



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**



MZUMBE UNIVERSITY (MU)

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL AND COMPLIANCE AUDIT FOR THE
FINANCIAL YEAR ENDED 30 JUNE 2024**

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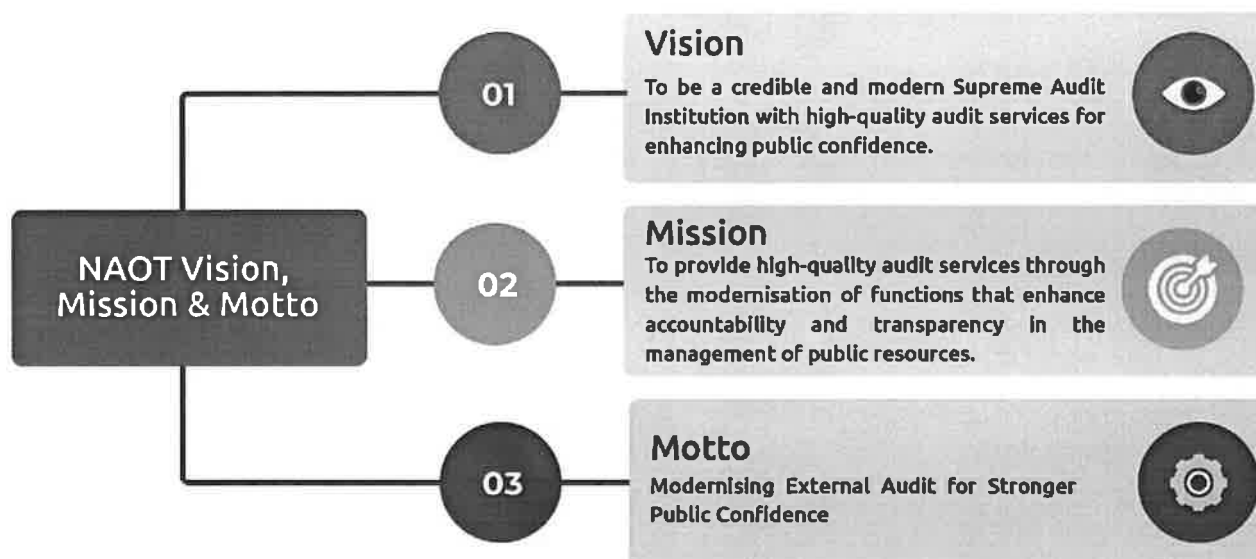
March 2025

AR/PA/MU/2023/24

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.



Independence and objectivity

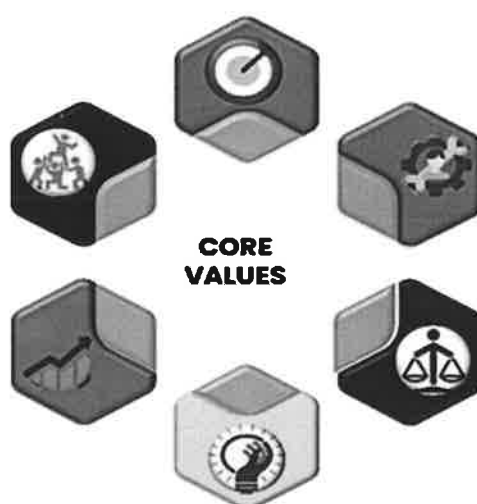
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Teamwork Spirit

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	Acquired Immunodeficiency Syndrome
AJOL	African Journal Online
BOT	Bank of Tanzania
C4YET	Crowdfunding for Youth Entrepreneurship in Tanzania
CDC	Centre for Diseases Controls
CEHME	Centre of Excellence in Health Monitoring and Evaluation
DCC	Dar es Salaam Campus College
FDPC	Finance and Development Planning Committee
FOL	Faculty of Law
FSS	Faculty of Social Sciences
HESLB	Higher Education Students' Loans Board
HIV	Human Immunodeficiency Virus
HLI	Higher Learning Institutions
ICT	Information and Communication Technology
IDS	Institute of Development Studies
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
KPI	Key Performance Indicators
KRA	Key Result Areas
MCC	Mbeya Campus College
MoEST	Ministry of Education Science and Technology
MU	Mzumbe University
MUSO	Mzumbe University Students' Organization
NBAA	National Board of Accountants and Auditors
NCDs	Non-Communicable Diseases
PPE	Property, Plant and Equipment
PSSSF	Public Service Social Security Fund
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 Africa
TZS	Tanzania Shillings

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairman 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 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Mzumbe University as at 30 June 2024, 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 and but does not include the financial statements and my audit report thereon.

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 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 based on these financial statements.

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

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

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether 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 2023/24 as per the Public Procurement laws.

Conclusion

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

Inconsistency in criteria used during evaluation processes for tenders worth TZS 329,245,402

My audit of the procurement procedures and related documents for the financial year 2023/24 found that the criteria used during the evaluation process of five tenders worth TZS 329,245,402 differed from those outlined in the tender documents provided to bidders contrary to Regulation 203(1) of the Public Procurement Regulations, 2013.

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 Mzumbe University for the financial year 2023/24 as per the Budget Act and other Budget Guidelines.

Conclusion

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

Absence of Budget committee and its function

The University had no Budget Committee as required by Paragraph 90(i) of the Budget Guidelines for Preparation of Plans and Budgets. While the University uses the Management Committee for budget matters this committee did not fulfill the functions of the Budget Committee as required by, Regulation 17(3) and Section 18(2) of the Budget Act No.11 of 2015 CAP 439.



Charles E. Kichere
Controller and Auditor General,
Dodoma, United Republic of Tanzania.
March 2025



2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 June 2024

2.1 INTRODUCTION

Pursuant to the Tanzania financial reporting standard no.1 on the report by those charged with governance, the Mzumbe University Council is pleased to present its financial statements for the year ended 30 June 2024. Presentation of the financial statements is in accordance with the provisions of the Public Audit act, Cap 418 and Public Finance Act, Cap 348, 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 2024 and they comprise the following; 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 Paragraph 21.

2.2 VISION

The university envisions becoming 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

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

- (i) **Accountability:** Being accountable to our stakeholders and to the community for the mandate and responsibilities bestowed upon us;
- (ii) **Learning and Growth:** We are open to learning from others and from our challenges and successes for outstanding and enduring performance;
- (iii) **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;
- (iv) **Knowledge Creation and Dissemination:** We strive to ensure continuous knowledge creation through research and transfer it to society for the development of the people.

- (v) **Integrity and Respect:** Being exemplary in our behaviour and acting with honesty and impartiality in all our transactions;
- (vi) **Passion and Commitment:** We continually challenge our ideas to determine the best course of action in order to satisfy our customers;
- (vii) **Customer-centric:** We strive to continuously respond to the current and future needs of society; and
- (viii) **Professionalism:** We are committed to upholding 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; and
- KRA G: Implementation of Cross-cutting issues and International Agenda.

2.6 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

2.7 OBJECTIVES 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 who are 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.

2.8 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

2.9 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, master's and bachelor's degrees; and review existing curricula to align them with 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 be continuously enhanced during the next five years, and 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 2023/24, the University will continue the construction of the following infrastructures.

- (i) Construction of the Administration Block at the Main Campus by June 2024;
- (ii) Construction of one Academic complex at DCC by June 2024;
- (iii) To facilitate the drilling of one dip water well at Main Campus, DCC and MCC by June 2024;
- (iv) Rehabilitation of internal roads at the Main Campus by June 2024;
- (v) To facilitate rehabilitation of staff houses at Main Campus by June 2024;

- (vi) To facilitate preparation of student hostel construction at Mbeya Campus by June 2024;
- (vii) To facilitate on-going construction of Graduation ground at Main Campus by June 2024;
- (viii) Construction of operating theatre at the Main Campus phase II by June 2024; and
- (ix) To facilitate expansion of Mbeya Campus Dispensary by June 2024.

2.10 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 same of the factors that have contributed to the growth of the University. Under the stable political situation, the University has recorded growth in student' 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-Cultural 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.

2.11 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 staff. 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's 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.

(v) 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 to improve 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 to undertake consultancy and outreach activities.

(vi) 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.

2.12 KEY STRENGTHS AND RESOURCES

The University has the following key strengths and resources:

2.12.1 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 2024, the University had a total of 780 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 employees' performance

Table 1: Number of Staff at Mzumbe University as of 30 June 2024

Qualifications	Academic Staff		Administrative Staff		Number of Staff by Gender		Total
	Male	Female	Male	Female	Male	Female	
PhD	96	44	1		97	44	141
Masters	127	67	38	29	165	96	261
Bachelors	44	27	80	46	124	73	197
Diploma	NA	NA	35	54	35	54	89
Certificates	NA	NA	52	25	52	25	77
Form IV/STD VII	NA	NA	11	4	11	4	15
Total	267	138	217	158	484	296	780

Source: Staff establishment 2023/24

2.12.2 Financial Sustainability

The University's sources of revenue consist of:

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

During the year under review, the University collected TZS 56,783,389,249 out of the approved budget of TZS 63,340,668,556 compared to TZS 38,110,650,582 in 2022/23, achieving 89.65% of the approved budget.

2.12.3 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 globally 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.

2.12.4 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 needs and emerging trends. They are based on information from performance measurement, benchmarking and continuous learning

2.12.5 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.

2.12.6 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.

2.13 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 internally generating revenue, thus, a decline in postgraduate students' enrolment for the academic year 2023/24 prevented the University from achieving the strategic objective of attaining an increase in internal 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 enhance its visibility in the communities in which

the University serves, for instance, by 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 on-going 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 significant 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.

2.14 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:

- (i) Effectiveness and efficiency of operations;
- (ii) Safeguarding the University's assets;
- (iii) Compliance with applicable laws and regulations;
- (iv) Reliability of accounting records;
- (v) Business sustainability under normal as well as adverse conditions; and
- (vi) 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 2024 and is of the opinion that they met accepted criteria. The Council carries out risk and internal control assessments the Audit Committee.

2.14.1 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. 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 a 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 2023/24 was developed.

2.14.2 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.

2.14.3 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

2.14.4 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 2024.

2.14.5 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) and use Mfumo wa Uhasibu Serikalini (MUSE). 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).

2.15 RELATIONSHIP WITH STAKEHOLDERS

In pursuit of 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, the Higher Education Students' Loans Board, The Parliament of the United Republic of Tanzania, Development Partners, the surrounding community and the 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).

2.16 FINANCIAL POSITION

The financial position of the University is as set out in the statement of financial position. During the financial year ended 30 June 2024, the total assets of the University increased by TZS 2.89 billion (2022/23: TZS 5.51 billion) from TZS 94.80 billion as at 30 June 2023 to TZS 97.70 billion as at 30 June 2024. This was mainly attributed to an increase in current assets by TZS 1.59 billion (2022/23: TZS 3.76 billion) contributed by funds received from donors for the HEET project, and an increase for Work in progress for 3.94 billion for construction projects. On the other hand, liabilities increased by 1.20 billion TZS (2022/23: TZS 5.63 billion) from 12.07 billion as at 30 June 2023 to 13.28 billion as at 30 June 2024. This was mainly attributed to the increase in account payables.

2.17 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 adjustments the Management will adjust the Financial Statements.

2.18 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.

2.19 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 June 2024	30 June 2023
	TZS	TZS
Capital Fund	247,813,352	247,813,352
Accumulated Surpluses	84,167,145,799 g	82,063,282,391
Total Net Assets	84,414,959,151	82,311,095,743

2.20 CAPITAL MANAGEMENT

Net assets include capital funds and accumulated surpluses, which stood at TZS 84,414,959,151 (2022/23: TZS 82,063,282,391). 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 2024.

2.21 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 expenditures 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 the 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's 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 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.

2.22 CASH FLOWS

The University's cash flow is as set out in the cash flow statement. As at 30 June 2024, the University closed with cash and cash equivalents of TZS 15.83 billion (2021/22: TZS 13.66 billion). The increase is mainly attributed to a decrease in net cash flow from operating activities by TZS 1.62 billion and an increase in fund utilization for investing activities by TZS 1.95 billion

2.22.1 Commentary Information on Cash Flows

During the year ended 30 June 2024, the University reported a Surplus of TZS 1,967,582,632. The reported surplus was because of Introduction of preliminary Expenses for Mkinga HEET project and recruitment of new staff from the Government.

2.23 FINANCIAL PERFORMANCE

The University earned total revenue of TZS 55.94 billion (2022/23: 55.99 billion) during the financial year 2023/24; this includes the University's revenue from Non-Exchange Transactions of TZS 33.43 billion (2022/23: TZS 33.69 billion), revenue from Exchange Transactions of TZS 21.74 billion (2022/23: TZS 22.17 billion), Reversal of Expected Credit Loss of TZS 129.01 million (2022/23 TZS 285.72) and foreign exchange gain of TZS 640.45 million (2022/23: foreign exchange gain of TZS 131.84 million).

The recurrent expenses for the University during the financial year 2023/24 amounted to TZS 53.98 billion (2022/23: TZS 56.11 billion). Capital expenditure for the year amounted to TZS 5.24 billion (2022/23: TZS 3.30 billion) against a budget of TZS 4.55 billion (2022/23: TZS 4.55 billion). The Surplus of TZS 2.10 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 2023/24 is provided in the Statement of Financial Performance for the year ended 30 June 2024.

2.24 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 63.34 billion as compared to the actual received revenue of TZS 62.4 billion which is 98.57 percent of the budgeted amount. Similarly, the University had an expenditure budget of TZS 63.34 billion as compared to the actual expenses of TZS 59.96 billion which is 95 percent of the total budgeted expenditure. The Net Receipt over payment of TZS 2.16 billion. The summary of the budget and expenditure is as shown below:

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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)	TZS (billion)	TZS (billion)	%
	A	B	C	D=C-B	E=C/B*100
Total Revenue (A)	63.34	63.34	30.92	(32.42)	-51%
Total Expenses (B)	63.34	63.34	29.38	34.52	54%
Net Receipt/Payment (A-B)	-	-	1.54	1.54	
Performance: Revenue Vs Expenditure (%)			95%		

2.25 OPERATIONAL PERFORMANCE

During the financial year 2023/24, 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 21,741,215,357 compared to the targeted amount of TZS 23,797,425,240. The achievement is 91.36 % of the target, which is a result of amounts, uncollected student fees and assignments from short courses and consultancy. Enhance the 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.

2.26 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 2023/24 are as summarized hereunder:

	2023/24 TZS	2022/23 TZS
Liquidity Ratios:		
Current Ratio	1.4:1	1.4:1
Acid Test Ratio	1.4:1	1.3:1
Working Capital	4,551,874,079	4,170,402,246

The University's total liability as of 30 June 2024 was TZS 13.28 billion as compared to TZS 12.07 billion as at 30 June 2023, and total assets were worth TZS 97.70 billion compared to TZS 94.80 billion as on 30 June 2023. The University's state of affairs as on 30 June 2024 is shown in the accompanying statement of financial position. The statement of financial position as on 30 June 2024 showed a net asset of TZS 84.41 billion as compared to TZS 82.73 billion as at 30 June 2023 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.

2.27 KEY PERFORMANCE INDICATORS (KPIs)

Key Performance Indicators measure the nature and scope of efficiency and effectiveness of Mzumbe University operations. KPIs are as per the 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 2023/24 has set 107 targets, which were spread across all the 10 strategic objectives to be attained by 30 June 2024. 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 2024 was 85% whereby 73% of the targets were completed, 37% were in progress

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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 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
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 2024.	Awareness preventive HIV education and anti-stigma awareness campaign to students was conducted during orientation period on 20 October 2023 and another awareness was conducted on 27 February 2024 at Mzumbe Health Summit and others were conducted on 3 February 2024 on Mzumbe day and entrepreneurship day, where by 397 student and 23 staff members participated.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 of 293 people received counselling services at Mzumbe Health Centre were by 49 are staff and 244 are student.	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 2024.	An awareness education program on non-communicable diseases (NCDs) and healthy lifestyles was conducted for students on October 20, 2023, October 27, 2023, February 27, 2024, during the Mzumbe Health Summit, and on February 3, 2024, during Mzumbe Day and Entrepreneurship Day	100	100
			1.2.2: At least one (1) sports tournament "bonanza" for staff and students to promote sports spirit organized annually starting from July 2021	1.2.2. 2: At least one (1) sports tournament "bonanza" for staff and students to promote sports spirit organized by June, 2024	A total of 29 staff members participated in Shirikisho la Michezo la Mashirika ya Umma na Makampuni Binasfi Tanzania (SHIMMUTA)	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
					Dodoma from 12 to 25 December 2023, including friendly matches between Mzumbe University and Jordan and Sokoine Universities		
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 2024.	A total of 485 staff members participated in anti-corruption and integrity training 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 2024.	Rehabilitation of classrooms Main Campus and Dar Campus completed.	100	100
			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 2024.	Rehabilitation of Computer laboratories at Main Campus completed.	100	100
			3.1.5: One Library infrastructure at the Main Campus	3.1.5.5: A Library building at the Main Campus	Rehabilitation of Library building at the Main Campus	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			rehabilitated by June 2023.	rehabilitated by June, 2024.	Campus completed.		
			31.7: 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 2024.	Rehabilitation of Directorate of Research and Postgraduate Studies building at the Main Campus completed.	100	100
			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 2024.	Old Printing Centre renovated and retooled to PhD Students' Centre at the Main Campus completed.	100	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 2024.	Rehabilitation of sports ground proceeds. At MU-Main Campus: 1. Concreting of the floor (basketball side). Preparation of painting works (grinding) at Uswazi chini courts At MU-MCC: 1. Preparation for painting works At MU-DCC: 1. Concreting works.	65	70

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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, 2024.	University rehabilitated the system using internal labour force.	100	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", Kiyagea, Morogoro Municipality prepared by June 2024.	2.2.1 .1. Land Use Master Plan for MU Plot No. 615 Block "A", Kiyagea, Morogoro Municipality prepared by June 2024.	Land preparation of Master Plan for the plot is awaiting boundary verification by the surveyors from Morogoro Municipality.	15	15
			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 by June 2024.	Construction of four hostel at Main Campus completed.	100	100
			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 2024.	Retooling of the hostels has been completed and inspected.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	The project is in progress. Works remain include: 1. Laying of tiles. 2. Fixing of ceiling boards. 3. Fixing of doors. 4. Fixing of aluminium windows. 5. Partition. 6. External works.	43	88
			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.	The process of construction under HEET project started by clearing the site area.	15	20
			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	The process of construction under HEET project started by clearing the site area.	15	20

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
				to at least 30% at the Main Campus by June 2024.			
			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 2024.	The HEET project was amended whereby this project was cancelled due insufficient of funds.	15	0
			3.2.7: Directorate of Library Services Complex with the capacity to accommodate 3,000 students and 35 staff, conference room for 50 people, 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, 2024	The HEET project was amended whereby this project was cancelled due insufficient of funds.	15	0
			3.2.8: Directorate of ICT Complex with boardroom for 50 people, Mini-	3.2.8. 8: Directorate of ICT complex building	The process of construction under HEET project started	15	20

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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.	constructed and completed to at least 30% at the Main Campus by June 2024	by clearing the site area.		
			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 2024	The HEET project was amended whereby this project cancelled due insufficient of funds.	15	0
			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 2024.	The process of construction on this project is at final stage of procurement process.	15	20
			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	The process of construction on this project is at final stage of	15	20

MZUMBE UNIVERSITY (MU)

S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
				Campus by June 2024	procurement process.		
			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 2024.	Concrete road at Main campus complete. Concrete Road and paving's at Tegeta completed.	100	100
			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 2024.	Two generators procured and installed at the Main Campus.	100	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 2024.	Street lights on existing local distributor and access roads at the Main Campus installed.	100	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, 2024.	The process of construction on this project is at final stage of procurement process.	15	20
			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	University contracted TEMESA; and paid advance payment 60% for installation of	25	30

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
				Main Campus by June 2024.	fire fight equipment.		
		3.3: Rehabilitation of physical infrastructure at the Mbeya Campus College.	3.3.3: Catering facilities (cafeteria/ canteen) at Mbeya Campus College rehabilitated by June 2023.	3.3.3.1: Students' Canteen at Mbeya Campus College rehabilitated by June 2024.	Students' Canteen at Mbeya Campus College rehabilitated.	100	100
		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 2024.	Preparations are underway to undertake the exercise by use of internal and external experts	15	0
		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 2024.	Preparations are underway to undertake the exercise by use of internal and external experts	15	0
			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 2024.	Activities completed generator installed and tested.	50	100
		3.6 Construction of Physical infrastructure at Mwanza	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 2024.	Preparations are underway to undertake the exercise by use of internal and	15	0

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		Campus College.			external experts.		
		3.7 Construction of Physical infrastructure in Service Delivery Centre in Arusha.	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 prepared by June 2024.	Preparations are underway to undertake the exercise by use of internal and external experts.	15	0
		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.	80	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 2024.	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 2024.	(i) Wireless hotspots is accessed in classrooms, lecture theatres, students hostels, offices, and students' open air study places (Vimbwete) completed.	80	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	ICT infrastructure in the newly constructed hostels, lecture theatre and classrooms and 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 2024.	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.	65	70
			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 2024.	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 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 completed.	90	100
			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 2024.	Library Management Information System (LMIS) upgraded whereby the KOHA system has been installed, the process of installing completed.	90	100
			3.8.9: A multimedia centre with at least cinema suite, audio recording, video editing, and learning laboratories facilities established and operationalized at the Main Campus by June 2026.	3.8.9.1: A multimedia centre with at least cinema suite, audio recording, video editing, and learning laboratories facilities established and operationalized at the Main Campus by June 2024.	Procurement of basic needs for establishment of a Multimedia Centre under the VLIR-UOS is completed.	90	100
			3.8.10: Video-conferencing facilities installed and operationalized at	3.8.10.1: Video-conferencing facilities installed and operationalized	(i) Multimedia equipment for video conferencing system has been procured	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			the Main Campus by June 2024.	at the Main Campus by June 2024.	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.		
			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 2024.	Infrastructure for ODL which includes internet and intranet connectivity is well established and Online and Distance Learning (ODL) is operationalized.	100	100
			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 2024.	Development of ICT systems for academic records, filling tracking, field and a project was completed whereby for academic record most features required were developed.	100	100
			3.8.13: All existing undergraduate and postgraduate programmes delivered in	3.8.13.1: At least 30% of existing undergraduate and	Blended course on-line are 1004 courses, and operated	78	85

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			blended learning mode by June 2026.	postgraduate programmes delivered in blended learning mode by June 2023.	blended courses are 140.		
			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 2024.	A total of 48 staff from MCC participating in capacity building training on the delivery of online programmes which conducted on 20-22 May 2024.	45	100
			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 2024.	A strategy for implementing ICT related policies and plans developed and operationalized.	100	100
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 2024.	Capacity Building training on Curriculum Review for academic staff has been provided through HEET project. A total of 142/379 (36%) of academic staff have been trained.	40	100
			4.1.2: Curriculum for each exist	4.1.2.2: Curriculum for	A total of 10 curriculums had	53	75

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			programme reviewed by June 2026.	7 programmes reviewed by June, 2024	been reviewed by Programme/Curriculum Development Committee by March 2024. Feedback was provided to Academic Units for improvements before submitting them to the Senate for approval.		

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		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 2024.	The following three programmes are with TCU awaiting accreditation: Master of Auditing - School of Business Master of Development Finance - School of Business Master of Development Monitoring and Evaluation - Faculty of Social Sciences and One collaborative programme; Master of Development Monitoring and Evaluation (FSS) has been accredited by TCU and started being offered in March 2024 (March Intake). Administration Six (6) new academic programmes are under DQA review before submitting to TCU. These are: i) Bachelor of Development Studies. ii) Bachelor of Applied Statistics and IT iii) Masters of Science and Applied Statistics. iv) Masters of	80	85

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	Blended course on-line are 1004 courses, and operated blended courses are 140.	65	85
		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 2024.	Total enrolment for the year 2023/24 academic year reached 15,086 students (Certificate 351; Diploma 760; Bachelor 12,378; Masters 1,566 and PhD 31).	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 2024.	Capacity building training on Quality Assurance issues was conducted on 25th January 2024 to Quality Assurance Coordinators. A total of 11/12 (92%) coordinators were trained.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	The tracer study completed.	90	100
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 2024.	A total of 41 academic staff rank of Assistant Lecturer submits to a funding agency 17 research proposal from (Fol 9), (FSS 23), (IDS 4), (FST 4) and (SOPAM 1).	100	30
		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 2024.	A total of 55 academic staff participated in capacity building training concerning of Research writing which conducted on 15-17 January 2024 Oasis Hotel Morogoro.	100	100
			5.2.5: At least one mentorship programme in Research, Publication, and Consultancy (RPC) for junior academic staff initiated in each Campus College/	5.2.5.5: At least one mentorship programme in Research, Publication, and Consultancy (RPC) for junior academic staff	Mentorship programme in Research, Publication, and Consultancy (RPC) for junior academic staff initiated in each Campus College/	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			School/ Faculty/ Institute by June 2026.	initiated in each Campus College/ School/ Faculty/ Institute by June 2024.	School/ Faculty/ Institute implemented under MU research grant.		
		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 2024.	A total of 42 academic staff prepares a journal from (FSS 17), (SOPAM 9), (IDS 6) and (SOB 10).	83	30
			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 2024.	A total of 10 academic staff submits 10 book chapters.	30	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 2024.	A total of 29 academic staff prepare publication for this period.	15	30
			5.3.4: Each Master degree student prepared a publishable	5.3.4.4: Each Master degree student prepared a	All masters student starting 2020/2021 - 2022/23	50	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			manuscript before graduating starting from July 2022.	publishable manuscript before graduating by June 2024.	academic year graduate with a publishable manuscript.		
			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 2024.	UONGOZI JOURNAL OF MANAGEMENT AND DEVELOPMENT DYNAMICS has been registered with African Journal Online (AJOL).	100	100
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 2024.	A total of 61 short-courses conducted as follow (SOB 6), (SOPAM 26), (DCC 24) (ICTU 2) ,(IDS 1) and (FST 1)	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	A total of 15 consultancy conducted from (DCC 2), (SOB2) 3), (SOPAM 11) and (FoL 1).	100	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 2024.	University consultancy capability/profile updated.	100	100
			6.2.3: Guideline for monitoring and evaluation of quality of consultancy and outreach services developed and deployed by June 2023.	6.2.3.1: Guideline for monitoring and evaluation of quality of consultancy and outreach services developed and deployed by June 2024.	The guideline for monitoring and evaluation of quality consultancy and outreach services prepared and approved by the 122 Council Meeting held on 24 June 2023.	100	100
		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 2024.	A total of 24 academic staff participated in capacity building training Main Campus on 17-20 July 2024.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	Annual outreach services and community engagement plan prepared.	100	50
			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 53 outreach conducted from (FSS1), (MCC 4), (SOB 1), (SOPAM 27), (FOL 15), (IDS 3), (FST 1) and (DCC 2)	100	100
		6.4: Strengthen existing and create new linkages with the Community	6.4.3: MoU with at least one (1) private organization on internship opportunities for MU graduates	6.4.3.1: MoU with at least one (1) private organization on internship opportunities for MU	Six (6) MoUs have been signed under HEET project as follows (i) Universite Clermont	75	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		and industry players	established and operationalized by June 2023.	graduates established and operationalized by June 2024.	Auvergne (UCA) - France (ii) Business Registrations and Licensing Agency (BRELA) (iii) Smartcode, Tanzania (iv) Public Procurement Regulatory Authority (PPRA) (v) Tanzania Correctional Training Academy (TCTA) (vi) Deloitte Company Limited		
			6.4.4: Computerized system for managing partnerships and collaborations information and contacts established and operational by June 2024.	6.4.4.1: Computerized system for managing partnerships and collaborations information and contacts established and operational by June 2024.	Computerized system for managing partnerships and collaborations information has been prepared and tested.	75	100
			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 2024.	Community Engagement and External Linkages Policy developed and approved by the 122 Council Meeting held on 24 June 2023.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		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 2024	Mu alumni participated in Mzumbe entrepreneurship day, Convocation and Fund-raising day	50	100
			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 2024	Alumni Association Newsletter is at the final stage of preparation.	100	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 2024	Guideline for holding Alumni meetings and engaging Alumni in University activities have prepared and approved during Convocation meeting.	100	100
			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 2024.	Strategy for using Mzumbe University Alumni in facilitating students' placements, research and outreach activities prepared and approved	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
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 2024.	Mzumbe University participated in local/ regional/ international exhibitions including Sabasaba Nanenane and Week of Education, Skills and Innovation (Wiki la Elimu, Ujuzi na Ubunifu).	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 2024.	Marketing and Communication strategy has been reviewed and aligned to 5th CSP, and is waiting for stakeholders comments before tabling for University's approval	80	80
			7.1.3: Websites of each Campus College/ School/ Faculty/Directorate/Institute updated at least once per month from July 2022	7.1.3.1: Websites of each Campus College/ School/ Faculty/Directorate/Institute updated at least 12 times by June 2024	Websites of each Campus College/ School/ Faculty/Directorate/Institute updated two times in each quarter.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 July 2023	The process of engaging with key stakeholders to capture historical information is in progress.	80	80
			7.1.5: At least 30% of Mzumbe University staff participate in local/ International conferences or workshops or seminars annually starting from July 2022.	7.1.5.1: At least 30% of Mzumbe University staff participate in local/ International conferences or workshops or seminars by June 2024.	A total of 30 staff attended training on NeST at the Main Campus and 485 staff attended short-term capacity building training difference places in Tanzania.	100	100
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 2024.	Newly appointed MU students' leaders provided with ethics and integrity seminar on 20 October 2023.	100	100
			8.1.3: At least one (1) conducted annually from July 2021seminar 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, 2024.	A total of 485 staff participated in Anti-corruption and integrity training at the Main Campus.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		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 2024	Risk Register prepared and approved by council on 16 April 2024.	100	100
			8.2.2: University Business Continuity Plan reviewed/updated annually from July 2022.	8.2.2.2.2: University Business Continuity Plan reviewed/updated by June 2024.	Business Continuity Plan prepared approved.	100	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 2024.	Facts and Figure report for the year 2022/23 completed.	100	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 2024.	University succession plan completed	100	100
			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 2024.	Policy has been prepared and completed.	100	100
			8.2.6.: Staff training programme reviewed/updated by June 2023.	8.2.6.1: Staff training programme reviewed/updated by June 2024.	Staff training programme completed	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
			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 2024.	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 2024.	The University managed to collect a total of TZS 23,797,425,240 out of TZS 23,323,214,234.	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 developed by June 2024.	Development of the strategy of involving Mzumbe University graduates in resource mobilization completed.	100	100
9	Staff and student's welfare and Working environment improved.	9.1: Increase the number and quality of academic and administrative	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	A total of 13 academic staff recruited in this year.	100	52

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
10		staff in all Campuses.	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 2024.	A total of 33 administrative staff joined to Mzumbe University where by 30 have been recruited and three transferred from other government.	100	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 2024.	A total of 13 academic staff sponsored joined to PhD.	100	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 2024.	A total of 6 academic staff sponsored master's degree in this year.	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 2024.	A total of 11 administrative staff sponsored to attend long term training.	100	100
			9.1.6: At least 100 staff sponsored to attend short-term capacity building programmes annually from July 2022.	9.2.6.1: At least 100 staff sponsored to attend short-term capacity building programmes by June 2024.	A total of 30 staff attended training on NEST at the Main Campus and 485 staff attend short course difference places in Tanzania.	100	100

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S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
	Implementation of National Industrialization Policy, Poverty reduction Strategy, SDGs, and other cross-cutting issues strengthened.	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, 2024	Get together event are conducted during graduation ceremony in every year.	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 2024.	Guideline for consoling the family of a deceased staff or a bereaved staff developed and operationalized.	100	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 2024.	Preparation of awareness session on Occupational Safety and Health in all staff conducted.	100	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 2024.	Staff Retention Policy has been prepared and approved by council.	100	100

S/N	Key Performance Indicators					Achievements in %	
	Strategic Objective	Strategies	CSP Targets 2021/22-2025/26	Annual Targets 2023/24	Actual achievements	2022/23	2023/24
		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 2024.	Awareness seminars under HEET project were conducted at three (3) secondary schools (Mongolo, Lubunga and St. Peters seminary) was trained on Gender awareness secondary school.	100	100

2.28 CORPORATE GOVERNANCE

The University Council consists of 14 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.

2.28.1 University council

The Governing Council of Mzumbe University was established under Article 21 of Mzumbe University Charter, 2007 and is composed of 14 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:

- (i) 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;
- (ii) The University has clear strategic goals and objectives;
- (iii) The Vice Chancellor is held to account in achieving the goals and objectives;
- (iv) The University financial position is sound in the short- and long-term;
- (v) No fees are set and no financial appropriations made, without Council approval;
- (vi) Risk management and internal controls are in place;
- (vii) All the University's members (staff and students), alumni, donors, customers, and suppliers are treated in an appropriate manner; and
- (viii) The University complies with all relevant laws, regulations and accounting policies.
- (ix) 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. Yahya Othman	Chairperson	75	PhD in Languages and Linguistics (University of Dar es Salaam)	Tanzanian	20 May 2022 - 19 May 2026
2.	Prof. Emmanuel J. Luoga	Vice Chairman	63	PhD in Management and Natural Resources and Sustainable Agriculture	Tanzanian	14 January.2023 - 11 March 2024

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S/N	Name	Position	Age	Qualification	Nationality	Appointment /Resignation
3.	CPA Pius Maneno	Vice Chairman	59	CPA(T), Diploma in Management, Masters in Accounting and Finance	Tanzanian	11 March 2024-11 March 2027
4.	Prof.Maulilio J. Kipanyula	Member	50	PhD in Bioscience and Biotechnology	Tanzanian	11 March 2024-11 March 2027
5.	Prof. Carolyn I. Nombo	Member	55	PhD in Social Sciences	Tanzanian	14 January 2023 - 13 January 2026
6.	Mr. Juma Seleman Mkomi	Member	48	Master of Leadership and Management- 2015-	Tanzanian	14 January 2023 - 13 January 2026
7.	Ms. Suzanne Ndomba Doran	Member	46	LLM (Commercial Laws) - Mzumbe University,	Tanzanian	14 January 2023 - 13 January 2026
8.	Mr. Siaophoro Ludovick	Member	46	MBA Finance, Open University of Tanzania	Tanzanian	14 January 2023 - 13 January 2026
9.	Prof. William J. Mwegoha	Member	55	Vice Chancellor	Tanzanian	14 January 2023 - 13 January 2026
10.	Mr. Erasto Herman Kivuyo	Member	54	University of Dar-Es-Salaam, Tanzania MBA: Masters of Business	Tanzanian	14 January 2023 - 13 January 2026
11.	Dr. Hanifa Twaha Massawe	Member	43	Doctor of Law	Tanzanian	14 January 2023 - 13 January 2026
12.	Dr. Morice Tegeje Daudi	Member	46	Doctor of Engineering Sciences (Dr.-Ing)	Tanzanian	14 January 2023 - 13 January 2026
13.	Mr. John Sambachuma	Member	46	Bachelor Degree Of Computer Science (Bscs)	Tanzanian	14 January 2023 - 13 January 2026
14.	Mr. Edwin Ntabindi	Member	30	Mzumbe University Students' Organization	Tanzanian	14 January 2023 - 13 January 2026
15.	Adv. Eveline Kweka	Ag. Secretary	37	L.L.B, MSC.HRM, PGDL, L.L.M	Tanzanian	14 January 2023 - 13 January 2026

Source: Council meeting minutes 2023/24

During the year ended 30 June 2024, the Council held a total of six meetings; five ordinary meetings and one special meeting. In these meetings, the Council approved the following important matters:

- a) Resources and Infrastructure Development Plan;
- b) Staff recruitment, training, promotions and disciplinary issues;
- c) Report on students' admission and registration for the academic year 2023/24;
- d) Medium Term Expenditure Framework 2021/22-2023/24;
- e) Annual Procurement Plan for the financial year 2024/25;
- f) Internal Audit Annual Plan for the year 2024/25;

g) Annual Internal Audit report for the financial year 2023/24; and

h) Audit Committee Annual Report for the financial year 2023/24.

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 2023 to 30 June 2024

S/N	Name	Meetings					
		126A th	126B th	127 th	128 th	129 th	130 th
		13.07.2023	14.07.2023	10.10.2023	23.11.2023 (Special)	13.12.2023	16.04.2024
1.	Prof. Saida Y. Yahya Othman	P	P	P	P	P	P
2.	Prof. Emmanuel J. Luoga	P	P	A	P	P	NA
3.	Prof. Carolynne I. Nombo	A	A	A	A	A	A
4.	CPA Pius Maneno	NA	NA	NA	NA	NA	P
5.	Prof. Maulilio J. Kipanyula	NA	NA	NA	NA	NA	P
6.	Mr. Juma Seleman	P	P	A	P	P	P
7.	Ms. Suzanne Ndomba Doran	P	A	P	P	P	P
8.	Mr. Siaophoro Ludovick	P	P	P	P	P	A
9.	Prof. William J. Mwegoha	P	P	P	P	P	P
10.	Mr. Erasto Herman Kivuyo	A	A	P	P	P	P
11.	Dr. Hanifa Twaha Massawe	P	P	A	P	P	P
12.	Dr. Morice Tegeje Daudi	P	P	P	P	P	P
13.	Mr. John Sambachuma	P	P	P	P	P	P
14.	Mr. Edwin Ntabindi	P	P	P	P	P	P
15.	Adv. Eveline Kweka	P	P	P	P	P	P

Source: Council meeting minutes 2023/24

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

2.28.2 Council committees

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.

i) 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:

- a) Ensure that there is an effective process for assessing and managing risks;
- b) Review and approve the scope of the internal audit programme;
- c) Review the scope of the audit conducted by the independent external auditors;
- d) Assess the financial statements for reasonability and accuracy and for compliance with accounting policies and regulations laid down by the Council;
- e) Recommend to the Council the approval of the Annual Report, incorporating the Annual Financial Statements;
- f) Review, with the help of an Internal Audit, the adequacy and effectiveness of internal control and governance processes;
- g) Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements;
- h) Consider the effectiveness of the University's risk management and internal control system, including information technology security and control;
- i) 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;
- j) Review with Management and the Director of Internal Audit, the Charter, budget, staffing, skills and organizational structure of the internal audit activity;
- k) 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;
- l) Conduct a review of the extent to which previously reported findings by the external auditor have been addressed by MU;
- m) 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;
- n) Regularly, report to the Council about Committee's activities, issues, and related recommendations;
- o) Ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities; and
- p) Undertake other functions, roles and responsibilities as stipulated in the Audit Committee Charter.

The Internal Audit Unit 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.	Chairperson	Tanzanian	14.January 2023 - 13 January 2026
2.	Mr. Erasto Herman	Member	Tanzanian	14.January 2023 - 13 January 2026
3.	CPA. Bahati Geuzye	Member	Tanzanian	29.February 2023 - 13 January 2026
4.	CPA. Zaina T. Mohamed	Member	Tanzanian	29.February 2023 - 13 January 2026
5.	CPA Pius Maneno	Member	Tanzanian	11 March 2024-11 March 2027
6.	Adv. Eveline Kweka	Secretary	Tanzanian	29.February 2023 - 13 January 2026

Source: Audit committee meeting minutes 2023/24

During the year, the Committee held six meetings: four ordinary meetings, one special meeting and one circular resolution. In these meetings it deliberated and recommended to the Council for approval the following:

- Risk - Based Internal Audit Annual Plan for the financial year 2023/24;
- External Auditors Management Letter for the financial year 2022/23;
- Quarterly Internal Audit reports for the financial year 2023/24;
- Follow up progress on internal and external Audit recommendations;
- Audited Financial Statements for the financial year 2022/2023;
- Draft Financial Statements for the financial year 2022/23;
- Revised Internal Audit Charter 2023; and
- External Auditors Management Letter 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 2023 to 30 June 2024.

S/N	Name	Meetings					
		58 th	59 th	60 th	61 st	62 th	63 th
		28.07.2023	25.08.2023 (Circular Resolution)	27.10.2023	15.12.2023 (Special)	19.01.2024	30.04.2024
1.	Mr. Siaophoro L. Kishimbo	P	P	P	P	P	P
2.	Mr. Erasto Herman Kivuyo	A	P	p	P	P	A
3.	CPA. Bahati Geuzye	p	P	P	A	A	P
4.	CPA. Zaina T. Mohamed	P	P	A	A	P	P
5.	CPA. Pius A. Maneno	NA	NA	NA	NA	NA	P

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6.	Adv. Eveline Kweka	P	P	P	P	P	P
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Source: Audit committee meeting minutes 2023/24

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

ii) 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 Finance and Development Planning Committee (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:

- (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
- (v) Commissioner for the Budget;
- (vi) Director in-charge of Policy and Planning matters in the Ministry responsible for Education, Science and Technology;
- (vii) Member from the Tanzania Education Authority;
- (viii) Director of Finance of the University;
- (ix) Director of Internal Audit of the University;
- (x) One Member representing the University Students' Organisation;
- (xi) One Member representing the Academic Staff Association; and
- (xii) 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.	Mr. Erasto Herman	Chairperson	Tanzanian	29.February 2023 - 13 January 2026
2.	CPA. Mwanahamis O.	Member	Tanzanian	29.February 2023 - 13 January 2026
3.	Prof. William J.S.	Member	Tanzanian	29.February 2023 - 13 January 2026
4.	Prof. Eliza	Member	Tanzanian	29.February 2023 - 13 January 2026
5.	Prof. Allen Rangia	Member	Tanzanian	29.February 2023 - 13 January 2026
6.	Ms. Vivian R.Mussabi	Member	Tanzanian	July 2023 - June 2024
7.	CPA. Afwilile Angolile	Member	Tanzanian	29.February 2023 - 13 January 2026
8.	Mr. Andekirwa W.	Member	Tanzanian	29.February 2023 - 13 January 2026
9.	Mr. Pascal Buxay	Member	Tanzanian	29.February 2023 - 13 January 2026
10.	Mr. Atupele Mwambene	Member	Tanzanian	11.March 2024 - 11 March 2027
11.	CPA Jane Moshi	Ag. Secretary	Tanzanian	01 July 2023 - 13 January 2026

Source: Finance and development planning committee meeting minutes for 2023/24

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

- (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; and
- (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 2023 to 30 June 2024

S/N	Name	104 th	105 th	106 th	107 th	108 th	
		22 August .2023	17 November 2023	13 February 2024 (Special)	07 March .2024	05 June 2024	
1.	Mr. Erasto Herman Kivuyo	P	P	A	P	A	
2.	CPA. Mwanahamis O.	A	P	P	P	P	
3.	Prof. William J.S. Mwegoha	p	P	P	P	P	
4.	Prof. Eliza Mwakasangula	P	P	P	P	P	
5.	Prof. Allen Rangia Mushi	p	P	P	P	P	
6.	Mr. Atupele Mwambene	NA	NA	NA	NA	P	
7.	Ms. Vivian R.Mussabi	P	P	P	P	P	
8.	CPA. Afwilile Angolile	P	P	P	P	P	
9.	Mr. Andekirwa W. Msuya	P	P	P	P	P	
10.	Mr. Pascal Buxay	P	P	P	P	P	
11.	CPA Jane Moshi	P	P	P	P	P	

Source: Finance and development planning committee meeting minutes for 2023/24

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

iii) 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 members of the Committee include:

- (i) The Vice Chancellor who is also the Chairman;
- (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 and
- (ix) Director of Administration and Human Resource Management who is the Secretary to the Committee.

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.	Chairperson	Tanzanian	29. February 2023 - 13 January 2026
2.	Prof. Eliza Mwakasangula	Member	Tanzanian	29. February 2023 - 13 January 2026
3.	Prof. Allen Rangia Mushi	Member	Tanzanian	29. February 2023 - 13 January 2026
4.	Mr. Juma Selemani	Member	Tanzanian	29. February 2023 - 13 January 2026
5.	Bi Suzanne Ndomba	Member	Tanzanian	29. February 2023 - 13 January 2026
6.	Mr. Sebastian Inoshi	Member	Tanzanian	29. February 2023 - 13 January 2026
7.	Dr. Adria Fulluge	Member	Tanzanian	29. February 2023 - 13 January 2026
8.	Mr. Raymond Maguhwa	Member	Tanzanian	29. February 2023 - 13 January 2026
9.	Dr. Michael Mangula	Member	Tanzanian	29. February 2023 - 13 January 2026
10.	Mr. Carol Mwendu	Member	Tanzanian	29. February 2023 - 13 January 2026
11.	Mr. Bernad Msengi	Member	Tanzanian	29. February 2023 - 13 January 2026
12.	Ms. Blandina Agen	Member	Tanzanian	29. February 2023 - 13 January 2026
	Prof. Omari Salehe	Member	Tanzanian	29. February 2023 - 13 January 2026
13.	Ms. Sophia J. Mchomvu	Secretary	Tanzanian	29. February 2023 - 13 January 2026

Source: Appointments and staff development committee meeting minutes for 2023/24

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

- (i) Staff Performance Appraisal report (PEPMIS);
- (ii) Staff recruitment, training and development reports;
- (iii) Staff disciplinary issues;

- (iv) Proposal for staff promotions;
- (v) Staff Confirmations;
- (vi) Staff Exit reports;
- (vii) HRMP policy and Operational Procedures;
- (viii) Staff Incentive Scheme;
- (ix) Guidline for Human Resources Training;
- (x) Scheme of Service and Promotion Procedures for Academic Staff; and
- (xi) Transport Policy

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 2023 to 30 June 2024

S/N	Name	Meetings			
		45 th	46 th	47 th	48 th
		29-Aug-23	10-Nov-23	29-Feb-24	4-Jun-24
1	Prof. William J.S. Mwegoha Mwegoha	P	P	P	P
2	Prof. Eliza Mwakasangula	P	P	P	P
3	Prof. Allen Rangia Mushi	P	P	P	P
4	Mr. Juma Selemani Mkomi	P	A	P	A
5	Bi Suzanne Ndomba Doran	P	A	A	P
6	Mr. Sebastian Inoshi	A	P	A	P
7	Dr. Adria Fulluge	P	P	P	P
8	Mr. Raymond Maguhwa	P	P	P	P
9	Dr. Michael Mangula	P	P	P	A
10	Mr. Carol Mwendu	P	P	P	P
11	Mr. Bernad Msengi	P	P	P	P
12	Ms. Blandina Agen	P	P	P	P
13	Prof. Omari Salehe	P	P	P	P
14	Ms. Sophia J. Mchomvu	P	P	P	P

Source: Appointments and staff development committee meeting minutes for 2023/24

KEY: P=Present; A= absent with apology

iv) 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. During the

year under review, the committee was 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;
- (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; and
- (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. Emmanuel J. Luoga	Chairperson	Tanzanian	29 February 2023-11 March 2024
2.	Prof. Maulilio J. Kipanyula	Member	Tanzanian	11 March 2024-11 March 2027
3.	Dr. Hanifa T. Massawe	Member	Tanzanian	29. February 2023 - 13 January 2026
4.	Prof. William J.S. Mwegoha	Member	Tanzanian	29. February 2023 - 13 January 2026
5.	Prof. Allen Rangia Mushi	Member	Tanzanian	29. February 2023 - 13 January 2026
6.	Prof. Eliza Mwakasangula	Member	Tanzanian	29. February 2023 - 13 January .2026
7.	Dr. Seraphina Bakta	Member	Tanzanian	29. February 2023 - 13 January 2026
8.	CPA Jane Moshi	Member	Tanzanian	01 July 2023 - 13 January 2026
9.	Dr. Patrick Kihzoza	Member	Tanzanian	29. February 2023 - 13 January 2026
10.	Mr. Evansi Kautipe	Member	Tanzanian	29. February 2023 - 13 January 2026
11.	Dr. Mackfallen G. Anasel	Member	Tanzanian	29. February 2023 - 13 January .2026
12.	Mr. Almaliki Mokiwa	Member	Tanzanian	July 2023 - June 2024
13.	Ms. Beatha K. Fidelis	Member	Tanzanian	July 2023 - June 2024
14.	Mr. Ombeni J. Kisuka	Member	Tanzanian	July 2023 - June 2024
15.	Dr. Lawrence Mushi	Secretary	Tanzanian	29. February 2023 - 13 January 2026

Source: Quality assurance committee for 2023/24

The committee held four 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 2023/24;
- (ii) Quality Assurance Action Plan for 2023/24; and
- (iii) Quality Assurance Mid-Year Performance Review of 2023/24.

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

Table 11: Attendance of the quality assurance committee members in meetings from 1 July 2023 to 30 June 2024

S/ N	Name	Meetings			
		33 th	34 th	35 th	36 th
		30.08.2023	16.11.2023	01.03.2024	15.05.2024
1.	Prof. Emmanuel J. Luoga	A	P	P	NA
2	Prof. Maulilio J. Kipanyula	NA	NA	NA	P
3.	Dr. Hanifa T. Massawe	P	P	P	P
4.	Prof. Esther W. Dungumaro	A	A	A	A
5.	Prof. William J.S. Mwegoha	P	P	P	P
6.	Prof. Allen Rangia Mushi	P	P	P	P
7.	Prof. Eliza Mwakasangula	P	A	P	P
8.	Dr. Seraphina Bakta	P	P	P	P
9.	CPA Jane Moshi	P	P	P	P
10.	Dr. Patrick Kihiza	P	P	P	P
11.	Mr. Evansi Kautipe	P	P	P	P
12.	Dr. Mackfallen G. Anasel	P	P	P	A
13.	Mr. Almaliki Mokiwa	P	P	P	p
14.	Ms. Beatha K. Fidelis	P	P	P	p
15.	Mr. Ombeni J. Kisuka	P	P	P	p
16.	Dr. Lawrencina Mushi	P	p	P	p

Source: Quality assurance committee for 2023/24

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

v) 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;

- (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.February 2023 - 13January .2026
2.	Prof. Allen Rangia Mushi	Member	Tanzanian	29.February 2023 - 13January .2026
3.	Prof. Eliza Mwakasangula	Member	Tanzanian	29.February 2023 - 13January .2026
4.	Dr. Morice T. Daudi	Member	Tanzanian	29.February 2023 - 13January .2026
5.	Dr. Lawrencia Mushi	Member	Tanzanian	29.February 2023 - 13January .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.February 2023 - 13January .2026
11.	CPA.Jane Moshi	Member	Tanzanian	01 July.2023 - 13 January 2026
12.	Mr. Frolence Kalimbikulu	Member	Tanzanian	29.February 2023 - 13January .2026
13.	Ms. Zitta Victoria Mnyanyi	Member	Tanzanian	29.February 2023 - 13January .2026
14.	Eng. Wolta Shio	Member	Tanzanian	29.February 2023 - 13January .2026
15.	Ms. Mariam Mattao	Secretary	Tanzanian	29.February 2023 - 13January .2026

Source: Students' Welfare Committee meeting minutes 2023/24

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; and
- (vi) Issues related to the rehabilitation of students' hostels.

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 2023 to 30 June 2024

S/ N	Name	Meetings			
		22 th	23 rd	24 th	25 th
		28.August 2023	09 November 2023	28 February2024	03 June 2024
1	Adv. Suzan Ndomba Doran	P	A	A	A
2	Prof. Allen Rangia Mushi	P	P	P	P
3	Prof. Eliza Mwakasangula	P	P	P	P
4	Dr. Morice T. Daudi	P	P	P	P
5	Dr. Lawrence Mushi	P	P	P	P
6	Mr. Edwin Ntabindi	P	P	P	P
7	Ms. Vivian R. Mussabi	P	P	P	P
8	Ms. Stella Sarakikya	P	P	P	P
9	Mr. Mogasa K. Mogasa	P	P	P	P
10	Dr. Nyangara R. Mtili	P	P	P	P
11	CPA.Jane Moshi	P	P	P	P
12	Mr. Mukaine A. Mani	P	P	P	P
13	Mr. Frolence Kalimbikulu	P	P	P	P
14	Ms. Zitta Victoria Mnyanyi	P	P	P	P
15	Eng. Wolta Shio	P	P	P	P
16	Ms. Mariam Mattao	P	P	P	P

Source: Students' Welfare Committee meeting minutes 2023/24

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

2.28.3 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:

- (i) Approve the syllabi for any programme leading to the conferment of any award of the University;
- (ii) Set, safeguard and maintain academic standards of the University;
- (iii) Formulate and recommend to the Council by-laws governing the: -
- (iv) 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;
- (v) the standard of proficiency to be gained in each examination for a degree, diploma, certificate, or other awards of the University;
- (vi) the conduct of examinations and the approval and declaration of examination results;
- (vii) 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;

- (i) Withdraw any award fraudulently obtained by any person from the University;
- (ii) 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;
- (iii) Make proposals to the Council on the academic affairs of the University;
- (iv) 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;
- (v) 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.
- (vi) 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:

- (i) The Deputy Vice-Chancellor responsible for academic matters, who shall be the Vice Chairman;
- (ii) The Director of Higher education in the ministry of education, science and technology;
- (iii) The Deans of faculties and schools of the University;
- (iv) One member of the Council appointed by the Chairman of the Council;
- (v) The Directors of institutes, directorates and campuses;
- (vi) Principals of the colleges;
- (vii) One member representing professional bodies;
- (viii) One woman member representing public or private universities;
- (ix) One woman member representing the Academic Staff Association of the University;
- (x) One member representing the Higher Education Students Loans Board;
- (xi) 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;
- (xii) The President of the Students' Organization; and
- (xiii) One student leader from each campus of the University other than the main campus.

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 February 2023 - 13 January 2026
2.	Prof. Eliza Mwakasangula	Member	Tanzanian	29 February 2023 - 13 January 2026
3.	Prof. Allen Rangia Mushi	Member	Tanzanian	29 February 2023 - 13 January 2026
4.	Dr. Orest Masue	Secretary	Tanzanian	29 February 2023 - 13 January 2026

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5.	Prof. Yasinta C. Muzanila	Member	Tanzanian	29 February 2023 - 13 January 2026
6.	CPA. Heri G. Mnzava	Member	Tanzanian	29 February 2023 - 13 January 2026
7.	Prof. Cyriacus Binamungu	Member	Tanzanian	29 February 2023 - 13 January 2026
8.	Prof. Henry Mollel	Member	Tanzanian	29 February 2023 - 13 January 2026
9.	Dr. Lawrensia Dominic Mushi	Member	Tanzanian	29 February 2023 - 13 January 2026
10.	Dr. Seraphina Bakta	Member	Tanzanian	29 February 2023 - 13 January 2026
11.	Dr. Harold L. Utouh	Member	Tanzanian	29 February 2023 - 13 January 2026
12.	Dr. Lulu Genda	Member	Tanzanian	29 February 2023 - 13 January 2026
13.	Prof. Haruni Mapesa	Member	Tanzanian	29 February 2023 - 13 January 2026
14.	Dr. Mushumbusi Paul Kato	Member	Tanzanian	29 February 2023 - 13 January 2026
15.	Dr. Joseph Sungau	Member	Tanzanian	29 February 2023 - 13 January 2026
16.	Dr. Idda Lyatonga	Member	Tanzania	29 February 2023 - 13 January 2026
17.	Prof. A. Ngirwa Kamuzora	Member	Tanzanian	29 February 2023 - 13 January 2026
18.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29 February 2023 - 13 January 2026
19.	Dr. Lucy Massoi	Member	Tanzanian	29 February 2023 - 13 January 2026
20.	Dr. Nicholas Tutuba	Member	Tanzanian	29 February 2023 - 13 January 2026
21.	Dr. Zueni Kilugwe	Member	Tanzanian	29 February 2023 - 13 January 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
34.	Dr. Kardo Mwilongo	Member	Tanzanian	29 February 2024 -13 January 2026
35.	Prof. Emmanuel Chao	Member	Tanzanian	13 March 2024-14 April 2027
36.	Dr. Gabriel Komba	Member	Tanzanian	13 March 2024-14 April 2027

Source: Senate meeting minutes 2023/24

During the period, the Senate held four 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 2023/24;
- (iii) Admission of students to Certificate, Diploma, Bachelors, Masters and PhD programmes;
- (iv) Examination appeals results;
- (v) List of graduates for the 2022/23;
- (vi) Reports from Senate Research, Publications and Postgraduate Studies Committee for the academic year 2023/24;
- (vii) Reports from Senate Undergraduate Studies Committee for the academic year 2023/24;

- and
(viii) Reports from Senate Consultancy and Knowledge Exchange Committee for the academic year 2023/24.

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 2023 to 30 June 2024.

S/ N	Name	Meetings			
		105 th	106 th	107 th	108 th
		31 August 2023	26 October 2023	15 February 2024	25 May 2024
1.	Prof. William J. S. Mwegoha	P	P	P	P
2.	Prof. Eliza Mwakasangula	A	P	P	A
3.	Prof. Allen Rangia Mushi	P	P	A	P
4.	Dr. Orest Masue	P	P	P	P
5.	Prof. Yasinta C. Muzanila	P	P	A	A
6.	CPA. Heri G. Mnzava	P	P	P	A
7.	Prof. Cyriacus Binamungu	P	P	P	A
8.	Prof. Henry Mollel	A	P	A	P
9.	Dr. Lawrence Dominic Mushi	P	P	A	A
10.	Dr. Seraphina Bakta	P	P	P	P
11.	Dr. Harold L. Utouh	P	P	P	P
12.	Dr. Lulu Genda	P	A	A	P
13.	Prof. Haruni Mapesa	P	P	A	P
14.	Dr. Mushumbusi Paul Kato	P	P	P	NA
15.	Dr. Joseph Sungau	P	P	P	P
16.	Dr. Idda Lyatonga	P	P	A	P
17.	Prof. A. Ngirwa Kamuzora	P	A	NA	NA
18.	Dr. Ernest Mwasalwiba	A	P	A	P
19.	Dr. Lucy Massoi	P	P	A	A
20.	Dr. Nicholas Tutuba	P	P	NA	NA
21.	Dr. Zuena Kilugwe	A	A	P	P
22.	Mr. Edwin Ntabindi	P	P	P	P
23.	Mr. Mogasa K. Mogasa	P	P	P	A
24.	Mr. Stella R. Sarakikya	P	P	P	P
25.	Mr. Christopher Godfrey	P	P	P	P
26.	Mr. Christopher Bernad	P	P	P	P
27.	Mr. John M. Rukiko	P	P	P	P
28.	Mr. James L. Nkilijiwa	P	P	P	P
29.	Mr. Johnson John	P	P	P	P

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30.	Mr. Maganyela J. Goroban	P	P	P	P
31.	Mr. Ezekiel M. Tumbo	P	P	P	P
32.	Dr. Kardo Mwilongo	NA	NA	P	P
33.	Prof. Emmanuel Chao	NA	NA	P	P
34.	Dr. Gabriel Komba	NA	NA	NA	P

Source: Senate meeting minutes 2023/24

KEY: P=Present; A= Absent with apology; NA= Not a Member

2.28.4 Senate Sub -Committee

During the financial year 2023/24 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.

(a) 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:

Table 16: Members of the senate undergraduate studies committee

S/N	Name	Position	Nationality	Appointment/Resignation
1.	Prof. Eliza Mwakasangula	Chairperson	Tanzanian	29 February 2023 - 13 January 2026
2.	Dr. Orest Masue	Secretary	Tanzanian	29 February 2023 - 13 January 2026
3.	Dr. Harold L. Utouh	Member	Tanzanian	29 February 2023 - 13 January 2026
4.	Dr. Seraphina Bakta	Member	Tanzanian	29 February 2023 - 13 January 2026
5.	Dr. Joseph Sungau	Member	Tanzanian	29 February 2023 - 13 January 2026
6.	Prof. Haruni Mapesa	Member	Tanzanian	29 February 2023 - 13 January 2026
7.	Prof. Aurelia N. Kamuzora	Member	Tanzanian	29 February 2023 - 13 January 2024

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8.	Dr. Lawrence Dominic Mushi	Member	Tanzanian	29 February 2023 - 13 January 2026
9.	Dr. Mushumbusi Paul Kato	Member	Tanzanian	29 February 2023 - 13 January 2024
10.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29 February 2023 - 13 January 2026
11.	Dr. Elizabeth L. Genda	Member	Tanzanian	29 February 2023 - 13 January 2026
12.	Dr. Mohamed Ghasia	Member	Tanzanian	29 February 2023 - 13 January 2026
13.	Dr. Idda Lyatonga	Member	Tanzanian	29 February 2023 - 13 January 2026
14.	Prof. Cyriacus Binamungu	Member	Tanzanian	29 February 2023 - 13 January 2026
15.	Dr. Lucy Massoi	Member	Tanzanian	29 February 2023 - 13 January 2026
16.	Dr. Nicholas Tutuba	Member	Tanzanian	29 February 2023 - 13 January 2024
17.	Prof. Henry Mollel	Member	Tanzanian	29 February 2023 - 13 January 2026
18.	Dr. Gabriel Komba	Member	Tanzanian	29 February 2023 - 13 January 2027
19.	Dr. Kardo Mwilongo	Member	Tanzanian	29 February 2023 - 13 January 2026
20.	Dr. Emmanuel Chao	Member	Tanzanian	13 March.2024-14 April 2027

Source: Senate undergraduate studies committee meeting minutes 2023/24

During the year, the senate undergraduate studies 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 2023/24;
- (ii) List of Undergraduate Graduands for the 21st 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 2023/24;
- (v) Report on Students' Admission and Registration for the academic year 2023/24;
- (vi) The proposed new undergraduate programmes;

Declaration of end of semester 1 examinations results for the academic year 2023/24 and;

Table 17: Attendance of the senate undergraduate studies committee members in meetings from 1 July 2023 to 30 June 2024

S/N	Name	Meetings			
		19 th	20 th	21 th	22 th
		14 August 2023	19 October 2023	17 January 2024	04 April 2024
1.	Prof. Eliza Mwakasangula	P	P	P	A
2.	Dr. Orest Masue	P	P	A	P
3.	Dr. Seraphina Bakta	P	A	P	A
4.	Dr. Harold L. Utouh	P	P	A	A
5.	Dr. Joseph Sungau	P	P	A	A
6.	Prof. Haruni Mapesa	P	P	A	P
7.	Prof. Aurelia N. Kamuzora	P	P	NA	NA
8.	Dr. Lawrenceia Dominic Mushi	A	A	A	P
9.	Dr. Mushumbusi Paul Kato	P	P	A	NA
10.	Dr. Ernest Mwasalwiba	A	A	A	A
11.	Dr. Elizabeth L. Genda	A	A	P	A
12.	Dr. Mohamed Ghasia	P	A	P	P
13.	Dr. Idda Lyatonga	P	P	P	P
14.	Prof. Cyriacus Binamungu	A	A	A	A
15.	Dr. Lucy Masoi	A	A	A	A
16.	Dr. Nicholas Tutuba	A	P	A	NA
17.	Prof. Henry Mollel	P	A	A	A
18.	Dr. Kardo Mwilongo	NA	NA	P	P
19.	Dr. Emmanuel Chao	NA	NA	NA	P
20.	Dr. Gabriel Komba	NA	NA	NA	P

Source: Senate undergraduate studies committee meeting minutes 2023/24

KEY: P=Present, A=Absent, NA=Not A Member

(b) 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.

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.	Prof. Eliza	Chairperson	Tanzanian	29 February 2023 - 13 January 2026
2.	Prof. Haruni Mapesa	Secretary	Tanzanian	29 February 2023 - 13 January 2026
3.	Dr. Orest Masue	Member	Tanzanian	29 February 2023 - 13 January 2026
4.	Prof. Aurelia Ngirwa	Member	Tanzanian	29 February 2023 - 13 January 2024
5.	Dr. Lulu Genda	Member	Tanzanian	29 February 2023 - 13 January 2026
6.	Dr. Ernest Mwasalwiba	Member	Tanzanian	29 February 2023 - 13 January 2026
7.	Dr. Lucy Masoi	Member	Tanzanian	29 February 2023 - 13 January 2026
8.	Dr. Nicholas Tutuba	Member	Tanzanian	29 February 2023 - 13 January 2026
9.	Prof. Cyriacus	Member	Tanzanian	29 February 2023 - 13 January 2026
10.	Prof. Henry Mollel	Member	Tanzanian	29 February 2023 - 13 January 2026
11.	Dr. Joseph Sungau	Member	Tanzanian	29 February 2023 - 13 January 2026
12.	Dr. Mushumbusi Paul	Member	Tanzanian	29 February 2023 - 13 January 2026
13.	Dr. Seraphina Bakta	Member	Tanzanian	29 February 2023 - 13 January 2026
14.	Dr. Idda Lyatonga	Member	Tanzanian	29 February 2023 - 13 January 2026
15.	Dr. Harold Utouh	Member	Tanzanian	29 February 2023 - 13 January 2026
16.	Dr. Lawrence Mushi	Member	Tanzanian	29 February 2023 - 13 January 2026
17.	Dr. Kardo Mwilongo	Member	Tanzanian	29 February 2023 - 13 January 2026
18.	Dr. Mohamed Ghasia	Member	Tanzanian	29 February 2023 - 13 January 2026
19.	Dr. Emmanuel Chao	Member	Tanzanian	13.March .2024-14.April.2027
20.	Dr. Gabriel Komba	Member	Tanzanian	13.March .2024-14.April.2027

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

During the year, the Committee held three 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 2023/24;
- (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; and
- (vii) The list of publications for recognition during MU Convocation 2023.

Table 19: Attendance of the senate research, publication and postgraduate studies committee members in meetings from 1 July 2023 to 30 June 2024

S/N	Name	Meetings		
		16th	17th	18th
		15 August 2023	22 January 2024	05 April 2024
1	Prof. Eliza Mwakasangula	P	P	A
2	Prof. Haruni Mapesa	P	P	P
3	Dr. Orest Masue	p	P	P

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4	Prof. Aurelia Ngirwa Ka muzora	p	NA	NA
5	Dr. Lulu Genda	p	P	P
6	Dr. Ernest Mwasalwiba	p	P	P
7	Dr. Lucy Masoi	p	P	P
8	Dr. Nicholas Tutuba	p	A	NA
9	Prof. Cyriacus Binamungu	p	P	P
10	Prof. Henry Mollel	p	P	P
11	Dr. Joseph Sungau	p	P	P
12	Dr Mushumbusi Paul Kato	p	P	NA
13	Dr. Seraphina Bakta	p	P	P
14	Dr. Idda Lyatonga	p	P	P
15	Dr. Harold Utouh	p	P	P
16	Dr. Lawrencina Mushi	p	P	P
17	Dr. Kardo Mwilongo	NA	P	P
18	Dr.Mohamed Ghasia	p	p	P
19	Dr. Gabriel Komba	NA	NA	P
20	Dr. Emmanuel Chao	NA	NA	P

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

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

(c) 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:

- The Chairperson, the Deputy Vice Chancellor responsible for academic matters;
- The Secretary, the Director responsible for External Linkages and Community Engagement; and
- All Campus College Principals, Deans and Directors as members of the 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.	Prof. Eliza	Chairperson	Tanzanian	29 February 2023 - 13 January 2026
2.	Dr. Saraphina	Member	Tanzanian	29 February 2023 - 13 January 2026
3.	Dr. Harold Utouh	Member	Tanzanian	29 February 2023 - 13 January 2026
4.	Dr. Joseph	Member	Tanzanian	29 February 2023 - 13 January 2026
5.	Prof. Henry Mollel	Member	Tanzanian	29 February 2023 - 13 January 2026
6.	Dr. Kato	Member	Tanzanian	29 February 2023 - 13 January 2026
7.	Dr. Lawrencina	Member	Tanzanian	29 February 2023 - 13 January 2026
8.	Dr. Idda Lyatonga	Member	Tanzanian	29 February 2023 - 13 January 2026
9.	Dr. Mohamed A.	Member	Tanzanian	29 February 2023 - 13 January 2026

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10.	Prof. Aurelia	Member	Tanzanian	29 February 2023 - 13 January 2024
11.	Prof. Haruni J.	Member	Tanzanian	29 February 2023 - 13 January 2026
12.	Dr. Orest Masue	Member	Tanzanian	29 February 2023 - 13 January 2026
13.	Dr. Ernest S. Mwasalwiba	Secretary	Tanzanian	29 February 2023 - 13 January 2026
14.	Dr. Lucy Massoi	Member	Tanzanian	29 February 2023 - 13 January 2026
15.	Dr. Nicholas Tutuba	Secretary	Tanzanian	29 February 2023 - 13 January 2024
16.	Prof. Cyriacus Binamungu	Member	Tanzanian	29 February 2023 - 13 January 2026
17.	Dr. Lulu Genda	Member	Tanzanian	29 February 2023 - 13 January 2026
18.	Dr. Kardo Mwilongo	Member	Tanzanian	29 February 2023 - 13 January 2026
19.	Dr. Emmanuel Chao	Member	Tanzanian	15.April 2024-14 April 2027
20.	Dr. Gabriel Komba	Member	Tanzanian	15.April 2024-14 April 2027

Source: Senate consultancy and knowledge exchange committee meeting minutes 2023/24

During the year, the Committee held three (3), ordinary meetings. In these meetings, it was 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); and
- (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 2023 to 30 June 2024

S/N	Name	Meetings		
		14 th 16 August 2023	15 th 22 January 2024	16 th 03 April 2024
1.	Prof. Eliza Mwakasangula	A	P	A
2.	Dr. Saraphina Bakta	A	P	A
3.	Dr. Harold Utouh	P	A	A
4.	Dr. Joseph Sungau	P	P	A
5.	Prof. Henry Mollel	P	A	A

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6.	Dr. Kato Mushumbusi	P	P	P
7.	Dr. Lawrence Mushi	P	A	P
8.	Dr. Idda Lyatonga	P	A	P
9.	Dr. Mohamed A. Ghasia	P	A	A
10.	Prof. Aurelia Kamuzora	P	NA	NA
11.	Prof. Harun J. Mapesa	P	A	P
12.	Dr. Orest Masue	P	A	A
13.	Dr. Ernest S. Mwasalwiba	P	P	P
14.	Dr. Lucy Masoi	P	A	A
15.	Dr. Nicholas Tutuba	p	A	NA
16.	Prof. Cyriacus Binamungu	A	A	A
17.	Dr. Lulu Genda	A	P	A
18.	Dr. Kardo Mwilongo	NA	P	P
19.	Dr. Emmanuel Chao	NA	NA	P

Source: Senate consultancy and knowledge exchange committee meeting minutes 2023/24

Key: P=Present, A=Absent, NA=Not A member

2.28.5 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; and
- (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	Nationalit	Appointment /Resignation
1.	Dr. Edward Makoye	Chairperson	Tanzanian	16 April 2021-15.April 2024
2.	Dr. Adolf Makauki	Member	Tanzanian	16 April 2021-15.April 2024
3.	Dr. Seraphina Bakta	Member	Tanzanian	16 April 2021-15.April 2024
4.	Dr. Gabriel Komba	Member	Tanzanian	16 April 2021-15.April 2024

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5.	Dr. Felichesmi Lyakurwa	Member	Tanzanian	16 April 2021-15.April 2027
6.	Ms. Sophia S. Mchomvu	Member	Tanzanian	16 April 2021-15.April 2027
7.	CPA Jane A. Moshi	Member	Tanzanian	16 April 2021-15.April 2027
8.	CPSP Nuru Birango	Ag. Secretary	Tanzanian	16 April 2021-15.April 2024`
9.	Prof. Haruni J. Mapesa	Chairperson	Tanzanian	16 April 2021-15.April 2027
10.	CPSP Castor C. Komba	Secretary	Tanzanian	16 April 2021-15.April 2027
11.	Mr. Edwin Ninde	Member	Tanzanian	16 April 2021-15.April 2027
12.	Dr. Idda Lyatonga	Member	Tanzanian	16 April 2021-15.April 2027
13.	Eng. Wolta Shiyo	Member	Tanzanian	16 April 2021-15.April 2027

Source: Tender board meeting minutes 2023/24

During the year, the Board held 16 meetings; ten ordinary and six special ones. In these meetings it discussed, deliberated and recommended to the Vice Chancellor on the following:

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

Table 23: Attendance of the tender board members to meetings from 1 July 2023 to 30 June 2024

S/N	Name	Meetings													
		1 st	3 rd	4 th	5 th	6 th	7 th	S p	S p	S p	1 st	S p	S p	S p e	
		20 July 2023	26 August 2023	14 September 2023	02 October 2023	16 October 2023	01 November 2023	13 November 2023	27 November 2023	22 March 2024	09 May 2024	30 May 2024	21 June 2024	28 June 2024	
1.	Dr. Edward Makoye	P	P	P	P	P	P	P	P	P	NA	NA	NA	NA	
2.	Dr. Adolf Makauki	P	P	P	A	A	P	P	P	P	NA	NA	NA	NA	
3.	Dr. Seraphina Bakta	A	P	A	P	P	P	A	P	A	NA	NA	NA	NA	
4.	Dr. Felichesmi Lyakurwa	P	P	A	P	P	P	P	P	P	A	P	A	P	
5.	Dr. Gabriel Komba	A	P	P	A	P	P	A	P	P	NA	NA	NA	NA	
6.	Ms. Sophia J. Mchomvu	P	P	P	P	P	P	A	P	P	P	P	P	P	
7.	CPA Jane A. Moshi	A	A	P	P	P	P	P	P	A	A	A	P	P	
8.	CPSP Nuru Birango	A	P	P	A	P	P	A	P	P	NA	NA	NA	NA	
9.	Prof. Haruni J. Mapesa	NA	NA	NA	NA	NA	NA	NA	NA	NA	P	P	P	P	
10.	CPSP Castor C. Komba	NA	NA	NA	NA	NA	NA	NA	NA	NA	P	P	A	P	
11.	Mr. Edwin Ninde	NA	NA	NA	NA	NA	NA	NA	NA	NA	P	A	P	P	
12.	Dr. Idda Lyatonga	NA	NA	NA	NA	NA	NA	NA	NA	NA	P	P	P	A	
13.	Eng. Wolta Shiyo	NA	NA	NA	NA	NA	NA	NA	NA	NA	A	P	A	P	

Source: Tender board meeting minutes 2023/24

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

2.28.6 The university administration and organization structure

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.

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

(i) Campus Colleges

- a) Dar es Salaam Campus College; and
- b) Mbeya Campus College.

(ii) Schools

- a) School of Business; and
- b) School of Public Administration and Management.

(iii) Faculties

- a) Faculty of Law;
- b) Faculty of Social Science; and
- c) Faculty of Science and Technology.

(iv) Institutes

- a) Institute of Development Studies

(v) Directorates

- a) Directorate of Undergraduate Studies;
- b) Directorate of Research, Publication and Postgraduate Studies;
- c) Directorate of Library Services;
- d) Directorate of Public Services;
- e) Directorate of Administration and Human Resources Management;
- f) Directorate of Finance;
- g) Directorate of Planning;
- h) Directorate of Student's Services; and
- i) Directorate of Health and Clinical Services.

(vi) Units

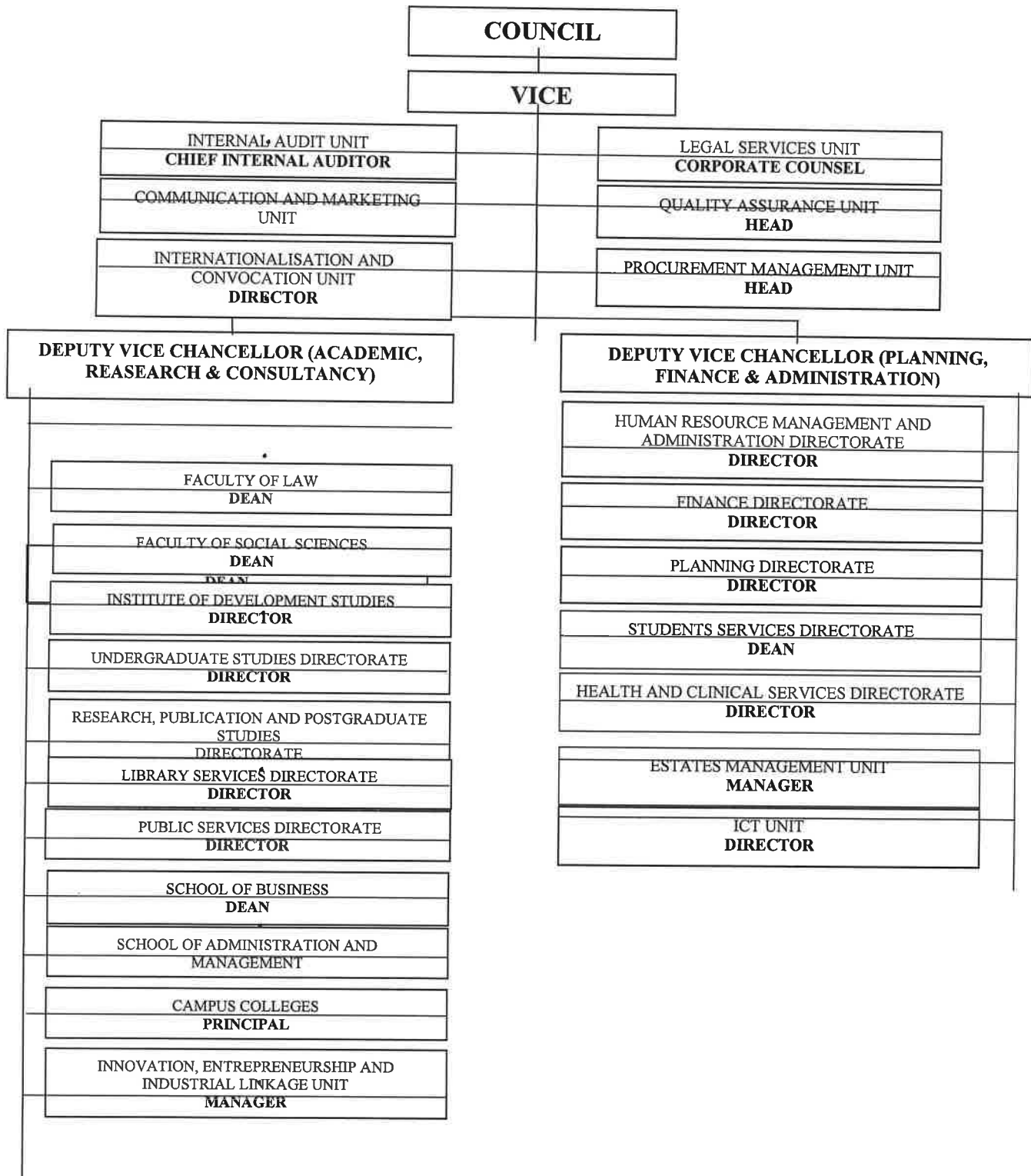
- a) Quality Assurance Unit;
- b) Corporate Counsel Unit;
- c) Internal Audit Unit;
- d) Procurement Unit;
- e) Communication and Marketing Unit;
- f) Internationalization and Convocation Unit;
- g) Innovation, Entrepreneurship and Industrial Linkage Unit;
- h) Information Communication and Technology Unit; and
- i) Estate Management Unit.

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Organization Structure

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

Figure 1: Organization Structure



2.29 POLITICAL AND CHARITABLE DONATIONS

The University did not make any political donations during the year ended 30 June 2024. Donations were made to institutions and charitable organizations to acknowledge University's responsibility to societal needs.

2.30 EMPLOYEE WELFARE

(i) 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 called Tanzania Higher Learning Institutions Trade Union (THTU), Mzumbe Branch.

(ii) 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, 16 were pursuing PhD training, 18 were on Masters, two were on undergraduate studies and six were studying for Diploma. Several in-house training programmes were also conducted during the year.

(iii) 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).

(iv) 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 2023/24, 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.

(v) 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.

(vi) 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 90 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.

(vii) 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 2023/24 are shown in Note 33 of these financial statements.

The average number of employees during the year ended 30 June 2024 was 780 [Male 296(37.94%); Female 484 (62.05%)] as compared to 736 [Male 454 (61.69%); Female 282 (38.3%)] as at 30 June 2023.

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(viii) Gender Parity

The academic staff female/male percentage ratio stood at 34:66 as on 30 June 2024. Administrative staff stood at 43:57 as on 30 June 2024 compared to 46:54 on 30 June 2023. Students' female/male percentage ratio stood at 31:51 as on 30 June 2024, compared to the ratio of 31:51 on 30 June 2023. Tables 24 and 25 below indicate staff positions as at 30 June 2024.

Table 24: Academic staff position as at 30 June 2024

S/N	Name of School/Faculty/College/Institute	Female	Male	Total
1.	School of Business	21	41	62
2.	School of Public Administration and Management	18	37	55
3.	Faculty of Law	7	21	28
4.	Faculty of Science and Technology	11	41	52
5.	Faculty of Social Science	24	31	55
6.	Directorate of Library and Technical Services	9	11	20
7.	Mbeya Campus College	27	48	75
8.	Dar es Salaam Campus College	14	30	44
9.	Institute of Development Studies	7	7	14
	Total	138	267	405

Source: MU Directorate of Human Resources and Administration

Table 25: Administrative staff position as at 30 June 2024

S/N	Name of Directorate/Unit	Female	Male	Total
1.	Directorate of Administration and Human Resource Management	23	26	49
2.	Directorate of Finance	8	23	31
3.	Directorate of Health and Clinical Services	18	24	42
4.	Internal Audit Unit	0	7	7
5.	Directorate of Library Services	19	10	29
6.	Estate Management Unit	2	21	23
7.	Directorate of Student Services	5	12	17
8.	Directorate of Planning	1	5	6
9.	Communication and Marketing Unit	4	2	6
10.	Information Communications Technology Unit	2	11	13
11.	Directorate of Undergraduate Studies	10	7	17
12.	Legal Service Unit	2	3	5
13.	Procurement Management Unit	3	6	9
14.	Dar es Salaam Campus College	26	25	51
15.	Mbeya Campus College	27	26	53
16.	Quality Assurance Unit	1	0	1
17.	Directorate of Research and Postgraduate Studies	0	2	2
18.	Faculty of Social Science	1	1	2
19.	Faculty of Law	2	1	3
20.	School of Public Administration	2	2	4
21.	School of Business	1	2	3

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22.	Institute of Development Studies	1	0	1
23.	Faculty of Science and Technology	0	1	1
	Total	158	217	375

Source: MU Directorate of Human Resources and Administration

In addition, out of 780 staff, 57 staff are in a decision-making position (from Vice Chancellor to Head of Departments), 18 are males and 12 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 and Gender as at 30 June 2024

S/N	Position	30-40 YRS		41-50 YRS		51-65 YRS		Total
		Male	Female	Male	Female	Male	Female	
1	Vice Chancellor	-	-		-	1	-	1
2	Deputy Vice	-	-		-	1	1	2
3	Principals/ Deans/Directors	-	1	2	2	9	3	17
4	Head of Units	-	1	6	2	1	-	10
	Total	-	2	8	4	12	4	30

Source: Staff establishment 2023/24

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 focuses on the identification and development of a talent pool from internal staff with the potential to fill key managerial positions in the organization.

2.31 ULTIMATE OWNER/SHAREHOLDER OF THE UNIVERSITY

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

2.32 STOCK EXCHANGE INFORMATION

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

2.33 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 2023/24 amounted to TZS 1,561,307,500 compared to TZS 927,802,000 of the last financial year 2022/23. It was increase by TZS 625,505,500 (40%) attributed activity of University council conducted in full as per calendar.

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

2.34 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.

2.35 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.

2.36 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 2023/24, the University spent TZS 12,328,000 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:-

- (i) Enhanced the knowledge and skills of HCWs across crucial areas such as maternal and newborn health, HIV/AIDS, communicable and non-communicable diseases management, health supply chain, cross-cutting issues, and epidemiology through provision of the

- eLearning CPD modules which has improved healthcare delivery to better health outcomes, reduced disease burden, and enhanced quality of life for the community;
- (ii) Supported the workshop for national and regional field supervisors to orient on supervisor roles and responsibilities for better improvement of management of human resources on responding to outbreaks;
 - (iii) Supported the MoH on responding to the outbreaks in the country
 - (iv) Supported the running of ECHO clinics which have formed the quickest way of experience sharing among health care workers
 - (v) Supported the active engagement of the National ECHO Project Coordinators in coordination and implementation of Project ECHO activities and steering committee meetings;

2.37 SERIOUS PREJUDICIAL MATTERS

During the year ended 30 June 2024, there were no serious prejudicial matters to be reported (2023/24: None).

2.38 SUPPLEMENTARY INFORMATION ON FINANCIAL STATEMENTS

i) Financial and Operational, Overview

During the financial year 2023/24, the final approved budget was TZS 63,340,668,556. The approved budget for other charges was TZS 18,165,862,460, TZS 21,477,940,000 for personal Emolument, own source PE TZS 431,562,780, Contribution to government consolidated fund TZS 500,000,000 and Developments projects TZS 22,765,303,316 compared to the last financial year 2022/23 the approved budget was TZS 57,694,405,486.

ii) Revenue from Non-Exchange Transactions

The University earned TZS 33,434,173,281 as revenues from non-exchange transactions during the financial year 2023/24 mainly from government subvention and development partners' funds compared to the previous financial year 2022/23 amounted to TZS 33,687,453,549. The mentioned amount Decrease by TZS 253,280,268 (99%) this is mainly attributed by the increase of the budget of the University. This is disclosed in note 22 of the Financial Statements.

iii) Revenue from Exchange Transactions

The University earned TZS 21,741,215,357 as revenues from exchange transactions during the financial year 2023/24 compared to the previous financial year 2022/23 amounted to TZS 22,171,322,566. The mentioned amount decreases by TZS 430,107,209 (5%). This is disclosed in note 23 of the Financial Statements.

iv) Wages, Salaries and Employee Benefits.

Wages, Salaries and Employee Benefits comprise

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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 2023/24, the approved budget estimates for Wages, Salaries and Employee benefits were TZS 38,963,884,524 and the total expenses amounted to TZS 32,511,274,674 compared to the last financial year 2022/23 which was TZS 30,617,224,500 for approved estimates and the expenses to TZS 32,166,063,486. The amount spent was increased by TZS 345,211,188 (1.071%) as compared to the previous financial year 2022/23. The variation was caused by the new salary paid for promoted staff, transfers, etc. This is disclosed in note 24 to the financial statements.

v) Supplies and Consumables Used

The approved budget for supplies and Consumable used for the financial year 2023/24 was TZS 24,460,974,864 and actual expenses were TZS 11,170,034,355 while in the financial year 2022/23 the approved budget was TZS 22,876,293,580 and actual expenses were TZS 17,986,353,723. It was increased by -6,816,319,368 (37.90%) due to a decrease of the budget for the mentioned items in the financial year 2022/23 to facilitate various operations of projects managements. This is disclosed in note 25 of the financial statements.

vi) Routine Repair and Maintenance Services

The item, maintenance services include - Outsource Maintenance Contract Services, Service and Repair Motor Vehicles and Watercrafts, Tyres and Batteries and Office equipment and appliances paid/incurred. The approved budget for the mentioned items during the financial year 2023/24 was TZS 1,373,250,000 and the actual expenditure was TZS 1,715,460,582 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 (4.50%). 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.

vii) Depreciation Expenses

During the Financial year 2023/24, 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 3,550,814,039 (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 393,469,302, Data communication centres networks and facilities TZS 47,665,991, Plant and Machinery TZS 147,796,968, Office Furniture and Fittings TZS 777,712,328 and Library Books TZS 151,220,263) while in the previous

MZUMBE UNIVERSITY (MU)

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.

viii) 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 2023/24, the approved budget was TZS 1,152,000,000, and the University spent TZS 4,472,764,102 on the named above activities. The approved budget for the previous financial of 2022/23 was TZS 1,152,000,000 and the actual expenditures was TZS 616,265,047 the amount spent in the financial year 2022/23 was less by TZS 33,791,085 (725%). This is disclosed in note 29 of the financial statements.

ix) Cash and Cash Equivalent

These are cash balances at end of the financial year it includes bank balances of recurrent and deposit accounts. During the financial year, 2023/24 the cash and cash equivalent was TZS 15,676,753,288 compared to the previous financial year 2022/23 amounted to TZS 13,659,420,722. The cash and cash equivalent in the year under review was for commitment for development projects and HEET Project Fund in the financial year 2023/24. This is disclosed in note 10 of the financial statements.

x) Receivables

The University has recorded receivables amounting to TZS 1,402,060,898 in the financial year 2023/24 compared to TZS 844,930,020 in the financial year 2022/23. It was increase by TZS 557,130,879 (60%). The increase balance of receivables was caused tuition fee uncollected from HELSB. This is disclosed in Note 11 of the financial statements.

xi) Inventories

The University has recorded an inventory amounting to TZS 522,930,507 in the financial year 2023/24 compared to TZS 817,676,873 in the financial year 2022/23. It was decreased by TZS 294,746,366 (36 %). The decreased balance of inventories was caused decrease in purchases of inventory and this is disclosed in Note 12 of the financial statements.

xii) Prepayments

During the financial year 2023/24, the University paid in advance amounted to TZS 225,852,264 for procurement of Motor Vehicles and fuel to GPSA, while in the financial year 2022/23 the prepayment to GPSA was TZS 919,898,709. The decrease in prepayment (24.55%) was caused mainly by the retirement on advance payment for procurement of motor vehicles and construction projects. This is disclosed in the note 13 of the financial statements.

xiii) 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 2023/24 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 2022/23 was TZS 3,500,000,000 and the actual expenditure was TZS (5,978,390,870). The Net Book Value of PPE at the end of the financial year 2023/24 was TZS 74,534,756,606 after deducting accumulated depreciation of TZS 26,963,993,545 for the previous year's TZS 3,550,814,039 was for depreciation charges for the financial year 2023/24, while in the financial year 2022/23 the NBV was TZS 77,173,684,171 after deducting accumulated depreciation amounting to TZS 23,343,819,958. 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.

xiv) 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 2023/24 was TZS 93,716,480 compared to TZS 93,716,480 in 2022/23. This is disclosed in note 15 in the financial statements.

xv) 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 5,234,611,987 compared to TZS 1,295,289,630 for the previous financial year 2022/23. The increase in Work in Progress (41%) is associated with the construction of administration block and health centre operating theatre. This is disclosed in note 16 in the financial statements.

xvi) Accounts Payables and Accruals

Payables during the financial year 2023/24 were TZS 12,919,722,878.30 compared to TZS 11,531,524,076 for the previous financial year 2022/23. The mentioned payables for year under review are made up by Other Miscellaneous Accounts Payable TZS 2,649,718,221.65, Creditors for Supplies TZS 254,907,784.60, Deferred Income TZS 9,406,231,344.61 Deposit Payable TZS 267,886,798.97 and deferred Income Grant TZS 71,000,000. This is disclosed in note 17 in the financial statements.

xvii) Short Term Provisions

Short term-provisions includes audit fee and audit expenses. During the financial year 2023/24 the short-term provisions were TZS 356,000,000 compared to TZS 328,000,000 for the last financial 2022/23. The increased of the 9% balance of short-term provisions was because

increase in audit fee and audit expenses as at 30 June 2024. This is disclosed in note 19 in the financial statements.

xviii) 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 no obligation under 2023/24. 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%.

xix) 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 2024, the balance funds in the BOT collection account amounted to TZS 3,246,000,000. This is disclosed in note 43 in the financial statements.

2.39 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.

2.40 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].

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024

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 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 2024, 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: 7/3/25

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

Signature:  Date: 7/3/2025

4.0 DECLARATION OF THE DIRECTOR OF FINANCE FOR THE YEAR ENDED 30 JUNE 2024

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, **Jane Moshi**, being the Director of Finance of Mzumbe University, hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 30 June, 2024 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 Jane Moshi

Director of Finance ACPA 5858

..... 

Date

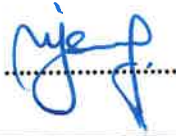
5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		2023/24	2022/23
ASSETS	NOTE	TZS	TZS
Current Assets			
Cash and Cash Equivalents	10	15,676,753,288	13,373,704,715
Receivables	11	1,402,060,898	708,649,241
Inventories	12	522,930,507	817,676,873
Prepayments	13	225,852,264	919,898,709
Total Current Assets		17,827,596,957	15,819,929,538
Non-Current Assets			
Property, Plant and Equipment	14	74,534,756,606	77,173,684,171
Intangible assets	15	93,716,480	93,716,480
Capital Work in Progress	16	5,234,611,986	1,295,289,630
Total Non-Current Assets		79,863,085,072	78,562,690,281
Total Assets		97,690,682,029	94,382,619,819
LIABILITIES			
Current Liabilities			
Accounts Payable	17	13,275,722,878	11,859,524,076
Current Portion of long-term borrowings	18	-	212,000,000
Short-term Provisions			
Total Current Liabilities		13,275,722,878	12,071,524,076
Total liabilities		13,275,722,878	12,071,524,076
Net assets		84,414,959,151	82,311,095,743
NET ASSETS			
Capital Fund	20	247,813,352	247,813,352
Accumulated Surplus		84,167,145,799	82,063,282,391
Total net assets		84,414,959,151	82,311,095,743

The Notes 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: 7/8/25

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 7/8/2025

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	TZS	TZS
Revenue			
Revenue from non-exchange transaction	21	33,434,173,281	33,687,453,549
Revenue from exchange transaction	22	21,741,215,357	22,171,322,566
Foreign Exchange Gain	32	640,447,304	131,844,552
Expected Credit Loss	10	129,010,371	-
Total Revenue		55,944,846,313	55,990,620,667
Expenses			
Wages, Salaries and Employees Benefits	23	32,511,274,674	32,166,063,486
Supplies and Consumables Used	24	11,170,034,355	17,986,353,723
Routine Repair and Maintenance Expenses	25	1,715,460,582	1,792,649,743
Depreciation	26	3,550,814,039	3,320,115,505
Interest expenses	19	-	12,000,000
Audit fee		188,000,000	178,000,000
Other Expense	27	4,472,764,103	616,265,047
Directors Fee	34	108,000,000	36,340,000
Expected Credit Loss	11	124,635,150	136,280,778
Total Expenses		53,840,982,903	56,529,784,291
Surplus/(Deficit) for the period		2,103,863,410	(539,163,624)

The Notes 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: 7/3/25

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 7/3/2025

5.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024

	Capital Fund TZS.	Accumulated Surplus /(Deficit) TZS.	Total (as Restated) TZS.
Balance as at 30 July, 2020	247,813,352	76,325,639,923	76,573,453,275
Surplus for the year		2,195,981,901	2,195,981,901
Balance as at 30 June 2021 (Restated)	247,813,352	78,521,621,824	78,769,435,176
Surplus for the year		4,080,824,189	4,080,824,189
Balance as at 30 June 2022	247,813,352	82,602,446,013	82,850,259,365
Balance as at 1 July 2022	247,813,352	82,602,446,013	82,850,259,365
Deficit for the year	-	(539,163,624)	(539,163,624)
Balance as at 30 June 2023	247,813,352	82,063,282,389	82,311,095,741
Balance as at 30 July 2023 (Restated)	247,813,352	82,063,282,389	82,311,095,741
Surplus for the year	-	2,103,863,410	2,103,863,410
Balance as at 30 June 2024	247,813,352	84,167,145,799	84,414,959,151

The Notes 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: 7/3/25

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 7/3/2025

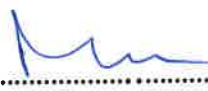
5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 TZS	2022/23 TZS
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Revenue from Exchange Transactions	42	20,811,069,164	23,471,186,360
Transfer from/(to) Other Government Entities	45	-	5,781,039,020
Grants, Subsidies and Other Transfer Payments Non exchange Transactions	42	35,972,320,085	8,858,425,202
Total Receipts		56,783,389,249	38,110,650,582
Payments:			
Supplies and Consumables Used	47	12,079,748,856	14,764,769,923
Wages, Salaries and Employees Benefits	48	32,541,304,673	8,230,170,536
Students Loans Payments (Meals, accommodation, Books & Stationery)	49	1,151,778,494	3,619,490,100
Interest on Tanzania Education Authority (TEA) Loan	20	12,000,000	24,000,000
Routine Repair and Maintenance Expenses	50	1,611,392,002	1,501,856,644
Other Expenses, Director's fee audit fee	51	2,317,449,566	640,890,647
Total Payments		49,713,673,591	28,781,177,850
Net Cash Flows from Operating Activities		7,069,715,658	9,329,472,732
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and equipment (PPE)	14	(1,396,802,401)	(3,306,486,969)
Increase in Capital Work in Progress	16	(3,939,322,357)	(724,289,351)
Net Cash Flows from Investing Activities		(5,336,124,757)	(4,030,776,320)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings (Tanzania Education Authority Loan)	20	(200,000,000)	(200,000,000)
Net Cash Flows from Financing Activities		(200,000,000)	(200,000,000)
Net Increase in Cash and Cash Equivalents		1,533,590,901	5,098,696,412
Cash and Cash Equivalents at Beginning of the Period		13,659,420,722	8,428,879,758

MZUMBE UNIVERSITY

Effects on Foreign Currency Translation	640,447,304	131,844,552
Cash and Cash Equivalents at the End of the Period	<u>15,833,458,927</u>	<u>13,659,420,722</u>

The Notes 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: 7/3/25

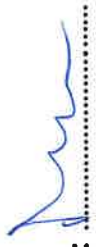
Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 7/8/2025

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget	Final Budget	Actual amounts on Comparable Basis	Difference of Final Budget and Actual on Comparable Basis	% of Vari ance
	2023/24	2023/24	2023/24	2023/24	2023/24
Revenue:					
Non-Exchange Transactions	39,543,243,316	39,543,243,316	35,972,320,085	(3,570,923,231)	-9%
Exchange Transactions	23,797,425,240	23,797,425,240	20,811,069,164	(2,986,356,076)	-13%
Total Revenue	63,340,668,556	63,340,668,556	56,783,389,249	(6,557,279,307)	10%
Payments:					
Recurrent Expenditure					
Activities:					
Wages, Salaries and Employees Benefits	25,466,591,192	25,466,591,192	32,541,304,674	7,074,713,482	28%
Supplies and Consumables Used	24,460,974,864	24,460,974,864	12,221,261,237	(12,239,713,627)	-50%
Routine Repair and Maintenance Expenses	1,606,702,500	1,606,702,500	1,611,392,002	4,689,502	0.3%
Finance Expenses	12,000,000	12,000,000	12,000,000	-	0%
Audit Fees/Expenses	310,000,000	310,000,000	260,000,000	(50,000,000)	-16%
Directors Fees	114,000,000	114,000,000	108,000,000	(6,000,000)	-5%
Other Administrative Expenses	1,670,400,000	1,670,400,000	2,317,449,567	647,049,567	39%
Total Recurrent Activities	53,640,668,556	53,640,668,556	49,071,407,480	(4,569,261,076)	57%
Capital Expenditure					
Activities:					
Property, Plant and equipment (PPE)	3,500,000,000	3,500,000,000	2,039,068,513	1,460,931,487	42%

Development Expenditure	4,700,000,000	4,700,000,000	0	4,700,000,000	100%
Repayment of Loan TEA	200,000,000	200,000,000	200,000,000	-	0%
Increase in Capital Work in Progress	1,300,000,000	1,300,000,000	3,939,322,356	(2,639,322,356)	203%
Capital Expenditure Activities	9,700,000,000	9,700,000,000	6,178,390,870	3,521,609,130	36%
Total Expenditure	63,340,668,556	63,340,668,556	55,249,798,350	(7,604,931,253)	54%
Net Increase/(Decrease) in Cash and Cash Equivalents			1,533,590,899		
Cash and Cash Equivalents at Beginning of the Period			13,659,420,722		
Effects on Foreign Currency Translation			640,447,304		
Cash and Cash Equivalents at end of the Period			15,833,458,925		

The Notes 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: 7/3/25

Vice Chancellor: Prof. William J.S. Mwegoha, Signature:  Date: 7/3/25

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2024**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**2.1 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 2024.

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.

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 2024 and includes all activities within the University.

2.2 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 AND ESTIMATES

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

Mzumbe Univeristy recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical. The details of the impact after implementation of IPSAS 41 is as shown in the Table below.

Table 27: Effect of ECL for 2022/23

DESCRIPTION	CASH AND BANK BALANCE	ACCUMULATED SURPLUS	REASON
	TZS	TZS	
Financial year 2022/23	13,659,420,722	82,485,279,176	Change in Accounting policy
Expected credit loss	-285,716,009	-285,716,009	Change in Accounting policy
Restated Balance	13,373,704,713	82,199,563,167	Change in Accounting policy

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 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 entity. This standard supersedes IPSAS 13.	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

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 the 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 the 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 amounts 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.

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 comprises of staff allowances and claims from suppliers of goods and services that were due during the financial year. The expenses 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 and service potential 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 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 an 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 an 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.

Rental Income

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

(vii) 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.

Grant recognition

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

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.

Subventions from the Government

Subvention, grants, and assistance received from the government are recognized as revenue from non-exchange transactions in accordance with IPSAS 23.

Grants from donors include:

Recognition of cash received from donors depends on conditions attached to the agreement entered between the University and donors and or between the Government of the United Republic of Tanzania and the Donor. Depending on the condition attached to the agreement, MU recognizes cash received from Donor as asset and liability under deferred income. The spending during the year is recognized as revenue from non-exchange transactions as well as expenditure.

(viii) Financial Assets**Classification**

Financial assets are classified at fair value through surplus or deficit In the statement of Financial Performance. The University determines the classification of its financial assets as held for trading.

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.

Impairment of Financial Assets

IPSAS 41 require The University to recognize expected credit losses at all times. The model uses a dual measurement approach whereby expected credit losses are measured as either 12 month expected credit losses or lifetime expected credit losses.

Credit risk has not increased significantly since initial recognition recognise 12 month expected credit losses through surplus or deficit, are the portion of the lifetime expected credit losses that represent expected credit losses that results from default events that are probable in the next 12 months after reporting date.

(ix) Credit risk has increased significantly since initial recognition lifetime expected losses are recognized are an expected present value measure of losses that arise if a borrower defaults On the obligation throughout the life of the financial instrument. 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.

(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 for using Cost Model. By using the 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 a cost model on the valuation of its fixed assets against the revaluation model that has been used consistently over the years. The reason for the adoption of historical model over the 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 2024 issued by the Ministry responsible for Finance and Planning aimed at addressing policy, legal, regulatory, operational and technological challenges that rise in the course of managing public assets).

All other repairs and maintenance are charged to the 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	10
Local Area Network System	10
Furniture, Fixtures and Fittings	10.0
Computers (Hardware)	12.5
Motor Vehicles (5 tons and above)	20
Motor Vehicles (below 5 tons)	10
Motorcycles	14.3
Sewage and Water Supply System	25
Roads, Street Lights & Playgrounds	14.3
Library books	10

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 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.

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

The University to recognize expected credit losses at all times. The model uses a dual measurement approach whereby expected credit losses are measured as either 12 month expected credit losses or lifetime expected credit losses. . 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 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 2024 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.

(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 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;
- 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 2023/24 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.

(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 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. should define the meaning of expense

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 Management

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.

(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.June.2024	30.June.2023
	<u>TZS</u>	<u>TZS</u>
Receivables	1,402,060,898	844,930,019

Cash and Cash equivalent	15,833,458,92616	13,659,420,722
Financial Liabilities		
Accounts Payable and Accruals	12,919,722,878	11,531,524,076
Current Portion of Long-Term Borrowings	-	212,000,000
Short-term Provisions	356,000,000	328,000,000

(c) Foreign Currency 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.

(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 minimise the risk of future legislative or regulatory changes impacting adversely on the organisation.

(e) Human Resources Risk Management

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 Management

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.

9.0 FINANCIAL INSTRUMENTS BY CATEGORY

The University has two kinds of cash financial instruments which include Accounts Receivables and Accounts Payables. Accounts Receivables represent the amounts that the University owes various individuals as a result of offering of services, for instance, unpaid tuition fees for registered students. The Accounts Payable represents the balances that the University is owing third parties such as the Staff allowance. Also, it includes the balance of unspent funds for research (restricted fund) recorded as deferred income. The research funds are attached to conditions stipulated in the agreements entered between MU and various development partners. The categorization of financial instruments as per IPSAS 28-30, Financial Instruments is as shown below:

	30 June 2024 TZS	30 June 2023 TZS
Financial assets at amortized cost		
Accounts receivables (excluding prepayments)	1,402,060,898	844,930,019
Cash and bank balances	15,833,458,926	13,659,420,722
	<u>17,235,519,824</u>	<u>14,504,350,741</u>
Financial liabilities at amortized cost		
Accounts payables (excluding statutory liabilities)	12,919,722,878	12,071,524,075
	<u>12,919,722,878</u>	<u>12,071,524,075</u>

9.1 The Expected Credit Loss (ECL)-IPSAS 41

This accounting policy outlines the principles and practices for recognizing and measuring Expected Credit Losses (ECL) in accordance with IPSAS 41, Financial Instruments.

9.2 Scope

This policy applies to all financial assets measured at amortized cost and financial assets measured at fair value through other comprehensive income.

9.3 Recognition of Expected Credit Losses

Mzumbe University recognizes an allowance for ECLs at each reporting date. The ECLs are recognized as an expense in the statement of financial performance, and the corresponding allowance is reflected as a reduction in the carrying amount of the financial assets in the statement of financial position.

9.4 Measurement of ECLs

ECLs are measured based on the following approaches:

12-Month ECLs: For financial assets that have not experienced a significant increase in credit risk since initial recognition, the allowance for ECL is based on the expected credit losses that result from default events within the next 12 months.

Lifetime ECLs: For financial assets that have experienced a significant increase in credit risk since initial recognition, or that are credit-impaired, the allowance is based on the expected credit losses over the lifetime of the asset.

9.5 Criteria for Significant Increase in Credit Risk

Mzumbe University assesses whether there has been a significant increase in credit risk based on both qualitative and quantitative factors, including:

- Changes in payment status (e.g., overdue payments); and
- Significant adverse changes in business, financial, or economic conditions.

9.6 Determination of ECLs

ECLs are determined using a probability-weighted approach that considers:

- **Historical Loss Experience:** Historical data related to credit losses is analyzed and used as a baseline for future expectations;
- **Current Conditions:** Adjustments are made based on current economic conditions that may affect credit risk; and
- **Forward-Looking Information:** The entity incorporates macroeconomic forecasts and other relevant information to assess future credit risk.

9.7 Staging of Financial Assets

Mzumbe University categorizes financial assets into three stages:

- **Stage 1:** Financial assets with low credit risk; measured using 12-month ECLs;
- **Stage 2:** Financial assets with a significant increase in credit risk; measured using lifetime ECLs; and
- **Stage 3:** Financial assets that are credit-impaired; also measured using lifetime ECLs.

9.8 ECL Allowance and Write-Offs

The allowance for ECLs is recognized as a contra asset account. Financial assets are written off when there is no reasonable expectation of recovery, and the amount is recorded against the allowance for expected credit losses.

10. CASH AND CASH EQUIVALENTS

During the year under review, the University had cash and cash equivalent of TZS 15.83 billion (2023: TZS 13.66 billion). The Cash at banks does not earn interest. Further the project has implemented IPSAS 41 which requires for computations and recognition of Expected Credit Loss (ECL) for Bank balances held at commercial banks. During the year under review the ECL of TZS 157 million (2023: TZS 286 million) was recognized

	30 June 2024	30 June 2023
	TZS	TZS
TESCEA Project Bank Account		
Local	-	21,290

MZUMBE UNIVERSITY

VLIR UOS Project Forex	51,915,542	51,683,449
VLIR UOS Project Local	38,037,369	62,016,366
TESCEA Project Bank Account Forex	-	565,301
TAN 058 Bank A/C Local	-	3,147,024
TAN 058 Bank A/C Forex	-	89,112
Short Course and Consultancy	212,191,454	121,360,092
Bank Bookshop	10,854,594	10,880,594
Bank RIP	139,963,923	144,216,495
Lumumba Bank A/C	6,184,433	30,110,135
CEHME Local	787,490,353	291,458,850
VICT MU Bank Account EURO	382,426	680,194
TPB Corrections	2,160,000	
VICT MU Bank Account TZS	3,250,015	3,250,015
UCSF MU Centre for Excellence	35,568,797	124,394,996
Bank NBC	-	7,570,603
Expenditure Bank A/C	892,167,181	63,118,152
Income Bank A/C Used to be EDC Bank A/C	1,764,500	2,274,100,933
Crdb Receiving A/C	3,017,051,390	260,944,575
Salaries Bank A/C	-	309,636,719
CRDB Development A/C	-	35,842,527
MU Collection Bank Account BOT	2,053,306,412	4,660,659,824
MU Euro Account BOT	68,338,734	68,338,734
NMB GePG Mzumbe Account Local	476,019,143	5,067,000
NBC GePG Mzumbe Account Local	2,035,275	780,000
DBS Bank Income A/C	-	689,108
DSM Bank Expenditure A/C	-	70,155,764
ACTEA Forex Bank Account	-	11,009

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ACTEA Local Bank Account	2,164,482	4,401,522
CEHME Forex	164,738,663	22,944,000
CRC Local A/C TZS	16,553,334	17,267,221
DSM Forex Receiving Account USD	-	12,823,128
Bank Mbeya Expenditure A/C	-	24,176,188
MU Mbeya Campus Student's Loans Bank A/C	-	468,963
HEET Local Account	1,000,316,346	247,715,401
HEET Forex Account	6,445,546,585	4,274,178,617
MU Health Centre Income A/C	-	14,435
MU Health Centre Expenditure A/C	16,052,106	2,730,429
C4YET Local Bank A/C,	7,530,564	54,579,886
C4YET Forex Bank A/C Provisional of ECL	381,875,305 (156,705,638)	397,332,071 (285,716,009)
TOTAL	15,676,753,288	13,373,704,713

11. RECEIVABLES

The amount represents Staff Imprest, for the purpose of conducting research, Tuition Fee from HESLB and Students' Tuition Fee Receivable (uncollected tuition fee) that accumulated to TZS 1,662,976,826 due to financial difficulties experienced during the year under review. Provision of TZS 260,915,927 for uncollectable Tuition Fee has been made.

	30 June 2024 TZS	30 June 2023 TZS
Imprest	1,860,000	81,127,115
Sundry Debtors HESLB	1,116,575,648	16,487,400
Loan Receivable	-	2,140,600
Other receivables	-	28,831,671
Students' Tuition Fee Receivables	544,541,178	716,343,233
Sub-Total	1,662,976,826	844,930,019
Movement in impairment provision		
Balance at beginning of the year	136,280,778	
Expected Credit Loss	124,635,150	136,280,778
Amounts written off during the year	-	-

Total impairment provision	260,915,928	136,280,778
Total	<u>1,402,060,898</u>	<u>708,649,241</u>

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 June 2024	30 June 2023
	TZS	TZS
Office Consumables Stationaries Etc	111,359,808	142,435,213
Medical Supplies	27,060,426	29,900,303
Spare Parts	184,580,360	244,534,877
Building Materials and Equipment	192,504,941	329,393,756
Supplies General	7,424,972	23,982,917
Bookshop Books	-	47,429,807
TOTAL	<u>522,930,507</u>	<u>817,676,873</u>

- (i) After initial recognition, inventory is measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University;
- (ii) After initial recognition, inventory is measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the University;
- (iii) During the year, the inventories had a total carrying value of TZS 522.94 million (2023: TZS 817.7 million);
- (iv) According to stock taking done on 30 June 2024, there was no significant change in prices of inventory and other stock as compared to purchase prices throughout the year and therefore the fair value of inventories less cost to sale was estimated at TZS 522.94 million (2021: TZS 817.7 million);
- (v) During the year under review, the amount of inventories recognized as an expense was TZS 294.7;
- (vi) No any amount was write-down of inventories recognized as an expense in the financial year ended 30 June 2024 as per requirements of IPSAS 12 Para 42;
- (vii) No any number of inventories pledged as security for liabilities; and
- (viii) 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 2024.

13. PREPAYMENTS

This represents amount paid in advance in respect of supply of generator equipment, payment for Medicine and Drugs and other supplies

	30 June 2024	30 June 2023
	TZS	TZS
Supply Of Fuel and Motor Vehicle	-	1,673,279
Supply Solar Light	-	44,978,934
Supply Of Medicines and Drugs	-	19,771,485
Other Supplies	-	51,438,631
Supply Of Generator Equipment	21,017,542	21,017,542
Dar Es Salaam International Trade Fair	-	19,010,240
Supply Of Motor Vehicle	-	407,087,748
New Administration Block at Mahekani	-	354,520,850
Construction of Internal roads	92,038,357	-
Fire Hydrants-TEMESA	112,796,365	-
TOTAL	225,852,264	919,498,709

Comprise of:

Period	Financial year ended 30 June 2024		Remarks
	Amount (TZS)	%	
Within 12 Months	204,834,722	100	This balance entails amount paid in advance for purchasing of goods by the University or services rendered to the University
Total	204,834,722	100	

8 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 2024 was TZS 74,534,756,606 (2022/23: TZS 77,173,684,171). 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 2024 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 981,246,021 as shown in PPE movement schedule; No additions on Nonmonetary terms However,. Assets Acquired through exchange transactions are measured a cost;
- (ix) The University did not dispose its assets in the financial year 2023/24;
- (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; and
- (xiii) The University Property, Plant and Equipment was not impaired.

14.1 MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT DURING THE YEAR ENDED 30 JUNE 2024

30-Jun-24	At 01 July	Additions (monetary)	At 30 June	At 01 July Acc depreciation	Re-stated Acc Depreciation as at 01 July	Charge during the Year- Depreciation	Acc depreciation 30 June	Acc Depreciation & impairment 30 June	Carrying value 30 June
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	10,024,664,515		10,024,664,515	-	-	-	-	-	10,024,664,515
Buildings	68,531,245,971		68,531,245,971	11,511,685,142	11,511,685,142	1,370,624,919	12,882,310,061	12,882,310,061	55,648,935,910
Motor Vehicles	5,489,318,483	506,352,782	5,995,671,265	3,346,532,099	3,346,532,099	586,450,998	3,932,983,097	3,932,983,097	2,062,688,168
Machinery & Equipment	2,220,786,366	399,996,400	2,620,782,766	1,246,992,286	1,246,992,286	147,796,968	1,394,789,254	1,394,789,254	1,225,993,512
Computer Equipment	3,112,611,923	55,114,940	3,167,726,863	1,092,759,613	1,092,759,613	393,469,302	1,486,228,916	1,486,228,916	1,681,497,947
Furniture and Fittings	7,773,936,196	19,781,899	7,793,718,095	4,280,856,249	4,280,856,249	777,712,328	5,058,568,577	5,058,568,577	2,735,149,518
Sewerage & Water Supply System	761,844,974		761,844,974	409,764,023	409,764,023	50,792,204	460,556,227	460,556,227	301,288,747
Network/Teleco m System (LAN)	473,607,234		473,607,234	264,762,349	264,762,349	47,665,991	312,428,340	312,428,340	161,178,894
Roads & Street Lights	595,061,334		595,061,334	175,614,813	175,614,813	23,802,453	199,417,266	199,417,266	395,644,068
Motorcycles	22,224,500	-	22,224,500	6,275,283	6,275,283	1,278,612	7,553,895	7,553,895	14,670,605
Library Books	1,512,202,633		1,512,202,633	1,077,937,649	1,077,937,649	151,220,263	1,229,157,913	1,229,157,913	283,044,720
Total	100,517,504,130	981,246,021	101,498,750,151	23,413,179,506	23,413,179,506	3,550,814,039	26,963,993,545	26,963,993,545	74,534,756,606

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

30-Jun-23	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 at 01 July	Charge during the Year- Depreciation	Acc depreciation 30 June	Acc Depreciation & impairment 30 June	Carrying value 30 June
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Leasehold Land	8,984,129,515		1,040,535,000		10,024,664,515		-					10,024,664,515
Buildings	68,531,245,971				68,531,245,971			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
Machinery & 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	(36,985,788)	760,542,447	332,217,166	1,092,759,613	1,092,759,613	2,019,852,310
Furniture and Fittings	7,368,670,250	405,265,946			7,773,936,196	3,987,357,494	(386,334,291)	3,601,023,203	679,833,046	4,280,856,249	4,280,856,249	3,493,079,947
Sewerage & Water Supply System	761,844,974				761,844,974	358,971,819		358,971,819	50,792,204	409,764,023	409,764,023	352,080,951
Network/Telecom System (LAN)	473,607,234				473,607,234	343,934,640	(126,838,283)	217,096,357	47,665,991	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
Motorcycles	6,424,500	15,800,000			22,224,500	4,996,671		4,996,671	1,278,612	6,275,283	6,275,283	15,949,217
Library Books	1,391,202,633		121,000,000		1,512,202,633	999,777,400		999,777,400	78,160,249	1,077,937,649	1,077,937,649	434,264,984
Total	97,074,604,967	3,479,711,781	1,161,535,000	(1,198,347,619)	100,517,504,130	20,740,227,557	(716,523,104)	20,023,704,453	3,320,115,505	23,343,819,958	23,343,819,958	77,173,684,171

14.3 a) During 2022/23, the University acquired assets worth TZS 1,198,347,619. However, these assets were transferred to various health centers across the country, and the University no longer retains control over them. .

b) In 2022/23, the University adjusted prior years' accumulated depreciation by TZS 716,523,104 per IPSAS 3, following the adoption of the Public Assets Management Guideline, 2019 by the Ministry of Finance and Planning, which introduced revised depreciation rates for asset classes.

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15 INTANGIBLE ASSETS DURING THE YEAR ENDED 30 JUNE 2024

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).

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 2023/24
- vi. The University did not dispose its intangible assets in the financial year 2023/24;
- 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 2024;
- 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

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15.2 MOVEMENT IN INTANGIBLE ASSETS DURING THE YEAR ENDED 30 JUNE 2024 (IN TZS)

13.2. MOVEMENT IN INTANGIBLE ASSETS DURING THE PERIODS 2021-2022 (TZS)											
	Cost/Revaluation					Accumulated Amortization and Impairment					Carrying value 30 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)	Disposal	Acc amortization 30 June	
<u>30-Jun-24</u>	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

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

MOVEMENT IN INTANGIBLE ASSETS DURING THE YEAR ENDED 30 JUNE 2023 (IN TZS)												
13		Cost/Revaluation					Accumulated Amortization and Impairment					Carrying value 30 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)	Disposal	Acc amortization 30 June	
		TZS	TZS	TZS	TZS	TZS	TZS	TZS				TZS
	MU Academic Records	93,716,480	-	-	-	93,716,480	-	-	-	-	-	93,716,480

Controller and Auditor General

AR/PA/MU/2023/24

16 CAPITAL WORK IN PROGRESS AS AT 30 JUNE 2024

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, and Construction of Operating Theatre projects which is under progress.

Description	Construction of Administration block Maekani	Construction of Administration Hospital Mbeya Campus	NETWORK INFRASTRUCTURE	TANGA COSTRUCTIONS	Construction of Administration Internal roads	Construction of Operating Theatre	MU Land Use Management	ESIA	TOTAL
Opening Balance 1 July 2023	846,989,013	-			-	100,969,300	325,600,955	21,730,362	1,295,289,630
Additions for the Year 2023/24	2,693,646,375	310,477,868	19,214,139	390,549,857	417,058,964	-	-	108,375,153	3,939,322,356
Capitalization									-
Closing Balance 30 June 2024	3,540,635,388	310,477,868	19,214,139	390,549,857	417,058,964	100,969,300	325,600,955	130,105,515	5,234,611,986

17 ACCOUNTS PAYABLE AND ACCRUALS

	30 June 2024	30 June 2023
	TZS	TZS
Other Deductions	-	17,537,309
Miscellaneous		
Other Accounts Payable	2,649,718,220	2,231,466,083
Creditors For Supplies	254,907,785	1,625,846,387
Vat Payable	-	6,007,700
Deferred Income	9,406,231,345	6,868,084,541
Deposits Payable	267,886,799	416,840,662
Retention Money Payable	269,978,729	156,772,498
Cautions Money Payable	-	11,600,000
Deposit Payable		
Higher Education Students' Loans	-	15,224,031
Board HESLB		
HEET Deposit Payable	-	21,735,530
Audit Fees	206,000,000	178,000,000
Audit Expenses	150,000,000	150,000,000
Other Employees' Benefits	-	30,030,000

Controller and Auditor General

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TCU Deposit Payable	-	18,570,000
MUSO Deposit Payable	-	37,712,441
Withholding Tax	-	3,096,894
Deferred Revenue Grant	71,000,000	71,000,000
TOTAL	13,275,722,878	11,859,524,076

18 CURRENT MATURITY OF LONG-TERM BORROWINGS

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

19 LONG-TERM BORROWINGS

Currently organisation has no outstanding long-term loan. Organisation has cleared a loan of TZS 1,000,000,000 from Tanzania Education Authority (TEA) leaving no obligation for 2023/24. 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%. Whereby principal of TZS 200,000,000 and Interest of TZS 12,000,000 were paid during 2023/24.

20 CAPITAL FUND

The capital fund figure of TZS 247,813,352 as at 30 June 2024 represents capital expenditure funds received from the Government of Tanzania.

21 REVENUE FROM NON-EXCHANGE TRANSACTIONS

The reported revenue from non-Exchange transactions comprises of:

	2023/24 TZS	2022/23 TZS
External Assistance - Grants from Donors	7,568,724,795	8,858,425,203
Ministry Of Education, Science and Technology	25,865,448,486	23,788,493,346
Non-Monetary Revenue-Capital	-	1,040,535,000
TOTAL Amortized During the Year	33,434,173,281	33,687,453,549

22 REVENUE FROM EXCHANGE TRANSACTIONS

	2023/24	2022/23
	TZS	TZS
Accommodation Fees	512,652,962	503,612,030
Application Fee	108,970,000	375,098,000
Short Course	847,385,616	619,353,680
Consultancy		252,592,512
Caution Money	203,980,000	186,200,000
Student Fees	19,610,309,500	18,273,543,000
Rental Income From Government Entities	-	600,000
Rental Income From Private Entities	13,215,300	33,787,290
House Rent	180,174,223	245,901,276
Graduation Fees	-	79,580,000
Identity Card	68,150,000	64,770,000
Health Services Income	161,215,445	183,991,552
Quality Assurance Fees	-	26,428,160
Examination Appeal And Supplementary Fee	16,480,000	87,240,000
Other Miscellaneous Income	18,682,311	1,231,650,541
Bookshop Gross Profit	-	6,974,525
TOTAL	21,741,215,357	22,171,322,566

23 WAGES, SALARIES AND EMPLOYEES' BENEFITS

Casual Labourers	28,890,000	113,069,052
Local Staff Salaries	25,865,448,486	20,169,158,380
Leave Travel	74,086,320	80,774,624
Extra Duty	1,637,571,323	1,356,555,143
Responsibility Allowance	732,459,385	764,511,157
Outfit Allowance	2,775,000	6,500,000
Subsistence Allowance	100,225,133	355,946,200
Field Practical Allowance		618,375,000
Professional Allowances		29,767,036
Councilors Allowance	218,410,400	91,120,000
Wages Salaries And Employee Benefits		1,164,660,690
Utilities	50,400,000	35,575,000

Transport Allowance	433,394,408	87,475,500
Facilitation Allowance		1,534,097,765
Honoraria	102,466,000	1,043,505,072
Electricity Allowance	880,746,285	16,380,000
Housing Allowance	1,448,354,043	461,400,000
Food And Refreshment	67,276,050	370,018,764
Telephone Allowance	515,992,600	127,795,000
Water And Waste Disposal	224,755,292	39,318,137
Furniture	71,050,740	80,000,000
Contributions To Public Service Social Security Fund	56,973,209	3,016,703,472
Contributions To National Health Insurance Fund		603,357,494
TOTAL	32,511,274,674	32,166,063,486

24 SUPPLIES AND CONSUMABLES USED

	2023/24 TZS	2022/23 TZS
Office Consumables Papers Pencils Pens And Stationaries	204,963,191	559,670,343
Computer Supplies And Accessories	5,025,100	30,817,344
Office And General Supplies And Services		187,771,209
Computer Software	7,670,000	48,953,194
Newspapers And Magazines	39,119,400	51,799,800
Printing And Photocopy	12,975,140	7,417,500
Software Licence Fees	5,891,409	81,493,111
Outsourcing Costs Includes Cleaning And Security Services	1,144,932,621	1,145,146,395
Electricity Charges by TANESCO/Other charges eg. REA	405,895,228	468,490,409
Water Expenses To Govt. Entities	40,749,688	57,672,675
Diesel	800,301,539	958,063,381
Drugs And Medicines	43,895,430	102,423,990

Laundry And Cleaning	42,580,000	21,147,500
Rental Office and Housing Expenses to Private Entities		1,737,850
Uniforms	6,560,000	44,947,600
Meetings Conferences and Seminars to Pses Eg. Aicc		88,465,950
Accommodation		88,372,180
Tuition Fees	447,141,752	292,896,267
Tuition Fees to Private Entities	-	11,791,240
Training Allowances	2,670,000	14,899,300
Training Materials	18,090,000	58,158,600
Air Travel Tickets		153,113,615
Research And Dissertation	73,059,040	314,758,605
Research And Consultancies	150,065,968	696,142,180
Conference And Seminars	706,257,899	107,987,237
Upkeep Allowances	307,305,995	450,637,866
Health Insurance	699,853,913	823900
Ground Travel Bus Railway Taxi Etc		594,931,320
Lodging/Accommodation	535,947,281	68,695,000
Per Diem Domestic	4,751,764,641	3,660,067,466
Per Diem Foreign	75,271,449	73,117,330
Visa Application Fees	402,195	4,113,149
Advertising And Publication	24,956,570	12,366,000
Communication Expenses To Ttcl & Other Pses	409,050,006	55,533,908
Publicity	18,750,000	40,898,600
Subscription To Other Private Bodies		15,603,949
Subscription To Government Entities Eg. NBAA, CRB	40,287,820	50,974,350
Communication Network Services		248,430,033
Examination Expenses		69,049,708
Training Expenses Domestic to Private Entities		3,020,000
Sporting Supplies		49,195,712
Exhibition Festivals and Celebrations		154,778,772

Entertainment		103,250,000
Gift And Prizes		21,750,000
Legal And Inspection Fees to Private Entities		7,000,000
Legal Fees		42,218,651
Education Supervision Expense		16,632,100
Bank Charges and Commissions		95,049,034
Project Management		6,263,053,354
Examination Expenses	26,729,400	163,780,342
Regulatory Costs		66,048,704
Burial Expenses	5,220,000	61,197,000
Exhibition Festivals and Celebrations	116,651,680	0
TOTAL	11,170,034,355	17,986,353,723

25 ROUTINE REPAIR AND MAINTENANCE EXPENSES

	2023/24	2022/23
	TZS	TZS
Outsource Maintenance Contract Services	1,301,457,079.39	1,515,650,398.00
Service and Repair Motor Vehicles and Water Crafts	410,073,503	249,550,529.00
Tyres and Batteries	3,930,000	16,540,295.00
Office equipment and appliances paid/incurred	-	10,908,521.00
TOTAL	1,715,460,582	1,792,649,743

26 DEPRECIATION

	2023/24	2022/23
	TZS	TZS
Office Buildings and Structures	1,370,624,919	1,370,624,919
Roads	23,802,453	23,802,453
Sewer System	50,792,204	50,792,204
Motor Vehicles Administrative	586,450,998	586,450,998
Motorbikes Motor Cycles and Bicycles	1,278,613	1,278,613
Hardware Servers and Equipment Incl. Desktops Laptops, UPS	393,469,302	332,217,166
Data Communication Centres Networks and Facilities	47,665,991	47,665,991
Plant And Machinery	147,796,968	149,289,866
Office Furniture and Fittings	777,712,328	679,833,046
Library Books	151,220,263	78,160,249
TOTAL	3,550,814,039	3,320,115,505

27 OTHER EXPENSES

Audit supervision expenses	150,000,000	177,350,000
Bank Charges and Commissions	,684,490	
Self Help Scheme		9,200,000
Burial Expenses	72,730,000	
Director's Fee	95,775,000	-
education supervision expenses	23,190,000	
Honorariums (expert opinion)	103,222,998	-
Insurance Expenses	107,543,439	129,715,047
Legal fees Expenses	105,584,151	-
Contribution to CF (15%)	500,000,000	300,000,000
Security Services	404,840	-
Sundry Expenses	3,312,629,185	-
Total	4,472,764,103	616,265,047

28 SURPLUS FOR THE YEAR

During the year Surplus of TZS 2,103,863,410 reported in the statement of financial performance arises from activities that are undertaken by Mzumbe University as part of its service delivery activities compared to deficit of TZS 539,163,624. Activities include such related activities in which the University engages in furtherance of, incidental to, or arising from these activities.

29 PRIOR YEAR ADJUSTMENTS/REVERSALS MADE DURING THE YEAR

The University has adjusted the accumulated surplus of previous years for TZS 421,996,787 for provision of expected credit loss for financial year 2022/23. Whereby the prior year deficit was adjusted from TZS 117,166,837 to TZS 421,996,787.

30 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 June 2024	30 June 2023
	TZS	TZS
Cash on hand and balances with	15,833,458,926	13,659,420,722
Total	15,833,458,926	13,659,420,722

(b) Property, Plant and Equipment

During the period, the University acquired property, plant, and equipment with an aggregate cost of TZS 981,246,021. Net cash payments of TZS 2,039,068,513 were made to purchase property, plant.

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

	2023/24 TZS	2023/24 TZS
Surplus/(deficit) for the year	2,103,863,410	(539,163,624)
Add/(less) non-cash items		
Depreciation and amortisation expense	3,550,814,039	3,320,115,505
Net foreign exchange losses/(gains)	(640,447,304)	(131,844,552)
Expected Economic Loss	(129,010,371)	285,716,007
Amortization for Impairment of receivables	124,635,150	136,280,778
Additional non Monetary Revenue		(1,040,535,000)
Total non-cash items	3,042,272,292	2,433,451,960
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 items		
(Increase)/Decrease in receivables	(557,130,879)	1,914,505,470
(Increase)/Decrease in Current Portion of long-term borrowings	212,000,000	
(Increase)/Decrease in prepayments	694,046,445	(535,957,954)
(Increase)/Decrease in inventories	294,746,366	89,912,855
Increase/(Decrease) in payables and deferred revenue	1,388,198,802	5,763,143,246
Increase/(Decrease) in provisions	28,000,000	67,300,000
Total net movement in statement of financial position items	2,059,860,734	7,298,903,617
Net cash flows from operating activities	7,069,715,658	9,329,472,732

32. SOCIAL SECURITY COSTS FOR THE YEAR 2023/24

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:

	2023/24	2022/23
	TZS	TZS
PSSSF - Employers Contribution	3,273,078,912	3,016,703,472
NHIF - Employers Contribution	654,511,844	603,357,494
TOTAL	3,927,590,756	3,620,060,966

31 EFFECT OF 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.

SN	NAME	CROSSING UNITS	CLOSING RATE AS AT 30 JUNE 2024	EQUIVALENT AMOUNT	CASH BOOK BALANCE	GAIN OR LOSS	remarks
				TZS	TZS	TZS	
1	HEET	2,462,785	2,617	6,445,546,585	5,862,832,383.34	582,714,202	GAIN
2	CDC USD	55,048	2,617	144,070,138	141,794,662.87	(2,275,475)	LOSS
3	IUC EURO	364,535	2,801	1,021,218,662	987,368,020.82	33,850,641	GAIN
4	VICT EURO	376	2,801	1,053,673	635,280.21	418,393	GAIN
5	C4YET EURO	30,721.71	2,801	86,064,646	60,325,103.55	25,739,543	GAIN
	TOTAL			7,697,953,704	7,052,955,451	640,447,304	GAIN

32 DEFERRED TAX

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

33 ULTIMATE OWNER OF THE UNIVERSITY

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

34 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.

34.1 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).

34.2 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.June.2024

TZS

30.June 2023

TZS

Government Grant Received from Treasury In The
Year:

Personnel Emoluments	25,865,448,486	23,788,493,346
TOTAL	25,865,448,486	23,788,493,346

PREPAYMENTS:

GPSA (Supply of Motor Vehicle)		237,617,000
MSD (Supply of Medicines and Drugs)	-	41,075,996
TEMESA (Tanzania Electrical, Mechanical and Electronics Services Agency)	133,813,907	21,017,542
The Dar Es Salaam International Trade Fair (DITF)	-	19,010,240
SUMA JKT- Construction of Administration Building		354,520,850.00
	133,813,907	673,241,628

RECEIVABLES:

Receivable from Higher Education Students' Loan Board (HESLB)

STUDENTS' FEES	1,116,575,648	16,487,400
TOTAL	1,116,575,648	16,487,400

PAYABLES:

Loan from Tanzania Education Authority (TEA)

Payable Sum	200,000,000	400,000,000
Repayment	-200,000,000	-200,000,000
TOTAL	-	200,000,000

34.3 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:

	2023/24	2022/23
	TZS	TZS
Key Management Personnel Emoluments	597,840,000	581,412,000
Allowances And Expenses - Council Meetings	388,608,000	93,250,000
Allowances And Expenses - Council Committees	466,859,500	216,800,000
Fees Paid to Council Members	108,000,000	36,340,000
TOTAL	1,561,307,500	927,802,000
Number of Key Management Personnel Remunerated	35	35

In addition:

- No amount of loans or repaid by Key Management Personnel even the close members during the financial year ended 30 June 2024;
- No amount of loan repaid during the year under review; and
- No amount of the closing balance of loans at end of 30 June 2024.

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.

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 one board members were appointed at the end of quarter three.

2023/24						2022/23
No. of persons		Rate TZS	Amount	No. of persons	Rate TZS	Amount
			TZS			TZS
Chairman	1	10,000,000	10,000,000	1	10,000,000	10,000,000
Members	13	8,000,000	98,000,000	13	8,000,000	26,340,000
TOTAL			108,000,000			36,340,000

35 GOVERNMENT SUBVENTION

Mzumbe University, as a government institution, received a recurrent revenue subvention of TZS 25,865,448,486 from the Government to cover personnel emoluments (2022/23 TZS 23,788,493,346) However, no funds were allocated for development projects. This amount exceeds the approved budget of the TZS 21,477,940,000 by TZS 4,387,508,486.

36 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 2023/24

Controller And Auditor General	200,000,000
Government Procurement Services Agency	409,894,613.55
Institute Of Accountancy Arusha	4,425,000.00
Medical Stores Department	2,492,158.00
Ministry of Education, Science and Technology	4,000,000.00
Morogoro Works Training Institute	2,165,000
National Board of Accountants and Auditors	17,387,500
National Construction Council	1,500,000.00
National Examination Council of Tanzania	27,378,000.00
e Government Authority	31,591,020.00
National Insurance Corporation Morogoro	300,236,200.99
Public Procurement Regulatory Authority	13,312,000.00
Sokoine University of Agriculture	6,420,000.00
The Tanzania Electric Supply Company Limited	290,992,243
Tanzania Commission for Science and Technology	5,400,000.00
Tanzania Education Authority	212,000,000.00
Wami Ruvu Water Basin Board	3,819,695
Tanzania Telecommunications Company Limited	211,668,614
Tanzania Trade Development Authority	41,784,240
Tanzania Electrical, Mechanical and Electronics Services	124,016,129.50
The Institute of Internal Auditors Tanzania	6,700,000.00
The Tanzania Commission for Universities	292,918,000.00
Tanzania Public Service College	5,750,000.00
Treasury Registrar	500,000,000.00
University of Dar Es Salaam	11,712,500
Open University of Tanzania	2,660,000.00
TEMESA Morogoro Region	4,155,370.00
TOTAL	2,721,066,284

37 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); and
- 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 University will adjust the Financial Statements.

38 CONTINGENT ASSETS

As at 30 June 2024; 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 in favour of MU. The court ordered the eviction to be done by the court broker in accordance with 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.

39 CONTINGENT LIABILITIES

As at 30 June 2024; 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

40 CONTRACTUAL COMMITMENTS

As at 30 June 2024, Mzumbe University had Contractual Commitments amounting to TZS 3,246,000,000 as compared to TZS 4,495,970,000 as at 30 June 2023. 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.June 2024	30 June.2023
	TZS	TZS
Commitments AND CONTRACTS	3,246,000,000	4,495,970,000
TOTAL	3,246,000,000	4,495,970,000

41 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.

The University did not have any finance or operating leases as at 30 June 2024.

42 REVENUE ON CASH AND ACCRUAL

Revue on Cash and Accrual

Description	Note	Total Revenue- On accrual	Accrual Amount recognised during the year	Deferred amount received duering the year	received during the year	Total revenue in cash
1		2	3	5	5	6
Revenue from Non-Exchange Transactions	22	33,434,173,281		2,538,146,804		35,972,320,085
Revenue from exchange transactions	23	21,741,215,357	1,662,976,825		732,830,633	20,811,069,164
Total		55,175,388,638	1,662,976,825	2,538,146,804	732,830,633	56,783,389,249

MZUMBE UNIVERSITY (MU)

43 EXPENDITURE ON CASH AND ACCRUAL

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 Amount 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	32,511,274,674		-	30,030,000		32,541,304,674
Supplies and Consumables Used	11,170,034,355	1,610,727,638	-	2,803,188,505	294,746,366	12,067,748,856
Routine Repair and Maintenance Expenses	1,715,460,582	104,068,580				1,611,392,002
Interest expenses	12,000,000	12,000,000		24,000,000		24,000,000
Audit Fees/Expenses	188,000,000	188,000,000		160,000,000		160,000,000
Other Administrative Expenses	4,580,764,102	2,447,940,136	24,625,600			2,157,449,566
	50,177,533,713	4,362,736,354	24,625,600	3,017,218,505	294,746,366	48,561,895,098
CAPITAL Expenditure ITEMS:						
Acquisition of PPE	4,124,830,800	755,950,098	522,930,507	343,755,945	-	3,189,706,140

Repayment of Borrowings	-	12,000,000	-	12,000,000	-	-
	4,124,830,800	767,950,098	522,930,507	355,755,945	-	3,189,706,140
Total Expenditure	54,302,364,513	5,130,686,452	547,556,107	3,388,107,831	294,746,366	51,751,601,238

44 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 3% 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 to one member who is appointed on fourth quarter.

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.

45 TRANSFER FROM/(TO) OTHER GOVERNMENT ENTITIES

	2023/24	2022/23
	TZS	TZS
Meals and Accommodation Allowance		5,781,039,020
TOTAL	-	5,781,039,020

Controller and Auditor General

AR/PA/MU/2023/24

46 GRANTS, SUBSIDIES AND OTHER TRANSFER PAYMENTS

	2023/24 TZS	2022/23 TZS
Revenue from non-exchange transaction	10,106,871,599	8,858,425,202
TOTAL	10,106,871,599	8,858,425,202

47 SUPPLIES AND CONSUMABLES USED

Office Consumables Papers Pencils Pens And Stationaries	204,963,191	485,327,216
Computer Supplies And Accessories	5,025,100	38,635,168
Office And General Supplies And Services		162,742,712
Computer Software	7,670,000	42,852,560
Newspapers And Magazines	39,119,400	47,291,258
Printing And Photocopy	12,975,140	7,417,500
Software Licence Fees	5,891,409	71,337,295
Outsourcing Costs Includes Cleaning And Security Services	1,644,932,621	1,089,974,041
Electricity Charges By Tanesco/Other Pses Eg. Rea	405,895,228	439,333,497
Water Expenses To Govt Entities	40,749,688	48,460,829
Diesel	800,301,539	687,491,135
Drugs And Medicines	43,895,430	89,659,730
Laundry And Cleaning	42,580,000	20,206,792
Rental Office And Housing Expenses To Private Entities		1,737,850
Uniforms	6,560,000	39,346,150
Meetings Conferences And Seminars To Pses Eg. Aicc		69,720,330
Accommodation		77,359,082
Tuition Fees		254,563,285
Tuition Fees To Private Entities	447,141,752	10,321,795
Training Allowances	20,760,000	28,129,054
Air Travel Tickets	73,059,040	9,820,025
Research And Dissertation	350,065,968	282,535,855
Research And Consultancies	706,257,899	591,485,228
Conference And Seminars	307,305,995	98,792,768
Upkeep Allowances	699,853,913	406,159,614
Ground Travel Bus Railway Taxi Etc	535,947,281	504,847,745
Lodging/Accommodation		59,066,146
Per Diem Domestic	4,949,479,142	3,333,565,589
Per Diem Foreign	75,271,449	64,005,319

VISA Application Fees	402,195	3,600,561
Advertising and Publication	24,956,570	10,824,927
Communication Expenses to TTCL & Other PSES	409,050,006	48,193,442
Publicity	18,750,000	35,801,744
Subscription to Other Private Bodies	40,287,820	13,659,357
Subscription to Government Entities Eg. NBAA, CRB		48,390,339
Communication Network Services		148,826,167
Examination Expenses	26,729,400	57,575,996
Training Expenses Domestic to Private Entities		2,643,642
Sporting Supplies	5,220,000	43,064,855
Exhibition Festivals and Celebrations	116,651,680	131,171,220
Entertainment		91,293,195
Gift and Prizes		19,039,476
Audit Fees Paid to CAG		6127648
Legal and Inspection Fees to Private Entities		36,957,288
Legal Fees		16,310,135
Bank Charges And Commissions		83,220,933
Project Management		4,612,619,191
Honorarium's Expert Opinion		143,369,745
Regulatory Costs		71,855,161
Insurance Expenses to NIC		29,764,850
Burial Expenses		48,274,483
TOTAL	12,079,748,856	14,764,769,923

48 WAGES, SALARIES AND EMPLOYEES' BENEFITS

	2023/24	2022/23
	TZS	TZS
Casual Labourers	28,890,000	105,250,000
Leave Travel	74,086,320	82,914,000
Extra Duty	1,637,571,323	1,372,708,000
Responsibility Allowance	732,459,385	739,181,000
Outfit Allowance	8,096,400	6,500,000
Subsistence Allowance	100,744,340	418,067,068
Directors Fee	108,000,000	36,340,000
Field Practical Allowance	322,904,461	660,649,054
Professional Allowances	-	23,400,000
Councillors Allowance	50,400,000	86,430,000

Civil Servants	26,298,842,893	1,104,830,355
Utilities	42,026,544	33,740,000
Transport Allowance	103,361,134	82,981,000
Facilitation Allowance	880,746,285	1,504,097,765
Honoraria	1,097,425,055	941,668,000
Electricity Allowance	20,402,928	16,380,000
Housing Allowance	515,992,600	437,690,000
Food And Refreshment	224,755,292	340,832,000
Telephone Allowance	150,991,632	121,220,000
Water And Waste Disposal	49,191,601	39,492,294
Furniture	94,416,480	75,800,000
TOTAL	32,541,304,673	8,230,170,536

49 STUDENTS LOANS PAYMENTS

	2023/24 TZS	2022/23 TZS
Students Loans Payments (Meals, Accommodation, Books & Stationery)	1,151,778,494	3,619,490,100
TOTAL	1,151,778,494	3,619,490,100

50 ROUTINE REPAIR AND MAINTAINANCE EXPENSES

	2023/24 TZS	2022/23 TZS
Outsource Maintenance Contract Services	1,451,970,954	1,356,725,623
Service and Repair Motor Vehicles and Water Crafts	137,894,088	123,119,721
Tyres and Batteries	21,526,960	14,785,000
Office Equipment and Appliances Paid/Incurred	-	7,226,300
TOTAL	1,611,392,002	1,501,856,644

51 OTHER EXPENSES

Audit supervision expenses		98,700,000
Bank Charges and Commissions	1,684,490	
Self Help Scheme		9,700,000
Burial Expenses	72,730,000	
Director's Fee	95,775,000	
education supervision expenses	23,190,000	
Honorariums (expert opinion)	103,222,998	

Insurance Expenses	107,543,439	168,601,078
Legal fees Expenses	105,584,151	
Contribution to CF (15%)	500,000,000	300,000,000
Consumables		63,889,569
Security Services	404,840	
Sundry Expenses	1,307,314,648	
Total	2,317,449,566	640,890,647

52 COMPARATIVE FIGURES

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

53 CONTINGENT ASSETS AND LIABILITIES

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

54 NATURE AND PURPOSE OF RESERVES

Mzumbe Univeristy maintains reserves in form of accumulated surplus. The accumulated surplus is the cumulative net difference between income and expenditure across years. The project reserves are as shown in the Statement of Change in Net Assets.