other hand, liabilities increased by 4.45 billion TZS (2021/22: TZS 0.65 billion). This was mainly attributed by the unspent amount from HEET Project.

2.15 Events after reporting date

There were no significant known events that influenced the results for the year and financial position of the University after the reporting date, but if there is retrospective and prospective adjustment the Management will adjust the Financial Statements.

2.16 Critical Accounting Policies and Judgements

The accounting policies used in the preparation of financials have been disclosed in Note 3 of the financial statements. The University financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) on an accrual basis as issued by the International Public Sector Accounting Standards Board (IPSASB) and the requirements of the:

- i. The provision of section 30 (2) of the Public Finance Act. Cap. 348 (R.E 2020);
- ii. Public Procurement Act 2011;
- iii. Treasury circulars and Guidelines issued from time to time; and
- iv. Tanzania Financial Reporting Standards No.1. The Report by Those Charged with Governance. This report becomes effective for financial statements covering the accounting period beginning 1 January 2021.

These policies are all considered to be critical for an understanding of the performance and financial position of the University.

2.17 Capital Structure

The University is 100% owned by the Government. Capital Structure comprises the contribution of capital expenditure funds from the Government of Tanzania to the University and Accumulated Surpluses as follows:

	30.06.2023	30.06.2022
	TZS	TZS
Capital Fund	247,813,352	247,813,352
Accumulated Surpluses/(Deficits)	82,485,279,176	82,602,446,012
Total Net Assets/Equity	<u>82,733,092,528</u>	<u>82,850,259,364</u>

2.18 Capital Management

Capital includes capital fund and accumulated surpluses, which stood at TZS 82,733,092,528 (2021/22: TZS 82,850,259,364). The primary objective of the University's capital management is to ensure that it maintains a strong asset base in order to support its objectives and optimize the achievement of stakeholders' expectations. No changes were made to the objectives during the year ended 30 June 2023.

2.19 TREASURY POLICIES AND OBJECTIVES

The University designs, implements and monitors all arrangements for the identification, management and control of the following treasury management risks.

(a) Liquidity Risk Management

The University ensures that it has sufficient cash to meet its liabilities as they fall due with a sufficient margin to meet unexpected expenditure that may arise from time to time.

(b) Exchange Rate Risk Management

Foreign currency risk is managed at an operational level and it is monitored by the Directorate of Finance. Losses that arise from foreign liabilities are managed through timely payment of outstanding liabilities.

(c) Credit Risk Management

The risk of failure by counterparty to meet its contractual obligations to the University particularly as a result of the counterparty's diminished creditworthiness, and the resulting detrimental effect on the University's capital or current (revenue) resources. Due to the large number of individual trade debtors, the concentration of credit risk with respect to trade receivables is greatly reduced. The University exposure to credit risk is reflected by the carrying amount in the Statement of Financial Position for cash and cash equivalents and receivables.

(d) Legal and Regulatory Risk Management

The University ensures that it does not breach its constitutional and statutory powers and regulatory requirements. It will ensure that there is evidence of counterparties' powers, authority and compliance in respect of the transactions they may enter into with the University. In so far as it is reasonably able to do so, the University will seek to minimize the risk of future legislative or regulatory changes impacting adversely on the organization.

2.20 CASH FLOWS

The University's cash flow is as set out in the cash flows statement. As at 30 June 2023, the University closed with cash and cash equivalents of TZS 13.66 billion (2021/22: TZS 8.43 billion). The increase is mainly attributed by an increase in net cash flow from operating activities by TZS 4.00 billion and an increase in fund utilization for investing activities by TZS 1.75 billion.

2.20.1 Commentary Information on Cash Flows

During the year ended 30 June 2023, the University reported a deficit of TZS 117,166,837. The reported deficit was because of Introduction of preliminary Expenses for Mkinga HEET project and recruitment of new staff from the Government.

2.21 FINANCIAL PERFORMANCE

The University earned total revenue of TZS 55.99 billion (2021/22: 53.47 billion) during the financial year 2022/23; this includes the University's revenue from Non-Exchange Transactions of TZS 33.69 billion (2021/22: TZS 29.72 billion), revenue from Exchange Transactions of TZS 22.17 billion (2021/22: TZS 23.79 billion) and foreign exchange gain of TZS 132 million (2021/22: foreign exchange loss of TZS 43.10 million).

The recurrent expenses for the University during the financial year 2022/23 amounted to TZS 56.11 billion (2021/22: TZS 49.13 billion). Capital expenditure for the year amounted to TZS 3.30 billion (2021/22: TZS 2.80 billion) against a budget of TZS 4.55 billion (2021/22: TZS 4.55 billion). The revenue, expenditure and surplus (deficit) for the year as compared to the previous year is as shown below.

Revenue:	2022/23	2021/22
	TZS 'billion'	TZS 'billion'
Revenue from non-exchange transactions	33.69	29.72
Revenue from exchange transactions	22.17	23.79
Gains on foreign exchange translation	0.13	-0.04
Total Revenue	55.99	53.47
 Expenses		
Expenses from non-exchange transactions	25.71	22.21
Expenses from exchange transactions	27.07	23.57
Depreciation and amortisation expense	3.32	3.35
Total Operating Expenses	56.119	49.13
Surplus/(deficit) for the year	(0.117)	4.34

The deficit of TZS 0.117 billion reported in the statement of financial performance arises from activities that are undertaken by the University as part of its service delivery activities.

The financial performance results indicate that the University's existing sources of revenue can sustain its operations. Furthermore, the University will continue to monitor closely its current sources of revenue and explore other sources to enable it to sustain the expansion of its operations.

Detailed financial performance for 2022/23 is provided in the Statement of Financial Performance for the year ended 30 June 2023.

2.22 BUDGET PERFORMANCE

The University prepares its budgets in accordance with the Medium-Term Expenditure Framework (MTEF) contained in the Guideline for the Preparation of Budget and Plans issued each year by the Ministry responsible for Finance and Planning which also includes the preparation of cash flows for managing the inflows and outflows on a quarterly basis. The cash flow projection includes estimates of inflows and outflows from an exchange and non-exchange transactions generated from operating, investing and financing activities.

During the year under review, the University had a budget for revenue to the tune of TZS 57.69 billion as compared to the actual received revenue of TZS 55.99 billion which is 95 percent of the budgeted amount. Similarly, the University had an expenditure budget of TZS 57.69 billion as compared to the actual expenses of TZS 56.11 billion which is 98 percent of the total budgeted expenditure. The comparison between the actual total revenue of TZS 38.15 billion against the actual total expenditure of TZS 33.07 billion shows the performance of spending of 87%. The Net Receipt over payment of TZS 5.08 billion. The summary of the budget and expenditure is as shown below:

Description	Budget Amounts		Actual Amounts on Comparable Basis	Variance: Final Budget and Actual	Performance Final Budget Vs Actual Budget
	Original	Final			
	TZS (billion)	TZS (billion)			
	A	B	C	D=C-B	E=C/B*100
Total Revenue (A)	57.69	35.32	38.11	2.79	108%
Total Expenses (B)	57.69	57.69	33.01	24.68	57%
Net Receipt/Payment (A-B)	-	-	5.10	27.47	
Performance: Revenue Vs Expenditure (%)			87%		

2.23 OPERATIONAL PERFORMANCE

During the financial year 2022/23, the University implemented, largely, the planned activities as indicated below:

(i) Enhancing financial mobilization capability, utilization efficiency and sustainability

Total revenue collected in the year from internal sources was TZS 22,171,322,566 compared to the targeted amount of TZS 22,284,607,000. The achievement is 99% of the target, which is a result of amounts, uncollected student fees and assignment from Short course and consultancy. Enhance application of information management systems in academic and administrative functions

In order to attain this target, the University continued the development of an Online Application and Admission Portal.

The system is being developed by experts from within the University and the Management saved about 89% of the budget allocated to acquire the same system from a vendor. This system has been integrated with the Government Electronic Payment Gateway (GePG) in compliance with Government directives. The Government of Tanzania Hospital Management Information System (GoT-HOMIS) which is used to collect fees at the University Health Centre has also been integrated with GePG for effective revenue collection from patients.

(ii) Improving the Working Environment for Efficient and Effective Service Delivery

In order to strengthen the organizational structure, various policies, guidelines and procedures were approved by the University Council and they are in operation.

(iii) Improving Physical Infrastructures and Learning Facilities

During the period under review, the University retooled four students' hostels with the capacity of 1024 students.

2.24 SOLVENCY AND LIQUIDITY

The University Council confirms and accepts that International Public Sector Accounting Standards (IPSASs) have been followed and that the financial statements have been prepared on a going concern basis. The Council has reasonable expectations and assurance that Mzumbe University has adequate resources to continue in operation for the foreseeable future.

The University's liquidity ratios and working capital for the year 2022/23 is as summarized hereunder:

	2022/23 TZS	2021/22 TZS
Liquidity Ratios:		
Current Ratio	1.4:1	1.9:1
Acid Test Ratio	1.3:1	1.8:1
Working Capital	4,170,402,246	6,238,764,898

The University's total liability as of 30 June 2023 was TZS 12.07 billion as compared to TZS 6.24 billion as at 30 June 2022, and total assets were worth TZS 94.80 billion compared to TZS 89.30 billion as on 30 June 2022. The University's state of affairs as on 30 June 2023 is shown in the accompanying statement of financial position. The statement of financial position as on 30 June 2023 showed a net asset of TZS 82.73 billion as compared to TZS 82.85 billion as at 30 June 2022 which indicates that the University was a going concern. The University Council considers the University to be solvent on the basis of the working capital position.

2.25 KEY PERFORMANCE INDICATORS (KPIs)

Key Performance Indicators measure the nature and scope of efficiency and effectiveness of Mzumbe University operations. KPIs are as per Recommended Practice Guideline (RPG) on reporting service performance information that assists users of the financial statements to assess the University service efficiency and effectiveness. The Annual Action Plan for the financial year 2022/23 has set 107 targets, which were spread across all the 10 strategic objectives to be attained by 30 June 2023. The Implementation of the CSP is evaluated on a quarterly basis, based on key performance indicators and its report is compiled on a semi-annual and annual basis. The assessment of performance includes both financial and non-financial aspects. On average implementation of the Strategic Goals by 30 June 2023 was 73% whereby 29% of the targets were completed, 68% were in progress and 3% has not yet started.

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The University's KPIs and achievements for the period under review are as indicated in the matrix below.

S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
1	Health services improved, HIV/AIDS infections reduced, and prevention against Non-Communicable Diseases (NCDs) strengthened.	1.1: Promote preventive measures and services to combat HIV/AIDS in all University Campuses	1.1.1: At least one HIV/AIDS preventive education and anti-stigma awareness campaign to staff and students conducted annually from July 2022	1.1.1.1: At least one HIV/AIDS preventive education and anti-stigma awareness campaign to staff and students conducted by June 2023	i) HIV/AIDS preventive education and anti-stigma awareness campaign to students was conducted during the orientation of first year students on 1 November 2022	100	100
			1.1.2: All identified staff and students infected with HIV/AIDS provided with counselling services and provided to appropriate treatment services from July 2022	1.1.2.2: All identified staff and students infected with HIV/AIDS provided with counselling services and provided to appropriate treatment	A total 28 students and 2 staff were identified with HIV/AIDS infections and were provided with counselling services and appropriate treatment	100	100
		1.2: Promote lifestyles and work behaviour that prevent NCDs among staff and students	1.2.1: At least one awareness education programme on NCDs and healthy lifestyles for staff and students conducted annually.	1.2.1.1: At least one awareness education programme on NCDs and healthy lifestyles for staff and students conducted by June 2023	Awareness education programme on NCD's and healthy lifestyle for staff and students was conducted during the sport tournament Bonanza on 30 November 2022	100	100
			1.2.2: At least one (1) sports tournament	1.2.2.2: At least one (1) sports	The sports tournaments	100	100

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S/N	Key Performance Indicators				Achievements in %		
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
			“bonanza” for staff and students to promote sports spirit organized annually starting from July 2021	tournament “bonanza” for staff and students to promote sports spirit organized by June, 2023	were conducted as follows: (i) On 14 August 2022 Mzumbe University staff had a match with Police Mvomero (ii) University participated in TUSA from 13 - 14 June, 2022 whereby a total of 80 students participated (iii) A total of 45 staff participated in SHIMMUTA from 13 - 27 November 2022 (iv) Mzumbe University staff participate on a friendly match with Police Mzumbe, Mzinga and Moro Ladies on 19 June 2022		

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
2	National Anti - Corruption Strategy Effectively Enhanced, Sustained and Implemented	2.1: Strengthen sensitization programmes and measures of preventing and combating corruption	2.1.1: At least one (1) awareness-creating programme on corruption tendencies and practices organized for staff and students annually starting from July 2022	2.1.1.1: At least one (1) awareness-creating programme on corruption tendencies and practices for staff and students organized by June 2023	A total of 196 staff attended workshop on corruption tendencies and practices at the Main Campus	100	100
3	Teaching and learning infrastructure and facilities improved	3.1: Rehabilitation of physical infrastructure	3.1.3: At least 22 classrooms at the Main Campus rehabilitated by June 2023.	3.1.3. 3: Twenty-two (22) classrooms at the Main Campus rehabilitated by June 2023.	Preparation of schedules of materials and labour has been completed. Procurement process for the same has been initiated and is in progress	15	20
			3.1.4: At least eight (8) computer laboratories at the Main Campus rehabilitated by June 2026.	3.1.4: 4: Eight (8) computer laboratories at the Main Campus rehabilitated by June 2023.	Rehabilitation of computer laboratories at the Main Campus completed.	20	100
			3.1.5: One Library infrastructure at the Main Campus rehabilitated by June 2023	3.1.5.5: A Library building at the Main Campus rehabilitated by June, 2023.	Rehabilitation of Library building at the Main Campus completed.	30	100
			3.1.7: Directorate of Research and Postgraduate Studies building at the Main Campus rehabilitated by June 2023	3.1.7: 7: Directorate of Research and Postgraduate Studies building at the Main Campus rehabilitated by June 2023	Rehabilitation of Directorate of Research and Postgraduate Studies building at the Main Campus completed.	57	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
			3.1.8: Old Printing Centre renovated and retooled to PhD Students' Centre at the Main Campus by June 2024	3.1.8:8: Old Printing Centre renovated and retooled to PhD Students' Centre at the Main Campus by June 2023	Old Printing Centre renovated and retooled to PhD Students' Centre at the Main Campus, activity completed	90	100
			3.1.9: At least 2 sports fields/pitches at the Main Campus rehabilitated by June 2023.	3.1.9. 9: At least 2 sports rehabilitated by June 2023.	Rehabilitation of two sports fields/ pitches at the Main Campus is in progress whereby delivery of materials at the site continued, hacking of basketball pitch has started	15	65
			3.1.10: Sewerage system infrastructure at the Main Campus rehabilitated by June 2023.	3.1.10. 10: Sewerage system infrastructure at the Main Campus rehabilitated by June, 2022.	The contract has been cancelled due to technical problem in the system for bidding. University rehabilitated the system using internal labour force	15	100
	3.2: Construction of physical infrastructure at the Main Campus		3.2.1 Land Use Master Plan for MU Plot No. 615 Block "A", Kiyegea, Morogoro Municipality prepared by June 2024.	2.2.1 .1. Land Use Master Plan for MU Plot No. 615 Block "A", Kiyegea, Morogoro Municipality prepared by June 2023.	Land preparation of Master Plan for the plot is awaiting boundary verification by the surveyors from Morogoro Municipality.	10	15

MZUMBE UNIVERSITY (MU)

S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.2.2: At least four (4) hostel blocks for undergraduate students each with the capacity of 2,000 students constructed and retooled at the Main Campus by June 2026.	3.2.2: 2 Four (4) students' hostel blocks for undergraduate constructed at Main Campus and completed to at least 30 % by June 2023.	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.3: Four newly constructed students hostel at the Main Campus retooled by June 2023	3.2.3. 3: Four newly constructed students hostel at the Main Campus retooled by June 2023	Retooling of the hostels has been completed and inspected.	100	100
			3.2.4: One (1) Administration block with the capacity to accommodate 143 people constructed and retooled at the Main Campus by June, 2026	3.2.4.1: One Administration block with the capacity to accommodate 143 people constructed and completed to at least 30% at the Main Campus by June 2023	Construction of this building is ongoing.	15	43

MZUMBE UNIVERSITY (MU)

S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.2.5: Lecture theatres and classrooms building with the capacity to accommodate 3,129 students constructed and retooled at the Main Campus by June, 2026	3.2.5. 5: Lecture theatres and classrooms building with the capacity to accommodate 3,129 students constructed and completed to at least 30% at the Main Campus	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.6: Academic complex building with the capacity to accommodate classrooms and lecture theatres for 1,000 students and offices for 100 staff constructed and retooled by June, 2026	3.2.6.6: Academic complex building with the capacity to accommodate classrooms and lecture theatres for 1,000 students and offices for 100 staff constructed and completed to at least 30% at the Main Campus by June 2023	Procurement process is in progress. Tender for the project has been advertised and the bidders requested the extension of time for submission till 28 April, so that they can complete the requirement for tender since the project involves designing and building.	10	15

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.2.6: A Multipurpose/ Assembly hall with the capacity to accommodate 600 people constructed and retooled at the Main Campus by June 2026.	3.2.6.6: A Multipurpose/ Assembly hall with the capacity to accommodate 600 people constructed and completed to at least 30 % at the Main Campus by June 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.7: Directorate of Library Services Complex with the capacity to accommodate 3,000 students and 35 staff, conference room for 50people, boardroom for 50 Multimedia, Teleconference and video conference room for 100 people, discussion rooms for 100 people, a bookshop and server room constructed and retooled people, seminar rooms for 60 people	3.2.7. 7: Directorate of Library Services complex building constructed and completed to at least 30% at the Main Campus by June, 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.8: Directorate of ICT Complex	3.2.8. 8: Directorate of	Preparation of terms of	10	15

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			with boardroom for 50 people, Mini-library for 40 people, Multimedia educational resources labs for 100 people, video and audio-conferencing room for 100 people, offices for 60 staff, internet facilities for 50 people and training labs for 200 people constructed and retooled by June, 2026	ICT complex building constructed and completed to at least 30% at the Main Campus by June 2023	reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation		
			3.2.9: Two cafeterias with a seating capacity of 900 people constructed at the Main Campus by June 2026.	3.2.9.1: Two cafeterias with a seating capacity of 900 people constructed and completed to at least 30% at the Main Campus by June 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.2.10: Waste water treatment plants and sanitation systems constructed at the Main Campus by June 2026.	3.2.10.1: Waste water treatment plants and sanitation systems constructed and completed to at least 30% at the Main Campus by June 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.11: Solid waste dumping site constructed at the Main Campus by June 2023	3.2.11.1: Solid waste dumping site constructed at the Main Campus by June 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology.	10	15
			3.2.12: External works (local distribution roads, access roads, pedestrian walkways and parking spaces) at the Main Campus constructed by June 2026.	3.2.12.1: Local distribution roads, access roads, pedestrian walkways and parking spaces at the Main Campus constructed by June 2023.	Concrete road at Main campus complete. Concrete Road and pavings at Tegeta completed.	5	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
			3.2.13: At least 10 buildings at Main Campus connected to stand-by generators by June 2023	3.2.13.1: Two generators procured and installed at the Main Campus by June 2023	Two generators procured and installed at the Main Campus	20	100
			3.2.14: Street lights on existing local distributor and access roads at the Main Campus installed by June 2023	3.2.14.1: Street lights on existing local distributor and access roads at the Main Campus installed by June 2023	Street lights on existing local distributor and access roads at the Main Campus installed	40	100
			3.2.15: Sewerage system at the Main Campus constructed by June, 2023	3.2.15.1: Sewerage system at the Main Campus constructed by June, 2023	Preparation of terms of reference for procurement of consultant is completed and has been submitted to the World Bank through the Ministry of Education, Science and Technology. Now the University waiting for approval before implementation	10	15
			3.2.16: Fire fighting equipment installed in all existing building at the Main Campus by June 2023.	3.2.16.1: Fire fighting equipment installed in all existing building at the Main Campus by June 2023.	University contracted TEMESA; the project will be completed by 20/09/2023	10	25
		3.3: Rehabilitation of physical	3.3.3: Catering facilities (cafeteria/	3.3.3.1: Students' Canteen at	Students' Canteen at Mbeya Campus	74	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
		infrastructure at the Mbeya Campus College	canteen) at Mbeya Campus College rehabilitated by June 2023.	Mbeya Campus College rehabilitated by June 2023.	College rehabilitated		
		3.4: Construction of physical infrastructure at Mbeya Campus College	3.4.1: Land Use Master Plan for MU Plots No.6 and 7, Block M Forest, Mbeya City prepared by June 2024.	3.4.1. 1: Land Use Master Plan for MU Plots No.6 and 7, Block M Forest, Mbeya City prepared by June 2023.	Preparations are underway to undertake the exercise by use of internal and external experts	10	15
		3.5: Construction of physical Infrastructure at Dar es Salaam Campus	3.5.1: Land Use Master Plan for MU Plots No. 9 and 10 Block 1; Plot No.89 and 90 Block 7 in Mbweni Mpiji, Kinondoni Municipality, Dar es Salaam City prepared by June 2023.	3.5.1. 1: Land Use Master Plan for MU Plots No. 9 and 10 Block 1; Plot No.89 and 90 Block 7 in Mbweni Mpiji, Kinondoni Municipality, Dar es Salaam City prepared by June 2023.	Preparations are underway to undertake the exercise by use of internal and external experts	10	15
			3.5.2: All buildings at DCC-Tegeta connected to stand-by generators by June 2023.	3.5.2.1: One generator procured and installed to connect all buildings at DCC-Tegeta by June 2023.	Project is ongoing, construction of generator base has been completed.	20	50
		3.6 Construction of Physical infrastructure at Mwanza Campus College	3.6.1: Master Plan for Plots at Ilemela Mwanza prepared by June 2023.	3.6.1: Master Plan for Plots at Ilemela Mwanza prepared by June 2023.	Preparations are underway to undertake the exercise by use of internal and external experts	10	15
		3.7 Construction of Physical infrastructure in Service	3.7.1: Master Plan for Plot at Kiseriani Arusha prepared by June 2023.	3.7.1.1: Master Plan for Plot at Kiseriani Arusha	Preparations are underway to undertake the exercise by use	10	15

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
		Delivery Centre in Arusha		prepared by June 2023.	of internal and external experts		
		3.8: Improvement of existing and acquisition of new ICT infrastructure and resources at the University	3.8.1: Local Area Network (LAN) services in all existing classrooms, lecture theatre in all Campuses rehabilitated by June 2025.	3.8.1.1: Local Area Network (LAN) services in all existing classrooms, lecture theatre in all Campuses rehabilitated by June 2023.	Rehabilitation of Local Area Network (LAN) services classrooms, lecture theatre in all Campuses is in progress	60	80
			3.8.2: All newly constructed offices and classrooms building in all campuses connected with Local Area Network (LAN) by June 2026.	3.8.2.1: All newly constructed offices and classrooms building in all campuses connected with Local Area Network (LAN) by June 2022.	Connection of Local Area Network (LAN) in newly constructed offices and classrooms building in all campuses is completed	100	100
			3.8.3: Wireless hotspots accessed in all classrooms, lecture theatres, students' hostels, offices, and students' open-air study places (Vimbwete) by June 2026.	3.8.3.1: Wireless hotspots accessed in all classrooms, lecture theatres, students' hostels, offices, and students' open-air study places (Vimbwete) by June 2023.	(i) Wireless hotspots is accessed in classrooms, lecture theatres, students' hostels, offices, and students' open air study places (Vimbwete) completed by 70%(ii) Tendering for procurement of access points for wireless hotspots to enhance accessibility is in progress.	60	80

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.8.4: ICT infrastructure in the newly constructed lecture theatre and classrooms building at the Main Campus established by June 2023	3.8.4.1: ICT infrastructure in the newly constructed lecture theatre and classrooms building at the Main Campus established by June 2023	ICT infrastructure in the newly constructed hostels, lecture theatre and classrooms building at the Main Campus established	100	100
			3.8.5: PF sensor for ICT security at Mbeya Campus College and Dar es Salaam Campus College installed by June 2023	3.8.5.1: PF sensor for ICT security at Mbeya Campus College and Dar es Salaam Campus College installed by June 2023	Procurement of PF sensor for ICT security for installation of Virtual Private Networks is under process. The item is part of the HEET project to rehabilitate and upgrade network infrastructure at the University. Currently, the project is under the tender process.	50	65
			3.8.6: All Mzumbe University campuses connected through VPN to enhance e-resources and secure data sharing by June 2022	3.8.6.1: All Mzumbe University campuses connected through VPN to enhance e-resources and secure data sharing by June 2023	VPN has been installed in all campuses and the procurement of PF sensor to enhance the ICT security is completed	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			3.8.7: Collocation of servers for MU offsite back up and e-mail system relocated/ hosted at the National Internet Data Centre by June 2023	3.8.7.1: Collocation of servers for MU offsite back up and e-mail system relocated/ hosted at the National Internet	The process of collocating server at the National Data Centre is in progress and the Directorate of ICT have applied the permit in the server at the National Data Centre is in progress and the Directorate of ICT have applied the permit in the management in order to revise a contract	80	90
			3.8.8: Library Management Information System (LMIS) Upgraded and deployed in all campuses by June 2026.	3.8.8.1: Library Management Information System (LMIS) Upgraded and deployed in all campuses by June 2026.	Library Management Information System (LMIS) upgraded is in progress whereby the KOHA system has been installed, the process of installing data is in process	50	90
			3.8.9: A multimedia centre with at least cinema suite, audio recording, video editing, and learning laboratories facilities established and operationalized at	3.8.9.1: A multimedia centre with at least cinema suite, audio recording, video editing, and learning laboratories facilities established and operationalized	Procurement of basic needs for establishment of a Multimedia Centre under the VLIR-UOS is completed by 90%	80	90

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			the Main Campus by June 2026.	at the Main Campus by June 2023			
			3.8.10: Video-conferencing facilities installed and operationalized at the Main Campus by June 2024.	3.8.10.1: Video-conferencing facilities installed and operationalized at the Main Campus by June 2023.	(i) Multimedia equipment for video conferencing system has been procured through P2, VLIR UOS Project as follows; - Nikon D500 Camera, Go-Pro Hero Camera, Heavy Duty Video, Tripod Stabilizer, Mactrem Tripod, Stabilizer62.5 and Gimbal Stabilizer-Zhiyun Crane V2 3.	70	100
			3.8.11: Online and Distance Learning (ODL) infrastructure and facilities and developed and operationalized by June 2026.	3.8.11.1: Online and Distance Learning (ODL) infrastructure developed by June 2023.	Infrastructure for ODL which includes internet and intranet connectivity is well established and Online and Distance Learning (ODL) is operationalized	70	100

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S/N	Key Performance Indicators				Achievements in %		
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
			3.8.12: ICT systems for academic records, filling tracking, field and projects developed by June 2024	3.6.12.1: ICT systems for academic records, filling tracking, field and projects developed by June 2023	Development of ICT systems for academic records, filling tracking, field and a project is in progress whereby for academic record most features required were developed	80	100
			3.8.13: All existing undergraduate and postgraduate programmes delivered in blended learning mode by June 2026.	3.8.13.1: At least 30% of existing undergraduate and postgraduate programmes delivered in blended learning mode by June 2023	A total of 459 (76.2%) out of 592 courses registered in the Moodle platform	75	78
			3.8.14: Each academic staff provided with capacity building training on the delivery of online programmes by June 2026.	3.8.14.1: At least 50% of academic staff provided with capacity building training on the delivery of online programmes by June 2023.	A total of 40 academic staff out of 147 participated in capacity building training on delivery of online programmes on 13 -14 November 2022.	28	45
			3.8.14: A Strategy for implementing ICT related policies and plans developed and operationalized by June 2024.	3.8.14.14: A Strategy for implementing ICT related policies and plans developed and operationalized by June 2023.	A strategy for implementing ICT related policies and plans developed and operationalized	15	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
4	Institutional expansion, access to learning opportunities, and quality of academic programmes enhanced.	4.1: Review existing curricular and programmes to meet market needs and expectations	4.1.1: Each academic staff in all campuses provided with capacity building training on curriculum review by June 2026.	4.1.1.1: At least 30% academic staff in all campuses provided with capacity building training on curriculum review by June 2023.	A total of 120 out of 363 academic staff participated in training on curriculum review and blended learning at the Main Campus from 29 November to 3 December 2022.	30	40
			4.1.2: Curriculum for each exist programme reviewed by June 2026	4.1.2.2: Curriculum for 7 programme reviewed by June, 2023	Curricular review for the Faculty of law is on process, writing self-assessment report is under way	30	53

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
		4.2: Design and introduce new academic programmes	4.2.1.1: At least 30 new academic programmes developed by June 2026.	4.2.1.1: At least 15 new academic programmes developed by June 2023	The University prepared 5 programme which accredited by TCU to be offered by the University for academic year 2022/23, those programme are: (i) Diploma in Local Government (ii) Bachelor of Public Administration in Youth, Development and Leadership (iii) Bachelor of Health Systems in Monitoring and Evaluation (iv) Masters of Public Administration in Ethics and Governance and (v) PhD in Public Administration	80	80
			4.2.2: At least one (1) Online and Distance Learning Programme developed and operationalized by each School/Faculty/Institute/ Campus College by June 2026.	4.2.2.2: At least one (1) Online and Distance Learning Programme developed and operationalized by each School/Faculty/Institute/ Campus College by June 2023.	Two proposal programme from FSS and SOPAM is under preparation stage to develop in online and distance learning programme known as Masters of Arts in Swahili and	60	65

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
					PHD in Public Administration		
		4.3: Increase student's enrolment in the academic programmes in all Campuses	4.3.1: Enrolment of students at the University increased from 12,343 students to 15,000 students by June 2026.	4.3.1.1: At least 5,355 (Certificate 475, Diploma 393, Bachelor 3,973, Masters 499 and PhD 15) new students enrolled by April 2023	A total of 5,621 students have been registered to join in Mzumbe University, those are (Certificate 479, Diploma 422, Bachelor 3,960, Masters 751 and PhD 9	100	100
		4.4: Strengthen Quality Assurance mechanisms	4.4.1: At least one (1) capacity building training on Quality Assurance issues provided to members of Quality Assurance Committees and Coordinators by June 2026.	4.4.1.1: At least 150 staff (academic staff, members of Quality Assurance Committees and Coordinators) provided with capacity building training on Quality Assurance by June 2026.	(i) A total of 13 members of quality assurance committee participated in training on quality assurance issues 3rd and 4 September 2022. ii) A total of 40 academic staff were trained on Programme Self-Assessment and Blended learning from 29 November to 3 December 2023.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			4.4.2: One tracer study conducted by the University by June 2023.	4.4.2.2: One tracer study conducted by the University by June 2023.	The tracer study was conducted whereby a report was presented management committee and the correction of comment is proceed	80	90
5	Number and quality of research and publication enhanced and innovation capability strengthened.	5.1: Enhance the development and implementation of research projects and activities	5.1.1: Each academic staff from the rank of Assistant Lecturer submits to a funding agency at least one research project proposal either individually or as a member of a team per year starting from July 2022.	5.1.1.1: Each academic staff from the rank of Assistant Lecturer submits to a funding agency at least one research project proposal either individually or as a member of a team by June 2023	A total of 74 academic staff submitted research proposal to funding agencies as follows: FOL (10), SOPAM (10), IDS (6), DCC (9), SOB (15) MCC (5), FSS (12), and FST (7)	100	100
		5.2: Improve institutional capacity in research activities	5.2.1: At least 30% of academic staff attended capacity building training on research development and dissemination skills by June 2026.	5.2.1.1: At least 10% of academic staff attended capacity building training on research development and dissemination skills by June 2023.	A total of 53 academic staff out of 88 attended capacity building training on research development and dissemination skills Mzumbe Campus on 3 - 4 August 2022. Preparation of conducting another capacity building training on research	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
					development for academic staff is under way		
			5.2.5: At least one mentorship programme in Research, Publication, and Consultancy (RPC) for junior academic staff initiated in each Campus College/ School/ Faculty/ Institute by June 2026.	5.2.5.5: At least one mentorship programme in Research, Publication, and Consultancy (RPC) for junior academic staff initiated in each Campus College/ School/ Faculty/ Institute by June 2023.	One mentorship programme in Research, Publication, and Consultancy was conducted in each of the three Mzumbe Campuses. A total of 104 academic staff attended the training. (Main Campus 13-14 July 2022, DCC 26 -27 July, 2022 and MCC 14 -18 November, 2022 for the academic as at 30 June, 2023 for the academic year 2022/23	100	100
		5.3: Dissemination of research outputs and other University products enhanced	5.3.1: Each academic staff from the rank of Assistant Lecturer prepare and submit for publication at least five (5) scholarly paper by June 2026.	5.3.1.1: Each academic staff from the rank of Assistant Lecturer prepare and submit for publication at least one scholarly paper by June 2023.	A total of 85 academic staff out of 139 from the rank of Assistant lecturer out of 102 prepare and submitted 57 publication for publication scholarly papers	61	83

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			5.3.2: Each Academic staff from the rank of Assistant Lecturer prepare and submit for publication at least five book chapter or Conference paper by June 2026.	5.3.2.2: Each Academic staff from the rank of Assistant Lecturer prepare and submit for publication at least one book chapter or conference paper by June 2026	A total of 15 academic staff from the rank of Assistant Lecturer out of 139 submitted 15 book chapters	12	30
			5.3.3: Each Academic staff from the rank of a Senior Lecturer prepares at least one manuscript or book annually starting from July 2021.	5.3.3.3: Each Academic staff from the rank of a Senior Lecturer prepare least one manuscript or a book by June 2023	A total of 7 academic staff of the rank of Senior lecturer prepared and submitted 7 published books.	13	15
			5.3.4: Each Master degree student prepared a publishable manuscript before graduating starting from July 2022.	5.3.4.4: Each Master degree student prepared a publishable manuscript before graduating by June 2023	Preparation of Master degree student publishable manuscript before graduation is underway.	40	50
			5.3.5: At least one (1) MU-based journal registered with internationally recognized and accredited journal database and/ or citation index by June 2024.	5.3.5.1: One MU-based journal registered with internationally recognized and accredited journal database and/ or citation index by June 2022.	UONGOZI JOURNAL OF MANAGEMENT AND DEVELOPMENT DYNAMICS has been registered with African Journal Online (AJOL)	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
6	Consultancy and outreach services and engagement with the Community/industry enhanced	6.1: Strengthen staff competence and participation in consultancy activities	6.1.1: University annual Short course calendar prepared and operationalized from July 2022.	6.1.1.1: University annual Short course calendar prepared and operationalized from July 2023.	Preparation of the University Short course calendar is completed	100	100
			6.2.1: At least 5 short- courses conducted by each Campus College/ School/Faculty/ Institute annually from July 2022.	6.2.1.1: At least 5 short-courses conducted by each Campus College/ School/Faculty / Institute by June 2023	A total of 41 short courses have been conducted by the following SOB (6), SOPAM (15), FST (1) and DICT (19)	100	100
			6.3.1: Each Campus College/School/Faculty/ Institute prepares and submit at least 12 consultancy bids annually starting from July 2022.	6.3.1.1: Each Campus College /School/Faculty/ Institute prepares and submit at least 12 consultancies by June 2023.	A total of 2 consultancy bids have been submitted to clients by the following SOB & DCC (1) AND SOPAM (1)	25	100
		6.2: Strengthen mechanisms for searching/soliciting consultancy opportunities and publishing University consultancy capability	6.2.2: The University consultancy capability/profile updated and uploaded on University website annually from July 2022.	6.2.2.1: The University consultancy capability/profile updated and uploaded on University website annually from July 2023.	University consultancy capability/profile updated	75	100
			6.2.3: Guideline for monitoring and evaluation of quality of consultancy and outreach services developed and	6.2.3.1: Guideline for monitoring and evaluation of quality of consultancy and outreach services	The guideline for monitoring and evaluation of quality consultancy and outreach services prepared and	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			deployed by June 2023.	developed and deployed by June 2023.	approved by the 122 Council Meeting held on 24 June 2023.		
	6.3: Enhance staff competence and participation in the provision of Outreach Services	6.3.1: Capacity building training on provision of outreach services to each academic staff conducted at least twice by June 2026.	6.3.1.1: At least one capacity building training on provision of outreach services to academic staff conducted by June 2023.	A total of 90 academic staff for all campuses attended outreach capacity building training on 21, 22, and 24 February 2023	100	100	
		6.3.2: Annual outreach services and community engagement plan prepared and operationalized by each School/Faculty/ Institute/ Campus College from July 2023.	6.3.2.1: Annual outreach services and community engagement plan prepared and operationalized by each School/Faculty / Institute/ Campus College by June 2023.	Annual outreach services and community engagement plan prepared	100	100	

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S/N	Key Performance Indicators				Achievements in %		
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			6.3.3: At least three (3) Outreach services programme/activities developed and operationalized by each Campus College/School/Faculty/Institute by June 2026.	6.3.3.1: At least three developed and operationalized by each Campus College/School/Faculty/Institute by June 2022 developed and operationalized by each Campus College/School/Faculty/Institute by June 2022 (3) Outreach services programme/activities	A total of 70 outreach services programmes have been developed and operationalized where by FoL (9), SOPAM (5), FST (2), FSS (11), DCC (26), MCC (11), IDS (2), SOB (4)	90	100
		6.4: Strengthen existing and create new linkages with the Community and industry players	6.4.3: MoU with at least one (1) private organization on internship opportunities for MU graduates established and operationalized by June 2023.	6.4.3.1: MoU with at least one (1) private organization on internship opportunities for MU graduates established and operationalized by June 2023.	Memorandum of understanding (MoU) between Mzumbe University and UDOM has been signed.	50	75
			6.4.4: Computerized system for managing partnerships and collaborations information and contacts established and	6.4.4.1: Computerized system for managing partnerships and collaborations information and contacts established and	Computerized system for managing partnerships and collaborations information has been prepared and waiting for testing	60	75

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			operational by June 2024.	operational by June 2022.			
			6.4.5: Community Engagement Policy and External Linkages Policy developed by June 2023.	6.4.5.1: Community Engagement Policy and External Linkages Policy developed by June 2023.	Community Engagement and External Linkages Policy developed and approved by the 122 Council Meeting held on 24 June 2023.	100	100
		6.5: Strengthen collaboration with MU Alumni	6.5.1: At least 50% of the identified Alumni invited to participate and contributed to various University activities by June 2026	6.5.1.1: At least 50% of the identified Alumni invited to participate and contribute to various University activities by June 2023	Preparation of Alumni members meeting is in progress.	30	50
			6.5.2: Alumni Association Newsletter prepared and disseminated annually from July 2022	6.5.2.1: Alumni Association Newsletter prepared and disseminated by June 2023	Draft of Alumni Association Newsletter is at the final stage of preparation	75	100
			6.5.3: Guidelines for holding Alumni meetings and engaging Alumni in University activities developed and operationalized by June 2026	6.5.3.1: Guidelines for holding Alumni meetings and engaging Alumni in University activities developed and operationalized by June 2022	Guideline for holding Alumni meetings and engaging Alumni in University activities have prepared and approved during Convocation meeting.	60	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			6.5.4: Strategy for using Mzumbe University Alumni in facilitating students' placements, research and outreach activities developed and deployed by June 2023.	6.5.4.1: Strategy for using Mzumbe University Alumni in facilitating students' placements, research and outreach activities developed and deployed by June 2023.	Strategy for using Mzumbe University Alumni in facilitating students' placements, research and outreach activities prepared and approved	75	100
7	University image, publicity and visibility enhanced	7.1: Strengthen University's Public relations mechanisms	7.1.1: The University participates in relevant local/regional/international exhibitions related to Higher Learning at least once annually from July 2022.	7.1.1.1: Mzumbe University participate in local/regional/international exhibitions related to Higher Learning by June 2023.	Mzumbe University participated in MAKISATU, TCU and Sabasaba exhibitions 2023	100	100
			7.1.2: Comprehensive marketing and communication strategy developed and operationalized by June 2022.	7.1.2.1: Comprehensive marketing and communication strategy developed and operationalized by June 2022.	Marketing and Communication strategy has been reviewed and aligned to 5th CSP, and is waiting for stakeholders comments before tabling for University's approval	75	80
			7.1.3: Websites of each Campus College/ School/ Faculty/Directorate/Institute updated at least	7.1.3.1: Websites of each Campus College/ School/ Faculty/Directorate/Institute	Websites of each Campus College/ School/ Faculty/Directorate/Institute updated two	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			once per month from July 2022	updated at least 12 times by June 2023	times in each quarter.		
			7.1.4: The genesis and historical profile of Mzumbe University documented and archived both in hard and soft formats by June 2024.	7.1.4.1: The genesis and historical profile of Mzumbe University documented and archived both in hard and soft form	The process of engaging with key stakeholders to capture historical information is in progress.	50	80
			7.1.5: At least 30% of Mzumbe University staff participate in local/	7.1.5.1: At least 30% of Mzumbe University staff participate in local/	A total of 363 staff	100	100
			International conferences or workshops or seminars annually starting from July 2022.	International conferences or workshops or seminars by June 2023.	attended short-term capacity building training		
8	The University Governance Systems, management, administration , and financial sustainability enhanced	8.1: Promote e-Governance, ethics and integrity at the University	8.1.2: Newly appointed MU students' leaders provided with ethics and integrity seminar/orientation before they assume responsibilities from July 2022	8.1.2.1. Newly appointed MU students' leaders provided with ethics and integrity seminar/orientation by June 2023	Ethics and integrity seminar was conducted on 4 August 2021 to newly appointed MU student's leaders	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			8.1.3: At least one (1) conducted annually from July 2021 seminar on ethics and integrity for MU staff	8.1.3.1 At least one (1) seminar on ethics and integrity for MU staff conducted by June, 2022	A total of 474 staff, attended a workshop on Government Security in November, 2022	100	100
	8.2: Strengthen structures, systems, processes, and tools for implementing Administration and Management functions	8.2.1: University Risk Register reviewed/updated annually from July 2023	8.2.1.1: University Risk Register reviewed/updated by June 2023	Draft of Risk Register prepared and presented to the Management Committee held on 22 February 2023	75	100	
		8.2.2: University Business Continuity Plan reviewed/updated annually from July 2022.	8.2.2.2: University Business Continuity Plan reviewed/updated by June 2023.	Draft of Business Continuity Plan prepared and presented to the Management Committee before presented to approving organs	75	100	
		8.2.3: Mzumbe University Facts and Figures booklet produced and disseminated annually throughout the plan starting July 2021.	8.2.3.3: Mzumbe University Facts and Figures booklet for year 2021/22 produced by June 2022.	Preparation Facts and Figure report for 2022/23 is in progress	75	100	
		8.2.4: A University succession plan developed and operationalized by June 2024.	8.2.4.1: A University succession plan developed and operationalized by June 2023	University succession plan prepared and submitted to the management and is now waiting to be submitted to	75	100	

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
					ASDC for approval		
			8.2.5: Human Resource Development Policy developed and deployed by June 2023.	8.2.5.1: Human Resource Development Policy developed and deployed by June 2023.	Policy has been prepared and completed.	75	100
			8.2.6.: Staff training programme reviewed/updated by June 2023.	8.2.6.1: Staff training programme reviewed/updated by June 2023.	Staff training programme completed	70	100
			8.2.7: Monitoring and reporting the performance of the Mzumbe University Corporate Strategic Plan conducted quarterly starting July 2022.	8.2.7.1: Four quarterly monitoring and reporting of the performance of the Mzumbe University Corporate Strategic Plan conducted by June 2023.	First, Second, Third and Fourth quarter monitoring and reporting of the performance of Mzumbe University Corporate Strategic Plan conducted	100	100
	8.3: Enhance financial resource mobilization capacity and strategies		8.3.1: Income from University internal sources increased by 10% annually from July 2023.	8.3.1.1: Income from University internal sources increased by 10% by June 2023.	The University managed to collect a total of TZS 23,797,101,946 out of TZS 21,800,109,552	100	100
			8.3.2: Strategy for engagement of Mzumbe University Alumni in enhancing resource mobilization developed by June 2023.	8.3.2.2: Strategy for engagement of Mzumbe University Alumni in enhancing resource mobilization	Development of the strategy of involving Mzumbe University graduates in resource mobilization completed.	25	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
9 10	Staff and student's welfare and Working environment improved Implementation of National Industrialization Policy, Poverty reduction Strategy, SDGs, and other cross-cutting issues strengthened.	9.1: Increase the number and quality of academic and administrative staff in all Campuses	9.1.1: At least 150 additional academic staff recruited/ joined at the Main Campus by June 2026.	9.2.1.1: At least 30 additional academic staff recruited/ joined at the Main Campus by June 2023.	A total of 113 staff have been recruited, where now the University has 392 academic staff	50	100
			9.1.2: At least 100 additional administrative staff recruited/ joined at the Main Campus by June 2026.	9.2.2.1: At least 25 additional administrative staff recruited/ joined at the Main Campus by June 2023.	A total of 113 staff have been recruited, where now the University has 344 administrative staff	50	100
			9.1.3: At least 30 academic staff joined to PhD degree level by June 2026.	9.2.3.1: At least 6 academic staff joined to PhD degree level by June 2023.	Four (4) academic staff joined PhD training and 11 applied under HEET project	80	100
			9.1.4: At least 25 of academic staff enrolled to Master's degree level by June 2026.	9.2.4.1: At least 5 of academic staff enrolled to Master's degree level by June 2023.	A total of 8 academic staff joined to Master's degree training and 5 applied under HEET project	100	100
			9.1.5: At least 40 administrative staff sponsored to attend long-term training by June 2026.	9.2.5.1: At least 8 administrative staff sponsored to attend long-term training by June 2023.	Four (4) administrative staff have been sponsored for long term training in masters, degree and diploma level	50	100
			9.1.6: At least 100 staff sponsored to	9.2.6.1: At least 100 staff	A total of 363 staff attended	100	100
						developed by June 2023.	

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/22	2022/23
			attend short-term capacity building programmes annually from July 2022.	sponsored to attend short-term capacity building programmes by June 2023.	short-term capacity building training		
	9.2: Improving working environment and develop mechanisms for enhancing staff motivation	9.2.1: Staff get-together event/party organized in each Campus annually from July 2022.	9.2.1.1: Staff get-together event/party organized in each Campus by June, 2023	Staff get-together event/party did during Mzumbe graduation ceremony	100	100	
		9.2.2: Guidelines for consoling the family of a deceased staff or a bereaved staff developed and operationalized by June 2023.	9.2.2.1: Guidelines for consoling the family of a deceased staff or a bereaved staff developed and operationalized by June 2023.	Guideline for consoling the family of a deceased staff or a bereaved staff developed and operationalized.	10	100	
		9.2.3: At least one (1) awareness session on occupational safety and health conducted in all Campuses by June 2023.	9.2.3.1: At least one (1) awareness session on occupational safety and health conducted in all Campuses by June 2023.	Preparation of awareness session on Occupational Safety and Health in all staff conducted.	10	100	
		9.2.4: Staff retention policy developed and deployed by June 2023.	9.2.4.1: Staff retention policy developed and deployed by June 2023.	Draft of Staff Retention Policy has been prepared and was table in management committee meeting on 9 June 2023.	75	100	

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets	Annual Targets 2022/23	Actual achievements	2021/2 2	2022/2 3
		10.3: Strengthen mechanisms and processes for promoting gender equality	10.3.1: At least one (1) gender sensitization forum organized annually from July 2022.	10.3.1.1: At least one (1) gender sensitization forum organized by June 2023.	Gender sensitization was done during Mzumbe women day ceremony, more than 100 people participated and Mzumbe staff participate in planting the tree at Maekani area and provide school facilities for student of Mongola	100	100

2.26 UNIVERSITY COUNCIL

The Governing Council of Mzumbe University was established under Article 21 of Mzumbe University Charter, 2007 and is composed of 12 members and a secretary, as stipulated in Rule 19 of the Mzumbe University Rules, 2007. The Council comprises the Chairman (non-executive), seven non-executive members, one student representative, one member representing Mzumbe University Academic Staff Association, one member representing administrative staff, one member representing the workers' trade union, and the Vice Chancellor. During the year under review, the council members were appointed effective from 14 January 2023 except for the Chairman who was appointed in August 2020 and his chairmanship is expected to end on August 2024. The governance, control and administration of the University is vested in the University Council whose chairperson is an appointee of the President of the United Republic of Tanzania as provided in Mzumbe University Rules 2007. The other members of the Council are appointed by the Minister responsible for Education, Science and Technology.

The Council's key functions and responsibilities are to ensure that:

- 2.26.1.1 The property of the University is administered in such a manner and for such purposes as in the opinion of the Council may be necessary or desirable for the promotion of the best interest of the University.
- 2.26.1.2 The University has clear strategic goals and objectives.
- 2.26.1.3 The Vice Chancellor is held to account in achieving the goals and objectives.
- 2.26.1.4 The University financial position is sound in the short- and long-term.

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- 2.26.1.5 No fees are set and no financial appropriations made, without Council approval.
- 2.26.1.6 Risk management and internal controls are in place.
- 2.26.1.7 All the University's members (staff and students), alumni, donors, customers, and suppliers are treated in an appropriate manner.
- 2.26.1.8 The University complies with all relevant laws, regulations and accounting policies.
- 2.26.1.9 The committees and sub-committees necessary to achieve the above are in place, are properly constituted and have appropriate terms of reference and reporting procedures.

During the year, no conflict of interest existed between the Council members and the University. The following are the members of the Council who served the University during the year under review:

Table 2: Members who served in the University Council during the year under review

S/N	Name	Position	Age	Qualification	Nationality	Appointment /Resignation
1.	Prof. Saida Y.	Chairman	74	PhD in Languages and Linguistics (University of Dar es Salaam)	Tanzanian	20.05.2022 - 19.05.2026
2.	Prof. Emmanuel J. Luoga	Vice Chairman	62	PhD in Management and Natural Resources and Sustainable Agriculture	Tanzanian	14.01.2023 - 13.01.2026
3.	Prof. Carolyn I. Nombo	Member	54	PhD in Social Sciences	Tanzanian	14.01.2023 - 13.01.2026
4.	Mr. Juma Seleman	Member	47	Master of Leadership and Management- 2015-2017 Mzumbe	Tanzanian	14.01.2023 - 13.01.2026
5.	Ms. Suzanne Ndomba Doran	Member	45	LLM (Commercial Laws) - Mzumbe University, Morogoro. 2010 - 2012.	Tanzanian	14.01.2023 - 13.01.2026
6.	Mr. Siaophoro Ludovick	Member	45	2011) MBA Finance, Open University of Tanzania -	Tanzanian	14.01.2023 - 13.01.2026
7.	Prof. William J. Mwegoha	Member	54	Acting Vice Chancellor	Tanzanian	14.01.2023 - 13.01.2026
8.	Mr. Erasto Herman Kivuyo	Member	53	University of Dar-Es-Salaam, Tanzania MBA: Masters of Business Administration (Finance)	Tanzanian	14.01.2023 - 13.01.2026
9.	Dr. Hanifa Twaha Massawe	Member	42	Doctor of Law	Tanzanian	14.01.2023 - 13.01.2026
10.	Dr. Morice Tegeje Daudi	Member	45	Doctor of Engineering Sciences (Dr.-Ing)	Tanzanian	14.01.2023 - 13.01.2026

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11.	Mr. John Sambachuma	Member	45	Bachelor Degree Of Computer Science (Bscs)	Tanzanian	14.01.2023 - 13.01.2026
12.	Mr. Edwin Ntabindi	Member	29	Mzumbe University Students' Organization President	Tanzanian	14.01.2023 - 13.01.2026
14.	Eveline Kweka	Ag. Secretary	36	L.L.B, MSC.HRM, PGDL, L.L.M	Tanzanian	14.01.2023 - 13.01.2026

Source: Council meeting minutes 2022/23

During the year ended 30 June 2023, the Council held a total of three meetings; two ordinary meetings and one special meeting. In these meetings, the Council approved the following important matters:

- 2.26.1.10 Resources and Infrastructure Development Plan.
- 2.26.1.11 Staff recruitment, training, promotions and disciplinary issues;
- 2.26.1.12 Report on students' admission and registration for the academic year 2022/23
- 2.26.1.13 Medium Term Expenditure Framework 2021/22-2023/24.
- 2.26.1.14 Annual Procurement Plan for the financial year 2023/24.
- 2.26.1.15 Internal Audit Annual Plan for the year 2023/24.
- 2.26.1.16 Annual Internal Audit report for the financial year 2022/23.
- 2.26.1.17 Audit Committee Annual Report for the financial year 2022/23.

Attendance of the Members of the Council in meetings of the Council during the year under review is shown in Table 3:

Table 3: Attendance of the University Council Members in Meetings from 1 July 2022 to 30 June 2023

S/N	Name	Meetings					
		124 th	125A th	125B th			
		28.02.2023 (Special)	31.03.2023	01.04.2023			
1.	Prof. Saida Y.	P	P	P			
2.	Prof. Emmanuel J. Luoga	P	P	A			
3.	Prof. Carolyne I. Nombo	A	A	A			
4.	Mr. Juma Seleman	A	A	A			
5.	Ms. Suzanne Ndomba Doran	P	A	A			
6.	Mr. Siaophoro Ludovick	P	P	P			

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7.	Prof. William J. Mwegoha	P	P	P			
8.	Mr. Meshack Joram Anyengisye	A	A	A			
9.	Dr. Hanifa Twaha Massawe	P	P	P			
10.	Dr. Morice Tegeje Daudi	P	P	P			
11.	Mr. John Sambachuma	P	P	P			
12.	Mr. Edwin Ntabindi	A	A	A			
13.	Eveline Kweka	P	P	P			

Source: Council meeting minutes 2022/23

KEY: P=Present; A=absent with apology; NA= Not a member

2.27 COUNCIL COMMITTEE

In the execution of its policy and decision-making roles, the Council is assisted by various technical committees. These include the Audit Committee, Finance and Development Planning Committee, Appointments and Staff Development Committee, Quality Assurance Committee, Students' Welfare Committee, Senate, Tender Board and Management Committee.

2.28 AUDIT COMMITTEE

The Audit Committee reviews significant accounting policies and financial reporting systems to ensure that they are adequate and are always complied with. It reviews the adequacy of internal control systems and monitors the implementation of actions to address issues raised by internal and external auditors. The Committee consists of four members of the Council and the Council secretary. The Committee is chaired by an appointee of the University Council.

The University Audit Committee's responsibilities are to:

- 2.28.1.1 Ensure that there is an effective process for assessing and managing risks;
- 2.28.1.2 Review and approve the scope of the internal audit programme;
- 2.28.1.3 Review the scope of the audit conducted by the independent external auditors;
- 2.28.1.4 Assess the financial statements for reasonability and accuracy and for compliance with accounting policies and regulations laid down by the Council;
- 2.28.1.5 Recommend to the Council the approval of the Annual Report, incorporating the Annual Financial Statements;
- 2.28.1.6 Review, with the help of an Internal Audit, the adequacy and effectiveness of internal control and governance processes;
- 2.28.1.7 Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory

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pronouncements, and understand their impact on the financial statements;

- 2.28.1.8 Consider the effectiveness of the University's risk management and internal control system, including information technology security and control;
- 2.28.1.9 Gain a thorough understanding of The Risk Management Policy, Risk Management Strategy, Risk Management Implementation Plan, and Fraud Risk Management Policy of the institution to enable them add value to the risk management process when making recommendations to improve the process;
- 2.28.1.10 Review with Management and the Director of Internal Audit, the Charter, budget, staffing, skills and organizational structure of the internal audit activity;
- 2.28.1.11 Discuss with the external auditor its proposed strategy for the year with reference to areas of risk and materiality. The Committee could suggest areas that it believes require additional audit coverage;
- 2.28.1.12 Conduct a review of the extent to which previously reported findings by the external auditor have been addressed by MU;
- 2.28.1.13 Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of the Management's investigation and follow-up (including disciplinary action) of any instances of noncompliance;
- 2.28.1.14 Regularly, report to the Council about Committee's activities, issues, and related recommendations;
- 2.28.1.15 Ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities; and
- 2.28.1.16 Undertake other functions, roles and responsibilities as stipulated in the Audit Committee Charter.

The Director of Internal Audit reports functionally to the Committee. The following were members of the Committee who served the University during the year under review:

Table 4: Members of the Audit Committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Mr. Siaophoro L. Kishimbo	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Mr. Meshack J. Anyingisye	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	CPA. Bahati Geuzye	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	CPA. Zaina T. Mohamed	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Mwakilishi Kutoka Taasisi ya Weledi	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Ms. Eveline Kweka	Secretary	Tanzanian	29.02.2023 - 13.01.2026

Source: *Audit committee meeting minutes 2022/23*

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During the year, the Committee held a total of two ordinary meetings. In these meetings it deliberated and recommended to the Council for approval the following:

- 2.28.1.16.1 Internal Audit Annual Plan for the financial year 2023/24.
- 2.28.1.16.2 External Audit Annual Plan for the financial year 2023/24.
- 2.28.1.16.3 Report on financial and budgetary control audit for the year 2022/23.
- 2.28.1.16.4 Quarterly Procurement Audit reports for the year 2022/23.
- 2.28.1.16.5 Annual Internal Audit report for the financial year 2022/23
- 2.28.1.16.6 Audit Committee Annual Report for the financial year 2022/23

Members of the Audit Committee attended the meeting of the Committee as shown in Table 5 below.

Table 5: Attendance of the Audit Committee Members in Meetings from 1 July 2022 to 30 June 2023.

S/N	Name	Meetings					
		56th	57th				
		03.03.2023	25.04.2023				
1.	Mr. Siaophoro L. Kishimbo	P	P				
2.	Mr. Meshack J. Anyingisye	A	A				
3.	CPA. Bahati Geuzye	p	P				
4.	CPA. Zaina T. Mohamed	P	P				
6.	Ms. Eveline Kweka	P	P				

Source: Audit committee meeting minutes 2022/23

KEY: P=Present; A=absent with apology

2.28.2 FINANCE AND DEVELOPMENT PLANNING COMMITTEE

The Finance and Development Planning Committee (FDPC) is a standing committee of the Council and is chaired by a member of the Council. The FDPC advises the Council on matters related to strategic planning, resource mobilization and development projects, budgeting, and physical and financial resource management. The members of the Committee include:

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- (i) Chairman appointed from amongst the members of the Council;
- (ii) Vice Chancellor;
- (iii) Deputy Vice Chancellor responsible for academic matters;
- (iv) Deputy Vice Chancellor responsible for administrative and financial matters
Commissioner for the Budget;
- (v) Director in-charge of Policy and Planning matters in the Ministry responsible for Education, Science and Technology;
- (vi) Member from the Tanzania Education Authority;
- (vii) Director of Finance of the University;
- (viii) Director of Internal Audit of the University;
- (ix) One Member representing the University Students' Organisation;
- (x) One Member representing the Academic Staff Association;
- (xi) One Member represents the Administrative Staff of the University.

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

Table 6: Members of the Finance and Development Planning Committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	CPA. Mwanahamis O. Chambega	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Prof. William J.S. Mwegoha	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Dr. Eliza Mwakasangula	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Mr. Ivon J. Shirima	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	CPA. Afwilile Angolile	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Mr. Andekirwa W. Msuya	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Mr. Pascal Buxay	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Mr. Meshack J. Anyingisye	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Mkurugenzi wa Sera na Mipango, Wizara ya Elimu, Sayansi na Teknolojia	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	CPA Teophiy A. Mdee	Ag.Secretary	Tanzanian	29.02.2023 - 13.01.2026

Source: Finance and development planning committee meeting minutes for 2022/23

During the year, the committee held a total of two ordinary meetings; In these meetings it deliberated and recommended to the Council for approval the following:

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- i. The budget for the financial year 2023/24.
- ii. Annual Procurement Plan for the year 2023/24.
- iii. Annual Action Plan for the financial year 2023/24
- iv. Quarterly reports on Financial and Budgetary performance for the year 2022/23.
- v. Reports of quarterly Implementation of Procurement Plan for the year 2022/23.
- vi. Quarterly Resources Mobilization Reports for 2022/23.
- vii. Reports on quarterly Projects implementation for the year 2022/23.

Attendance of the Members of the Finance and Development Planning Committee in the committee meetings during the year under review is shown in table 7 below.

Table 7: Attendance of the Finance and Planning Development Committee Members in Meetings from 1 July 2022 to 30 June 2023

S/N	Name	102 nd	103 rd				
		07.03.2023	02.06.2023				
1.	CPA. Mwanahamis O. Chambega	P	P				
2.	Prof. William J.S. Mwegoha	P	P				
3.	Dr. Eliza Mwakasangula	P	P				
4.	Prof. Allen Rangia Mushi	P	A				
5.	Mr. Ivon J. Shirima	P	P				
6.	CPA. Afwilile Angolile	p	p				
7.	Mr. Andekirwa W. Msuya	P	P				
8.	Mr. Pascal Buxay	p	p				
9.	Mr. Meshack J. Anyingisye	A	P				
10.	CPA Teophiy A. Mdee	p	P				

Source: Finance and development planning committee meeting minutes for 2022/23

KEY: P=Present; A= Absent with apology

2.28.3 APPOINTMENTS AND STAFF DEVELOPMENT COMMITTEE

The appointments and staff development committee advises the council on staff recruitment, training and development, welfare, discipline and other policy and strategic matters related to human resource management at the University. The Committee is composed of ten members, namely:

- (i) The Vice Chancellor who is also the Chairman;

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- (ii) Deputy Vice Chancellor responsible for academic matters;
- (iii) Deputy Vice Chancellor responsible for administrative and financial matters;
- (iv) Two members who are appointees of the Council;
- (v) One representative of academic staff from each University Campus; one from Main Campus, one from Dar es Salaam Campus College and one from Mbeya Campus Colleges;
- (vi) One representative of administrative staff from each University Campus; one from Main Campus, one from Dar es Salaam Campus College and one from Mbeya Campus Colleges;
- (vii) One representative of Public Universities.
- (viii) One representative of the Ministry responsible for Higher Learning Education

Members of the appointment and staff development committee who served the University during the year under review are shown in **Table 8** below

Table 8: Members of the Appointments and Staff Development Committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Prof. William J.S. Mwegoha	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Dr. Eliza Mwakasangula	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Mr. Juma Selemani Mkomi	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Bi Suzanne Ndomba Doran	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Dr. Adrian Fulge	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Dr. Proscovia Kamugisha	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Dr. Omari Salehe	Secretary	Tanzanian	29.02.2023 - 13.01.2026
10.	Dr. Michael Mangula	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Mr. Carol Mwendu	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Mr. Bernad Msengi	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Ms. Blandina Agen	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Sophia J. Mchomvu	Secretary	Tanzanian	29.02.2023 - 13.01.2026

Source: *Appointments and staff development committee meeting minutes for 2022/23*

The committee held three meetings during the year in which it deliberated and recommended for approval the following matters to the Council:

- (i) The Open Performance Review and Appraisal System (OPRAS) report.
- (ii) Staff recruitment, training and development reports;
- (iii) Staff disciplinary issues;

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(iv) Proposal for staff promotions.

Attendance of the members of the appointments and staff development in committee meetings during the year under review.

Table 9: Attendance of the appointments and staff development committee members in meetings from 1 July 2022 to 30 June 2023

S/N	Name	Meetings					
		42 th	43 th	44 th			
		08.03.2023	02.05.2023	05.06.2023			
1.	Prof. William J.S. Mwegoha	P	P	P			
2.	Dr. Eliza Mwakasangula	P	P	P			
3.	Prof. Allen Rangia Mushi	P	P	P			
4.	Mr. Juma Selemani Mkomi	A	A	A			
5.	Bi Suzanne Ndomba Doran	A	A	A			
6.	Dr. Adrian Fulge	P	P	P			
7.	Dr. Proscovia Kamugisha	A	P	P			
8.	Dr. Omari Salehe	P	P	P			
9.	Dr. Michael Mangula	P	P	P			
10.	Mr. Carol Mwendí	P	P	P			
11.	Mr. Bernad Msengi	A	P	P			
12.	Ms. Blandina Agen	P	P	P			
13.	Sophia J. Mchomvu	P	P	P			

Source: Appointments and staff development committee meeting minutes for 2022/23

KEY: P=Present; A= absent with apology

2.28.4 QUALITY ASSURANCE COMMITTEE

The Quality Assurance Committee focuses on promoting a quality culture within the University and encompasses issues of quality in all the core functions of the University including academic delivery, research, publication, consultancy, outreach as well as administrative services offered by Mzumbe University to internal and external clients and stakeholders. The committee comprises 16 members including two members, who are appointees of the Council. However, during the year under review, there was no representative from the Ministry of Education, Science and Technology. The committee is chaired by an appointee of the University Council. Other members of the committee include: -

- (i) Representative from the Ministry of Education, Science and Technology,
- (ii) Vice Chancellor,
- (iii) Deputy Vice Chancellor responsible for Academic matters,

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- (iv) Deputy Vice Chancellor responsible for Administrative and financial matters,
- (v) One member from accredited universities in Tanzania,
- (vi) Representative of the Senate,
- (vii) The Director responsible for Finance of the University
- (viii) Representative from Mzumbe University Academic Staff Association (MUASA),
- (ix) Representative from Mzumbe University Administrative Staff,
- (x) Three representatives from Mzumbe University Students' Organization (MUSO),
- (xi) Representative of the Trade Union,
- (xii) Director of Quality Assurance who is the Secretary to the Committee.

Members of the Quality Assurance Committee who served during the year under review are shown in the **Table 10** below.

Table 10: Members of the quality assurance committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Prof. Esther W. Dungumaro	Chairperson	Tanzanian	29.02.2023 -
2.	Prof. Emmanuel J. Luoga	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Prof. William J.S. Mwegoha	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Dr. Eliza Mwakasangula	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Dr. Hanifa T. Massawe	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Dr. Hanifa T. Massawe	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Dr. Patrick Kihzoza	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Mr. Evansi Kautipe	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Dr. Mackfallen G. Anasel	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Dr. Narvatus Kimaro	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Dr. Lusekelo Kasongwa	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Mr. Ismail A. Ismail	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Ms. Beatha K. Fidelice	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Mr. Ombeni J. Kisuka	Member	Tanzanian	29.02.2023 - 13.01.2026
16.	Dr. Lawrencina Mushi	Secretary	Tanzanian	29.02.2023 - 13.01.2026

Source: *Quality assurance committee for 2022/23*

The committee held two meetings during the year in which it deliberated and recommended for approval the following matters to the Council:

- i. Quality Assurance Annual Implementation Report of 2022/23
- ii. Quality Assurance Action Plan for 2022/23,
- iii. Quality Assurance Mid-Year Performance Review of 2022/23.

Attendance of the members of the quality assurance in committee meetings during the year is shown in **Table 11** below.

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Table 11: Attendance of the quality assurance committee members in meetings from 1 July 2022 to 30 June 2023

S/ N	Name	Meetings			
		31 th	32 th		
		09.03.2023	01.06.2023		
1.	Prof. Esther W. Dungumaro	A	A		
2.	Prof. Emmanuel J. Luoga	P	P		
3.	Prof. William J.S. Mwegoha	P	A		
4.	Prof. Allen Rangia Mushi	P	P		
5.	Dr. Eliza Mwakasangula	P	P		
6.	Dr. Hanifa T. Massawe	P	A		
7.	Dr. Seraphina Bakta	P	P		
8.	Dr. Patrick Kihoza	P	P		
9.	Mr. Evansi Kautipe	P	P		
10.	Dr. Mackfallen G. Anasel	A	A		
11.	Dr. Narvatus Kimaro	P	P		
12.	Dr. Lusekelo Kasongwa	P	P		
13.	Mr. Ismail A. Ismail	P	P		
14.	Ms. Beatha K. Fidelice	P	P		
15.	Mr. Ombeni J. Kisuka	P	A		
16.	Dr. Lawrencia Mushi	P	P		

Source: *Quality assurance committee for 2022/23*

KEY: P=Present; A=Absent with apology

2.28.5 STUDENT WELFARE COMMITTEE

The students' welfare committee assists the University Council in scrutinizing, advising, recommending, or directing all matters that affect the general students' welfare subject to other policies, rules and regulations that govern the affairs of the University. The Committee is chaired by an appointee of the University Council. Other members of the Committee include:

- (i) Representative from the Ministry of Education, Science and Technology,
- (ii) Deputy Vice Chancellor responsible for academic matters,
- (iii) Deputy Vice Chancellor responsible for administrative and financial matters,
- (iv) One member from accredited universities in Tanzania,
- (v) Two representatives of the Students Organization (MUSO President and Vice President),
- (vi) One Students' representative from Mzumbe University, Mbeya Campus College (MUSO President),
- (vii) One Students' Representative from Mzumbe University, Dar es Salaam Campus College,
- (viii) Dean of Students from Mzumbe University, Dar es Salaam Campus College,
- (ix) Warden (An appointee of the Principal of Mbeya Campus College),
- (x) Director of Finance,

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- (xi) Director of Quality Assurance,
- (xii) The University Security Officer,
- (xiii) Director of Health and Clinical Services,
- (xiv) Director of Buildings and Estates, Mzumbe University, and
- (xv) Director of Students' Welfare (Secretary).

Members of the Students' Welfare Committee who served the University during the year under review are shown in Table 12 below:

Table 12: Members of the Students' Welfare Committee

S/N	Name	Position	Nationality	Appointment/ Resignation
1.	Adv. Suzan Ndomba Doran	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Dr. Eliza Mwakasangula	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Dr. Morice T. Daudi	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Dr. Laurencia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Mr. Edwin Ntabindi	Member	Tanzanian	July, 2023 - June, 2024
7.	Ms. Vivian R. Mussabi	Member	Tanzanian	July, 2023 - June, 2024
8.	Ms. Stella Sarakikya	Member	Tanzanian	July, 2023 - June, 2024
9.	Mr. Mogasa K. Mogasa	Member	Tanzanian	July, 2023 - June, 2024
10.	Dr. Nyangara R. Mtili	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	CPA. Teophil A. Mdee	Member	Tanzanian	29.02.2023 - 30.06.2023
12.	Mr. Alphonse Kauky	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Mr. Frolence Kalimbikulu	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Ms. Zitta Victoria Mnyanyi	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Arch. Joseph Ngwala	Member	Tanzanian	29.02.2023 - 13.01.2026
16.	Ms. Mariam Mattao	Secretary	Tanzanian	29.02.2023 - 13.01.2026

Source: Students' Welfare Committee meeting minutes 2022/23

The Committee held two meetings during the year in which it deliberated and recommended the following matters to the Council:

- (i) Issues related to students' welfare;
- (ii) Security issues related to students;
- (iii) Health issues related to students;
- (iv) Issues related to the construction of students' hostels;
- (v) Issues related to the construction of students' lecture theatres and classrooms
- (vi) Issues related to the rehabilitation of students' hostels; and

Good governance seminar to the newly elected leaders of Mzumbe University Students Organization. Attendance of the Members of the Students' Welfare Committee in meetings during the period under review is shown in Table 13 below:

Table 13: Attendance of the Students' Welfare Committee Members in Meetings from 1 July 2022 to 30 June 2023

S/ N	Name	Meetings			
		20 th	21 st		
		10.03.2023	05.05.2023		
1	Adv. Suzan Ndomba Doran	A	A		
2	Prof. Allen Rangia Mushi	P	P		
3	Dr. Eliza Mwakasangula	P	P		
4	Dr. Morice T. Daudi	P	P		
5	Dr. Laurencia Mushi	P	P		
6	Mr. Edwin Ntabindi	A	A		
7	Ms. Vivian R. Mussabi	A	A		
8	Ms. Stella Sarakikya	A	A		
9	Mr. Mogasa K. Mogasa	A	A		
10	Dr. Nyangara R. Mtili	A	A		
11	CPA. Teophil A. Mdee	P	P		
12	Mr. Alphonse Kauky	P	P		
13	Mr. Frolence Kalimbikulu	P	P		
14	Ms. Zitta Victoria Mnyanyi	P	P		
15	Arch. Joseph Ngwala	P	P		
16	Ms. Mariam Mattao	P	P		

Source: Students' Welfare Committee meeting minutes 2022/23

KEY: P= Present; A= absent with apology; NA= Not a member

2.28.6 SENATE

The Senate is the principal overall decision-making organ in respect of all academic matters of the University. It is responsible for the academic work of the University in teaching, research, consultancy and outreach activities as well as the regulation and superintendence of the education of the students of the University. The functions of the Senate as stipulated in Rule 29 of the Mzumbe University Charter and Rules 2007 include to:

- (a) Approve the syllabi for any programme leading to the conferment of any award of the University;
- (b) Set, safeguard and maintain academic standards of the University;
- (c) Formulate and recommend to the Council by-laws governing the: -
- (d) the eligibility of persons for admission to, as well as their retention and promotion in any course for a degree, diploma, certificate, or other awards of the University, and the conferment of any degree, and the granting of any diploma, certificate, or other awards of the University;
- (e) the standard of proficiency to be gained in each examination for a degree, diploma, certificate, or other awards of the University;
- (f) the conduct of examinations and the approval and declaration of examination results;

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- (g) Decide whether any candidate for a degree, diploma, certificate, or any other award of the University has attained the standard of proficiency required or otherwise a fit and proper person for the grant of the degree, diploma, certificate, or other awards of the University;
- (h) Withdraw any award fraudulently obtained by any person from the University;
- (i) Consider recommendations made to it by any Academic Committee of a College or a board of a faculty, school, institute, or directorate, as the case may be, and to take such action on it as it may consider appropriate;
- (j) Make proposals to the Council on the academic affairs of the University;
- (k) Recommend to the Council the establishment or disestablishment of colleges, faculties, schools, institutes, centres, units, or other academic bodies of the University which may appear necessary for the growth and development of the University;
- (l) Recommend to the Council the fee structure for the various programmes or courses and services offered or provided by the University; Make rules governing such matters as are within its power under the Charter or Universities Act.
- (m) Discharge such other functions as may be conferred upon it by or under the Charter or as may be assigned by the Council.

The Committee is chaired by the Vice Chancellor. Other members of the Committee include:

- a) The Deputy Vice-Chancellor responsible for academic matters, who shall be the Vice Chairman;
- b) The Director of Higher education in the ministry of education, science and technology;
- c) The Deans of faculties and schools of the University;
- d) One member of the Council appointed by the Chairman of the Council;
- e) The Directors of institutes, directorates and campuses;
- f) Principals of the colleges;
- g) One member representing professional bodies;
- h) One woman member representing public or private universities;
- i) One woman member representing the Academic Staff Association of the University;
- j) One member representing the Higher Education Students Loans Board;
- k) One student representative from each faculty, institute or the like having academic programmes for the courses offered by the University, provided that, at least, half of them shall be female;
- l) The President of the Students' Organization; and
- m) One student leader from each campus of the University other than the main campus.

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Members of the Senate who served the University during the year under review are shown in Table 14 below.

Table 14: Members of the University Senate

S/N	Name	Position	Nationality	Appointment /Resignation
1.	Prof. William J. S. Mwegoha	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Dr. Eliza Mwakasangula	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Dr. Orest Masue	Ag.Secretary	Tanzanian	29.02.2023 - 13.01.2026
5.	Prof. Yasinta C. Muzanila	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	CPA. Seth G. Mnzava	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Prof. Cyriacus Binamungu	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Prof. Henry Mollel	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Dr. Lawrensia Dominic Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Dr. Seraphina Bakta	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Dr. Harold L. Utouh	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Dr. Lulu Genda	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Dr. Haruni Mapesa	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Dr. Mushumbusi Paul Kato	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Dr. Joseph Sungau	Member	Tanzanian	29.02.2023 - 13.01.2026
16.	Dr. Idda Lyatonga	Member	Tanzania	29.02.2023 - 13.01.2026
17.	Prof. A. Ngirwa Kamuzora	Member	Tanzanian	29.02.2023 - 13.01.2026
18.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29.02.2023 - 13.01.2026
19.	Dr. Lucy Massoi	Member	Tanzanian	29.02.2023 - 13.01.2026
20.	Dr. Nicholas Tutuba	Member	Tanzanian	29.02.2023 - 13.01.2026
21.	Dr. Zuena Kulugwe	Member	Tanzanian	29.02.2023 - 13.01.2026
22.	Mr. Edwin Ntabindi	Member	Tanzanian	July, 2023 - June, 2024
23.	Mr. Mogasa K. Mogasa	Member	Tanzanian	July, 2023 - June, 2024
24.	Mr. Stella R. Sarakikya	Member	Tanzanian	July, 2023 - June, 2024
25.	Mr. Christopher Godfrey	Member	Tanzanian	July, 2023 - June, 2024
26.	Mr. Christopher Bernad	Member	Tanzanian	July, 2023 - June, 2024
27.	Mr. John M. Rukiko	Member	Tanzanian	July, 2023 - June, 2024
28.	Mr. James L. Nkilijiwa	Member	Tanzanian	July, 2023 - June, 2024
29.	Mr. Johnson John	Member	Tanzanian	July, 2023 - June, 2024
30.	Mr. Maganyela J. Goroban	Member	Tanzanian	July, 2023 - June, 2024
31.	Mr. Ezekiel M. Tumbo	Member	Tanzanian	July, 2023 - June, 2024

Source: Senate meeting minutes 2022/23

During the period, the Senate held five meetings; In these meetings, the Senate discussed, deliberated and approved the following matters:

- (i) End of Semester I and II Examination Results;
- (ii) Academic calendar for the academic year 2023/23;
- (iii) Admission of students to Certificate, Diploma, Bachelors, Masters and PhD

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- programmes;
- (iv) Proposal to confer PhD *honoris causa* in Leadership to Her Excellency, Samia Suluhu Hassan, the President of the United Republic of Tanzania in 2022
 - (v) Examination appeals results;
 - (vi) List of graduates for the 2021/22;
 - (vii) Proposal for the Community Engagement and Outreach Policy;
 - (viii) Proposal for the Mzumbe University E-Learning Guidelines;
 - (ix) Proposal for the Mzumbe University Guidelines for Monitoring and Evaluation of the Quality of Mzumbe University Consultancy and Outreach Services;
 - (x) Proposal for the Mzumbe University Alumni Engagement Strategy
 - (xi) Reports from Senate Research, Publications and Postgraduate Studies Committee for the academic year 2021/22;
 - (xii) Reports from Senate Undergraduate Studies Committee for the academic year 2021/22; and
 - (xiii) Reports from Senate Consultancy and Knowledge Exchange Committee for the academic year 2021/22.

Members of the Senate attended meetings of the Committee during the year is as shown in Table 15 below:

Table 15: Attendance of the Senate Members to Meetings from 1 July 2022 to 30 June 2023.

S/N	Name	Meetings					
		100 th	101 th	102 th	103 th	104 th	
		15.08.2022	09.09.2022	04.11.2022	15.02.2023	20.04.2023	
1.	Prof. William J. S. Mwegoha	A	P	P	P	A	
2.	Dr. Eliza Mwakasangula	P	P	P	P	A	
3.	Prof. Allen Rangia Mushi	P	P	P	P	P	
4.	Dr. Orest Masue	P	P	P	P	P	
5.	Prof. Yasinta C. Muzanila	A	A	A	A	P	
6.	CPA. Seth G. Mnzava	A	A	A	A	A	
7.	Prof. Cyriacus Binamungu	A	A	A	P	P	
8.	Prof. Henry Mollel	A	P	P	A	A	
9.	Dr. Lawrencia Dominic Mushi	P	P	P	P	A	
10.	Dr. Seraphina Bakta	P	A	P	P	P	
11.	Dr. Harold L. Utouh	P	P	P	P	P	
12.	Dr. Lulu Genda	P	P	A	P	P	
13.	Dr. Haruni Mapesa	A	A	A	A	A	
14.	Dr. Mushumbusi Paul Kato	P	A	A	P	P	
15.	Dr. Joseph Sungau	P	P	P	P	P	

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16.	Dr. Idda Lyatonga	A	P	P	P	P		
17.	Prof. A. Ngirwa Kamuzora	P	A	A	A	A		
18.	Dr. Ernest Mwasalwiba	A	P	A	A	A		
19.	Dr. Lucy Massoi	A	P	A	P	P		
20.	Dr. Nicholas Tutuba	A	P	A	P	P		
21.	Dr. Zuena Kulugwe	A	A	A	A	A		
22.	Mr. Edwin Ntabindi	A	A	A	A	A		
23.	Mr. Mogasa K. Mogasa	A	A	A	A	A		
24.	Mr. Stella R. Sarakikya	A	A	A	A	A		
25.	Mr. Christopher Godfrey	A	A	A	A	A		
26.	Mr. Christopher Bernad	A		A	A	A		
27.	Mr. John M. Rukiko	A	A	A	A	A		
28.	Mr. James L. Nkilijiwa	A	A	A	A	A		
29.	Mr. Omben J. Kisuka	P	P	P	P	P		
30.	Mr. Maganyela J. Goroban	P	P	P	P	P		
31.	Mr. Ezekiel M. Tumbo	P	P	P	P	P		
32.	Ms. Eveline Kweka	A	A	A		P		
33.	Ms. Sophia J. Mchomvu	P	A	P	P	P		

Source: Senate meeting minutes 2022/23

KEY: P=Present; A=Absent with apology; Passed away

2.28.6.1 Senate Sub -Committee

During the financial year 2022/23 the Mzumbe University Senate Sub-Committees, namely: The Senate Undergraduate Studies Committee; The Senate Research, Postgraduate Studies and Publication Committee and The Senate Consultancy and Knowledge Exchange Committee continued with operations as per their establishment and provided more comprehensive of matters transacted before submission to Senate.

2.28.6.1.1 Senate Undergraduate Studies Committee

This Committee is responsible for all matters relating to undergraduate studies, including undergraduate admissions (entry), examinations, curriculum development/review, graduation (exit) and other students' academic-related issues.

The members of the Committee include:

- (i) The Chairperson, the Deputy Vice Chancellor responsible for academic matters;
- (ii) The Secretary, the Director responsible for Undergraduate Studies; and
- (iii) All Campus College Principals, Deans and Directors as members of the Committee.

Members of the Senate Undergraduate Studies Committee who served the University during the year under review are shown in Table 16 below:

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Table 16: Members of the senate undergraduate studies committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Dr. Eliza Mwakasangula	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Dr. Orest Masue	Secretary	Tanzanian	29.02.2023 - 13.01.2026
3.	Dr. Harold L. Utouh	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Dr. Seraphina Bakta	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Dr. Joseph Sungau	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Prof. Haruni Mapesa	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Prof. Aurelia N. Kamuzora	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Dr. Lawrencia Dominic Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Dr. Mushumbusi Paul Kato	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Dr. Elizabeth L. Genda	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Dr. Mohamed Ghasia	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Dr. Idda Lyatonga	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Prof. Cyriacus Binamungu	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Dr. Lucy Massoi	Member	Tanzanian	29.02.2023 - 13.01.2026
16.	Dr. Nicholaus Tutuba	Member	Tanzanian	29.02.2023 - 13.01.2026
17.	Prof. Henry Mollet	Member	Tanzanian	29.02.2023 - 13.01.2026

Source: *Senate undergraduate studies committee meeting minutes 2022/23*

During the year, the Committee held a total of four ordinary meetings. In these meetings it deliberated and recommended to the Senate for approval the following:

- (i) Declaration of end of semester II/special/supplementary examinations results for the academic year 2022/23;
- (ii) List of Undergraduate Graduands for the 20th MU Graduation ceremony;
- (iii) Matters from Faculties/ Schools/Directorates and Campus Boards
- (iv) List of applicants selected to join MU Bachelor Degree Programmes for the academic year 2022/23;
- (v) Report on Students' Admission and Registration for the academic year 2022/23;
- (vi) The proposed new undergraduate programmes;

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Declaration of end of semester 1 examinations results for the academic year 2022/23 and;

Table 17: Attendance of the senate undergraduate studies committee members in meetings from 1 July 2022 to 30 June 2023

S/N	Name	Meetings			
		15 th	16 th	17 th	18 th
		24.08.2022	25.10.2022	17.01.2023	05.04.2023
1.	Dr. Eliza Mwakasangula	P	P	P	A
2.	Dr. Orest Masue	P	P	P	A
3.	Dr. Seraphina Bakta	A	A	P	P
4.	Dr. Harold L. Utouh	P	P	A	P
5.	Dr. Joseph Sungau	P	P	P	P
6.	Prof. Haruni Mapesa	A	A	A	A
7.	Prof. Aurelia N. Kamuzora	A	P	A	A
8.	Dr. Lawrencia Dominic Mushi	P	P	P	P
9.	Dr. Mushumbusi Paul Kato	P	A	P	P
10.	Dr. Ernest Mwasalwiba	A	A	A	A
11.	Dr. Elizabeth L. Genda	A	A	A	A
12.	Dr. Mohamed Ghasia	P	P	A	P
13.	Dr. Idda Lyatonga	A	P	A	P
14.	Prof. Cyriacus Binamungu	A	A	A	A
15.	Dr. Lucy Massoi	P	P	P	P
16.	Dr. Nicholas Tutuba	P	P	P	P
17.	Prof. Henry Mollel	P	A	A	A

Source: Source: Senate undergraduate studies committee meeting minutes 2022/23

KEY: P=Present

2.28.6.1.2 Senate Research, Publication and Postgraduate Studies Committee

This Committee is responsible with all matters related to research, publication and postgraduate studies, including admissions (entry), examinations, curriculum development/review, graduation (exit) and other students' academic-related issues. The members of the Committee include:

- (i) The Chairperson, the Deputy Vice Chancellor responsible for academic matters;
- (ii) The Secretary, the Director responsible for research, publication and postgraduate Studies; and
- (iii) All Campus College Principals, Deans and Directors as members of the Committee.

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Members of the Senate Research, Publication and Postgraduate Studies Committee who served the University during the year under review are shown in Table 18 below:

Table 18: Members of the senate research, publication and postgraduate studies committee

No.	NAME	POSITION	APPOINTMENT	APPOINTMENT/RESIGNATION
1.	Dr. Eliza Mwakasangula	Chairperson	Tanzanian	29.02.2023 - 13.01.2026
2.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Ms. Eveline Kweka	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Prof. Haruni Mapesa	Secretary	Tanzanian	29.02.2023 - 13.01.2026
5.	Dr. Orest Masue	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Prof. Aurelia Ngirwa Ka	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Dr. Lulu Genda	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Dr. Mohamed A. Ghasia	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Dt. Lucy Masoi	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Dr. Nicholaus Tutuba	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Prof. Cyriacus Binamungu	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Prof. Henry Mollél	Member	Tanzanian	29.02.2023 - 13.01.2026
14.	Dr. Joseph Sungau	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Dr. Mushumbusi Paul Kato	Member	Tanzanian	29.02.2023 - 13.01.2026
16.	Dr. Seraphina Bakta	Member	Tanzanian	29.02.2023 - 13.01.2026
17.	Dr. Idda Lyatonga	Member	Tanzanian	29.02.2023 - 13.01.2026
18.	Dr. Harold Utouh	Member	Tanzanian	29.02.2023 - 13.01.2026
19.	Dr. Laurencia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026

Source: Senate research, publication and postgraduate studies committee meeting minutes

During the year, the Committee held two ordinary meetings. In these meetings it deliberated and recommended to the Senate for approval the following:

- (i) The registration of postgraduate students for the academic year 2022/23;
- (ii) Progress report on development of new postgraduate programmes;
- (iii) Supervision and progress of postgraduate research students;
- (iv) Research, postgraduate studies, and publication matters arising from campus colleges, schools, directorate and faculties;
- (v) Reports on the establishment of new programmes;
- (vi) Declaration of the list of Postgraduate Graduands;
- (vii) The list of publications for recognition during MU Convocation 2021;
- (viii) Report of the MU small Grants for 2020/21
- (ix) Amendment of the Regulations and Guidelines of Postgraduate Programmes, 2020

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(x) Mzumbe University Research Agenda 2023

(xi) Mzumbe University Guidelines for Business Case Studies 2023

Table 19: Attendance of the senate research, publication and postgraduate studies committee members in meetings from 1 July 2022 to 30 June 2023

S/N	Name	Meetings	
		12th	13th
		26.08.2022	06.04.2023
1	Dr. Eliza Mwakasangula	P	P
2	Prof. Allen Rangia Mushi	A	A
3	Ms. Eveline Kweka	A	A
4	Prof. Haruni Mapesa	A	
5	Dr. Orest Masue	A	P
6	Prof. Aurelia Ngirwa Kamuzora	P	A
7	Dr. Lulu Genda	A	A
8	Dr. Mohamed A. Ghasia	P	P
9	Dr. Ernest Mwasalwiba	A	A
10	Dr. Lucy Masoi	P	P
11	Dr. Nicholas Tutuba	P	P
12	Prof. Cyriacus Binamungu	A	A
13	Prof. Henry Mollel	P	A
14	Dr. Joseph Sungau	P	P
15	Dr. Mushumbusi Paul Kato	P	P
16	Dr. Seraphina Bakta	A	A
17	Dr. Idda Lyatonga	P	P
18	Dr. Harold Utouh	P	P
19	Dr. Laurencia Mushi	A	P

Source: Senate research, publication and postgraduate studies committee meeting minutes

KEY: P=Present; A = Absent with apology; Passed away.

2.28.6.1.3 Senate Consultancy and Knowledge Exchange Committee

This Committee is responsible for all matters related to consultancies, outreach activities (Community Engagement), external linkages, short courses, collaboration, library and coordination of alumni. The members of the Committee include:

2.28.6.1.3.1 The Chairperson, the Deputy Vice Chancellor responsible for academic matters;

2.28.6.1.3.2 The Secretary, the Director responsible for External Linkages and Community Engagement; and

2.28.6.1.3.3 All Campus College Principals, Deans and Directors as members of the

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Committee.

Members of the Senate Consultancy and Knowledge Exchange Committee who served the University during the year under review are shown in Table 20 below.

Table 20: Members of the senate consultancy and knowledge exchange committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Dr. Eliza Mwakasangula	Chairperso	Tanzanian	29.02.2023 - 13.01.2026
2.	Dr. Saraphina Bakta	Member	Tanzanian	29.02.2023 - 13.01.2026
3.	Dr. Harold Utouh	Member	Tanzanian	29.02.2023 - 13.01.2026
4.	Dr. Joseph Sungau	Member	Tanzanian	29.02.2023 - 13.01.2026
5.	Prof. Henry Mollél	Member	Tanzanian	29.02.2023 - 13.01.2026
6.	Dr. Kato Mushumbusi	Member	Tanzanian	29.02.2023 - 13.01.2026
7.	Dr. Lawrencia Mushi	Member	Tanzanian	29.02.2023 - 13.01.2026
8.	Dr. Idda Lyatonga	Member	Tanzanian	29.02.2023 - 13.01.2026
9.	Dr. Mohamed A. Ghasia	Member	Tanzanian	29.02.2023 - 13.01.2026
10.	Prof. Aurelia Kamuzora	Member	Tanzanian	29.02.2023 - 13.01.2026
11.	Dr. Stella Kinemo	Member	Tanzanian	29.02.2023 - 13.01.2026
12.	Dr. Orest Masue	Member	Tanzanian	29.02.2023 - 13.01.2026
13.	Dr. Ernest S. Mwasalwiba	Secretary	Tanzanian	29.02.2023 - 13.01.2026
14.	Dr. Lucy Massoi	Member	Tanzanian	29.02.2023 - 13.01.2026
15.	Dr. Nicholas Tutuba	Secretary	Tanzanian	29.02.2023 - 13.01.2026
16.	Prof. Cyriacus Binamungu	Member	Tanzanian	29.02.2023 - 13.01.2026
17.	Dr. Lulu Genda	Member	Tanzanian	29.02.2023 - 13.01.2026

Source: Senate consultancy and knowledge exchange committee meeting minutes 2022/23

During the year, the Committee held five (5), four (4) ordinary meetings and one special. In these meetings, it deliberated and recommended to the Senate for approval the following:

- (i) Reports on Short courses and Consultancy from Campuses, Schools, Faculties, Institute, and Directorates;
- (ii) Report on Teaching Skills and E-learning from Campuses, Schools, Faculties, Institute, and Directorates;
- (iii) Report on Marketing, Outreach, and Community Engagement from Campuses, Schools, Faculties, Institute, and Directorates;
- (iv) Report on the status of teaching facilities and e-resources adoption and utilization at the University;
- (v) Report from the Directorate of Library and Technical Services (DLTS).

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(vi) Various Policies, guidelines and policies (See what was approved by the Council)

Table 21: Attendance of the senate consultancy and knowledge exchange committee members in meetings from 1 July 2022 to 30 June 2023

S/N	Name	Meetings				
		10 th 29.08.22	11 th 26.10.22	12 th 23.01.23	SPECIAL 24.04.23	13 th 04.04.23
1.	Dr. Eliza Mwakasangula	P	P	A	A	A
2.	Dr. Saraphina Bakta	P	A	p	P	P
3.	Dr. Harold Utouh	A	P	p	P	A
4.	Dr. Joseph Sungau	P	P	p	P	P
5.	Prof. Henry Mollel	P	A	A	A	A
6.	Dr. Kato Mushumbusi	P	A	p	P	P
7.	Dr. Lawrencia Mushi	P	P	A	A	P
8.	Dr. Idda Lyatonga	P	A	p	P	A
9.	Dr. Mohamed A. Ghasia	P	P	A	A	A
10.	Prof. Aurelia Kamuzora	P	P	p	A	P
11.	Dr. Stella Kinemo	P	P	A	A	P
12.	Dr. Orest Masue	P	A	A	A	A
13.	Dr. Ernest S. Mwasalwiba	P	A	A	A	P
14.	Dr. Lucy Massoi	P	P	A	A	P
15.	Dr. Nicholas Tutuba	P	P	A	P	P
16.	Prof. Cyriacus Binamungu	A	A	p	P	A
17.	Dr. Lulu Genda	A	A	p	P	P

Source: Senate consultancy and knowledge exchange committee meeting minutes 2022/23

Key: P=Present

2.29 CORPORATE GOVERNANCE

The University Council consists of 13 members and the Secretary to the Council, apart from the Vice Chancellor, no other members hold an executive position in the University. The University Council takes overall responsibility for the University, including responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters, and reviewing the performance of management business plans and budgets. The University Council is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

The University Council is required to meet at least four times a year. The Council delegates the day-to-day management of the University to the Vice Chancellor assisted by the Deputy Vice Chancellors. The Deputy Vice Chancellors are invited to attend Council meetings and facilitate

the effective control of all the University’s operational activities, acting as a medium of communication and coordination between various university units.

The University is committed to the principles of effective corporate governance. Council members also recognize the importance of integrity, transparency and accountability. During the year under review, the Governing Council of Mzumbe University has the following sub-committees to ensure a high standard of corporate governance throughout the University.

2.30 THE UNIVERSITY TENDER BOARD

The University Tender Board is responsible for deliberating on the recommendations from the Procurement Management Unit and approving the award of contracts; reviewing all applications for variations, addenda, or amendments to ongoing contracts; approving tendering and contract documents; approving procurement and disposal by tender procedures; ensuring that the best practice in relation to procurement and disposal by tender is strictly adhered by the University; and ensuring compliance with the Public Procurement Act, 2011(as amended in 2016) and its regulations of 2013 (as amended in 2016). The members of the Tender Board include:

- (i) Chairperson, who shall be one of the Dean or Director or the person of similar standing and who shall be appointed by the Vice Chancellor;
- (ii) Six members who are deans, directors, or persons of similar standing within the University and shall be appointed by the Vice Chancellor;
- (iii) The Secretary of the Tender Board, who shall be the head of the University PMU.

Members of the University Tender Board who served during the year under review are shown in Table 22.

Table 22: Members of the University Tender Board

S/N	Name	Position	Nationality	Appointment /Resignation
1.	Dr. Edward Makoye	Chairperson	Tanzanian	16.04.2021-15.04.2024
2.	Dr. Adolf Makauki	Member	Tanzanian	16.04.2021-15.04.2024
3.	Dr. Seraphina Bakta	Member	Tanzanian	16.04.2021-15.04.2024
4.	Dr. Felichesmi Lyakurwa	Member	Tanzanian	16.04.2021-15.04.2024
5.	Dr. Gabriel Komba	Member	Tanzanian	16.04.2021-15.04.2024
6.	Ms. Sophia S. Mchomvu	Member	Tanzanian	16.07.2022-15.04.2024
7.	CPA Lyezia Mwanjaa	Member	Tanzanian	16.07.2022-15.04.2024
8.	Mr. Stanley Nonjela	Ag. Secretary	Tanzanian	16.04.2021-15.04.2024
9.	CPA Jane A. Moshi	Member	Tanzanian	07.02.2023 - 15.04.2024

Source: Tender board meeting minutes 2022/23

During the year, the Board held a total of 14 meetings; five ordinary ones and nine special ones. In these meetings it discussed, deliberated and recommended to the Vice Chancellor on the following:

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- (i) The approvals for invitation, evaluation, negotiation and award on various goods/works for the financial year 2022/23;
- (ii) The University Annual Procurement Plan for the financial year 2023/24; and
- (iii) Monthly implementation reports for the financial year 2022/23

Table 23: Attendance of the tender board members to meetings from 1 July 2022 to 30 June 2023

S/No	Name	Meetings													
		2 nd	4 th	5 th	8 th	9 th	13 th	14 th	15 th	16 th	17 th	19 th	20 th	22 nd	26 th
		10.08.2022	31.08.2022	12.09.2022	12.10.2022	28.10.2022	19.12.2022	30.12.2022	04.01.2023	10.01.2023	01.02.2023	07.02.2023	17.02.2023	06.03.2023	31.05.2023
1.	Dr. Edward Makoye	A	P	A	P	P	P	P	P	P	A	P	A	P	P
2.	Dr. Adolf Makauki	P	P	P	P	P	P	P	P	P	P	P	A	P	P
3.	Dr. Seraphina Bakta	A	P		P	P	P	P	A	P	P	P	P	A	P
4.	Dr. Felichesmi Lyakurwa	P		P	P	P	P	P	P	P	P	P	P	P	P
5.	Dr. Gabriel Komba	P	P	P	P	P	P	P	P	P	P	P	A	P	A
6.	Ms. Sophia J. Mchomvu	P	P	A	P	A	A	P	P	P	P	A	P	P	P
7.	CPA Mwanjaa Lyezia	P	A	A	A	A	A	A	A	A	A	NA	NA	N	NA
8.	Mr. Stanley Nonjela	P	P	P	P	P	P	P	A	P	P	P	P	A	P
9.	CPA Jane A. Moshi	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	P	P	P	P

Source: Tender board meeting minutes 2022/23

Key: P= Present; A=absent with apology; NA= Not a member

2.31 THE UNIVERSITY ADMINISTRATION AND ORGANIZATION STRUCTURE

2.31.1 The University Administration

Part III of the University Charter provides the structure of the University administration. As per the Charter, the Chancellor is the Head of the University, while the Vice-Chancellor is the Chief Executive Officer with responsibility for the overall management of its affairs and the implementation of policies and other functions. The Vice Chancellor is assisted by two Deputies; Deputy Vice Chancellor responsible for academic, research and consultancy, and Deputy Vice Chancellor responsible for planning, finance and administration.

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In addition, the University is organized into Campus Colleges, Schools, Faculties, Directorates, Institutes and Units as follows:

2.31.1.1 Campus Colleges

2.31.1.1.1 Dar es Salaam Campus College

2.31.1.1.2 Mbeya Campus College

2.31.1.2 Schools

2.31.1.2.1 School of Business

2.31.1.2.2 School of Public Administration and Management

2.31.1.3 Faculties

2.31.1.3.1 Faculty of Law

2.31.1.3.2 Faculty of Social Science

2.31.1.3.3 Faculty of Science and Technology

2.31.1.4 Institutes

2.31.1.4.1 Institute of Development Studies

2.31.1.5 Directorates

2.31.1.5.1 Directorate of Undergraduate Studies

2.31.1.5.2 Directorate of Research, Publication and Postgraduate Studies

2.31.1.5.3 Directorate of Library Services

2.31.1.5.4 Directorate of Public Services

2.31.1.5.5 Directorate of Administration and Human Resources Management

2.31.1.5.6 Directorate of Finance

2.31.1.5.7 Directorate of Planning

2.31.1.5.8 Directorate of Student's Services

2.31.1.5.9 Directorate of Health and Clinical Services

2.31.1.6 Units

2.31.1.6.1 Quality Assurance Unit

2.31.1.6.2 Corporate Counsel Unit

2.31.1.6.3 Internal Audit Unit

2.31.1.6.4 Procurement Unit

2.31.1.6.5 Communication and Marketing Unit

2.31.1.6.6 Internationalization and Convocation Unit

2.31.1.6.7 Innovation, Entrepreneurship and Industrial Linkage Unit

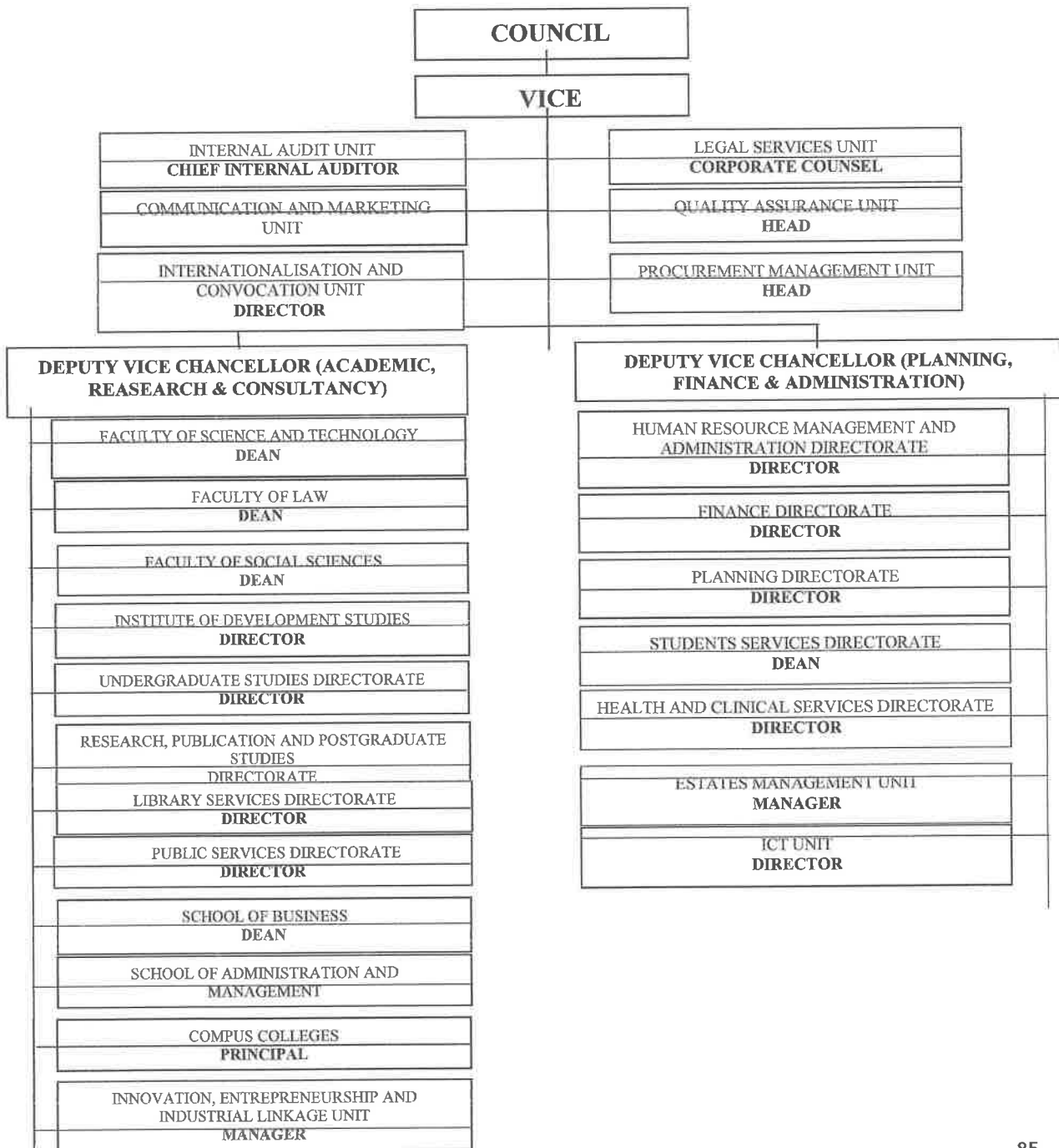
2.31.1.6.8 Information Communication and Technology Unit

2.31.1.6.9 Estate Management Unit.

2.31.2 Organization Structure

The current organizational structure of the University was approved by her Excellency President of URT in January 2022

Figure 1: Organization Structure



2.32 POLITICAL AND CHARITABLE DONATIONS

The University did not make any political donations during the year ended 30 June 2023. Donations were made to institutions and charitable organizations to acknowledge University's responsibility to societal needs.

2.33 EMPLOYEE WELFARE

2.33.1 Management-Employees' Relationship

The relationship between the employees and Management was good. There were no unresolved complaints received by the Management from the employees during the year. A healthy relationship continues to exist between University Management and the Workers' Trade Union (THTU), Mzumbe Branch.

2.33.2 Training Facilities

The University believes that continuous learning and development are vital in ensuring that staff has the right skills, knowledge and ability to increase efficiency and excellence. During the year under review, two member of staff were pursuing post- doctoral training, 18 were pursuing PhD training, 11 were on Masters, two were on undergraduate studies and two were studying for Diploma. Several in-house training programmes were also conducted during the year.

2.33.3 Medical Assistance

The University staff and up to four dependants and students are covered under the National Health Insurance Fund (NHIF) scheme. Medical services are provided at the University Health Centre (Main Campus) and dispensary (Mbeya Campus College).

2.33.4 Health and Safety

The University has a strong Directorate of Health and Clinical Services and Security Unit which ensures that a strong culture of safety prevails all the time. As per the Security Management Policy of 2020, a safe working environment is ensured for all employees, students and contractors by providing adequate and personal protective equipment, training and supervision as necessary.

The University continues to provide protective gear to its staff where necessary and ensures the existence of sound policy and strategies pertaining to HIV and AIDS. Additionally, in the financial year 2022/23, the University conducted awareness training to staff and students with a focus on imparting knowledge and skills on HIV and non- communicable diseases responsiveness at their workplaces.

Further, in order to ensure that the working environment is healthy and safe for the employees and staff, the University has adopted Occupational Safety and Health Authority (OSHA) standard

in its Human Resources Policy and Strategy. This enables the University to analyze all its work processes and identify potential risks to employees and students, and thus employ mitigation measures.

2.33.5 Financial Assistance

The University provided office space to the Mzumbe University Savings and Credit Cooperative Society (SACCOS), which provides loans/credit to its members. The University also acts as a patron for loans that are extended to its staff by various financial institutions.

2.33.6 Persons with Disabilities

According to the University Disability Policy of 2015, Mzumbe University does not discriminate against persons with disabilities. The University has five staff with disabilities among its academic staff and administrative staff. There are also 65 students with disabilities at the University. The University has put appropriate infrastructure in place to support persons with disabilities. It is the policy of the University that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees. Also, in the event the staff becomes disabled due to accidents, Workman's Compensation (provided through Workers' Compensation Fund) and Group Personal Accident (provided through National Insurance Company) policies are provided to the staff.

2.33.7 Employees Benefit Plan

Mzumbe University contributes to pension schemes in favour of all employees who fall under permanent and pensionable terms. Contributions to pension funds are recognized as an expense in the period the employees render the related services. The contributions are made to a defined contribution pension fund and are recognized as a liability when the employee has provided service in exchange for the employee's benefit to be paid in the future.

Effective from July 2011, employers' contributions have been remitted to the Pension Funds by the Treasury in accordance with Circular letter No. C/BA54/328/01/15. Also, short-term employees are members of the Public Service Social Security Fund and their contributions (employer and employees) are remitted by the University on a monthly basis. The University accrues the gratuity for Contract Employees at 25% of their basic pay on monthly basis. However, from 2011/12 the gratuity is retained by the Treasury which is supposed to pay the contract employees upon completion of their contract. Employees' Social Security Costs for the Year 2022/23 are shown in Note 33 of these financial statements.

The average number of employees during the year ended 30 June 2023 was 736 [Male 454 (61.69%); Female 282 (38.31%)] as compared to 637 [Male 393 (61.7%); Female 244 (38.3%)] as at 30 June 2022.

2.33.8 Gender Parity

The academic staff female/male percentage ratio stood at 34:66 as on 30 June 2023. Administrative staff stood at 57:43 as on 30 June 2023 compared to 46:54 on 30 June 2022. Students' female/male percentage ratio stood at 31:51 as on 30 June 2022, compared to the ratio of 48:52 on 30 June 2022. Tables 24 and 25 below indicate staff positions as at 30 June 2023.

Table 24: Academic staff position as at 30 June 2023

S/N	Name of School/Faculty/College/Institute	Female	Male	Total
1.	School of Business	20	46	66
2.	School of Public Administration and Management	18	35	53
3.	Faculty of Law	7	22	29
4.	Faculty of Science and Technology	36	11	47
5.	Faculty of Social Science	22	29	51
6.	Directorate of Library and Technical Services	7	10	17
7.	Mbeya Campus College	29	48	77
8.	Dar es Salaam Campus College	13	28	41
9.	Institute of Development Studies	8	6	14
	Total	160	235	395

Source: MU Directorate of Human Resources and Administration

Table 25: Administrative staff position as at 30 June 2023

S/N	Name of Directorate/Unit	Female	Male	Total
1.	Directorate of Administration and Human Resource Management	41	44	85
2.	Directorate of Finance	13	21	34
3.	Directorate of Health and Clinical Services	15	18	33
4.	Internal Audit Unit	0	5	5
5.	Directorate of Library Services	16	9	25
6.	Estate Management Unit	1	17	18
7.	Directorate of Student Services	5	12	17
8.	Directorate of Planning	1	4	5
9.	Communication and Marketing Unit	2	0	2
10.	Information Communications Technology Unit	0	10	10
11.	Directorate of Undergraduate Studies	7	5	12
12.	Legal Service Unit	1	0	1
13.	Procurement Management Unit	1	6	7
14.	Dar es Salaam Campus College	22	20	42
15.	Mbeya Campus College	19	26	45
	Total	144	197	341

Source: MU Directorate of Human Resources and Administration

In addition, out of 736 staff, 63 staff are in a decision-making position (from Vice Chancellor to Head of Departments), 39 are males and 24 are females. Affirmative action is being taken to increase the number of females in senior leadership positions.

The distribution of MU Management team by age is as shown in Table 26.

Table 26: Management Distribution by age as at 30 June 2023

S/N	Position	30-40 YRS	41-50 YRS	51-65 YRS	Total
1.	Vice Chancellor	0	0	1	1
2.	Deputy Vice Chancellors	0	0	2	2
3.	Principals/ Deans/Directors	2	13	12	27
4.	Head of Departments	3	22	8	33
	Total	5	35	23	63

Source: Staff establishment 2022/2023

Management distribution by age as provided in Table 26 above indicates that more than 50% of the managerial staff are aged below 50 years, which means that the University has a comprehensive succession-planning programme. The programme is focusing on the identification and development of a talent pool from internal staff with the potential to fill key managerial positions in the organization.

2.34 ULTIMATE OWNER/SHAREHOLDER OF THE UNIVERSITY

The Government of the United Republic of Tanzania is the sole owner of the University.

2.35 STOCK EXCHANGE INFORMATION

The University is not listed in the stock exchange market since it is a non-profit service delivery institution.

2.36 RELATED PARTY DISCLOSURES

The University complies with the existing management systems. This has resulted in smooth operations of the University. For the University, the Council members and key Management personnel are related parties. The related party transactions during the year included Council expenses and key Management personnel emoluments. Key Management personnel is described as those persons having authority and responsibility for planning, directing and controlling the activities of the University, directly or indirectly.

The related party transactions during the financial year 2022/23 amounted to TZS 927,802,000 compared to TZS 1,553,307,500 of the last financial year 2021/22. It was decreased by TZS 625,505,500 (40%) attributed to some of council statutory meeting were not conducted.

The details of transactions and balances with related parties have been disclosed in Note 37 to the financial statements.

2.37 FIGHT AGAINST CORRUPTION

The University Management is committed to fighting corruption. Among measures instituted to curb corruption, the University has Anti- Corruption Strategy of 2020 and a Code of Ethics which have been distributed to all employees. The University's student admission procedures are transparent; recruitment of employees is done competitively by advertising in newspapers and in accordance with the provisions of the Public Service Act, 2002 and the Public Services Regulations of 2003. Procurement is done in accordance with the requirements of the Public Procurement Act, 2011 (as amended in 2016) and its Regulations of 2013 (as amended in 2016) and the Public Finance Act, 2001 (revised 2004). The University has established an Integrity Committee to promote integrity amongst University community members and its members received training on ethical issues from the Secretariat of Public Leaders Ethics.

2.38 ENVIRONMENTAL CONTROL PROGRAMME

Mzumbe University has a Policy on Environmental Management (2020), By-laws on Environmental Conservation and a Committee to oversee the implementation of the Environmental Policy. The University also has a culture of conserving the environment by protecting natural trees on its estate and carrying out afforestation within its vicinity. The University has about five (5) acres of man-made forest.

2.39 CORPORATE SOCIAL RESPONSIBILITY

The University has the responsibility to respond to community social needs. Mzumbe University'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. During the year 2022/23, the University spent TZS 9,700,000 to support a number of social and economic development initiatives implemented in Mvomero District and Tanzania in general.

In addition to the above, through the project funded by the Centre of Diseases Controls (CDC) to provide technical assistance to the Government of Tanzania and public health institutions, Mzumbe University has provided benefits in kind to society such as:-

- 2.39.1** Launching of Centre for Distance Education (CDE);
- 2.39.2** Supported the coordination national Field Epidemiology and Laboratory Training Program (FELTP) steering committee;
- 2.39.3** Supported the workshop for national field supervisors to orient on supervisor roles and responsibilities;
- 2.39.4** Supported the outbreak investigation;
- 2.39.5** Supported sensitization meetings of Extended Community Health Outcome (ECHO)

champions to promote active participation in the community of practice;

2.39.6 Supported hub and spoke connectivity to effectively participate in clinics;

2.39.7 Supported the active engagement of the National ECHO Project Coordinators in coordination and implementation of Project ECHO activities; and

2.39.8 Supported dissemination of the results and products of the ECHO Evaluation Protocol in Mwanza, Mbeya and Dodoma; and

2.40 SERIOUS PREJUDICIAL MATTERS

During the year ended 30 June 2023, there were no serious prejudicial matters to be reported (2022/23: None).

2.41 SUPPLEMENTARY INFORMATION ON FINANCIAL STATEMENTS

2.41.1 Financial and Operational, Overview

During the financial year 2022/23, the final approved budget was TZS 57,694,405,486. The approved budget for other charges was TZS 17,076,597,500, TZS 21,872,991,480 for personal Emolument, own source PE TZS 508,009,500 and Developments projects TZS 18,236,807,006 compared to the last financial year 2021/22 the approved budget was TZS 48,916,508,880.

2.41.2 Revenue from Non-Exchange Transactions

The University collected TZS 33,687,453,549 as revenues from non-exchange transactions during the financial year 2022/23 mainly from government subvention and development partners' funds compared to the previous financial year 2021/22 amounted to TZS 29,721,368,110. The mentioned amount increased by TZS 2,925,550,438 (10.00%) this is mainly attributed by the increase of the budget of the University. This is disclosed in note 22 of the Financial Statements.

2.41.3 Revenue from Exchange Transactions

The University collected TZS 22,171,322,566 as revenues from exchange transactions during the financial year 2022/23 compared to the previous financial year 2021/22 amounted to TZS 23,788,292,626. The mentioned amount increased by TZS 1,616,970,060 (6.8%). This is disclosed in note 23 of the Financial Statements.

2.41.4 Wages, Salaries and Employee Benefits.

Wages, Salaries and Employee Benefits comprise Salaries and other Personal allowances such as electricity, house allowance, per diems, annual leave, moving expenses, and Utilities. Facilitation allowances, risk allowance, food and refreshment, etc.

In the financial year 2022/23, the approved budget estimates for Wages, Salaries and Employee benefits were TZS 30,617,224,500 and the total expenses amounted to TZS 32,166,063,486 compared to the last financial year 2021/22 which was TZS 25,062,553,780 for approved estimates and the expenses to TZS 29,309,184,533. The amount spent was increased by TZS 2,856,878,953 (9.75%) as compared to the previous financial year 2021/22. The variation was caused by the new salary paid for promoted staff, transfers, etc. This is disclosed in note 24 to the financial statements.

2.41.5 Supplies and Consumables Used

The approved budget for supplies and Consumable used for the financial year 2022/23 was TZS 22,876,293,580 and actual expenses were TZS 17,986,353,723 while in the financial year 2021/22 the approved budget was TZS 15,954,798,100 and actual expenses were TZS 14,547,573,020. It was increased by 3,105,964,692 (21.00%) due to an increase of the budget for the mentioned items in the financial year 2021/22 to facilitate various operations of projects managements. This is disclosed in note 25 of the financial statements.

2.41.6 Routine Repair and Maintenance Services

The item, maintenance services include - air conditioner- maintenance, repair of computers and other related equipment, made to casual labour, panel and shop repair material and consultancy fees, etc. The approved budget for the mentioned items during the financial year 2022/23 was TZS 1,373,250,000 and the actual expenditure was TZS 1,792,649,743 while the approved budget for the financial year 2021/22 was TZS 923,500,000 and the actual expenditure was TZS 1,792,649,743. The mentioned item above was increase by TZS 917,539,688 (88%). This increase was caused by the increase in the budget for routine maintenance and repair; in addition, to the decreased consumption of direct labour, and spare parts. This is disclosed in note 26 of the financial statements.

2.41.7 Depreciation Expenses

During the Financial year 2022/23, the depreciation charged on Office buildings and structures, Roads, Sewer System, Motor Vehicles Administrative, Motorbikes Motorcycles and bicycles, Hardware servers and equipment incl. desktops laptops UPS, Data communication centres networks and facilities, Plant and Machinery, Office Furniture and Fittings and Library Books amounting to TZS 3,320,115,505 (that is Office buildings and structures TZS 1,370,624,919, Roads TZS 23,802,453, Sewer System TZS 50,792,204, Motor Vehicles Administrative TZS 586,450,998 Motorbikes Motorcycles and bicycles TZS 1,278,612, Hardware servers and equipment including desktops laptops UPS TZS 332,217,166, Data communication centres networks and facilities TZS 47,665,991, Plant and Machinery TZS 149,289,866, Office Furniture and Fittings TZS 679,833,046 and Library Books TZS 78,160,249) while in the previous financial year 2021/22 depreciation was TZS 3,320,784,143, the current year depreciation increased due to an increase of PPE items at the University. This is disclosed in note 27 of the financial statements.

2.41.8 Other Expenses

Other expenses include motor vehicle and property insurance expenses, a donation to a self-help scheme, and contribution to Consolidated Fund. During the Financial year 2022/23, the approved budget was TZS 1,152,000,000, and the University spent TZS 616,265,047 on the named above activities. The approved budget for the previous financial of 2021/22 was TZS 720,000,000 and the actual expenditures was TZS 616,265,047 the amount spent in the financial year 2021/22 was less by TZS 33,791,085 (5.2). This is disclosed in note 29 of the financial statements.

2.41.9 Cash and Cash Equivalents

These are cash balances at end of the financial year it includes bank balances of recurrent and deposit accounts. During the financial year, 2022/23 the cash and cash equivalent was TZS 13,659,420,722 compared to the previous financial year 2021/22 amounted to TZS 8,428,879,759. The cash and cash equivalent in the year under review was for commitment for development projects in the financial year 2022/23. This is disclosed in note 10 of the financial statements.

2.41.10 Receivables

The University has recorded receivables amounting to TZS 844,930,020 in the financial year 2022/23 compared to TZS 2,759,435,489 in the financial year 2021/22. It was decreased by TZS 1,914,505,469 (69%). The decrease balance of receivables was caused by the effective measures of collecting tuition fee. This is disclosed in Note 11 of the financial statements.

2.41.11 Inventories

The University has recorded an inventory amounting to TZS 817,676,873 in the financial year 2022/23 compared to TZS 907,589,727 in the financial year 2021/22. It was decreased by TZS 316,467,551 (53.54 %). The decreased balance of inventories was caused decrease in purchases of inventory and this is disclosed in Note 12 of the financial statements.

2.41.12 Prepayments

During the financial year 2022/23, the University paid in advance amounted to TZS 919,898,709 for procurement of Motor Vehicles and fuel to GPSA, while in the financial year 2021/22 the prepayment to GPSA was TZS 383,940,755. The increase in prepayment (139%) was caused mainly by the advance payment for procurement of motor vehicles. This is disclosed in the note 13 of the financial statements.

2.41.13 Property, Plant and Equipment

Property, Plant and Equipment comprise Land, Buildings, Plant and Machinery, Motor Vehicles, Furniture and Fittings, and Office Equipment pursuant to IPSAS 17. The approved budget for the acquisition of PPE during the financial year 2022/23 was TZS 3,500,000,000 and the actual

expenditure was TZS 4,641,246,781 While the approved budget for PPE in the financial year 2021/22 was TZS 2,250,000.000 and the actual expenditure was TZS 3,442,899,162. The Net Book Value of PPE at the end of the financial year 2022/23 was TZS 77,173,684,171 after deducting accumulated depreciation of TZS 23,343,819,958. For the previous year's TZS 23,343,819,958 was for depreciation charges for the financial year 2021/22, while in the financial year 2021/22 the NBV was TZS 76,392,177,031 after deducting accumulated depreciation amounting to TZS 20,682,427,936. The value of PPE slightly changed as shown above due to an increase in the depreciation of assets compared to the last financial year and the acquisition of new assets. This is disclosed in note 14 in the financial statements.

2.41.14 Intangibles

Intangible assets comprise of internal generated computer software (MU ARMS) pursuant to IPSAS 31. During the financial year under review, no additional intangibles were acquired. The Net Book Value of Intangibles at the end of the financial year 2022/23 was TZS 93,716,480. This is disclosed in note 15 in the financial statements.

2.41.15 Work in Progress

Work in progress represents costs incurred for the land use master plan project which is under progress. During the financial year under review, work in progress was TZS 969,688,675 compared to TZS 325,600,956 for the previous financial year 2021/22. The increase in Work in Progress (160%) is associated with the construction of administration block and health centre operating theatre. This is disclosed in note 16 in the financial statements.

2.41.16 Accounts Payables and Accruals

Payables during the financial year 2022/23 were TZS 11,531,524,076 compared to TZS 5,768,380,830 for the previous financial year 2021/22. The mentioned payables for year under review are made up by Other Deductions TZS 17,636,055, Miscellaneous Accounts Payable TZS 2,231,466,083 Creditors for Supplies TZS 1,625,846,387 VAT payable 6,007,700.32 Deferred Income TZS 6,868,084,541 Deposit Payable TZS 416,840,662 Retention Money Payable TZS 156,772,498, Caution Money Payable TZS 11,600,000, Deposit Payable-HESLB TZS 15,224,031 Other Employees' Benefits TZS 30,030,000, TCU Deposit Payable TZS 18,570,000, Deposit Payable Muso TZS 37,712,441, HEET Deposit payable 21,735,530 Withholding Tax 3,096,894 and deferred Income Grant TZS 71,000,000. This is disclosed in note 17 in the financial statements.

2.41.17 Current Portion of Long-Term Borrowing

The current portion of long-term borrowing during the financial year 2022/23 was TZS 212,000,000 compared to TZS 224,000,000 for the previous financial year 2021/22. The mentioned current portion of long-term borrowing is for loan repayment in favour of TEA. This is disclosed in note 18 in the financial statements.

2.41.18 Short Term Provisions

Short term-provisions includes audit fee and audit expenses. During the financial year 2022/23 the short-term provisions were TZS 328,000,000 compared to TZS 248,700,000.00 for the last financial 2021/22. The increased balance of short-term provisions was because increase in audit fee and audit expenses as at 30 June 2023. This is disclosed in note 19 in the financial statements.

2.41.19 Long Term Borrowings

Current organisation has no outstanding long-term loan. Organisation has cleared a loan of TZS 1,000,000,000 is in favour of Tanzania Education Authority (TEA) leaving uncleared portion of short-term borrowing of 200,000,000. The terms of the repayment of loan were 6 equal instalments payable over a period of 6 years up to 31 December 2023 at an interest rate of 6% per annum which is below the market rate of 17%.

2.41.20 Commitments

Commitments include operating and capital commitments arising from Contractual obligations and fund received and kept in the deposit account to meet specified obligations. As at 30 June 2023, the balance funds in the BOT collection account amounted to TZS 4,495,970,000. This is disclosed in note 44 in the financial statements.


1.37 STATEMENT OF COMPLIANCE


The report has been prepared in compliance with the Tanzania Financial Reporting Standard No.1 on The Report by Those Charged with Governance and in accordance with the provisions of the Public Audit Act, Cap. 418 [R.E 2020], Public Finance Act, Cap. 348 [R.E 2020]. The Universities (General) Regulations, 2013, and Rule 64 of the Mzumbe University Charter, 2007.

1.38 STATUTORY AUDITORS

The Controller and Auditor General is the statutory auditor of Mzumbe University by virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time) and as amplified under the Public Audit Act, Cap. 418 [R.E 2020].

The report was approved and signed on behalf of the University Council by:

Chairperson: Prof. Saida Yahya-Othman, Signature:  Date: 27/11/2024

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 27/11/2024

MZUMBE UNIVERSITY (MU)

**3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE
FOR THE YEAR ENDED 30 JUNE 2023**

The University is required by Rule 64 of the Mzumbe University Charter, 2007, to keep proper accounts and prepare financial statements for each financial year that give a true and fair view of the University at the end of the financial year. In complying with this requirement, MU Council members wish to state that these financial statements comply with International Public Sector Accounting Standards (IPSAS) and statutory requirements, and reflect amounts that are based on the best estimates and informed judgment of the MU Council members with an appropriate consideration to materiality. The financial statements, in this regard, are presented in a manner consistent with International Public Sector Accounting Standards (IPSAS) and statutory requirements.

The University Council is responsible for establishing and maintaining a system of effective internal control designed to provide reasonable assurance that 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 University. Although there are inherent limitations to the effectiveness of any system of accounting controls, MU Council members believe that the University's system provides reasonable, but not absolute, assurance that assets are safeguarded from unauthorized use or disposition and that the accounting and the underlying records are sufficiently reliable to permit the preparation of the financial statements that conform in all material respect with IPSAS and statutory requirements.

To the best of the Council members' knowledge, the system of internal control has operated adequately throughout the reporting period. Thus, Mzumbe University members accept the responsibility for the integrity of the financial statements for the year ended 30 June 2023, the information they contain, and their compliance with the required reporting framework.

Nothing has come to the attention of the University Council that the Government of the United Republic of Tanzania being the owner of the University shall wind up the operations of the University, thus, not to remain a going concern for at least twelve months from the date of this statement.

This report was approved and signed on behalf of the University Council by:

Chairperson: Prof. Saida Yahya-Othman,

Signature:  Date: 27/1/2024

Vice Chancellor: Prof. William J.S. Mwegoha,

Signature:  Date: 27/01/2024

MZUMBE UNIVERSITY (MU)

4.0 DECLARATION OF THE DIRECTOR OF FINANCE FOR THE YEAR ENDED 30 JUNE 2023

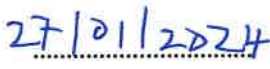
The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act, 1972 as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of the financial statements of the entity concerned. It is the duty of a Professional Accountant to assist the Board of Directors / Governing Body to discharge the responsibility of preparing financial statements of an entity showing a true and fair view of the entity's position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of the financial statement rests with the Council as under the Councillors' responsibility statement on an earlier page.

I, **Clemence Dimosso Banzi**, being the Director of Finance of Mzumbe University, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June, 2023 have been prepared in compliance with the International Public Sector Accounting Standards (IPSASs) Accrual basis.

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

Signed by: 

CPA CLEMENCE DIMOSSO BANZI
Director of Finance ACPA 1386


.....
Date

MZUMBE UNIVERSITY (MU)

5.0 FINANCIAL STATEMENTS STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS	NOTE	2022/23 TZS	2021/22 TZS
Current Assets			
Cash and Cash Equivalents	10	13,659,420,722	8,428,879,758
Receivables	11	844,930,019	2,759,435,489
Inventories	12	817,676,873	907,589,727
Prepayments	13	919,898,709	383,940,755
Total Current Assets		16,241,926,323	12,479,845,729
Non-Current Assets			
Property, Plant and Equipment	14	77,173,684,171	76,392,177,031
Intangible assets	15	93,716,480	93,716,480
Capital Work in Progress	16	1,295,289,630	325,600,955
Total Non-Current Assets		78,562,690,281	76,811,494,466
Total Assets		94,804,616,604	89,291,340,195
LIABILITIES			
Current Liabilities			
Accounts Payable	17	11,531,524,076	5,768,380,830
Current Portion of long-term borrowings	18	212,000,000	224,000,000
Short-term Provisions	19	328,000,000	248,700,000
Total Current Liabilities		12,071,524,076	6,241,080,830
Non-Current Liabilities			
Long-Term borrowings	20	-	200,000,000
Total Non-Current Liabilities		-	200,000,000
Total liabilities		12,071,524,076	6,441,080,830
Net assets		82,733,092,528	82,850,259,365
NET ASSETS/EQUITY			
Capital Fund	21	247,813,352	247,813,352
Fixed Asset Revaluation Reserve		-	-
Accumulated Surplus		82,485,279,176	82,602,446,013
Total net assets/equity		82,733,092,528	82,850,259,364

The Notes 1 to 56 forms part of the financial statements. These Financial statements were signed by the University Council on its behalf by:

Chairperson: Prof. Saida Yahya-Othman,

Signature:  Date: 27/1/2024

Vice Chancellor: Prof. William J.S. Mwegoha,

Signature:  Date: 27/01/2024

MZUMBE UNIVERSITY (MU)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 TZS	2021/22 TZS
Revenue			
Revenue from non-exchange transaction	22	33,687,453,549	29,721,368,109
Revenue from exchange transaction	23	22,171,322,566	23,788,292,626
Foreign Exchange Gain		131,844,552	-43,098,276
Total Revenue		55,990,620,667	53,466,562,459
Expenses			
Wages, Salaries and Employees Benefits	24	32,166,063,486	29,309,184,533
Supplies and Consumables Used	25	17,986,353,723	14,880,389,031
Routine Repair and Maintenance Expenses	26	1,792,649,743	951,324,431
Depreciation	27	3,320,115,505	3,320,784,143
Amortization of intangible asset	28	-	-
Interest expenses	29	12,000,000	24,000,000
Audit fee		178,000,000	150,000,000
Directors Fee		36,340,000	100,000,000
Other Expense		616,265,047	650,056,132
Total Expenditure		56,107,787,504	49,385,738,270
Surplus/(Deficit) for the period		-117,166,837	4,080,824,189
Accumulated Surplus/ (Deficit) B/F		82,602,446,012	78,521,621,823
Accumulated Surplus/ (Deficit) Restated		82,602,446,012	78,521,621,823
Accumulated Surplus/ (Deficit) C/F		82,485,279,175	82,602,446,012

The Notes 1 to 56 forms part of the financial statements. These financial statements were signed by the University Council on its behalf by:

Chairperson: Prof. Saida Yahya-Othman,

Signature:  Date: 27/11/2024

Vice Chancellor: Prof. William J.S. Mwegoha,


Signature:  Date: 27/01/2024


STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Capital Fund TZS.	Revaluation Reserve TZS.	Accumulated Surplus / (Deficit) TZS.	Total (as Restated) TZS.
Balance as at 30th July, 2020	247,813,352	-	75,504,770,870	63,634,035,018
Effect of changes in PPE accounting estimates	-	-	1,069,272,205	1,069,272,205
Other prior year adjustments	-	-	(248,403,152)	(248,403,152)
Balance as at 30th June, 2021 (Restated)	247,813,352	-	76,325,639,923	76,573,453,275
Surplus/(Deficit) for the year	-	-	2,195,981,901	2,195,981,901
Balance as at 30th June, 2021	247,813,352	-	78,521,621,824	78,769,435,176
Effect of changes in PPE accounting estimates	-	-	-	-
Other prior year adjustments	-	-	-	-
Balance as at 1st July, 2021	247,813,352	-	78,521,621,824	78,769,435,176
Surplus/(Deficit) for the year	-	-	4,080,824,189	4,080,824,189
Balance as at 30th June, 2022	247,813,352	-	82,602,446,013	82,850,259,365
Balance as at 30th July, 2022 (Restated)	247,813,352	-	82,602,446,013	82,850,259,365
Other prior year adjustments	-	-	-	-
Balance as at 30th June, 2022 (Restated)	247,813,352	-	82,602,446,013	82,850,259,365
Surplus/(Deficit) for the year	-	-	(117,166,837)	(117,166,837)

Balance as at 30th June, 2023	247,813,352	-	82,485,279,176	82,733,092,528
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The Notes 1 to 56 forms part of the financial statements. These financial statements were signed by the University Council on its behalf by:

Chairperson: Prof. Saida Yahya-Othman, Signature:  Date: 27/11/2024

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 27/01/2024

MZUMBE UNIVERSITY

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 TZS	2021/22 TZS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Revenue from Exchange Transactions	45	23,471,186,360	23,467,407,984
Transfer from/ (to) Other Government Entities	48	5,781,039,020	3,638,661,544
Grants, Subsidies and Other Transfer Payments Non exchange Transactions	49	8,858,425,202	7,177,352,217
Total Receipts		<u>38,110,650,582</u>	<u>34,283,421,745</u>
Payments:			
Supplies and Consumables Used	51	14,764,769,923	14,174,324,917
Wages, Salaries and Employees Benefits	52	8,230,170,536	9,225,322,498
Students Loans Payments (Meals, accommodation, Books & Stationery)	53	3,619,490,100	3,630,975,795
Interest on Tanzania Education Authority (TEA) Loan	20	24,000,000	36,000,000
Routine Repair and Maintenance Expenses	54	1,501,856,644	920,713,650
Other Expenses	55	640,890,647	969,042,175
Total Payments		<u>28,781,177,850</u>	<u>28,956,379,035</u>
Net Cash Flows from Operating Activities		<u>9,329,472,732</u>	<u>5,327,042,710</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposal of PPE		-	-
Purchase of Property, Plant and equipment (PPE)		(3,306,486,969)	(2,788,994,674)
Purchase of Intangible Assets		-	-
Increase in Capital Work in Progress		(724,289,351)	(54,061,624)
Net Cash Flows from Investing Activities		<u>(4,030,776,320)</u>	<u>(2,843,056,298)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings (Tanzania Education Authority Loan)		(200,000,000)	(200,000,000)
Net Cash Flows from Financing Activities		<u>(200,000,000)</u>	<u>(200,000,000)</u>
Cash and Cash Equivalents:			
Net Increase/(Decrease) in Cash and Cash Equivalents		5,098,696,412	2,283,986,412

MZUMBE UNIVERSITY

Cash and Cash Equivalents at Beginning of the Period	8,428,879,758	6,187,991,622
Effects on Foreign Currency Translation	<u>131,844,552</u>	<u>(43,098,276)</u>
Cash and Cash Equivalents at the End of the Period	<u><u>13,659,420,722</u></u>	<u><u>8,428,879,758</u></u>

The Notes 1 to 56 forms part of the financial statements. These financial statements were signed by the University Council on its behalf by:

Chairperson: Prof. Saïda Yahya-Othman,

Signature:  Date: 27/1/2024

Vice Chancellor: Prof. William J.S. Mwegoha,

Signature:  Date: 27/01/2024

MZUMBE UNIVERSITY

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget	Final Budget	Actual on Comparable Basis	Difference of	
				Final Budget and Actual on Comparable Basis	% of Variance
	2022/23	2022/23	2022/23	2022/23	2022/23
Revenue:					
Non-Exchange Transactions	35,409,798,486	35,409,798,486	14,639,464,222	1,602,657,216	11%
Exchange Transactions	22,284,607,000	22,284,607,000	23,471,186,360	1,186,579,360	5%
Total Revenue	57,694,405,486	57,694,405,486	38,110,650,582	2,789,236,576	7%
Payments:					
Recurrent Expenditure Activities:					
Wages, Salaries and Employees Benefits	22,144,861,906	22,144,861,906	14,773,473,954	7,371,387,952	33%
Supplies and Consumables Used	22,876,293,580	22,876,293,580	11,435,202,792	11,441,090,788	100%
Routine Repair and Maintenance Expenses	1,373,250,000	1,373,250,000	1,501,856,644	(128,606,644)	-9%
Finance Expenses	24,000,000	24,000,000	24,000,000	-	0%
Audit Fees/Expenses	310,000,000	310,000,000	248,000,000	62,000,000	25%
Directors Fees	114,000,000	114,000,000	36,340,000	77,660,000	68%
Other Administrative Expenses	1,152,000,000	1,152,000,000	771,008,490	380,991,510	49%
Total Recurrent Activities	47,994,405,486	47,994,405,486	28,789,881,880	19,204,523,606	67%
Capital Expenditure Activities:					
Property, Plant and equipment (PPE)	3,500,000,000	3,500,000,000	3,297,782,939	202,217,061	6%
Development Expenditure	4,700,000,000	4,700,000,000			

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Repayment of Loan TEA	200,000,000	200,000,000	200,000,000	200,000,000	-	0%
Increase in Capital Work in Progress	1,300,000,000	1,300,000,000	1,300,000,000	724,289,351	575,710,649	79%
Capital Expenditure Activities	9,700,000,000	9,700,000,000	9,700,000,000	4,222,072,290	777,927,710	18%
Total Expenditure	57,694,405,486	57,694,405,486	57,694,405,486	33,011,954,170	19,982,451,316	61%
Net Increase/(Decrease) in Cash and Cash Equivalents				5,098,696,413		
Cash and Cash Equivalents at Beginning of the Period				8,428,879,758		
Proceeds from disposal of PPE				-		
Effects on Foreign Currency Translation				131,844,552		
Cash and Cash Equivalents at end of the Period				13,659,420,722		

The Notes 1 to 57 forms part of the financial statements. These financial statements were signed by the University Council on its behalf by

Chairperson: Prof. Saida Yahya-Othman,

Signature:  Date: 27/11/2024

Vice Chancellor: Prof. William J.S. Mwego,

Signature:  Date: 27/11/2024

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. UNIVERSITY INFORMATION

Establishment

Mzumbe University, a government-owned Institution, was established at Mvomero District in Morogoro, in place of the Institute of Development Management- Mzumbe (hereinafter referred to as the former Institute) by the Mzumbe University Act, 2001. The former Institute which was established by the Institute of Development Management Act, 1972 ceased to exist on 1 January 2002 when the University legally came into existence. The establishing Act was repealed by Act No.7 of 2005 (The Universities Act) and the University was re-established by Article 4 of the Mzumbe University Charter and Rules of 2007 made under Section 25 of the Universities Act, 2005

The University is located 22 kilometers southwest of Morogoro Municipality about four kilometers off the Tanzania-Zambia highway at the foothills of the Uluguru mountain ranges.

The physical address of the Head Office of the University is: Mzumbe University

P. O. Box 1,
Mzumbe,
Morogoro.
Tanzania.

Principal Activities

The University provides opportunities for and conducts training, research, consultancy and outreach services. The principal activities of the University are disclosed in the report by those charged with governance.

2. BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

Basis of Preparation

The University's financial statements have been prepared on a historical cost basis except for financial assets and liabilities that have been stated at fair value. The cash flow statement is prepared using the direct method. Financial statements cover the year ended 30 June 2023.

The Financial Statements are presented in Tanzanian Shillings (TZS), which is the functional and reporting currency of the University and all values are presented in full figures.

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No adjustments have been made for other inflationary factors affecting the Financial Statements.

The annual budget is prepared on the Cash Basis IPSAS while Financial Reporting Framework is under the Accrual Basis of Accounting as issued by the International Public Sector Accounting Standards Board (IPSASB) and as stipulated by the Public Finance Act, Cap 348.

The budget is approved on a cash basis by function classification. The approved budget covered the fiscal period from 1 July 2021 to 30 June 2023 and includes all activities within the University.

Statement of Compliance

The Mzumbe University's financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) under an accrual basis issued by the International Public Sector Accounting Standards Board (IPSASB) and the requirements of the:-

- i. The provision of section 30(2) of the Public Finance Act. Cap. 348 (R.E2020)
- ii. Public Procurement Act 2011;
- iii. Treasury circulars and Guidelines issued from time to time; and
- iv. Tanzania Financial Reporting Standard 1.

3. CHANGES IN ACCOUNTING POLICIES

The accounting policies adopted by the University were consistent with those of the previous financial year.

New and Changes to Standards and Interpretation that are Effective

There were no new/amended standards and interpretations which affected the University during the year. Amendments resulting from IPSAS improvements for the following standard did not have any impact on the accounting policies, financial positions, or performance.

4. NEW AND AMENDED STANDARDS AND INTERPRETATIONS ISSUED AND NOT YET EFFECTIVE AND NOT EARLY ADOPTED

The new and amended standards issued but not effective up to the date of issuance of the University's financial statements are not expected to have an impact on the financial statements of the University and have not been applied in preparing these financial statements. Those which may be relevant to the University are set out

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below. The University does not plan to adopt these standards early. These will be adopted in the period that they become mandatory unless otherwise indicated below;

Standard	Impact	Effective date
IPSAS 43: Leases	In January 2022, IPSASB released IPSAS 43. This standard sets out the principles for the recognition, measurement, presentation and disclosure of leases. The objective of this standard is to ensure that leases and lessors provide relevant information in a manner that faithfully represents those transactions. The information in this Standard provides a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an	1 January 2025

5. INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) NOT USED BY THE UNIVERSITY.

The following standards have not been used by the University as they are not applicable due to the nature of the activities the University is carrying out and none of these are expected to have a significant effect on the financial statements of the University.

IPSAS 10: Financial Reporting in Hyperinflationary Economies
 IPSAS 11: Construction Contracts

IPSAS 18: Segment Reporting
 IPSAS 27: Agriculture

IPSAS 32: Service Concession Agreements
 IPSAS 34: Separate Financial Statements
 IPSAS 35: Consolidated Financial Statements

IPSAS 36: Investments in Associates and Joint Entities
 IPSAS 37: Joint Arrangements

IPSAS 38: Disclosure of Interest in Other Entities
 IPSAS 40: Public Sector Combination.

IPSAS 42: Social Benefits

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6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the Financial Statements are set out below. These policies have consistently been applied for all the years presented, except if mentioned otherwise. Key accounting policies are included in the specific notes to which they relate. However, significant accounting policies that do not relate to a specific note are outlined below:

(i) Foreign Currency Transactions and Balances

Functional and Presentation Currency

The Financial Statements items of the University are measured and presented using the currency of the primary economic environment which is Tanzanian Shillings (TZS). This is the University's functional and presentation currency.

Transactions and balances

Transactions in foreign currencies during the year are translated to Tanzanian Shilling at rates prevailing at the transaction dates. Monetary assets and liabilities are translated into Tanzanian Shillings using the ruling rate at the Statement of Financial Position date. Non-monetary items measured at historical cost denomination in a foreign currency are translated at the date of initial recognition. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of Financial Performance.

(ii) Cash and Cash Equivalents

Cash and cash equivalents are carried in the statement of financial position at face value. For the purpose of cash flow statement, cash comprises cash on hand and bank balances. Cash Equivalents are short term deposits with original maturities of three months or less. At the end of reporting period, there were no any amount of cash and cash equivalents held by the University that are not available for use by the University.

(iii) Inventories

Inventories are valued at cost or net realizable value/current replacement cost whichever is lower. Cost is comprised of the purchase price of the inventories. Cost is determined using the weighted average method. Net realizable value is the estimated selling price less costs to make the sale. However, where the inventories are specific to the University's use and cannot be disposed to have a net realizable value, the replacement cost of the inventories is used as the best available measure of the net realizable value.

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Inventories are recognized as an expense when deployed for consumption in the ordinary course of the University's operations. The University's inventories at the Statement of Financial Position date are comprised of stocks of stationery and other consumables that will be expensed in the subsequent year.

(iv) Prepayments

Prepayments are recognized as assets when payment for goods or services has been made in advance of obtaining a right to access those goods or services.

(v) Provisions

Provisions are recognized when the University has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the University expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

The University's provisions at the Statement of

Financial Position date comprise of staff allowances and claims from suppliers of goods and services that were due during the financial year. The expense relating to these provisions are presented in the Statement of Financial Performance.

Provision for legal liabilities

Professional expert advice is taken on establishing litigation provisions. Provisions for legal proceedings and regulatory matters typically require a higher degree of judgement than other types of provisions. When cases are at an early stage, accounting judgments can be difficult because of the high degree of uncertainty associated with determining whether a present obligation exists as a result of a past event, estimating the probability of outflows and making estimates of the amount of any outflows that may arise. As matters progress through various stages of the cases, Management together with legal advisers evaluate on an ongoing basis whether provisions should be recognized, and the estimated amounts of any such provisions, revising previous judgments and estimates as appropriate.

(vi) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the University and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, or duty. The University assesses its revenue arrangements against specific criteria in order to

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determine if it is acting as a principal or agent. The following specific recognition criteria must also be met before revenue is recognized:

(a) Revenue from Exchange Transactions

Revenue includes only the gross inflows of economic benefits or service potential received and receivable by the University on its own account. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in the exchange.

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

Revenue from Exchange Transactions for Mzumbe University includes Students' Tuition Fees, Consultancy, Interest and Rent Revenue. Revenue from exchange transactions is recognized as follows:-

Students' Fees

Students' fees are recognized in the accounting period in which the related academic year falls on Accrual Basis IPSAS.

Consultancy Revenue and Short Course Income

Consultancy Revenue and short course income are recognised on Accrual Basis IPSAS and are extended over the period covered to complete the consultancy assignment.

Rental Revenue

Rental Revenue is mainly from rented properties to third parties such as office accommodation and residential properties. It is recognized on a time proportional basis when earned and accounted for in the respective accounting period in which it falls.

Delivery of Health Services

Health services delivery is recognized in the accounting period in which the related services are rendered on Accrual Basis IPSAS.

Application fees

Revenue from application fees is recognized to the extent that the application has been processed by the University at the balance date.

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Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms.

(b) Revenue from Non -Exchange Transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the University either receives value from another entity (government or donor) without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Transfers (whether cash or non-cash) include grants, debt forgiveness, fines, bequests, gifts, donations, goods and services in-kind, and the off-market portion of concessionary loans received.

Grant with No Conditions

Revenue from a non-exchange transaction is measured by the amount of the increase in net assets recognized by the University.

Other Government Grants

Other government grants are recognized as revenue over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the University with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

Concessionary Loan

For concessionary loans, the difference between loan proceeds and the fair value of the loan on initial recognition is recognized as revenue. However, if a present obligation exists, a liability is recognized and as the present obligation is satisfied, the liability is reduced and an equal amount of revenue recognized.

(vii) Grants

Grants are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate. Where the grant relates to an asset, it is recognised as an asset and income when University complies with conditions attached to them, if any. However, when there is no condition attached or performance obligation the grant is recognised as an asset and revenue of the reporting period.

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(viii) Financial Assets

Classification

Financial assets are classified at fair value through surplus or deficit, receivables, held to maturity investments, or available-for-sale financial assets, as appropriate. The University determines the classification of its financial assets at initial recognition.

All financial assets of the University are in the category of receivables based on the purpose for which the financial assets were acquired.

Receivables are non-derivate financial assets with fixed or determinable payments that are not quoted in an active market. They are included in the current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets. The University's miscellaneous loan advance and other receivables comprise 'receivables' and 'cash and cash equivalents in the statement of financial position.

Recognition and Measurement

Miscellaneous loan advances and receivables are initially recognized at fair value and subsequently carried at amortized cost using the effective interest rate method.

Offsetting Financial Instruments

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

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

De-recognition

Financial assets are de-recognized when the rights to receive cash flows from such assets have expired or have been transferred and the University has subsequently transferred all risks and rewards of ownership.

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Impairment of Financial Assets

The University assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Evidence of impairment may include indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial re-organization, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

If in a subsequent period, the amount of the impairment loss decreases, and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognized impairment loss is recognised in the surplus or deficit.

(ix) Financial Liabilities

Recognition and Measurement

Financial liabilities are initially recognized at fair value and subsequently measured at amortized cost. Financial liabilities are derecognized when extinguished.

De-recognition

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

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

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(x) Property, Plant and Equipment

Recognition and Subsequent Measurement of Property, Plant and Equipment

The University's Property, Plant and Equipment are non-cash generating assets and initially recorded at cost. Cost is the amount of cash paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction. Where assets are acquired in non-exchange transactions, the cost is their fair value at the date of the exchange. Fair value is determined by valuations of the Property, Plant and Equipment to obtain deemed cost. Subsequently, Property, Plant and Equipment are accounted using Cost Model. By using cost model; the asset is carried at cost less accumulated depreciation and accumulated impairment loss if any.

Such cost includes the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the University recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the property plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the statement of financial performance.

Depreciation of Property, Plant and Equipment

In the financial year under review, the Management has adopted historical cost model on valuation of its fixed assets against revaluation model that has been used consistently over the years. The reason for adoption of historical model over revaluation model was to comply with Government Circular No. 2 of 2018. Further, the Management has reviewed the economic life of its motor vehicle to conform to Government guidelines (The Public Assets Management Guideline 2019 issued by the Ministry responsible for Finance and Planning aimed at addressing policy, legal, regulatory, operational and technological challenges that arising in the course of managing public assets).

All other repairs and maintenance are charged to statement of financial performance during the financial period in which they are incurred. Depreciation of assets is calculated using the straight-line method over their estimated economic useful lives, as follows:-

Asset Category	Rate %
Buildings	2.0
Machinery and Telephone System	6.7
Local Area Network System	14.3

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Furniture, Fixtures and Fittings	10.0
Computers (Hardware)	25.0
Computers (UPS)	14.3
Motor Vehicles (5 tons and above)	10.0
Motor Vehicles (below 5 tons)	20.0
Motorcycles	14.3
Sewage and Water Supply System	6.7

Asset Category	Rate %
Roads, Street Lights & Playgrounds	6.7
Library books	25.0

Land is not depreciated as it is deemed to have an infinite life. The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property and equipment is determined as the difference between the disposal proceeds and the carrying amount of the asset and is recognised in statement of financial performance.

Depreciation on additions and disposals of Property, Plant and Equipment is charged on prorata basis depending on the period of use of such assets during the year.

(xi) Intangible Assets

As per IPSAS 31, acquired computer software licenses are capitalized on the basis of the costs incurred to acquire and bring to use the specific software. Cost of acquiring software that is regarded as an integral part of some identifiable hardware is recognized as part of the cost of the hardware. Costs of acquiring other software are recognized as intangible assets and are amortized over their estimated useful lives.

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

Other costs associated with developing or maintaining computer software programs are recognized as an expense as incurred. Computer software costs recognized as assets are amortized over their estimated useful lives.

A variety of amortization methods can be used to allocate the depreciable amount of an asset on a systematic basis over its useful life. Amortization is calculated on a

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straight-line basis over the economic useful life of the intangible assets. The annual rates of amortization that have been consistently applied are:-

Item	Rate %
Intangible Assets	12.5

Likewise, intangible assets' useful lives (amortization period) are reviewed only when the conditions warrant the review at the date of the statement of financial position.

(xii) Borrowing Costs

Borrowing costs are accrued/expensed in the year they occur. Such borrowing costs are expensed over the period during which the asset is being acquired or constructed and borrowings have been incurred. During the year under review, the University has charged to the statement of financial performance borrowing costs as per Note 23 to the financial statements.

(xiii) Major Renovation

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

(xiv) Residual Value of Assets and Useful Life

An asset's carrying amount is written down immediately to its recoverable amount when there is strong evidence that carrying amount is greater than its estimated recoverable amount. Likewise, the asset's residual values and useful lives are reviewed only when the conditions warrant the review at the date of the statement of financial position.

(xv) Inventories Valuation

Measurement and recognition

Inventories are valued at the lower of cost and current replacement cost, except where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition. Inventories shall be measured at the lower of cost and current replacement cost where they are held for:

- Distribution at no charge or for a nominal charge; or
- Consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Cost is determined by using first-in-first-out method of valuation. This method of valuation is consistent with that of previous years.

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Impairment of Inventories

When there is objective evidence that the value of inventories is impaired either through damage and or obsolescence, provision is made to that effect through Statement of Financial Performance. During the year under review, there was no impairment of inventories.

(xvi) Deposits, Prepayments and Receivables

Recognition and Measurement

Deposits, prepayments and receivables are recognized initially at fair value and subsequently measured at amortized cost net of provision for impairment.

Provision for Impairment of Receivables

Provision for impairment of receivables is established when there is objective evidence that the University will not be able to collect all amounts due according to the original terms of the specific receivables. The loss is recognized through statement of Financial Performance as per Note 11 to the financial statements.

(xvii) Impairment of non-cash-generating assets

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

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

(xviii) Contingent liabilities

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

(xix) Contingent assets

The University does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the University in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service

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potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

(xx) Budget Information

- (a) The budget is approved on a cash basis by functional classification. The approved budget covers the fiscal period from 1 July 2021 to 30 June 2023 and includes all entities within the University. Differences between the original and final budgets are attributed to recast of the budget.
- (b) The University's budget and the accounting bases differ. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.
- (c) Timing differences occur when the budget period differs from the reporting period reflected in the financial statements. As a result of the adoption of the cash basis for budgeting purposes, there are no timing differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.
- (d) Entity differences occur when the budget omits programmes/activities or an entity that is part of the entity for which the financial statements are prepared. There are no entity differences for Mzumbe University.
- (e) The annual budget figures included in the financial statements are for the whole University. These budget figures are those approved by the University Council both at the beginning and during the year following a period of recasting the original budget. The figures included in the financial statements are not made publicly available.

(xxi) Development Partners' Funded Activities

The University receives funds from various donors to support different University activities. The funds are recognised as Revenue from Non-Exchange Transactions in the period in which they are received and are used in accordance with the approved budget and are consolidated in the University's accounts. This policy has been applied consistently. Funds received from Development Partners are shown in Note 22 to the financial statements.

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(xxii) Capital Fund

Capital Fund comprises contribution of capital expenditure funds from Government of Tanzania to the University as per Note 21 to the financial statements.

(xxiii) Payables and Accruals

Payables are recognized at fair value. Other payables are recognized when incurred through either enjoyment of services on credit and/or receiving of goods supplied on credit. Payables and Accrued Charges are shown in Note 17 to these financial statements.

(xxiv) Effects of Changes in Foreign Exchange Rates

Initial Recognition

A foreign currency transaction is recorded, on initial recognition in the functional currency; by applying to the foreign currency amount, the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Reporting at Subsequent Reporting Dates

At each reporting dates: -

- Foreign currency monetary items shall be translated using the closing rate;
- Non-monetary items that are measured in terms of historical cost in a foreign currency shall be translated using the exchange rate at the date of the transaction; and
- Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Recognition of Exchange Differences

Exchange differences arising from: -

- the settlement of monetary items, or
- translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements, are recognized in surplus or deficit in the period in which they arise.

When a gain or loss on a non-monetary item is recognized directly in net assets/equity, any exchange component of that gain or loss is recognized directly in

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net assets/equity. Conversely, when a gain or loss on a non-monetary item is recognized in surplus or deficit, any exchange component of that gain or loss is recognized in surplus or deficit.

Functional and Presentation Currency

Items included in the financial statements of the University are measured using Tanzania Shilling (TZS), which is the currency of the primary economic environment in which the University operates.

(xxv) Trade and Other Payables

Trade and other payables are initially recorded at fair value net of directly attributable transaction costs. After initial recognition, trade and other are subsequently measured at amortized cost using Effective Interest Rate (EIR) method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are integral part of the EIR. The EIR amortization is included in the statement of financial performance.

(xxvi) Receivables

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are initially recorded at fair value. After initial measurement, such financial assets are subsequently measured at amortized cost using the Effective Interest Rate method (EIR), less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fee or costs that are an integral part of the EIR. The EIR amortization is included as other income in the Statement of Financial Performance. The losses arising from impairment are recognized in the statement of Statement of Financial Performance.

(xxvii) Employees Benefits

The objective of IPSAS 39 (Employees Benefits) is to prescribe the accounting and disclosure for both short-term and long-term employee's benefits. These are all forms of consideration given by an entity in exchange for service rendered by employees.

Short Term Benefits

The cost of all short-term employee benefits such as salaries, employees' entitlements to leave pay, medical aids, other contributions, etc. are recognized as expense during the period in which the employees render the related services.

Short-term employee benefits include the following: -

- Wages, salaries, and social security contributions;

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- Short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the period in which the employees render the related employee service; and
- Non-monetary benefits (such as medical care, housing, vehicles/cycles, and free or subsidized goods or services) for current employees.

Accounting for short-term employee benefits is generally straightforward, because no actuarial assumptions are required to measure the obligation or the cost, and there is no possibility of any actuarial gain or loss. Moreover, short-term employee benefit obligations are measured on an undiscounted basis. University staff are covered under defined contribution plans according to which every staff contributes a percentage as prescribed by the Fund of which they are members. The employees' contributions are remitted on monthly basis to each respective Pension Fund by the University.

Long Term Benefits

Mzumbe University contributes to pension schemes in favour of all employees who fall under permanent and pensionable terms. Contributions to pension funds are recognized as an expense in the period the employees render the related services. The contributions are made to a defined contribution pension fund and are recognized as liability when employee has provided service in exchange for employees benefit to be paid in future.

Effective from July 2011, employers' contributions have been remitted to the Pension Funds by the Treasury in accordance with Circular letter No. C/BA54/328/01/15. All short-term employees are members of the National Social Security Fund and their contributions (employer and employees) are remitted by the University on monthly basis. The University accrues the gratuity for Contract Employees at 25% of their basic pay on monthly basis. However, from 2011/12 the gratuity is retained by the Treasury which is supposed to pay the contract employees upon completion of their contract. Employees' Social Security Costs for the Year 2021/22 are shown in Note 33 of these financial statements.

Post-Employment Benefits - Defined Contribution Plan for Key Management Personnel

All the University employees including Senior Management Team are members of the Public Service Social Security Fund (PSSSF). This Fund is Government owned and is responsible for all staff pension benefits on retirement. The employees contribute 5% of their basic salaries on a monthly basis while the University contributes 15% of the employees' basic salaries to the Fund. The University's contributions are charged to the Statement of Financial Performance as an expense.

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(xxviii) Related Party Disclosures

Related party means parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions, or if the related party entity and another entity are subject to common control. For the University, related parties include: Ministry of Education, Science and Technology (MoEST), key management personnel, and close members of the family of key management personnel and members of the Senior Management Team. The Council consists of members appointed by Government of Tanzania. Deputy Vice Chancellors are not members of the Council but does attend meetings of the Council.

(xxix) Comparative Figures

Figures for the previous Financial Statements have been regrouped whenever necessary in order to make them comparable with current year's figures. Certain comparative amount in the statement of financial performance have been restated, reclassified or re-presented, as a result of a change in accounting policy, a correction of prior period error, a change in classification of certain expenses during the current year.

7. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the University's Financial Statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent assets and contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Judgements

In the process of applying the accounting policies Management has made the various judgements, apart from those involving estimations, which has the most significant effect on the amounts disclosed in the financial statements.

Determination of the useful lives of PPE

The estimated useful lives and residual values of Property, Plant and Equipment are reviewed annually and are in line with the rates at which they are depreciated, changes in fair value recognized in the Statement of Financial Performance.

Estimates and Assumptions

The preparation of financial statements in accordance with IPSAS 3 requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue

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and expenses during the reporting period. Although these estimates are based on Management's best knowledge of current events and actions, actual results ultimately may differ from those estimates. The areas involving more judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed.

The University makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next year are disclosed.

The useful lives of assets are estimated having regard to such factors as asset maintenance, rate of technical and commercial obsolescence, and asset usage. The useful lives of key assets are reviewed annually.

Reclassifications

Certain amounts in the prior periods presented have been reclassified to conform to the current period financial statement presentation. These reclassifications have no effect on the previously reported amounts for the year.

Expenses

In general, expenditure are recognized when they are incurred.

8. RISK MANAGEMENT OBJECTIVES AND POLICIES

Mzumbe University operations are exposed to certain financial risks. Financial risk management focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on University's financial performance. The main risks arising from the University's operations are credit risk, liquidity risk and currency risk. Mzumbe University reviews and agrees policies for managing each of these risks as summarized below:

(a) Liquidity Risk

The University uses a prudent liquidity risk management through maintaining sufficient cash to cover committed credit facilities and working capital requirements as budgeted in each financial year based on the approved funds disbursed to the University from the Government and other donors as well as own generated funds.

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(b) Credit Risk Management

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The University is subject to an element of credit risk principally within receivables, cash and cash equivalents. To mitigate risk, the University's risk management framework is adhered to. Cash and cash equivalents are diversified through holding bank balances with well-recognized banking institutions and recovering staff debts in terms of the applicable regulations directly from the employee's salary and/or other benefits. Credit exposure is further reduced by monitoring individual weightings.

Due to the large number of individual trade debtors, the concentration of credit risk with respect to trade receivables is greatly reduced. The University exposure to credit risk is reflected by the carrying amount in the Statement of Financial Position for cash and cash equivalents and receivables. The maximum exposure to credit risk at the reporting date is as shown below:

Financial Assets

	30.06.2023	30.06.2022
	<u>TZS</u>	<u>TZS</u>
Receivables	844,930,019	2,759,435,489
Cash and Cash equivalent	13,659,420,722	8,428,879,758

Financial Liabilities

Accounts Payable and Accruals	11,531,524,076	5,768,380,830
Current Portion of Long-Term Borrowings	212,000,000	224,000,000
Short-term Provisions	328,000,000	248,700,000
Long-Term Borrowings	-	200,000,000

(c) Foreign Currency Risk

Foreign currency risk is managed at an operational level and it is monitored by the Directorate of Finance. Losses that arise from foreign liabilities are managed through timely payment of outstanding liabilities.

(d) Legal and Regulatory Risk

The University ensures that it does not breach its constitutional and statutory powers and regulatory requirements. It will ensure that there is evidence of counterparties' powers, authority and compliance in respect of the transactions they may enter into with the University. In so far as it is reasonably able to do so, the University will seek to minimise the risk of future legislative or regulatory changes impacting adversely on the organisation

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(e) Human Resources Risk

Risks that relate to human resources of the University, these risks can have an effect on the University's human capital with regard to: integrity and honesty; employee Wellbeing, employee relations and retention. The University can mitigate this risk through proper awareness trainings conducted on regular basis.

(f) Political Environment Risk

Risks arising from political factors and decisions that have an impact on the University's mandate and operations. The University can mitigate this risk by following the Government rules and procedures.

9. Fair Value of Assets and Liabilities

Set out below is a comparison by class of the carrying amounts and fair value of the University's assets and liabilities that are carried in the financial statements.

	Carrying Value		Level I	Fair Value
	TZS	TZS		
<u>30 June 2023</u>				<u>TZS</u>
Assets				
Cash and Cash Equivalents	13,659,420,722	-	-	13,659,420,722
Receivables	844,930,019	-	-	844,930,019
Property, Plant and Equipment	77,173,684,171	-	-	77,173,684,171
Financial Liabilities				
Accounts Payable and other Payables	11,531,524,076	-	-	11,531,524,076
	Carrying Value		Level I	Fair Value
	TZS	TZS		
<u>30 June 2022</u>				<u>TZS</u>
Assets				
Cash and Cash Equivalents	8,428,879,758	-	-	8,428,879,758
Receivables	2,759,435,489	-	-	2,759,435,489
Property, Plant and Equipment	76,392,177,031	-	-	76,392,177,031
Financial Liabilities				
Accounts Payable and other Payables	6,241,080,830	-	-	6,241,080,830

Fair value of the assets and liabilities are included at price that would be received to sell an asset or paid to transfer a liability in an orderly transaction by market participants at measurement date. The following methods and assumptions were used to estimate the fair values:

- Cash and cash equivalents, receivables and accounts payable and other payables

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approximate their carrying amounts largely due to the short-term maturities of these instruments. The University uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

- Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities
- Level 2: other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly
- Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

9.1 Categories of Financial Instruments

The categorization of financial instruments as per IPSAS 29, Financial Instruments is as shown below:

Financial Assets

<u>30 June 2023</u>	Carrying Value TZS	Held to Maturity TZS	Receivables TZS
Financial Assets			
Cash and Cash Equivalents	13,659,420,722	13,659,420,722	
Receivables	844,930,019	-	844,930,019
	14,504,350,741	13,659,420,722	844,930,019

<u>30 June 2022</u>	Carrying Value TZS	Held to Maturity TZS	Receivables TZS
Financial Assets			
Cash and Cash Equivalents	8,428,879,758	8,428,879,758	
Receivables	2,759,435,489	-	2,759,435,489
	11,188,315,247	8,428,879,758	2,759,435,489

Financial Liabilities

<u>30 June 2023</u>	Carrying Value TZS	Other Financial Liabilities TZS
Financial Liabilities		
Accounts Payable and other Payables	12,071,524,076	12,071,524,076
	12,071,524,076	12,071,524,076
	Carrying Value	Other Financial Liabilities

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<u>30 June 2022</u>	TZS	TZS
Financial Liabilities		
Accounts Payable and other Payables	<u>6,241,080,830</u>	<u>6,241,080,830</u>
	6,241,080,830	6,241,080,830
 10. CASH AND CASH EQUIVALENTS		
	30.06.2023	30.06.2022
	TZS	TZS
TESCEA Project Bank Account Local	21,290	15,354,229
VLIR UOS Project Forex	51,683,449	2,356,527
VLIR UOS Project Local	62,016,366	8,306,916
TESCEA Project Bank Account Forex	565,301	1,892,342
TAN 058 BANK A/C LOCAL	3,147,024	3,459,724
TAN 058 BANK A/C FOREX	89,112	85,272
BANK CURRENT ACCOUNT	121,360,092	37,104,362
BANK BOOKSHOP	10,880,594	10,834,574
BANK RIP	144,216,495	18,053,492
LUMUMBA BANK A/C	30,110,135	31,249,342
CEHME Local	291,458,850	72,246,285
VICT MU BANK ACCOUNT EURO	680,194	10,967,666
VICT MU BANK ACCOUNT TSH	3,250,015	849,177
UCSF MU CENTRE FOR EXCELLENCE	124,394,996	475,128,107
Bank NBC	7,570,603	7,570,603
EXPENDITURE BANK A/C	63,118,152	380,883,621
INCOME BANK A/C USED TO BE EDC BANK A/C	2,274,100,933	20,667,596
CRDB RECEIVING A/C	260,944,575	25,759,929
SALARIES BANK A/C	309,636,719	368,657,127
CRDB DEVELOPMENT A/C	35,842,527	33,965,451
MU COLLECTION BANK ACCOUNT BOT	4,660,659,824	5,783,681,355
MU EURO ACCOUNT BOT	68,338,734	68,338,734
NMB GePG MZUMBE ACCOUNT LOCAL	5,067,000	5,020,000
NBC GePG MZUMBE ACCOUNT LOCAL	780,000	-
DBS BANK INCOME A/C	689,108	1,734,610
DSM BANK EXPENDITURE A/C	70,155,764	491,307,273
ACTEA FOREX BANK ACCOUNT	11,009	45,839,602
ACTEA LOCAL BANK ACCOUNT	4,401,522	1,971,501
CEHME Forex	22,944,000	464,279
CRC LOCAL A/C TZS	17,267,221	12,160,263
DSM FOREX RECEIVING ACCOUNT USD	12,823,128	13,084,213
BANK MBEYA EXPENDITURE A/C	24,176,188	-
MU MBEYA CAMPUS STUDENTS LOANS BANK A/C	468,963	-
HEET LOCAL ACCOUNT	247,715,401	-

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HEET FOREX ACCOUNT	4,274,178,617	-
MU HEALTH CENTRE INCOME A/C	14,435	212,707
MU HEALTH CENTRE EXPENDITURE A/C	2,730,429	48,231,930
C4YET Local Bank A/C,	54,579,886	46,493,354
C4YET FOREX BANK A/C	397,332,071	384,947,595
TOTAL	13,659,420,722	8,428,879,758

11. RECEIVABLES

The amount represents Staff Salary Advances, Loan and Staff house rent, Staff Imprest for the purpose of conducting research, Tuition Fee from HESLB and Students' Tuition Fee Receivable (uncollected tuition fee) that accumulated to TZS **844,930,020** due to financial difficulties experienced during the year under review.

	30.06.2023 TZS	30.06.2022 TZS
Receivables from exchange transactions	716,343,233	2,511,461,520
Staff advances and imprest	81,127,115	199,208,172
Other receivables	28,831,671	19,636,297
Receivables from exchange transactions HESLB	16,487,400	26,988,900
Loan Receivable	2,140,600	2,140,600
TOTAL	844,930,019	2,759,435,489

There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the receivables' impairment provision.

12. INVENTORIES

	30.06.2023 TZS	30.06.2022 TZS
Office Consumables Stationaries Etc	142,435,213	230,675,799
Medical Supplies	29,900,303	22,809,702
Spare Parts	244,534,877	236,656,805
Building Materials And Equipment	329,393,756	244,207,530
Supplies General	23,982,917	26,702,831
Bookshop Books	47,429,807	146,537,060
TOTAL	817,676,873	907,589,727

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Inventories disclosure pursuant to IPSAS 12 Para 47

- i. Inventories are measured at the lower of cost and net realizable value (NRV);
- ii. The TZS 817,676,872 of inventories were carried at fair value;
- iii. The TZS 89,912,855 of inventories recognized as expenses during the year ended 30 June 2023;
- iv. No any amount was write-down of inventories recognized as an expense in the financial year ended 30 June 2023 as per requirements of IPSAS 12 Para 42;
- v. No any number of inventories pledged as security for liabilities
- vi. No any amount of any reversal of any write-down that is recognized in the Statement of Financial performance for the year ended 30 June 2023.

13. PREPAYMENTS

This represents amount paid in advance in respect of supply of Motor Vehicles, Solar Light, generator equipment, payment for attending Sabasaba trade Exhibitions and Advance to Suma JKT for construction of Administration Building.

	30.06.2023	30.06.2022
	TZS	TZS
Supply Of Fuel And Motor Vehicle	1,673,279	277,040,739
Supply Solar Light	44,978,934	44,978,934
Supply Of Medicines And Drugs	19,771,485	1,652,256
Other Supplies	51,438,631	20,241,044
Supply Of Generator Equipment	21,017,542	21,017,542
Dar Es Salaam International Trade Fair	19,010,240	19,010,240
Supply Of Motor Vehicle	407,087,748	-
New Administration Block At Mahekani	354,520,850	-
TOTAL	919,898,709	383,940,755

Comprises of:

Period	Financial year ended 30 June 2022		Remarks
	Amount (TZS)	%	
Within 12 Months	919,898,709	100	This balance entails amount paid in advance for purchasing of goods by the University or services rendered to the University
Total	919,898,709	100	

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14. Property, Plant and Equipment

- i. The category Property, Plant and Equipment consists of Land, Buildings, Plant and Machinery, Motor Vehicles, Office Equipment as well as Furniture and Fittings. Net acquisitions (after disposals, depreciation and amortization) for the year ended 30 June 2023 was TZS 73,762,968,854 (2021/22: TZS 76,195,658,315). Additions or reductions in fixed assets are reported in the Statement of Financial Position, while the depreciation expenses for the period are reported in the Statement of Financial Performance. Plant and Machinery, Motor Vehicles, Office Equipment, and Furniture and Fittings are capitalized if their cost is greater than or equal to the threshold limit set. They are depreciated over the asset's estimated useful life using the straight-line method.
- ii. Assets are reviewed annually to determine whether there is any impairment in their value, Pursuant to IPSAS 17.67;
- iii. All Property, Plant and Equipment have been reported at cost;
- iv. No item of Property, Plant and Equipment was temporarily idle or not in use as at 30 June 2023 except that held for condemnation;
- v. At the date of acquisition, the fair values of assets were considered to be equal to their carrying amount;
- vi. There is no existence of the number of contractual commitments for the acquisition of Property, Plant and Equipment of the University;
- vii. No University's assets were put under collateral security;
- viii. The University procured the assets amounting to TZS 1,094,382,081 as shown in PPE movement schedule; However, TZS 973,382,081 were Acquired on monetary terms and TZS 121,000,000 acquisition on non-monetary term. Assets acquired through non-Monetary are measured at fair value on date of acquisition. Assets Acquired through exchange transactions are measured a cost.
- ix. The University did not dispose its assets in the financial year 2022/23;
- x. No University asset was acquired through Public Sector combinations in the year under review;
- xi. Nor impairment losses recognized in surplus or deficit pursuant to IPSAS 21 or IPSAS 26 and neither impairment losses reversed in surplus or deficit in accordance with IPSAS 21 or IPSAS 26 in the year under review;
- xii. The depreciation of the University assets was recognized in surplus or deficit or as part of the cost of other assets during the year under review;
- xiii. The University Property, Plant and Equipment was not impaired
- xiv. During the year under review the university acquire assets with TZS 173,224,812 on credit.

14 MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT DURING THE YEAR ENDED 30 JUNE 2023

30-June-23	Cost/Revaluation										Accumulated Depreciation and Impairment									
	At 01 July	Additions (monetary)	Additions (non-monetary)	Transfers	At 30 June	At 01 July Acc Depreciation	Adjustment (Change in Accounting Policy and Estimates)	Re-stated Acc Depreciation as at 01 July	Charge during the Year-Depreciation	Charges during the Year-Depreciation	Revaluation	Disposals	Acc Depreciation 30 th June	Acc Depreciation & Impairment 30 th June	Carrying value 30 th June					
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS					
Leasehold Land	8,984,129,515		1,040,555,000		10,024,684,515										10,024,684,515					
Building	68,531,248,971				68,531,248,971	10,141,060,223		10,141,060,223	1,370,624,919			11,511,685,142	11,511,685,142		57,019,560,829					
Motor Vehicles	5,212,277,744	277,040,739			5,489,318,483	2,857,086,296	(166,364,742)	2,690,721,554	586,450,998			3,277,172,551	3,277,172,551		2,212,145,932					
Machine & Equipment	2,198,956,366	1,220,177,619		(1,198,347,619)	2,220,786,366	1,097,702,420		1,097,702,420	149,289,866			1,246,992,286	1,246,992,286		973,794,080					
Computer Equipment	1,551,184,446	1,561,427,477			3,112,611,923	797,528,235	(35,985,788)	760,542,447	332,217,166			1,092,759,613	1,092,759,613		2,019,852,310					
Furniture and Fixtures	7,368,670,250	403,265,946			7,771,936,196	3,987,337,494	(186,334,291)	3,601,003,203	679,833,046			4,280,836,249	4,280,836,249		3,493,079,947					
Severance & Water Supply System	761,844,974				761,844,974	358,971,819		358,971,819	50,792,304			409,764,023	409,764,023		352,080,951					
Network System (LAN)	473,607,234				473,607,234	343,934,640	(126,838,283)	217,096,357	47,685,991			264,762,349	264,762,349		208,844,885					
Roads & Street Lights	595,061,334				595,061,334	151,812,360		151,812,360	23,802,453			175,614,813	175,614,813		419,446,521					

14. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT DURING THE YEAR ENDED 30 JUNE 2022

30 th June 22	Cost/Revaluation				Accumulated Depreciation and Impairment							Carrying value 30 th June	
	At 01 July	Additions (monetary)	Additions (non-monetary)	Carrying value 30 th June	At 30 June	At 01 July Acc-depreciation	Adjustment (Change in Accounting Policy and Estimates)	Re-stated Acc Depreciation as at 01 July	Charge during the Year-Depreciation	Disposal	Acc Depreciation 30 th June		Acc Depreciation & Impairment 30 th June
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	8,984,129,515			8,984,129,515									8,984,129,515
Building	68,392,277,786	138,968,185		68,531,245,971		8,771,824,984		8,771,824,984	1,169,235,239		10,141,060,223	10,141,060,223	58,390,185,748
Motor Vehicles	4,701,787,641	277,040,740	233,449,363	5,212,277,744		2,280,533,478	(145,948,091)	2,135,405,387	663,781,288		2,799,286,675	2,799,286,675	2,412,991,069
Machine & Equipment	2,186,688,388	12,267,978		2,198,956,366		951,201,776		951,201,776	146,500,644		1,097,702,420	1,097,702,420	1,101,253,946
Computer Equipment	1,154,679,497	396,504,949		1,551,184,446		539,188,540	(43,636,879)	495,351,662	302,176,573		797,528,235	797,528,235	753,656,211
Furniture and Fixtures	6,298,616,286	1,070,033,964		7,368,650,250		3,334,192,851		3,334,192,851	653,164,643		3,987,357,494	3,987,357,494	3,381,312,786
Severage & Water Supply System	761,844,974			761,844,974		308,179,615		308,179,615	50,792,294		358,971,819	358,971,819	402,873,155

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Network /Teleco System (L-AN)	473,607,234	129,672,594	473,607,234	297,057,843	(1,682,913)	295,374,930	48,559,710	343,934,640	343,934,640	129,672,594
Roads & Street Lights	595,061,334	443,248,974	595,061,334	128,009,907	-	128,009,907	21,802,453	151,812,360	151,812,360	443,248,974
Machinery etc	6,424,500	1,427,829	6,424,500	5,506,623	(1,233,714)	4,282,909	713,762	4,996,671	4,996,671	1,427,829
Library Books	1,078,561,636	391,425,233	1,391,204,633	937,719,773	-	937,719,773	62,057,627	999,777,400	999,777,400	391,425,233
Total	94,635,678,791	76,392,177,034	97,074,604,567	17,553,435,390	(191,791,596)	17,361,643,793	3,320,784,143	20,682,427,936	20,682,427,936	76,392,177,034

MZUMBE UNIVERSITY (MU)

15. INTANGIBLE ASSETS DURING THE YEAR ENDED 30 JUNE 2023

15.1 Composition of University Intangible Assets and Measurement Criteria

The intangible assets contain software for the year under review. Detailed information regarding measurement criteria is provided in Note 6(xi). At the closure of the period, the University had a number of software that are used in its operations. The software includes MU Academic Records Management System (MU-ARMS); Sage 300 (ACCPAC); Turnitin and WINSVRSTD 2012 SINGL OLP B Software.

Intangible assets disclosure requirements:

- i. All intangible assets have been reported at cost;
- ii. Intangible assets with indefinite live are not amortized pursuant to IPSAS 31 Para 106;
- iii. Intangible assets with finite lives are amortized on straight-line basis over their economic useful lives;
- iv. The useful life of intangible assets with indefinite life are reviewed annually pursuant to IPSAS 31 Para 108;
- v. The University did not acquire intangible assets in the financial year 2022/23
- vi. The University did not dispose its intangible assets in the financial year 2022/23;
- vii. No impairment losses recognized in surplus or deficit pursuant to IPSAS 21 or IPSAS 26 and neither impairment loss reversed in surplus or deficit in accordance with IPSAS 21 or IPSAS 26 in the year under review;
- viii. No amortization charges were recognized during the year ended 30 June 2023;
- ix. The amortization of the University intangible assets was recognized in surplus or deficit during the year under review;
- x. At the date of acquisition, the fair values of intangible assets were considered to be equal to their carrying amount;
- xi. There is no existence of the number of contractual commitments for the acquisition of intangible assets of the University;
- xii. No University's intangible assets were put under collateral security

MZUMBE UNIVERSITY (MU)

15 MOVEMENT IN INTANGIBLE ASSETS DURING THE YEAR ENDED 30 June 2023 (IN TZS)

	Cost/Revaluation					Accumulated Amortization and Impairment					Carrying value 30 th June	
	At 01 July	Additions (monetary)	Transfers	Disposal	At 30 June	At 01 July amortization	Charge during the Year-Amortization	Adjustment (Change in Accounting Policy and Estimates)	Disposal	Acc amortization 30 th June		
-	TZS	TZS	TZS	TZS	TZS	TZS	TZS		TZS	TZS	TZS	
MU Academic Records Management System	93,716,480	-	-	-	93,716,480	-	-	-	-	-	-	93,716,480
	93,716,480	-	-	-	93,716,480	-	-	-	-	-	-	93,716,480

Controller and Auditor General

AR/PA/MU/2022/23

15 MOVEMENT IN INTANGIBLE ASSETS DURING THE YEAR ENDED 30 June 2022 (IN TZS)

	Cost/Revaluation				Accumulated Amortization and Impairment					Carrying value 30 th June	
	At 01 July	Additions (monetary)	Transfers	Disposal	At 30 June	At 01 July Acc amortization	Charge during the Year- Amortization	Adjustment (Change in Accounting Policy and Estimates)	Dis- pos- al		Acc amort- ization on 30 th June
30-Jun-22	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
MU Academic Records Management System	93,716,480	-	-	-	93,716,480	11,714,560	-	(11,714,560)	-	-	93,716,480.00
Sage 300	181,539,784	-	-	(181,539,784)	-	81,706,767	22,561,223	(104,267,990)	-	-	-
Payman License	1,604,800	-	-	(1,604,800)	-	1,554,650	50,149	(1,604,799)	-	-	-
Turnitin Software	98,250,698	-	-	(98,250,698)	-	45,291,069	12,281,337	(57,572,406)	-	-	-
WINSVRS TD 2012 SINGL OLP B	34,597,200	-	-	(34,597,200)	-	26,668,675	4,324,650	(30,993,325)	-	-	-
Work-in-Progress	-	-	-	-	-	-	-	-	-	-	-
	409,708,962	-	-	315,992,482	93,716,480	166,935,721	39,217,359	(206,153,080)	-	-	93,716,480

Controller and Auditor General

AR/PA/MU/2022/23

15. CAPITAL WORK IN PROGRESS AS AT 30 June 2023

The disclosed work in progress at the closure of the period represents costs incurred for the land use master plan, Construction of Administration block Maekani, ESIA HEET, Construction of Operating Theatre projects which is under progress.

Description	Construction of Administration block Maekani	Construction of Operating Theatre	ESIA HEET	MU Land Use Management	TOTAL
Opening Balance 1 July 2022				325,600,955	325,600,955
Adjustments				-	-
Restated Opening Balance 1 July 2022				325,600,955	325,600,955
Additions for the Year 2022/23	846,989,375	100,969,300	21,730,000	-	969,688,675
Closing Balance 30 June 2023	846,989,375	100,969,300	21,730,000	325,600,955	1,295,289,630

During the year under review the university acquire building material with TZS 245,399,324 on credit.

17. ACCOUNTS PAYABLE AND ACCRUALS

	30.06.2023 TZS	30.06.2022 TZS
Other Deductions	17,537,309	17,531,074
Miscellaneous Other Accounts Payable	2,231,466,083	2,330,113,820
Creditors For Supplies	1,625,846,387	404,314,139
Vat Payable	6,007,700	9,890,172
Less Allowances For Impairment Of Receivables	-	23,231,315
Miscellaneous Deposits	-	373,672,566
Deferred Income	6,868,084,541	916,446,501
Deposits Payable	416,840,662	1,010,974,630
Retention Money Payable	156,772,498	316,218,489
Caution Money Payable	11,600,000	159,655,350
Deposit Payable Higher Education Students' Loans Board HESLB	15,224,031	7,885,748
HEET Deposit Payable	21,735,530	
Other Employees' Benefits	30,030,000	422,126,200
TCU Deposit Payable	18,570,000	13,300,000

MZUMBE UNIVERSITY (MU)

MUSO Deposit Payable	37,712,441	2,090,200
Withholding Tax	3,096,894	21,080,365
Deferred Revenue Grant	71,000,000	71,000,000
TOTAL	11,531,524,076	6,099,530,569

18. CURRENT MATURITY OF LONG-TERM BORROWINGS

	30.06.2023 TZS	30.06.2023 TZS
TANZANIA EDUCATION AUTHORITY (TEA) LOAN	212,000,000	224,000,000
TOTAL	212,000,000	224,000,000

19. SHORT-TERM PROVISIONS

These provisions are recognized when the University has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

	30.06.2023 TZS	30.06.2022 TZS
Provision For Audit Fees	178,000,000	150,000,000
Provision For Audit Expenses	150,000,000	98,700,000
TOTAL	328,000,000	248,700,000

During the year 2022/23 opening balance for Provision for audit fee was TZS 150,000,000 additions for the same was TZS 18,000,000 where the whole amount for 2021/22 was paid on 2022/23. The University recognize TZS 178,000,000 as Audit fee for financial year 2022/23 leading to TZS 178,000,000 balance as at 30 June 2023,

During the year 2022/23 opening balance for Provision for audit expenses was 98,700,000 additions for the same was TZS 51,300,000 leading to TZS 150,000,000 balance as at 30 June 2023.

20. LONG-TERM BORROWINGS

Current organisation has no outstanding long-term loan. Organisation has cleared a loan of TZS 1,000,000,000 is in favour of Tanzania Education Authority (TEA) leaving uncleared portion of short-term borrowing of 200,000,000. The terms of the repayment of loan were 6 equal instalments payable over a period of 6 years up to 31 December 2023 at an interest rate of 6% per annum which is below the market rate of 17%.

21. CAPITAL FUND

The capital fund figure of TZS 247,813,352 as at 30 June 2023 represents capital expenditure funds received from the Government of Tanzania.

22. REVENUE FROM NON-EXCHANGE TRANSACTIONS

	30.06.2023	30.06.2022
	TZS	TZS
Government Subvention PE	23,788,493,346	22,153,753,182
Government Subvention Development	-	978,000,000
Donor Subvention Research Projects	8,858,425,203	6,140,087,567
Non-Monetary Revenue Capital	1,040,535,000	449,527,360
TOTAL	<u>33,687,453,549</u>	<u>29,721,368,109</u>

The reported revenue from non-Exchange transactions comprises of:

	2022/23	2021/22
	TZS	TZS
External Assistance - Grants from Donors	8,858,425,203	6,140,087,567
Ministry Of Education, Science and Technology	23,788,493,346	23,131,753,182
Non-Monetary Revenue-Capital	1,040,535,000	449,527,360
TOTAL Amortized During the Year	<u>33,687,453,549</u>	<u>29,721,368,109</u>

23. REVENUE FROM EXCHANGE TRANSACTIONS

	30.06.2023	30.06.2022
	TZS	TZS
Accommodation Fees	503,612,030	491,571,552
Application Fee	375,098,000	331,467,000
Short Course	619,353,680	503,802,179
Consultancy	252,592,512	408,848,262
Caution Money	186,200,000	180,620,000
Student Fees	18,273,543,000	20,686,019,000
Rental Income From Government Entities	600,000	2,400,000
Rental Income From Private Entities	33,787,290	25,740,678
House Rent	245,901,276	232,817,130
Graduation Fees	79,580,000	89,450,000
Identity Card	64,770,000	62,220,000
Health Services Income	183,991,552	120,103,974
Quality Assurance Fees	26,428,000	23,018,000

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Examination Appeal And Supplementary Fee	87,240,000	50,882,500
Other Miscellaneous Income	1,231,650,541	587,130,785
Bookshop Sales	-	63,324
Bookshop Gross Profit	6,974,525	-7,861,758
TOTAL	<u>22,171,322,406</u>	<u>23,788,292,626</u>

24. WAGES, SALARIES AND EMPLOYEES' BENEFITS

	30.06.2023	30.06.2022
	TZS	TZS
Casual Labourers	113,069,052	112,172,341
Local Staff Salaries	20,169,158,380	18,798,142,500
Leave Travel	80,774,624	86,189,594
Extra Duty	1,356,555,143	1,274,129,891.00
Responsibility Allowance	764,511,157	763,969,466
Outfit Allowance	6,500,000	4,220,000
Subsistence Allowance	355,946,200	316,188,507
Gratuities	0	2,148,000
Special Allowance	0	141,102,375
Field Practical Allowance	618,375,000	680,735,000
Professional Allowances	29,767,036	45,743,906
Councilors Allowance	91,120,000	51,000,000
Wages Salaries And Employee Benefits	1,164,660,690	949,832,992
Utilities	35,575,000	38,710,000
Transport Allowance	87,475,500	39,646,000
Facilitation Allowance	1,534,097,765	1,143,783,015
Honoraria	1,043,505,072	637,396,245
Electricity Allowance	16,380,000	68,329,000
Housing Allowance	461,400,000	426,600,000
Food And Refreshment	370,018,764	293,685,950
Telephone Allowance	127,795,000	47,287,300
Water And Waste Disposal	39,318,137	9,679,769
Furniture	80,000,000	21,610,000
Contributions To Public Service Social Security Fund Psssf	3,016,703,472	2,794,983,585
Contributions To National Health Insurance Fund Nhif	603,357,494	561,899,097
TOTAL	<u>32,166,063,486</u>	<u>29,675,802,610</u>

25. SUPPLIES AND CONSUMABLES USED

	30.06.2023 TZS	30.06.2022 TZS
Office Consumables Papers Pencils Pens And Stationaries	559,670,343	231,257,040
Computer Supplies And Accessories	30,817,344	76,733,864
Office And General Supplies And Services	187,771,209	66,599,617
Computer Software	48,953,194	4,554,060
Newspapers And Magazines	51,799,800	55,987,000
Printing And Photocopy	7,417,500	16,316,700
Software Licence Fees	81,493,111	98,447,191
Outsourcing Costs Includes Cleaning And Security Services	1,145,146,395	1,349,553,459
Electricity Charges by TANESCO/Other charges eg. REA	468,490,409	461,995,634
Water Expenses To Govt. Entities	57,672,675	47,204,759
Diesel	958,063,381	808,302,141
Drugs And Medicines	102,423,990	62,439,358
Laundry And Cleaning	21,147,500	13,912,000
Rental Office And Housing Expenses To Private Entities	1,737,850	9,594,850
Uniforms	44,947,600	13,636,000
Meetings Conferences And Seminars To Pses Eg. Aicc	88,465,950	56,711,566
Accommodation	88,372,180	79,765,100
Tuition Fees	292,896,267	134,927,872
Tuition Fees To Private Entities	11,791,240	45,789,802
Training Allowances	14,899,300	32,000,000
Training Materials	58,158,600	39,113,531
Air Travel Tickets	153,113,615	36,499,747
Research And Dissertation	314,758,605	110,689,355
Research And Consultancies	696,142,180	890,956,964
Conference And Seminars	107,987,237	462,851,592
Upkeep Allowances	450,637,866	302,784,646
Health Insurance	823,900	-

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Ground Travel Bus Railway Taxi Etc	594,931,320	501,450,639
Lodging/Accommodation	68,695,000	60,047,500
Per Diem Domestic	3,660,067,466	2,128,349,837
Per Diem Foreign	73,117,330	17,220,954
Visa Application Fees	4,113,149	1,360,570
Advertising And Publication	12,366,000	17,102,200
Communication Expenses To Ttcl & Other Pses	55,533,908	892,217
Publicity	40,898,600	78,700,711
Subscription To Other Private Bodies	15,603,949	192,155
Subscription To Government Entities Eg. Nbaa Crb	50,974,350	16,314,650
Communication Network Services	248,430,033	363,634,819
Examination Expenses	69,049,708	454,310,916
Training Expenses Domestic To Private Entities	3,020,000	13,980,000
Sporting Supplies	49,195,712	24,854,500
Exhibition Festivals And Celebrations	154,778,774	146,748,320
Entertainment	103,250,000	88,262,160
Gift And Prizes	21,750,000	30,366,800
Legal And Inspection Fees To Private Entities	7,000,000	2,340,000
Legal Fees	42,218,651	70,744,551
Education Supervision Expense	16,632,100	16,080,000
Environment Impact Assessment Review And Monitoring Expenses	-	8,695,000
Bank Charges And Commissions	95,049,034	91,583,945
Project Management	6,263,053,356	4,695,780,678
Recognition Registration Accreditation Admission and Arti	-	4,377,530
Honorariums Expert Opinion	163,780,342	270,798,690
Regulatory Costs	66,048,704	106,476,365
Insurance Expenses to NIC		33,600,121

MZUMBE UNIVERSITY (MU)

Burial Expenses	61,197,000	115,335,000
Subscription to Other International Institutions	-	12,164,355
TOTAL	17,986,353,725	14,880,389,031

26. ROUTINE REPAIR AND MAINTENANCE EXPENSES

	30.06.2023 TZS	30.06.2022 TZS
Outsource Maintenance Contract Services	1,515,650,398	558,096,820.00
Electrical and Other Cabling Materials	-	19,783,349.00
Service and Repair Motor Vehicles and Water Crafts	249,550,529	245,527,204.00
Tyres and Batteries	16,540,295	111,290,008.00
Office equipment and appliances paid/incurred	10,908,521	10,336,820.00
Air Conditioner	0	6,290,230
TOTAL	1,792,649,743	951,324,431

27. DEPRECIATION

	30.06.2023 TZS	30.06.2022 TZS
Office Buildings And Structures	1,370,624,919	1,369,235,239
Roads	23,802,453	23,802,453
Sewer System	50,792,204	50,792,204
Motor Vehicles Administrative	586,450,998	663,781,288
Motorbikes Motor Cycles And Bicycles	1,278,613	713,762
Hardware Servers and Equipment Incl. Desktops Laptops, UPS	332,217,166	302,176,573
Data Communication Centres Networks And Facilities	47,665,991	48,559,710
Plant And Machinery	149,289,866	146,500,644
Office Furniture and Fittings	679,833,046	653,164,643
Library Books	78,160,249	62,057,627
TOTAL	3,320,115,505	3,320,784,143

28. AMOTIZATION OF INTANGIBLE ASSET

	30.06.2023 TZS	30.06.2022 TZS
Computer Software	-	39,217,358
TOTAL	<u>-</u>	<u>39,217,358</u>

29. OTHER EXPENSES

	30.06.2023 TZS	30.06.2022 TZS
Insurance of Vehicles	129,715,047	138,011,626.00
Self Help Scheme	9,200,000.00	3,700,000.00
Contribution to Consolidated Fund 15% on Gross Revenue	300,000,000.00	300,000,000.00
Audit expenses	177,350,000.00	98,700,000.00
Property insurance	-	109,644,506.00
TOTAL	<u>616,265,047</u>	<u>650,056,132.00</u>

30. SURPLUS FOR THE YEAR

The loss of TZS 117,166,837 reported in the statement of financial performance arises from activities that are undertaken by Mzumbe University as part of its service delivery activities. Activities include such related activities in which the University engages in furtherance of, incidental to, or arising from these activities.

31. PRIOR YEAR ADJUSTMENTS/REVERSALS MADE DURING THE YEAR

The University has adjusted the accumulated surplus of previous years for TZS (334,442,964) as per requirements of IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) and The Public Assets Management Guideline 2019 issued by the Ministry responsible for Finance and Planning aimed at addressing policy, legal, regulatory, operational and technological challenges that arise in the course of managing public assets. These adjustments are further elaborated as shown below:

	30.06.2023 TZS	30.06.2022 TZS
Effect Of Changes In Intangibles Accounting Estimates	-	- 594,089,707
SUB-TOTAL	<u>-</u>	<u>-594,089,707</u>

OTHER PRIOR YEAR ADJUSTMENTS:

Payment For Year 2021/22 Paid In Year 2022/23 Not Recognised as a Liability for that Particular Year	267,453,809	-
Unrecognized Revenue (Student Fee) 2021/22	66,989,155	-
SUB-TOTAL	334,442,964	-
TOTAL	334,442,964	-594,089,707

32. NOTES TO THE CASH FLOW STATEMENT

(a) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks and investments in money market instruments. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

	30.06.2023	30.6.2022
	TZS	TZS
Cash on hand and balances with banks	13,659,420,722	8,428,879,758
Total	13,659,420,722	8,428,879,758

(b) Property, Plant and Equipment, Intangible and Work in Progress

During the period, the University acquired property, plant, and equipment with an aggregate cost of TZS 973,382,081. Net cash payments of TZS 3,306,486,969 were made to purchase property, plant.

(c) Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/(Deficit) from Ordinary Activities

	2022/23 TZS	2021/22 TZS
Surplus/(deficit) for the year	- 117,166,836.86	4,340,341,718
Add/(less) non-cash items		
Depreciation and amortisation expense	3,320,115,505.35	3,346,258,806
Net foreign exchange losses/(gains)	- 131,844,551.72	43,098,276
Additional non-monetary Revenue	-1,040,535,000	-449,527,360
Total non-cash items	<u>2,147,735,954</u>	<u>2,939,829,722</u>
Add/(less) items classified as investing or financing activities		
Net (gains)/losses on disposal of property, plant, and equipment	-	-
Total items classified as investing or financing activities	-	-
Add/(less) movements in statement of financial position		
(Increase)/Decrease in receivables	1,914,505,470	-825,244,729
(Increase)/Decrease in prepayments	-535,957,954	-360,929,442
(Increase)/Decrease in inventories	89,912,855	-316,467,551
Increase/(Decrease) in payables and deferred revenue	5,763,143,246	-339,087,007
Increase/(Decrease) in provisions	67,300,000	-111,400,000
Total net movement in statement of financial position	<u>7,298,903,616</u>	<u>-1,953,128,729</u>
Net cash flows from operating activities	<u>9,329,472,733</u>	<u>5,327,042,711</u>

33. SOCIAL SECURITY COSTS FOR THE YEAR 2022/23

Mzumbe University makes compulsory payments to Public Service Social Security Fund (PSSSF). Such payments are usually earmarked to finance employees' social benefits and are often paid to those Pension Funds that provide such benefits. These benefits are narrated hereunder:

	30.06.2023	30.06.2022
	TZS	TZS
PSSSF - Employers Contribution	3,016,703,472	2,794,983,585
NHIF - Employers Contribution	603,357,494	561,899,097
TOTAL	3,620,060,966	3,356,882,682

34. EFFECT TRANSACTIONS ON FOREIGN CURRENCY TRANSLATION

Transactions in foreign currencies during the year are converted into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of financial performance.

Denominations	Bank Balance	Bank Closing Rate	30.06.2023		Gain (Loss)	30.06. 2022
			Equivalent Amount	Cash Book Balance	TZS	
USD	1,864,293	2,316	4,317,592,984	4,174,939,009	142,877,815	
EURO	205,943	2,531	521,211,640	532,127,204	-10,885,471	
GBP	7	2,925	20,472	56,344	- 35,872	
TOTAL			4,838,825,096	4,707,122,557	131,844,552	-43,098,276

35. DEFERRED TAX

Mzumbe University is exempted from paying income tax and therefore computation of potential deferred tax is not necessary.

36. ULTIMATE OWNER OF THE UNIVERSITY

The Government of the United Republic of Tanzania is the sole owner of the University.

37. RELATED PARTY DISCLOSURES

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The related party transaction is guided by IPSAS 20.

37.1 Control

Mzumbe University, a government owned Institution, was established at Mvomero District in Morogoro, in place of the Institute of Development Management- Mzumbe (hereinafter referred to as the former Institute) by the Mzumbe University Act, 2001. The former Institute which was established by the Institute of Development Management Act, 1972 ceased to exist on 1 January 2002 when the University legally came into existence. The establishing

Act was repealed by Act No.7 of 2005 (The Universities Act) and the University was re- established by Article 4 of the Mzumbe University Charter and Rules of 2007 made under Section 25 of the Universities Act, 2005.

In addition, the University receives the administration direction from the Ministry of Education Science and Technology (MoEST).

37.2 Disclosure of Related Party Transactions

During the period under review, the University had both operating and/or financial relationship with several Government entities including the Treasury Registrar, Higher Education Students Loans Board (HESLB) which sponsors undergraduate students, and Tanzania Education Authority (TEA) which provided loan for construction of academic cum administrative building at Mbeya Campus.

The University also worked with other Government institutions including, the Tanzania Commission for Universities (TCU) responsible in ensuring of Quality Assurance, the Government Procurement Services Agency (GPSA), and Medical Stores Department (MSD).

During the period under review, the University had the following receivables, prepayments and payables with some of the mentioned Government Institutions: Individuals Owning, Directly or Indirectly, an Interest with the University That Gives Them Significant Influence over the University.

	30.06.2022	30.06.2021
	TZS	TZS
Government Grant Received From Treasury In The Year:		
Personnel Emoluments	23,788,493,346	22,153,753,182
Development	-	978,000,000
TOTAL	23,788,493,346	23,131,753,182

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PREPAYMENTS:

GPSA (Supply Of Motor Vehicle)	237,617,000	277,040,740
MSD (Supply Of Medicines and Drugs)	41,075,996	1,652,256
TEMESA (Tanzania Electrical, Mechanical And Electronics Services Agency)	21,017,542	21,017,542
The Dar Es Salaam International Trade Fair (DITF)	19,010,240	19,010,240
SUMA JKT- CONSTRUCTION OF ADMINISTRATION BUILDING	354,520,850	-
	<u>673,241,628</u>	<u>318,720,778</u>

RECEIVABLES:

RECEIVABLE FROM HIGHER EDUCATION
STUDENTS' LOAN BOARD (HESLB)

STUDENTS' FEES	16,487,400	26,758,900
TOTAL	<u>16,487,400</u>	<u>26,758,900</u>

PAYABLES:

Loan from Tanzania Education Authority
(TEA)

Payable Sum	400,000,000	600,000,000
Repayment	200,000,000	200,000,000
TOTAL	<u>200,000,000</u>	<u>400,000,000</u>

37.3 Key Management Personnel

The University classifies its key management personnel into one of three classes:

- Members of the University Council;
- Senior executive officers (the Vice-Chancellor, the Deputy Vice-Chancellor-Academic); and the Deputy Vice Chancellor-Administration and Finance), responsible for reporting to the University Council and;
- Principal, Deans and Directors, responsible for the operation of the University's operating segments (colleges, schools, faculties, directorates and institutes), and reporting to the senior executive officers.

Members of the University Council are paid an annual fee of TZS 10,000,000 for the chairperson and 8,000,000 for other members as well as TZS 200,000 for the chairperson and 150,000 for other members in honoraria for each meeting attended

during the period. Senior Executive Officers and Principal, Deans and Directors are employed as employees of the University, on permanent and pensionable employment terms. The Key Management Personnel had no loans with University.

The aggregate level of remuneration paid and number of persons (measured in 'people' for Members of the University Council, and 'fulltime-equivalents' (FTE's) for Senior Executive Officers and Principal, Deans and Directors) of key management personnel is presented below:

	30.06.2023	30.06.2022
	TZS	TZS
Key Management Personnel Emoluments	581,412,000	597,840,000
Allowances And Expenses - Council Meetings	93,250,000	388,608,000
Allowances And Expenses - Council Committees	216,800,000	466,859,500
Fees Paid To Council Members	36,340,000	100,000,000
TOTAL	<u>927,802,000</u>	<u>1,553,307,500</u>
Number of Key Management Personnel Remunerated	<u>39</u>	<u>39</u>

In addition:

- i. No amount of loans or repaid by Key Management Personnel even the close members during the financial year ended 30 June 2023.
- ii. No amount of loan repaid during the year under review
- iii. No amount of the closing balance of loans at end of 30 June 2023.

37.4 Post-Employment Benefit

Post-employment benefits are one of the types of employee benefits. These are benefits which will have to be paid after the employee has completed his/her employment. Key Management personnel will submit their request to PSSSF for retirement benefits and their pensions.

38. DIRECTORS' FEE

This represents amount payable to Members of the University Council as annual directors' fee. As per Treasury Registrar Circular No. 1 of 2020 with Ref. No. CBD.22/39/01/09 (Board Members of public universities and university colleges), the Chairman of the Council is paid an annual fee of TZS 10,000,000 and TZS 8,000,000 for each member of the Council, However the amount paid was less due to board members were appointed at the end of quarter three.

30.06.2023					30.06.2022	
No. of persons	Rate TZS	Amount	No. of persons	Rate TZS	Amount	
		TZS			TZS	
Chairman	1	10,000,000	1	10,000,000	10,000,000	
Members	13	8,000,000	12	8,000,000	90,000,000	
TOTAL		36,340,000				

39. GOVERNMENT SUBVENTION

Mzumbe University being a Government Institution, has recurrent revenue subvention from the Government amounting to TZS 23,788,493,346 to cater Person emoluments no fund received for Development projects compared to TZS 23,131,753,182.00 on which TZS 22,153,753,182.00 for the Person emoluments and TZS 978,000,000,000 for Development expenditure that was approved by the Parliament. The amount received amounted to 102.84% of the total amount approved by the Parliament for recurrent and development for the financial year 2021/22.

40. INTER GOVERNMENT TRANSACTIONS

During the year under review the University paid a total of TZS 2,823,042,023 to other Government entities as shown below:

Inter Government Transactions 2022/23

Controller And Auditor General	175,400,000.00
E-Government Agency	6,313,000.00
Government Procurement Services Agency	850,015,091.00
Institute Of Accountancy Arusha	8,850,000.00
Medical Stores Department	2,492,158.00
Ministry Of Education, Science And Technology	1,500,000.00
Morogoro Works Training Institute	2,878,000.00
National Board Of Accountants And Auditors	8,768,750.00
National Construction Council	1,500,000.00
National Examination Council Of Tanzania	27,378,000.00
National Institute For Medical Research	1,100,000.00
National Insurance Corporation Morogoro	183,520,564.00
Nelson Mandela African Institution Of Science And	5,585,000.00
Public Procurement Regulatory Authority	5,050,000.00
Sokoine University Of Agriculture	6,420,000.00
The Tanzania Electric Supply Company Limited	325,381,908.00
Tanzania Commission For Science And Technology	6,300,000.00
Tanzania Education Authority	224,000,000.00

Tanzania Forest Services Agency	1,660,000.00
Tanzania Laboratory Service Board	1,080,000.00
Tanzania National E-Procurement System	2,500,000.00
Tanzania Personal Secretaries Association	6,800,000.00
Tanzania Posts Corporation	1,162,300.00
Tanzania Telecommunications Company Limited	212,118,758.00
Tanzania Trade Development Authority	19,010,240.00
Tanzania Electrical, Mechanical And Electronics	32,164,854.00
The Association Of African Business Schools	7,017,000.00
The Institute Of Internal Auditors Tanzania	9,624,000.00
The Tanganyika Law Society	1,100,000.00
The Tanzania Commission For Universities	363,414,000.00
Tanzania Public Service College	1,400,000.00
Treasury Registrar	300,000,000.00
University Of Dar Es Salaam	9,800,000.00
University Of Dar-Es-Salaam Computing Centre	3,448,400.00
University Of Dodoma	3,520,000.00
Vocational Education And Training Authority	4,770,000.00
TOTAL	2,823,042,023.00

41. EVENTS AFTER THE REPORTING DATE

According to IPSAS 14 -Post balance sheet events are those events, favourable and unfavourable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue.

- i. Those that provide evidence of conditions that existed at the end of the reporting period (Adjusting events after the reporting period)
- ii. Those that is indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

There were no significant known events that impacted on the result for the year and financial position of the University after the reporting date, but if there is retrospective and prospective adjustment the Authority will adjust the Financial Statements.

42. CONTINGENT ASSETS

As at 30 June 2023; Mzumbe University has a case at the Land District Tribunal Morogoro in respect leased building for provision of secretarial service. Hearing of this case was done and the court decided on favour of MU. The court ordered the

eviction to be done by the court broker in accordance to the law. The matter is at execution stage and the University is making a close follow at District Land Tribunal for the appointment of the Court broker who will execute the court order.

43. CONTINGENT LIABILITIES

As at 30 June 2023; staff, tenant and supplier of goods have commenced legal proceedings against Mzumbe University in respect of labour dispute, disposal of obsolete assets and eviction from the apartment. The estimated payout is TZS 45,451,823 should the action be successful. Judgment date has not been set and therefore it is not practicable to state the timing of the payment, if any. The University has been advised by its Legal Counsel that it is only possible, but not conceivable, that the action will succeed. Accordingly, no provision for any liability has been made in these financial statements.

S/N	NATURE OF CONTINGENT LIABILITY	Amount (TZS)
1.	Civil Case No. 144 Of 2014 (Rekha N. Kanabar Vs Mzumbe University)	20,000,000
2.	Land Application No.445/2021 (The Attorney General Vs. Stanley Chambasi And Peter Chambasi	25,451,823
	TOTAL	45,451,823

44. CONTRACTUAL COMMITMENTS

As at 30 June 2023, Mzumbe University had Contractual Commitments amounting to TZS 4,495,970,000 as compared to TZS 5,546,009,837 as at 30 June 2022. The commitments were relating to the construction of administration building, academic building, rehabilitation of teaching infrastructures, sport grounds and other non-current assets. Status of capital commitments is as indicated below:

	30.06.2023	30.06.2022
	TZS	TZS
APPROVED AND CONTRACTS	4,495,970,000	5,546,009,837
TOTAL	4,495,970,000	5,546,009,837

45. LEASE COMMITMENTS

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance on a straight-line basis over the period of the lease.

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The University did not have any finance or operating leases as at 30 June 2023.

46. REVENUE ON CASH AND ACCRUAL

Description	Note	Total Revenue-On accrual	Accrual Amount recognised during the year	Accrual Amount from previous year received during the year	Total revenue in cash
1		2	3		4
Revenue From Non-Exchange Transactions	22	33,687,453,549	19,047,989,326	-	14,639,464,223
Revenue From Exchange Transactions	23	22,171,322,566	2,287,894,637	3,629,078,248	23,512,506,177
Noted and corrected		55,858,776,115	21,335,883,963	3,629,078,248	38,151,970,400

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47. EXPENDITURE ON CASH AND ACCRUAL

	Total Expenditure on Accrual	Accrual Amount recognised during the year	Inventories Procured but not utilized at the year end (closing inventories)	Accrual from previous years paid during the year	Inventories from previous year utilised during the year	Expenditure on Cash
	A	B	C	D	E	F = (A-B+C+D+/- E)
RECURRENT EXPENDITURE ITEMS:						
Wages, Salaries and Employees Benefits	32,166,063,486	18,417,529,447	-	1,016,235,884		14,764,769,923
Supplies and Consumables Used	17,986,353,723	9,475,095,271	137,221,544	35,997,378	454,306,838	8,230,170,536
Routine Repair and Maintenance Expenses	1,792,649,743	290,793,099				1,501,856,644
Interest expenses	12,000,000	12,000,000		24,000,000		24,000,000
Audit Fees/Expenses	178,000,000	178,000,000		150,000,000		150,000,000
Directors Fees	36,340,000	-				36,340,000
Other Administrative Expenses	616,265,047		24,625,600			640,890,647
	52,787,671,998	28,364,713,786	161,847,144	1,226,233,262	454,306,838	25,348,027,749

48. COMMENTARY ON BUDGET AND EXPLANATION OF MATERIAL DIFFERENCES

The reasons for the material differences between the final budget and actual amounts on comparable basis are explained below: -

Statement of Financial Performance

Revenue from Non-Exchange Transactions

This revenue received from the Government against budget is a net of the unremitted budgeted amount to cater for personal emoluments and fund budgeted for staff recruitment.

Revenue from Exchange Transactions

The variance, which is 14% noted in accrual revenue received from internal sources is a result of collected amounts mainly from students fees whose collection follows the academic year which runs between October and November while the financial year runs between July and June.

Supplies and Consumables Used

The variance represents capital expenditure funds received for research funded projects in the previous year utilized by the year-end in respect of researches.

Directors Fees

The variance represents amount not paid due to passing away of former honorable chairperson in the first quarter of financial year under review.

Audit Fees/Expenses

The difference arises as amount paid is as agreed between the Management of the University and the CAG.

Statement of financial position

Property, Plant and equipment (PPE)

The variance represents capital expenditure funds utilized by the year-end in respect of purchase of Furniture for new students Hostels.

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49. TRANSFER FROM/(TO) OTHER GOVERNMENT ENTITIES

	30.06.2023	30.06.2022
	TZS	TZS
Meals and Accommodation Allowance	5,781,039,020	3,638,661,544
TOTAL	<u>5,781,039,020</u>	<u>3,638,661,544</u>

50. GRANTS, SUBSIDIES AND OTHER TRANSFER PAYMENTS

	30.06.2023	30.06.2022
	TZS	TZS
Revenue Grants From Donors (External	8,858,425,202.39	6,199,352,217.00
Government Grants	-	978,000,000.00
TOTAL	<u>8,858,425,202.39</u>	<u>7,177,352,217.00</u>

51. SUPPLIES AND CONSUMABLES USED

	2022/23	2021/22
	TZS	TZS
Office Consumables Papers Pencils Pens	485,327,216	230,685,696
Computer Supplies And Accessories	38,635,168	72,221,864
Office And General Supplies And Services	162,742,712	61,113,784
Computer Software	42,852,560	4,554,060
Newspapers And Magazines	47,291,258	55,987,000
Printing And Photocopy	7,417,500	16,316,700
Software Licence Fees	71,337,295	98,447,191
Outsourcing Costs Includes Cleaning And	1,089,974,041	1,284,311,224
Electricity Charges By Tanesco/Other Pses	439,333,497	451,195,634
Water Expenses To Govt Entities	48,460,829	47,204,759
Diesel	687,491,135	798,136,745
Drugs And Medicines	89,659,730	62,439,357
Laundry And Cleaning	20,206,792	13,912,000
Rental Office And Housing Expenses To	1,737,850.00	9,594,850
Uniforms	39,346,150	13,636,000
Meetings Conferences And Seminars To	69,720,330	58,781,566
Accommodation	77,359,082	69,563,600
Tuition Fees	254,563,285	135,577,872
Tuition Fees To Private Entities	10,321,795	45,789,802
Training Allowances	28,129,054	42,201,500
Training Materials		39,113,531
Air Travel Tickets	9,820,025	36,499,747
Research And Dissertation	282,535,855	60,678,977
Research And Consultancies	591,485,228	898,763,101
Conference And Seminars	98,792,768	427,481,670

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Upkeep Allowances	406,159,614	304,282,440
Ground Travel Bus Railway Taxi Etc	504,847,745	492,935,639
Lodging/Accommodation	59,066,146	52,072,500
Per Diem Domestic	3,333,565,589	2,113,476,675
Per Diem Foreign	64,005,319	6,446,884
Visa Application Fees	3,600,561	960,400
Advertising And Publication	10,824,927	17,102,200
Communication Expenses To Ttcl & Other	48,193,442	892,217
Publicity	35,801,744	57,770,471
Subscription To Other Private Bodies	13,659,357	192,155
Subscription To Government Entities Eg.	48,390,339	16,314,650
Communication Network Services	148,826,167	362,214,819
Examination Expenses	57,575,996	394,366,416
Training Expenses Domestic To Private	2,643,642	13,330,000
Sporting Supplies	43,064,855	24,854,500
Exhibition Festivals And Celebrations	131,171,220	140,639,820
Entertainment	91,293,195	88,262,160
Gift And Prizes	19,039,476	30,366,800
Audit Fees Paid To Cag	6,127,648	-
Legal And Inspection Fees To Private	36,957,288	2,340,000
Legal Fees	16,310,135	62,744,551
Education Supervision Expense	-	16,080,000
Environment Impact Assessment Review	-	8,815,000
Bank Charges And Commissions	83,220,933	91,642,343
Project Management	4,621,323,222	4,301,426,054
Recognition Registration Accreditation	-	4,377,528
Honorarium's Expert Opinion	143,369,745	270,798,690
Regulatory Costs	71,855,161	104,312,299
Insurance Expenses To Nic	29,764,850	33,600,121
Burial Expenses	48,274,483	115,335,000
Subscription To Other International	-	12,164,355
TOTAL	14,773,473,954	14,174,324,917

52. WAGES, SALARIES AND EMPLOYEES' BENEFITS

	2022/23	2021/22
	TZS	TZS
Casual Labourers	105,250,000	110,347,000
Leave Travel	82,914,000	79,900,194
Extra Duty	1,372,708,000	2,336,184,520
Responsibility Allowance	739,181,000	963,969,465
Outfit Allowance	6,500,000	4,220,000

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Research & Data Collection Project	-	28,740,000
Subsistence Allowance	418,067,068	416,188,507
Directors Fee	36,340,000	214,000,000
Gratuities	-	2,148,000
Special Allowance	-	143,471,975
Field Practical Allowance	660,649,054	819,405,000
Professional Allowances	23,400,000	45,743,906
Councillors Allowance	86,430,000	51,000,000
Wages Salaries And Employee Benefits	1,104,830,355	949,832,992
Utilities	33,740,000	38,710,000
Transport Allowance	82,981,000	35,162,000
Facilitation Allowance	1,504,097,765	1,528,033,015
Honoraria	941,668,000	496,193,405
Electricity Allowance	16,380,000	68,329,000
Housing Allowance	437,690,000	426,600,000
Food And Refreshment	340,832,000	389,310,950
Telephone Allowance	121,220,000	46,542,800
Water And Waste Disposal	39,492,294	9,679,769
Furniture	75,800,000	21,610,000
TOTAL	<u>8,230,170,536</u>	<u>9,225,322,498</u>

53. STUDENTS LOANS PAYMENTS

	2022/23	2021/22
	TZS	TZS
Students Loans Payments (Meals, Accommodation, Books & Stationery)	3,619,490,100	3,630,975,795
TOTAL	<u>3,619,490,100</u>	<u>3,630,975,795</u>

54. ROUTINE REPAIR AND MAINTAINANCE EXPENSES

	2022/23	2021/22
	TZS	TZS
Outsource Maintenance Contract Services	1,356,725,623	540,218,790
Electrical And Other Cabling Materials	-	19,783,349
Service And Repair Motor Vehicles And Water Crafts	123,119,721	236,943,603
Tyres And Batteries	14,785,000	111,290,008
Office Equipment And Appliances Paid/Incurred	7,226,300	6,274,400
Air Conditioner	-	6,203,500
TOTAL	<u>1,501,856,644</u>	<u>920,713,650</u>

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55. OTHER EXPENSES

	2022/23	2021/22
	TZS	TZS
Property Insurance	31,258,176	109,644,506
Insurance Of Vehicles	137,342,902	138,011,626
Contribution To Consolidated Fund 15% On Gross	300,000,000	300,000,000
Self Help Scheme	9,700,000	3,700,000
Consumables	63,889,569	318,986,043
Audit Expenses	98,700,000	98,700,000
TOTAL	<u>640,890,647</u>	<u>969,042,175</u>

56. COMPARATIVE FIGURES

Previous year's figures have been regrouped wherever considered necessary in order to facilitate comparability with current year's figures.