



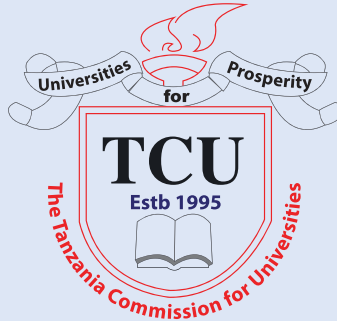
TANZANIA COMMISSION FOR UNIVERSITIES

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FINANCIAL YEAR 2019/20

JULY, 2021

THE TANZANIA COMMISSION FOR UNIVERSITIES



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July, 2021

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ACRONYMS AND ABBREVIATIONS

AIDS	Acquired Immunodeficiency Syndrome
CFR	Certificate of Full Registration
DA	Director of Accreditation
DAD	Director of Admissions Coordination and Data Management
DCS	Director of Corporate Services
ES	Executive Secretary
ESPJ	Education and Skills for Productive Jobs
FAAS	Foreign Award Assessment System
FY	Financial Year
HEAC	Higher Education Accreditation Council
HEIs	Higher Education Institutions
HESLB	Higher Education Students' Loans Board
HIV	Human Immunodeficiency Virus
ICT	Information and Communication Technology
JKT	Jeshi la Kujenga Taifa
IUCEA	Inter-University Council for East Africa
IUCEA	Inter-University Council for East Africa
MoEST	Ministry of Education, Science and Technology
NACTE	National Council for Technical Education
NQF	National Qualifications Framework
NSDS	National Skills Development Strategy
OSRAs	Overseas Student Recruitment Agencies
PMS	Programmes Management System
QA	Quality Assurance
QAG	Quality Assurance Guidebook
RSP	Rolling Strategic Plan
TCU	Tanzania Commission for Universities
TEA	Tanzania Education Authority
UIMS	Universities Information Management System
ZHELB	Zanzibar Higher Education Loans Board

TANZANIA COMMISSION FOR UNIVERSITIES - COMMISSION MEMBERS

- | | |
|----------------------------|--|
| 1. Prof. Mayunga H. Nkunya | Chairman, Appointee of the President of the United Republic of Tanzania |
| 2. Prof. Makenya Maboko | Appointee of the Minister of Education, Science and Technology |
| 3. Prof. Charles Mgone | Appointee of the Minister of Education, Science and Technology representing private universities |
| 4. Prof. Lughano Kusiluka | Appointee of the Minister of Education, Science and Technology representing public universities |
| 5. Dr. Gift Kweka | Legal Officer from the Attorney General's Chambers |
| 6. Dr. Zakia M. Abubakar | Appointee of the Minister of Education and Vocational Training, Zanzibar |
| 7. Ms. Adelgunda Mgya | Appointee of the Minister of Education, Science and Technology representing Workers Trade Union |
| 8. Dr. Kennedy Hosea | Appointee of the Minister Representing Ministry of Education, Science and Technology |
| 9. Prof. Charles Kihampa | <i>Ex-officio</i> Member (Executive Secretary) |

TOP MANAGEMENT OF THE TANZANIA COMMISSION FOR UNIVERSITIES



Prof. Charles D. Kihampa
Executive Secretary



Dr. Telemu Kassile
Director of Accreditation



Dr. Kokuberwa Katunzi-Mollel
**Director of Admissions
Coordination and Data
Management**



Mr. Yusuf I. Rauna
**Ag. Director of Corporate
Services**

Message from the Chairperson



It is a great honour to present to our esteemed stakeholders of the Tanzania Commission for Universities (TCU) the Annual Activity Report and Audited Financial Statements for the Financial Year 2019/20. The report highlights on the Commission's achievements, the financial position as well as challenges that TCU encountered during the reporting period.

I am glad to inform our esteemed stakeholders that despite of the limited financial resources during the reporting period, the Commission has been able to implement most of the planned activities. These

include accreditation and quality assurance, promotion of access to higher education, coordination of admissions, promotion of knowledge, national ideals and networks among universities, advisory services, dissemination of information on higher education and harmonisation of university education systems that produce nationally and globally competitive outputs.

The achievements worth noting include successfully coordination of the undergraduate admission of students into higher learning institutions, improvement of quality assurance practices in university institutions, efficiency in administrations, management and financial controls, improved relations and linkages with local and international sister institutions and others despite of the outbreak of the Covid-19 pandemic in the second quarter of the financial year 2019/2020.

Lastly, but not least, I wish to express my gratitude to the Government of the United Republic of Tanzania for the support accorded to the Commission. My sincere thanks also to the Ministry of Education, Science and Technology, and Members of the Commission for their support and guidance. I would as well like to extend my heartfelt appreciation to all TCU staff for their continued commitment and dedication to attain the Vision and Mission of the Commission. Let us continue working together with a common goal of ensuring that higher education is of high quality and produces nationally and

globally competitive outputs capable of solving socio-economic problems for sustainable development of the country.



.....
Prof. Mayunga H.H. Nkunya

TCU Chairperson

Statement from the Executive Secretary



With great pleasure, I present the Annual Report and Audited Financial Statements for the Tanzania Commission for Universities for the period of 1st July, 2019 to 30th June, 2020.

TCU was established on 1st July, 2005 under the Universities Act, Cap. 346 of the Laws of Tanzania to succeed the former Higher Education Accreditation Council (HEAC) which had been in operation since 1995. During the period of its existence, the Commission has consistently made efforts to recognise, approve, register and accredit Universities operating in Tanzania, and local or foreign University level programmes being offered

by registered higher education institutions. It has also ensured proper functioning of all university institutions in Tanzania so as to foster a harmonised higher education system in the country that produce nationally and globally competitive outputs in line with its Vision and Mission. In order to guide itself in realising its core mission, the Commission has in place a five years Rolling Strategic Plan (RSP) 2015/16-2019/20, which is being operationalised each year through annual action plans. This Annual Report and the Audited Financial Statements for the period of 1st July, 2019 to 30th June, 2020, highlights the realised major achievements and challenges faced during the period, and the way forward.

Major Achievements

During the year under review, the Commission coordinated application for admissions for undergraduate programmes in various Higher Education Institutions (HEIs) in the country. The Commission also continued to make appropriate improvements of an integrated admission system, which enabled HEIs to admit students using their own systems while communicating with TCU system in real time. Through this improved admission platform, a total of 99,014 applicants managed to send their applications to various HEIs of their choices, out of which 87,813 secured admission. This achievement is a result of various public awareness programmes conducted by the Commission to potential applicants through various means including exhibition in week of

Higher Education Exhibitions in Zanzibar, visiting National Service camps (JKT camps), a visits to secondary schools, and programmes in various media that included television, radios, press conferences, social media and exhibitions.

The Commission continued to enhance and maintain quality of university education through various means. During the period under reference, 34 institutional quality assurance visits were conducted to 29 University institutions through either regular or impromptu visits. The Commission also evaluated and accredited 245 curricula for various programmes from 21 University institutions. It also evaluated a total of 3,012 foreign academic awards of different levels Bachelor degrees, Master degrees, Doctorate degrees, Postgraduate Diplomas and Postgraduate Certificates, whereby 2,975 were recognised and 37 were not recognised.

In terms of accreditation and re-accreditation of institutions, two University institutions were accredited. One was new institution (Mbeya University of Science and Technology Rukwa Campus College) and the other existing, which was operating under the Certificate of Full Registration (Tumaini University Dar es Salaam College). The Commission also granted license to nine (9) institutions to serve as Overseas Student Recruitment Agencies (OSRAs). This is the first ever achieved record since the establishment of the Commission as no OSRA was ever licensed by the Commission since its establishment in 2005.

In order to ensure that operations of the Commission are guided by relevant instruments, reflecting national, regional and global development changes in higher education, the Commission in collaboration with various stakeholders developed and approved various operational tools and guidelines. These include, TCU Client Service Charter; Annual Staff Training and Development Programme; Risk Register; Risk Framework; Principles and Guideline for Evaluation of Foreign Award and Recognition of Qualifications; Standard and Guidelines for University Education in Tanzania; and Principles and Guidelines for Licensing Overseas Student Recruitment Agencies and Issuance of a No Objection Certificate. Further, during the period under reference, the Commission drafted the Records Retention and Disposal Schedule, which is expected to be approved by the Commission next year.

In executing its supporting role, the Commission continued to support HEIs to enable them perform their functions to meet the expectations of stakeholders. During the year under review, the Commission organized meetings with various stakeholders including with Top Management (Vice Chancellors,

Principals, Provosts and Rectors) of HEIs, Admissions Officers and Computer Programmers/Systems Analysts.

Challenges

Despite of the aforesaid notable achievements, the Commission experienced some challenges. The most pronounced challenges were inability of some universities to adhere to and maintain quality standards especially with respect to academic staff with qualifications directly related to academic programmes, resulting into ban of admission or not allowed to run some accredited programmes; financial instability of some University institutions, resulting into challenges in maintaining qualified members of academic staff for a reasonable period of time; shortage of university senior academic staff (professors or associate professors), resulting into difficulty to recruit Top Management in some University institutions; and increased incidences of staff turnover in some University institutions, resulting into failure to meet the prescribed critical minimum number of staff with qualifications directly related to some programmes.

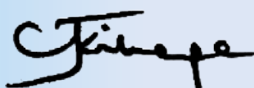
In order to address the identified challenges, the Commission will continue to strengthen its system and develop more tools and mechanisms for monitoring the quality of education in all University institutions in the country. The Commission will also continue to advice different stakeholders on matters relating to access, equity and quality with a view to developing a sufficient and competitive human resources base for national development.

Way forward

The Commission shall continue with planned effort to strength its core mandates of regulatory, supportive and advisory by involving various stakeholders. To realise these mandates, much emphasise shall be put in the new five years rolling strategic plan 2020-2025. The Commission shall continue advising the Government to allocate other charges and development budget in order to enable regular quality assurance audits, and construction of permanent offices. Furthermore, regular reminder shall be given to institutions on fulfilment of legal requirements.

Through enhanced partnership and close collaboration with other stakeholders TCU shall be able to realise its targets set in the RSP. Lastly, I wish to express my gratitude to the Members of the Commission and

Committees for their support and guidance. I also wish to extend my heartfelt appreciation to TCU staff for their continued commitments and support in implementing our roles and functions tirelessly.



.....
Prof. Charles D. Kihampa
Executive Secretary

Principal Place of Business

Ministry of Education, Science and Technology Building (Ground Floor),
P. O. Box 6562, 7 Magogoni Street 11479,
Dar es Salaam,
Tanzania.

Commission's Auditors

Controller and Auditor General,
National Audit Office,
Samora Avenue/Ohio Street,
P. O. Box 9080,
Dar es Salaam.
Tel. +255 22 2115157/8
Fax 255 211 7527

1.0 INTRODUCTION

1.1 Historical Background

The Tanzania Commission for Universities (TCU) is a Government Regulatory Agency established on 1st July 2005 under Section 4(1) of the Universities Act, Cap. 346 of the Laws of Tanzania. TCU succeeded the Higher Education Accreditation Council (HEAC) that was established in 1995 under the Education Act, Cap. 523 of the Laws of Tanzania. It is a body corporate mandated to recognise, approve, register and accredit Universities operating in Tanzania, and local or foreign University level programmes being offered by registered Higher Education Institutions (HEIs). TCU also coordinates the proper functioning of all university institutions in Tanzania so as to foster a harmonised higher education system in the country. In order to ensure that such a harmonious higher education system does not compromise institutional peculiarities and autonomy, each University has the legal right to operate under its own charter.

The mandates and core functions of the Commission are provided under Section 5(1) of the Universities Act, Cap. 346 of the Laws of Tanzania. These functions can be clustered into three major areas, namely regulatory, advisory and supportive.

- (i) **Regulatory:** To conduct regular and impromptu periodic evaluation of universities, their systems, and programmes so as to regulate the quality assurance systems at new and established universities and in the process, institutions are registered and accredited to operate in Tanzania. Also, TCU validates programmes to ensure their credibility and evaluates for recognition university qualifications attained from local and foreign institutions for use in Tanzania.
- (ii) **Advisory:** Advising the government and the general public on matters related to University education in Tanzania as well as international issues pertaining to higher education, including advice on programme and policy formulation and other best practices.
- (iii) **Supportive:** Ensuring the orderly conduct of university operations and management adherence to set standards and benchmarks, by providing support to universities in terms of coordinating the admission of students, offering training and other sensitisation interventions in key areas like quality assurance, university leadership and management, fundraising and resources mobilisation, entrepreneurial skills and gender mainstreaming.

1.2 Vision, Mission, Moto and Core Values

TCU has been established to recognize, approve, register and accredit Universities operating in Tanzania, and local or foreign University level programmes being offered by registered HEIs in order to ensure quality and excellence of university education in Tanzania that produce nationally and globally competitive outputs.

1.2.1 Vision

To become a leading regional higher education regulatory agency supporting systematic growth and excellence of university education.

1.2.2 Mission

To promote accessible, equitable, harmonised and quality university education systems that produce nationally and globally competitive outputs.

1.2.3 Motto

Universities for Prosperity

1.2.4 Core Values

Professionalism, transparency, efficiency, integrity, tolerance, equity, accountability, commitment, creativity.

1.3 Governance and Management Structure

The Tanzania Commission for Universities as a government entity is governed by the laws of Tanzania and other rules in the public service. In realising its vision, mission and functions, TCU continues with the operationalisation of its organisation and management framework as provided for in the Universities Act, Cap. 346 of the Laws of Tanzania. TCU governance structure is made up of the Commission as the supreme decisions making organ and the Committees which serve an advisory role to the Commission. Day to day and management issues are handled by the Secretariat.

1.3.1 The Commission

The Commission is the governing body and principal policy making organ. The Commission has overall general control over the conduct of all affairs of TCU and is also responsible for the management and administration of the TCU financial matters and physical assets. The Commission is composed of the Chairman who is appointed by the President of the United Republic of Tanzania and not less than 7 members appointed by the Minister responsible for higher education. The tenure of the Commission and its appointed

members is three years renewable once, pending successful performance. The current appointed members of the Commission are as shown in Table 1.

In fulfilling its duties, the Commission is supported by three statutory committees, namely Accreditation Committee, Admissions Committee and Grants Committee. Section 9(3) of the Universities Act, Cap. 346 of the Laws of Tanzania gives power to the Commission to establish such other committees. Thus, other Committees of the Commission are Audit Committee, and Staff Appointment, Disciplinary and Development Committee.

Table 1: Members of the Commission

S/N	Name	Position	Nationality
1.	Prof. Mayunga H.H. Nkunya	Chairman	Tanzanian
2.	Prof. Makenya A. H. Maboko	Member	Tanzanian
3.	Prof. Charles Mgone	Member	Tanzanian
4.	Dr. Zakia M. Abubakar	Member	Tanzanian
5.	Dr. Gift Kweka	Member	Tanzanian
6.	Ms. Adelgunda Mgya	Member	Tanzanian
7.	Prof. Lughano Kusiluka	Member	Tanzanian
8.	Dr. Kennedy Hosea	Member	Tanzanian
9.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian

1.3.2 The Accreditation Committee

As provided by the Universities Act, Cap. 346 of the Laws of Tanzania, Part II, Section 10(1), the Accreditation Committee provides advises to the Commission on the performance of its functions of quality promotion, quality assurance, and accreditation of institutions and programmes and awards and on matters associated therein. Table 2 presents members of the Accreditation Committee.

Table 2: Members of the Accreditation Committee

S/N	Name	Position	Nationality
1.	Prof. Makenya A.H. Maboko	Chairman	Tanzanian
2.	Prof. Charles Mgone	Member	Tanzanian
3.	Prof. Bertram B. B. Mapunda	Member	Tanzanian
4.	Dr. Adolf Rutayuga	Member	Tanzanian
5.	Eng. Patrick Barozi	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i>	Tanzanian
7.	Dr. Telemu Kassile	Secretary	Tanzanian

1.3.3 The Admissions Committee

As provided by the Universities Act, Cap. 346 of the Laws of Tanzania, Part II, Section 12(1) and (2), the Admissions Committee provides advises to the Commission on matters concerning admission of students to universities. These include coordination and conditions of admissions to higher education institutions within and outside the country, promotion of cooperation and links between and among universities, dissemination of information relating to higher education, training, research and consultancy, development of strategies for curbing cheating and forgery in higher education. Table 3 presents members of the Admissions Committee.

Table 3: Members of the Admissions Committee

S/N	Name	Position	Nationality
1.	Prof. Charles Mgone	Chairman	Tanzanian
2.	Prof. Bernadeta Killian	Member	Tanzanian
3.	Prof. Lughano Kusiluka	Member	Tanzanian
4.	Dr. Veronica Nyahende	Member	Tanzanian
5.	Ms. Aida Maoulid Juma	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i>	Tanzanian
7.	Dr. Kokuberwa Katunzi-Mollel	Secretary	Tanzanian

1.3.4 The Grants Committee

As provided by the Universities Act, Cap. 346 of the Laws of Tanzania, Part II, Section 11(1) and (2), the Grants Committee is also responsible to provide advises to the Commission on the funding and distribution of public funding among public and private universities, assessment of financial needs of public and private universities, apportioning of higher education costs, provision of guidelines to budgeting norms and resources allocation, strategies for broadening the financial resource base of institutions, fees charged by universities, and provision of framework for administration of fund provided to higher education institutions.

Other functions of the Grants Committee include overseeing the implementation of the TCU Rolling Strategic Plan (RSP), and the formulation of various plans and operational policies and proposes regulations of various fees. It also endorses the annual budget estimates and annual action plans for the implementation of the RSP before submission to the Commission for approval. The Committee also makes scrutiny of the Commission's quarterly incomes and expenditures reports. Table 4 presents members of the Grants Committee.

Table 4: Members of the Grants Committee

S/N	Name	Position	Nationality
1.	Ms. Adelgunda Mgay	Chairperson	Tanzanian
2.	Dr. Zakia M. Abubakar	Member	Tanzanian
3.	Mr. Louis Accaro	Member	Tanzanian
4.	Prof. Ndelilio Urio	Member	Tanzanian
5.	Ms. Bahati Geuzye	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian
7.	Mr. Yusuf I. Rauna	Ag. Secretary	Tanzanian

1.3.5 The Audit Committee

Section 9(3) of the Universities Act, Cap. 346 of the Laws of Tanzania, gives power to the Commission to establish such other committees. Through this provision, the Commission established the Audit Committee among others. Table 5 shows members of the Audit Committee. The functions of the Audit Committee include risks assessment and mitigation, scrutiny of audit plans, audit reports and monitoring of the overall performance of the Commission.

Table 5: Members of the Audit Committee

S/N	Name	Position	Nationality
1.	Prof. Lughano Kusiluka	Chairman	Tanzanian
2.	Dr. Gift Kweka	Member	Tanzanian
3.	Prof. Godwin Ndossi	Member	Tanzanian
4.	Mr. Juma Muhimbi	Member	Tanzanian
5.	Prof. Godwin Mjema	Member	Tanzanian
6.	Prof. Charles D. Kihampa	<i>Ex-officio</i>	Tanzanian
7.	Ms. Roserine Rutta	Secretary	Tanzanian

1.3.6 Staff Appointment, Disciplinary and Development Committee

Based on Section 9(3) of the Universities Act, Cap. 346 of the Laws of Tanzania, which gives power to the Commission to establish such other committees, the Commission has established the Staff Appointment, Disciplinary and Development Committee. The Committee handles matters related to staff recruitment, deployment, development, performance appraisals and promotion. Table 6 presents the members of the Staff Appointment, Disciplinary and Development Committee.

Table 6: Members of the Staff Appointment, Disciplinary and Development Committee

S/N	Name	Position	Nationality
1.	Dr. Gift Kweka	Chairperson	Tanzanian
2.	Ms. Adelgunda Mgaya	Member	Tanzanian
3.	Dr. Aggrey Mlimuka	Member	Tanzanian
4.	Prof. David Mfinanga	Member	Tanzanian
5.	Prof. Charles D. Kihampa	Member	Tanzanian
6.	Mr. Yusuf I. Rauna	Ag. Secretary	Tanzanian

1.4 The Management of the Commission

As provided by the Universities Act, Cap. 346 of the Laws of Tanzania, Part II, Section 13(2), the management of the Commission is headed by the Executive Secretary. The Executive Secretary is the Chief Executive Officer of the Commission responsible for management of the day-to-day operations of the

Commission and its Committees. The management carries out various routine and planned functions of the Commission and advises the Commission as appropriate. The Executive Secretary is supported by three Directors, one responsible for Accreditation (DA), the second is responsible for Admissions and Data Management (DAD) and the third is responsible for Cooperative Services (DCS).

1.4.1 Directorates

In order to effectively exercise its mandates and regulatory function, the Commission has three Directorates responsible for Accreditation, Admissions and Data Management, and Corporate Services. As a matter of procedure, each of the Directorates reports to the respective Committee on any matter that requires the attention or approval of the Commission.

1.4.1.1 Directorate of Accreditation

The main objective of the Directorate is to provide advice on efficiency and effective coordination of all matters pertaining to accreditation, registration and quality assurance of university institutions, systems, programmes and awards.

1.4.1.2 Directorate of Admissions Coordination and Data Management

The main objective of the Directorate is to coordinate and oversee admission of students into higher education institutions. It is also responsible to develop systems and plans for and manage data collection related to admission and students' enrolments as well academic staff and other important information from higher education institutions.

1.4.1.3 Directorate of Corporate Services

The main objective of the Directorate is to provide technical advice to the Commission through Executive Secretary on matters pertaining to planning, finance, human resources and administration. It is also responsible to develop and implement effective and efficient plans for human resource development, finance and administration matters; and ensure effective use of all resources accruing to the Commission.

2.0 INSTITUTIONAL PERFORMANCE FOR FINANCIAL YEAR 2019/20

2.1 ACCREDITATION AND QUALITY ASSURANCE

This function falls under the Directorate of Accreditation. During the financial year 2019/20, a significant number of activities related to accreditation and quality assurance were implemented as detailed hereunder.

2.1.1 Institutional Accreditation

During the year under review that ended on 30th June, 2020, there were 43 registered Universities and University Colleges in Tanzania (Appendix 1). Furthermore, during the period under review, two (02) University institutions were accredited by the Commission on 12th December, 2019. The institutions are:

- i) Mbeya University of Science and Technology – Rukwa Campus College (MUST-RC), which was established as a new University institution; and
- ii) Tumaini University Dar es Salaam College (TUDARCo), which was granted a Certificate of Accreditation (CoA) in compliance with the provisions of the Universities (General) Regulations, G.N. No. 226 of 2013, which repealed the Certificate of Full Registration (CFR) status.

Also, during the period under review, the Commission deregistered/revoked the registration of nine (09) University institutions which failed to live up to the expectations of the Commission and other higher education stakeholders (Table 7).

Table 7: University institutions deregistered during the 2019/2020 FY

S/N	Registration No.	Institution	Abbreviation	Date Deregistered
1.	CR2/015	Josiah Kibira University College	JoKUCo	06/08/2019
2.	CR1/012	Mount Meru University	MMU	29/08/2019
3.	CR1/006	International Medical and Technological University	IMTU	29/08/2019
4.	CR1/020	University of Bagamoyo	UoB	20/01/2020
5.	CR3/003	Jomo Kenyatta	JKUAT –	20/01/2020

S/N	Registration No.	Institution	Abbreviation	Date Deregistered
		University of Agriculture and Technology - Arusha Centre	Arusha Centre	
6.	CR3/010	St. John's University of Tanzania - St. Mark's Centre	SJUT-St. Mark's Centre	20/01/2020
7.	CR3/025	Teofilo Kisanji University - Dar es Salaam Centre	TEKU – Dar Centre	20/01/2020
8.	CR2/019	Archbishop James University College	AJUCo	20/01/2020
9.	CR2/022	Cardinal Rugambwa Memorial University College	CARUMUCo	20/01/2020

2.1.2 Technical Visitations

During the period under review, the Commission conducted physical technical visitations in relation to applications for accreditation/re-accreditation or Provisional License submitted by six (06) institutions as shown in Table 8.

Table 8: Technical visitations conducted during the 2019/2020 FY

S/N	Institution	Purpose of the visitation
1.	Sokoine University of Agriculture – Proposed Mizengo Pinda Campus College, Katavi	Verification of adequacy of the institution for registration by the Commission as a Campus College.
2.	Mzumbe University, Mbeya Centre	Verification of adequacy of the institution for registration by the Commission as a Campus College
3.	Mzumbe University, Dar es Salaam Centre	Verification of adequacy of the institution for registration by the Commission as a Campus College
4.	SAUT Mbeya Centre	Verification of adequacy of the institution for registration by the Commission as a Constitute College.
5.	Kingdom's Business	Verification of adequacy of the institution for

S/N	Institution	Purpose of the visitation
	Company Limited, Mwanza	grant by the Commission of Provisional License to establish the proposed Kavit University in Mwanza region.
6.	Ardhi University	Verification of adequacy of the institution for re-accreditation of the University by the Commission.

2.1.3 Institutional Monitoring and Audits

Regular and impromptu institutional monitoring and audits are among the core activities of the Commission. During the 2019/20 FY, the Commission conducted 34 institutional monitoring and audits. Of these, seven (07) were audits and the remaining 27 were monitoring visits. The University institutions audited are provided in Table 9 while those monitored are provided in Table 10. Audits involved experts and member(s) from the TCU Secretariat while monitoring visits involved members of the TCU Secretariat and focused on among other things assessment of compliance to prescribed quality assurance standards on various aspects. Further, in some University institutions, more than one visits were made as shown in Table 10.

Table 9: University institutions audited during the 2019/2020 FY

S/N	Institution	Abbreviation
1.	MUST, Rukwa	MUST - RC
2.	Ardhi University	ARU
3.	St. Joseph University in Tanzania	SJUIT
4.	Open University of Tanzania	OUT
5.	Mzumbe University - Dar es Salaam Centre	MU – Dar Centre
6.	St. Augustine University of Tanzania – Dar es Salaam Centre	SAUT – Dar Centre
7.	University of Arusha	UoA

Table 10: University institutions monitored during the 2019/2020 FY

S/N	Institution	Abbreviation
1.	Kampala International University in Tanzania	KIUT
2.	Ruaha Catholic University	RUCU
3.	University of Iringa	UoI
4.	Teofilo Kisanji University - Dar es Salaam Centre	TEKU – Dar Centre

S/N	Institution	Abbreviation
5.	United African University of Tanzania	UAUT
6.	St. John's University of Tanzania - St. Mark's Centre	SJUT-St. Mark's Centre
7.	University of Bagamoyo	UoB
8.	St. Joseph College of Health and Allied Sciences, Boko	SJCHAS
9.	St. Joseph University in Tanzania, Luguruni	SJUIT
10.	Mzumbe University – Mbeya Centre	MU – Mbeya Centre
11.	St. Augustine University of Tanzania – Mbeya Centre	SAUT – Mbeya Centre
12.	Teofilo Kisanji University, Main Campus	TEKU
13.	Mbeya University of Science and Technology	MUST
14.	Mbeya University of Science and Technology – Rukwa Campus College	MUST - RC
15.	Sebastian Kolowa Memorial University	SEKOMU
16.	Kampala International University in Tanzania	KIUT
17.	St. Joseph College of Health and Allied Sciences, Boko	SJCHAS
18.	St. Augustine University of Tanzania – Arusha Centre	SAUT – Arusha Centre
19.	University of Arusha	UoA
20.	Mount Meru University	MMU
21.	Tumaini University Makumira	TUMA
22.	Kilimanjaro Christian Medical University College	KCMUCo
23.	Stefano Moshi Memorial University College	SMMUCo
24.	Mwenge Catholic University	MWECAU
25.	Moshi Co-operative University	MoCU
26.	St. Francis University College of Health and Allied Sciences	SFUCHAS
27.	Mbeya University College of Health and Allied Sciences	MCHAS

2.1.4 Licensing of Overseas Student Recruitment Agencies

During the period under review, Commission licensed nine (09) Overseas Student Recruitment Agencies (OSRAs) as detailed in Table 11.

Table 11: Overseas student recruitment agencies licensed during the 2019/2020 FY

S/N	License No.	Name of Agency	Location	Date Licensed
1.	20191212-01	Yuhoma Education Limited	Mwanza	12/12/2019
2.	20191212-02	Global Education Link Limited	Dar es Salaam	12/12/2019
3.	20191212-03	Darwin Education Agency Limited	Dar es Salaam	12/12/2019
4.	20200330-01	Cari Vision Study Abroad Universities Ltd	Dar es Salaam	30/03/2020
5.	20200330-02	Elimu Solutions Tanzania Limited	Dar es Salaam	30/03/2020
6.	20200330-03	Gelson University Link Limited	Dar es Salaam	30/03/2020
7.	20200330-04	Livjene International	Dar es Salaam	30/03/2020
8.	20200330-05	RafikiChina Elite Universities	Dar es Salaam	30/03/2020
9.	20200330-06	Uniserv (T) Limited	Dar es Salaam	30/03/2020

2.1.5 Programme Validation and Accreditation

In the financial year 2019/2020, the Commission accredited/re-accredited 245 curricula for various programmes and award levels from 21 University institutions. The curricula include 15 PhDs, 92 Masters, 7 Postgraduate Diplomas, 102 Bachelors, 23 Ordinary Diplomas and 6 Certificates (Table 12).

Table 12: Programmes validated and accredited during the 2019/2020 FY

S/N	Name of Institution	Award Level						Grand Total
		Doctorate Degree	Master Degree	Postgraduate Diploma	Bachelor Degree	Diploma	Certificate	
1.	AbdulRahman Al-Sumait University				1			1
2.	Ardhi University	3	9		21			33
3.	Catholic University of Health and Allied Sciences		1		1			2
4.	Jordan University College	1	1	1	4			7
5.	Mbeya University of Science				5	18	2	25

S/N	Name of Institution	Award Level						Grand Total
		Doctorate Degree	Master Degree	Postgraduate Diploma	Bachelor Degree	Diploma	Certificate	
	and Technology							
6.	Moshi Cooperative University		3		4			7
7.	Muhimbili University of Health and Allied Sciences		3		1			4
8.	Muslim University of Morogoro		1					1
9.	Mwenge Catholic University		1		5			6
10.	Mzumbe University		2		7	2	3	14
11.	Nelson Mandela African Institution of Science and Technology	2	2					4
12.	Open University of Tanzania		6	1	8		1	16
13.	Sokoine University of Agriculture	3	18	2	13	3		39
14.	St. John's University of Tanzania		1					1
15.	State University of Zanzibar		3		5			8
16.	Stefano Moshi Memorial University College				3			3
17.	Tumaini University- Dar es Salaam College		1		3			4
18.	University of Arusha		5	1				6
19.	University of Dar es Salaam	5	27		5			37
20.	University of Dodoma	1	8	2	10			21
21.	Zanzibar University				6			6
	Grand Total	15	92	7	102	23	6	245

2.1.6 Evaluation and Recognition of Awards Conferred by Foreign Institutions

During the year under review, the Commission evaluated 3,012 academic awards conferred by foreign institutions. Of the 3,012 foreign awards, 2,975 were recognised while the remaining 37 were not recognized. The recognised awards include 1,671 Bachelor degrees, 1,013 Master degrees, 236 Doctorate degrees, 34 Postgraduate Diplomas and 21 Postgraduate Certificates as detailed in Table 13.

Table 13: Foreign awards evaluated and recognised during the 2019/2020 FY

Outcome of evaluation	Award Level					Total
	Bachelor Degree	Postgraduate Certificate	Postgraduate Diploma	Master's Degree	Doctorate Degree	
Recognised	1,671	21	34	1,013	236	2,975
Rejected	25	1	-	7	4	37
Total	1,696	22	34	1,020	240	3,012

2.1.7 Development of Benchmarks

During the period under review, two (02) programme benchmarks were developed. These were for Information and Communication Technology (ICT), and Tourism and Hospitality. Further, the draft programme benchmarks were sent to two independent reviewers for each cluster for further scrutiny.

2.1.8 Review of University Charters

During the reporting period, the Commission received and reviewed the Draft Charter of Kampala International University in Tanzania (KIUT), and approved amendments to the Rules of the Charter of Incorporation, 2007 of Sokoine University of Agriculture (SUA), Dar es salaam University College of Education (DUCE), Mkwawa University College of Education (MUCE) and University of Dodoma (UDOM).

2.2 ADMISSIONS AND DATA MANAGEMENT

This function falls under the Directorate of Admission Coordination and Data Management. During the financial year 2019/20, a significant number of activities related to admission coordination, data collection and dissemination were implemented as detailed hereunder.

2.2.1 Harmonisation of Admission Systems and Disseminations

During the period, the Commission conducted trainings and consultative workshops with various groups of HEIs stakeholders aimed at improving admission processes and mitigation of observed challenges in the 2018/2019 Admission Cycle. The groups include; Computer Programmers, Admission Officers, Quality Assurance officers, the institutions' Top Management, NECTA, NACTE, HESLB and ZHELB. More elaborations of the training and consultative workshops are provided in Sections 2.3.4-2.3.5. Among the accomplishments include:

- (i) Integration of Online Admission Systems of 75 HEIs with the TCU's Universities Information Management System (UIMS);
- (ii) Integration of TCU's UIMS with the NECTA, NACTE, HESLB and Zanzibar Higher Education Loans Board (ZHELB) examinations and loans allocations systems;
- (iii) Provision of feedback in real time to HEIs through UIMS;
- (iv) Integrated students transfer procedures through TCU's UIMS;
- (v) Communicating effectively with students who had multiple admissions;
- (vi) Publicised all critical admission related information via TCU website and print media;
- (vii) Improved customer support between key actors in the admission chain; and
- (viii) Improved customer support through customer desks, phone calls and emails.

2.2.2 Coordination and Harmonisation of Admission Criteria

During the reporting period the Commission coordinated and harmonised admission criteria of various Bachelor's degree programmes allowed to admit new students from various Higher Education Institutions (HEIs). In line with the harmonisation of admission criteria, the Commission prepared various tools including standards, guidelines and procedures to facilitate and guide students' admission process in the HEIs. Among the tools the Commission prepared are two sets of Undergraduate Admission Guidebooks which were

disseminated to HEIs and other stakeholders. The books provided information about the admission procedure, general and specific admission criteria as well as programme capacities of all 645 Bachelor's degree programmes which were offered in 75 Higher Education Institutions in that particular year. The total admission capacity for the Bachelor's degrees in the 2019/20 Academic Year was 149,809 admission slots. Table 14 provides a summary of institutions, number of programmes that admitted students and the overall admission capacity of the 2019/20 academic year.

Table 14: Summary of institutions, programmes and admission capacity of the 2019/20 academic year

S/N	Item	Total
1.	Number of HEIs	75
2.	Number of Programmes	645
3.	Admission Capacity	149,809

2.2.3 Coordination of Admission of Students into HEIs

In the quest to increase access to HEIs for applicants who possess the requisite qualifications, the Commission approved four (4) different application windows for Bachelor's degree applicants. During the 2019/20 Admission Cycle a total of 99,014 applicants sought admission into 75 HEIs, among them 87,813 (88.6%) were admitted representing about 58.6 percent of the admission capacity of the 2019/2020 Academic Year. It is apparent that the established admission capacity was not sufficiently utilised due to small catchment areas for potential applicants with minimum admission qualifications.

The total number of admitted applicants in 2019/2020 would have increased beyond the reported figure if some applicants with acceptable qualifications who were not selected for their failure to compete or made wrong programme choices would have been admitted. The observed low number of admitted students was attributed to:

- (i) Late release of examination results for some applicants with equivalent qualifications such that they could not obtain Award Verification Number (AVN) from NACTE on time;
- (ii) Late release of examination results for Cambridge examination hence could not send applications when earlier windows were opened; and

- (iii) Failure to follow admission procedure by applicants who were previously admitted but wished to reapply.

2.3 INSTITUTIONAL MANAGEMENT, FINANCE AND ADMINISTRATION

2.3.1 Meetings of the Commission and Committees

To maintain and operationalise good governance practices, during the year under review, the Commission held statutory meetings of the Commission and its Committees according to the set almanac. Some of the meetings were rescheduled and where necessary, special meetings were conducted in order to deliberate on specific issues emerged. The Commission meetings deliberated, approved and directed on various issues submitted by the Committees relating to accreditation of institutions, programmes, instruments, tools, admission of students into higher education institutions, audit, financial matters, transfers of students, staff matters and any other issues that required the attention of the Commission.

2.3.2 Manpower Establishment, Staff Training and Development, Recruitment and Transfers

Human Resources Management and Administration Section is one of the sections under the Directorate of Corporate Services. This section handles all aspects of human resource functions and other administrative issues of the Commission as well as staff welfare matters to ensure that the objectives of Commission are met.

2.3.2.1 Manpower Establishment

During the financial year 2019/20, total number of employees of the Commission was 50 among them 49 were on permanent and pensionable terms of employment and one (1) employee was under contract terms. Cumulatively, this was equivalent to 53% of the required establishment of 94 employees. Out of the 50 employees, 30 (60%) were males and the remaining 20 (40%) employees were females.

2.3.2.2 Staff Training and Development

Staff Training and Development is an important aspect, which helps to improve knowledge, skills and attitudes of staff, including the notion of matching/copying needs and challenges arising due to various changes in Science and Technology. For that reason, in the financial year 2019/20, the

Commission facilitated four (4) staff members to attend long course training and supported forty (40) staff to attend tailor-made courses and short courses training related to their areas of work professionals.

2.3.2.3 Promotion

During the financial year 2019/20, the Commission approved eleven (11) staff promotions as per approved establishment by the President's Office, Public Service Management and Good Governance (*UTUMISHI*). However, the approved promotions were not implemented pending further directives from the Government.

2.3.2.4 Recruitment and Staff Transfers

During the financial year 2019/20, four (4) employees from other public institutions were transferred to TCU to strengthen the staff base and reduce the staff deficit. The transferred employees were Public Relations Officer I, Principal Quality Assurance Officer, Quality Assurance Officer II and Driver II. Moreover, one (1) employee (Senior University Services Coordinator) was transferred from TCU to the National Electoral Commission. No new staff recruitment was conducted during the reporting period due to absence of recruitment permit.

2.3.3 Development of Tools and Guidelines

Operational Management tools are vital to good performance within the organization. During the year under review, the Commission developed some tools and guidelines for effective and efficient implementation of core functions and operational services and maintaining good governance. The tools and guidelines developed were:

- (i) TCU Client Service Charter;
- (ii) TCU Records Retention and Disposal Schedule (Draft);
- (iii) Annual Staff Training and Development Programme;
- (iv) Risk Register;
- (v) Risk Framework;
- (vi) Principles and Guideline for Evaluation of Foreign Award and Recognition of Qualifications;
- (vii) Standard and Guidelines for University Education in Tanzania, 3rd Edition; and
- (viii) Principles and Guidelines for Licensing Overseas Student Recruitment Agencies and Issuance of a No Objection Certificate.

2.3.4 Promotion of Public Awareness, Cooperation and Networks

One of the functions of the Commission is to support University institutions to perform their functions in an acceptable manner. During the year under review, the Commission organized meetings with heads of HEIs and technical experts holding admission portfolios and ICT related function in their respective institutions that were held at LAPF Millennium Tower, Dar es Salaam and the Institute of Rural Development Planning (IRDP) Dodoma. The aim of the meetings was to bring together the Vice Chancellors, Principals, Provosts and Rectors of Universities and University Colleges, and Middle-level Tertiary institutions from both public and private institutions to deliberate on matters related to preparations for the 2019/20 Admissions Cycle and to share the revised Quality Assurance Standards and Guidelines. Further, admission personnel and ICT experts working sessions were held to share experiences and challenges in coordinating admission for the purposes of looking possible solutions of challenges encountered during the admission process in the previous admission cycle with a view to perfect the admission process for the 2019/20 admission cycle. The meetings were attended by Senior Government Officials from the Ministry of Education, Science and Technology (MoEST), TCU, HESLB, NACTE, and NECTA.

Further, the Commission conducted awareness programmes on admission matters by visiting 17 camps of national service (JKT), and high schools in Unguja and Pemba. About 19,196 youth in JKT and 12,000 high school students benefited. Also, awareness programmes to the general public were conducted through various media platforms including adverts through newspapers, television, radios, press conferences, social media and exhibitions.

2.3.5 14th Higher Education Exhibitions 2019

TCU organized and coordinated the 14th Higher Education, Science and Technology Exhibitions (HEE) 2019 that was held at Mnazi Mmoja Grounds in Dar es Salaam from 15th to 20th July 2019. The exhibitions were officially opened on 16th July, 2019 by Hon. Kassim Majaliwa (MP), the Prime Minister of the United Republic of Tanzania and closed on 20th July, 2019 by Hon. Joyce L. Ndalichako (MP), the Minister, MoEST. The theme for the 14th HEE was “***The Role of Higher Education Institutions in Industrial Skills Production***” The exhibitions were attended by more than 84 exhibitors from local and international exhibitors. At least 55,000 people visited the exhibitions. The objectives of the exhibitions were to:

- (i) Create awareness among the general public about the development of Higher Education and Research Institutions and Professional Bodies in the country;
- (ii) Provide an opportunity for HEIs to publicise their core functions and activities in the areas of teaching, research, consultancy as well as their current performance, potentials and future prospects;
- (iii) Provide a platform for HEIs and Research Institutions as well as local and international educational business companies to exchange ideas and experiences related to their core functions thereby triggering competition that will result in the provision of quality higher education and research outputs; and
- (iv) Enable the public and prospective higher education applicants for the year 2019/2020 to interact with local and international Universities, Regulatory Bodies and Research Institutions in order to enable them make an informed decision on their choice.

2.3.6 Promoting Regional and International Cooperation

In promoting both regional and international cooperation with other stakeholders in higher education area, the Commission effectively participated in different regional and international meetings, conferences, forums held in East African Countries, African Union and SADC. Due to the Covid-19 pandemic, some meetings were held and attended virtually. Some of the important meetings participated were as follows:

- (i) TCU staff visited the Council on Higher Education (CHE) – South Africa (29th to 30th August, 2019).
- (ii) Participated in inaugural workshop of African Continental Qualification Framework, African Union Headquarter, and Ethiopia (2nd to 3rd September, 2019).
- (iii) Participated in the meeting to finalize the Development of an EAC Harmonized Accreditation Framework (6th to 8th November, 2019).
- (iv) Participated in a course of Quality Assurance and Accreditation in Technical and Higher Education, Chennai, India (2nd to 13th December, 2019).
- (v) Participated on 18th Inter-University Council for East Africa (IUCEA) Quality Assurance Committee meeting, Uganda (4th December, 2019).
- (vi) Participated on the 7th IUCEA Common Higher Education Area Committee meeting, Uganda (5th December, 2019).
- (vii) Participated on the webinar discussion on higher education in Africa: Challenges and solutions through ICTs, e-Learning, Distance Education

and Digital Inclusion organized by the United Nations Educational, Scientific and Cultural Organization (UNESCO) (14th May, 2020).

- (viii) Participated on the webinar discussion on the response of higher education regulatory bodies to Covid-19 pandemic organized by the Association of African Universities (AAU) (21st May, 2020).
- (ix) Participated on the webinar meeting to finalize the development of the Regional Accreditation Framework organized by IUCEA (18th June, 2020).

2.3.7 TCU Rolling Strategic Plan 2020/21– 2024/25

TCU Five-Year Rolling Strategic Plan (RSP) for the period of 2015/16-2019/2020 came to an end during the 2019/20. However, during the period under reference, the Commission developed a new RSP for another five years starting from July, 2020 to June, 2025. The blueprint document is ready and has been approved by the Commission. The same was used as the basis of the Annual Action Plans and budget for the financial year 2020/21.

2.3.8 Physical Facilities and Infrastructure

The Commission continued to provide and maintain conducive working facilities and infrastructure to enable employees and the Commission in general to execute its roles and functions efficiently. Physical facilities include the provision of office chairs and tables, computers, printing facilities, transport facilities, maintenance of building, facilities, vehicles and equipment.

2.3.9 Improvement of ICT infrastructure

The Commission continued to improve the ICT infrastructure. ICT is used in the admission of students into HEIs, data collection, processing and storage, processing of foreign awards, application for establishment of university, and accreditation of curricula. It is also used in financial management, fixed assets management and inventory recording. During the period under reference, some guidelines were developed to guide on some ICT aspects as specified in the TCU ICT Policy.

2.3.10 Seriously Prejudicial Matters

During the period under review, there was a Civil Case. No. 122 of 2016 Ramadhani Kipanya and others versus the Tanzania Commission for Universities (TCU) and St. Joseph University in Tanzania (SJUIT). The plaintiffs in this matter are suing the Commission and SJUIT for negligently admitting them to SJUIT to a 5-year integrated degree programme, which would later be

suspended. The plaintiffs have closed their case and defense hearing was on progress.

2.3.11 Challenges in Higher Education

Despite of a number of achievements, there were equally a good number of challenges encountered that need to be addressed in collaboration with all higher education stakeholders. The major challenges include, but not limited to the following:

- (i) Low higher education gross enrolment rate;
- (ii) Inability of some universities to adhere to and maintain quality standards;
- (iii) Financing of higher education;
- (iv) Shortage of university senior academic staff (Majority of professors in universities are retired or near to retirement);
- (v) Low utilization of research and innovation output from HEIs;
- (vi) Poor working conditions and lack of motivation towards research; and
- (vii) Increased academic staff turnover rate (both Management and teaching Staff).

3.0 Future Outlook

In order to address the identified challenges, the Commission will continue to strengthen its system and develop more tools and mechanisms for monitoring the quality of education in all University institutions in the country. The Commission will also continue to advice different stakeholders on matters relating to access, equity and quality with a view to developing a sufficient and competitive human resources base for national development. More specifically, the Commission will continue to:

- (a) Promote increased access and equity to higher education by:
 - (i) Increasing higher education participation rate;
 - (ii) Increasing female student enrolment rate;
 - (iii) Improving student enrolment rate in science related programs; and
 - (iv) Strengthen coordination for admission process in all University institutions in Tanzania.
- (b) Make Universities change agent and community helpers.
- (c) Re-engineer the business process in the development and delivery of programs through:

- (i) Program benchmark and curricula review;
 - (ii) Establishing an e-learning platform; and
 - (iii) System review and strengthening.
- (d) Advise universities in developing sustainable higher education financing strategy through projects and development partners supports.
- (e) Human resource capacity building in higher education governance and administration.
- (f) Harmonization of quality assurance systems and mechanisms among key higher education authorities.

4.0 Report of Auditors on financial performance for the period ended 30th June, 2020

For the period under review, the Controller and Auditor General (CAG) audited Financial Statements of the Tanzania Commission for Universities for the period ended 30th June, 2020. The Report of the CAG forms part of this Annual Report as Appendix II.

5.0 Conclusion

I would like to express my deepest appreciation to the Management team who made the completion of this Report possible. Furthermore, I would like to acknowledge with much appreciation the crucial role, guidance and directives provided by the Commissioners who approved this important publication for the period under review. Last, but not least, many thanks go to all staff who invested their efforts in achieving the TCU set goals for the 2019/20 FY.

APPENDICES

Appendix 1: List of Approved University Institutions in Tanzania as of 30th June, 2020

1: FULL-FLEDGED UNIVERSITIES

1A: Public Universities

S/N	Name of the University	Approved Acronym	Head Office	Current Status
1.	University of Dar es Salaam	UDSM	Dar es Salaam	Accredited and Chartered
2.	Sokoine University of Agriculture	SUA	Morogoro	Accredited and Chartered
3.	Open University of Tanzania	OUT	Dar es Salaam	Accredited and Chartered
4.	Ardhi University	ARU	Dar es Salaam	Accredited and Chartered
5.	State University of Zanzibar	SUZA	Zanzibar	Accredited
6.	Mzumbe University	MU	Morogoro	Accredited and Chartered
7.	Muhimbili University of Health and Allied Sciences	MUHAS	Dar es Salaam	Accredited and Chartered
8.	Nelson Mandela African Institution of Science and Technology	NM-AIST	Arusha	Accredited and Chartered
9.	University of Dodoma	UDOM	Dodoma	Accredited and Chartered
10.	Mbeya University of Science and Technology	MUST	Mbeya	Accredited and Chartered
11.	Moshi Cooperative University	MoCU	Moshi	Accredited and Chartered
12.	Mwalimu Julius K. Nyerere University of Agriculture and Technology	MJNUAT	Musoma	Provisional Licence ¹

¹ Not permitted to admit students

1B: Private Universities

S/N	Name of the University	Approved Acronym	Head Office	Current Status
1.	Hubert Kairuki Memorial University	HKMU	Dar es Salaam	Accredited and Chartered
2.	Tumaini University Makumira	TUMA	Arusha	Accredited and Chartered
3.	St. Augustine University of Tanzania	SAUT	Mwanza	Accredited and Chartered
4.	Zanzibar University	ZU	Zanzibar	Accredited and Chartered
5.	University of Arusha	UoA	Arusha	Certificate of Full Registration (CFR) and Chartered
6.	Teofilo Kisanji University	TEKU	Mbeya	Certificate of Full Registration (CFR) and Chartered
7.	Muslim University of Morogoro	MUM	Morogoro	Accredited and Chartered
8.	St. John's University of Tanzania	SJUT	Dodoma	Certificate of Full Registration (CFR) and Chartered
9.	Catholic University of Health and Allied Sciences	CUHAS	Mwanza	Accredited
10.	St. Joseph University in Tanzania	SJUIT	Dar es Salaam	Accredited
11.	United African University of Tanzania	UAUT	Dar es Salaam	Certificate of Full Registration (CFR)
12.	University of Iringa	UoI	Iringa	Accredited
13.	AbdulRahman Al-Sumait University	SUMAIT	Zanzibar	Accredited
14.	Mwenge Catholic University	MWECAU	Moshi	Certificate of Full Registration (CFR)

S/N	Name of the University	Approved Acronym	Head Office	Current Status
15.	Ruaha Catholic University	RUCU	Iringa	Accredited
16.	Aga Khan University	AKU	Dar es Salaam	Accredited and Chartered
17.	Kampala International University in Tanzania	KIUT	Dar es Salaam	Certificate of Full Registration (CFR)
18.	Sebastian Kolowa Memorial University	SEKOMU	Tanga	Certificate of Full Registration (CFR)

2: UNIVERSITY COLLEGES

2A: Public University Colleges

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
1.	Mkwawa University College of Education	MUCE	University College under UDSM	Iringa	Accredited and Chartered
2.	Dar es Salaam University College of Education	DUCE	University College under UDSM	Dar es Salaam	Accredited and Chartered
3.	Mbeya University College of Health and Allied Sciences	MCHAS	Campus College under UDSM	Mbeya	Accredited
4.	Mbeya University of Science and Technology – Rukwa Campus College	MUST-RC	Campus College under MUST	Rukwa	Accredited

2B: Private University Colleges

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
1.	Kilimanjaro Christian Medical College	KCMUCo	University College under TUMA	Moshi	Certificate of Full Registration (CFR) and chartered
2.	Tumaini University Makumira, Dar es Salaam College	TUDARCo	University College under TUMA	Dar es Salaam	Accredited and chartered

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
3.	Stefano Moshi Memorial University College	SMMUCo	University College under TUMA	Moshi	Certificate of Full Registration (CFR)and Chartered
4.	Archbishop Mihayo University College of Tabora	AMUCTA	University College under SAUT	Tabora	Certificate of Full Registration (CFR)
5.	St. Francis University College of Health and Allied Sciences	SFUCHAS	University College under SAUT	Morogoro	Certificate of Full Registration (CFR)
6.	Jordan University College	JUCo	University College under SAUT	Morogoro	Accredited
7.	Stella Maris Mtwara University College	STeMMUCo	University College under SAUT	Mtwara	Certificate of Full Registration (CFR)
8.	Marian University College	MARUCo	University College under SAUT	Bagamoyo	Accredited
9.	St. Joseph University College of Health and Allied Sciences	SJCHAS	University College under SJUIT	Dar es Salaam	Certificate of Full Registration (CFR)

3: UNIVERSITY CAMPUSES, CENTRES AND INSTITUTES

3A: Public University Campuses, Centres and Institutes



S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
1.	Institute of Marine Sciences	IMS	University institute under UDSM	Zanzibar	As per status of the Mother University
2.	Mzumbe University Dar es Salaam Centre	Pending	University Centre under MU	Dar es Salaam	As per status of the Mother University
3.	Mzumbe University Mbeya Centre	Pending	University Centre under MU	Mbeya	As per status of the Mother University

3B: Private University Campuses, Centres and Institutes

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
1.	St. Augustine University of Tanzania, Dar es Salaam Centre	Pending	University Centre under SAUT	Dar es Salaam	As per status of the Mother University
2.	Stefano Moshi Memorial University College, Mwika Centre	Pending	University Centre under SMMUCo	Moshi	As per status of the Mother University
3	St. Augustine University of Tanzania,	Pending	University Centre under SAUT	Arusha	As per status of the Mother University

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
	Arusha Centre				
4	St. Augustine University of Tanzania, Mbeya Centre	Pending	University Centre under SAUT	Mbeya	As per status of the Mother University

Appendix 2: Report of the Controller and Auditor General on the Audit of Financial Statements of the Tanzania Commission for Universities for the Financial Year Ended 30th June, 2019

REPORT OF THE CONTROLLER AND AUDITOR GENERAL	  <p>THE UNITED REPUBLIC OF TANZANIA NATIONAL AUDIT OFFICE</p>
	<p>REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE TANZANIA COMMISSION FOR UNIVERSITIES FOR THE YEAR ENDED 30THJUNE, 2020</p> <hr/> <p>Controller and Auditor General, National Audit Office, 4 Ukaguzi Road, P.O. Box 950, 41104 Tambukareli. DODOMA Tel: 255 (026) 2161200, Fax: 255 (026) 2117527, E-mail: ocag@nao.go.tz Website: www.nao.go.tz</p> <p>March, 2021</p> <p>AR/PA/TCU/2019/20</p>

GENERAL INFORMATION

Mandate

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

Vision

To be a highly regarded Institution that excels in Public Sector Auditing.

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

Core values

In providing quality services, the National Audit Office (NAO) is guided by the following Core Values:

Objectivity	We are an impartial organization, offering services to our clients in an objectives and unbiased manner.
Excellence	We are professionals providing high quality audit services based on standards and best practices.
Integrity	We observe and maintain high standards of ethical behaviour, rule of law and strong sense of purpose.
People focus	We value, respect and recognize interest of our stakeholders.
Innovation	We are a learning and creative public institution that promotes value added ideas within and outside the institution.
Results Oriented	We are an organization that focuses on achievement based on performance targets.
Team work spirit	We work together as a team, interact professionally, and share knowledge, ideas and experiences.

We do this by:

- ✓ Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- ✓ Helping to improve the quality of public services by supporting innovation on the use of public resources;
- ✓ Providing technical advice to our clients on operational gaps in their operating systems;
- ✓ Systematically involve our clients in the audit process and audit cycles; and
- ✓ Providing audit staff with adequate working tools and facilities that promote independence.

© This audit report is intended to be used by the Tanzania Commission for Universities (TCU) and may form part of the annual general report which once tabled to the National Assembly, becomes a public document hence, its distribution may not be limited.

ABBREVIATIONS

CAG	-	Controller and Auditor General
IPSAS	-	International Public Sector Accounting Standards
ISSAI	-	International Standards of Supreme Audit Institutions
MoEST	-	Ministry of Education, Science and Technology
NACTE	-	National Council for Technical Education
NAO	-	National Audit Office
NHIF	-	National Health Insurance Fund
NIC	-	National Insurance Corporation of Tanzania Limited
NSSF	-	National Social Security Fund
PAA	-	Public Audit Act of 2008
PAYE	-	Pay As You Earn
PSPF	-	Public Service Pension Fund
PSSSF	-	Public Service Social Security Fund
TCU	-	Tanzania Commission for Universities
TEA	-	Tanzania Education Authority
TFRS	-	Tanzania Financial Reporting Standards
URT	-	United Republic of Tanzania
VETA	-	Vocational Education and Training Authority

1.0 REPORT OF THE COMMISSIONERS FOR THE YEAR ENDED 30TH JUNE, 2020

In compliance with the Universities Act, Cap. 346 of the Laws of Tanzania, and the Tanzania Financial Reporting Standard No. 1 on Directors Report, the Commissioners submit their Report and Financial Statements of the Tanzania Commission for Universities for the year ended 30th June, 2020. Other information of the Commission is provided for under disclosure **NOTE 1**.

1.1 CORPORATE OUTLOOK

VISION

To become a leading regional higher education regulatory agency supporting systematic growth and excellence of university education.

MISSION

To promote accessible, accessible, equitable, harmonized and quality university education systems that produce nationally and globally competitive outputs.

CORE VALUES AND PHILOSOPHY

Professionalism, transparency, efficiency, integrity, tolerance, equity, accountability, commitment, creativity.

TCU Motto

Universities for Prosperity.

1.2 PRINCIPAL MANDATES

The principal mandates of the Commission are:

a) Regulatory:

To conduct regular and impromptu periodic evaluation of universities, their systems, and programmes so as to regulate the quality assurance systems at new and established universities and in the process, institutions are registered and accredited to operate in Tanzania. Also, TCU validates

programmes to ensure their credibility and evaluates for recognition university qualifications attained from local and foreign institutions for use in Tanzania.

b) Advisory:

Advising the government and the general public on matters related to University education in Tanzania as well as international issues pertaining to higher education, including advice on programme and policy formulation and other best practices.

c) Supportive:

Ensuring the orderly conduct of university operations and management adherence to set standards and benchmarks, by providing support to universities in terms of coordinating the admission of students, offering training and other sensitisation interventions in key areas like quality assurance, university leadership and management, fundraising and resources mobilisation, entrepreneurial skills and gender mainstreaming.

1.3 Composition of the Commissioners

The composition of the Commission and its Committees are as shown in item 1.3.2

1.3.1 Commissioners' Remuneration

The Commissioners' remuneration for services rendered as directors of the Commission for the year was TZS. 250,000 per sitting paid as directors' fees to the Chairman and each member as directed by the Government. No sitting allowance is allowed.

1.3.2 Corporate Governance

The Commission consists of nine (9) members. Apart from the Executive Secretary, no other member holds executive position. The Commission takes overall responsibility, 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 Commission 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 Commission delegates the day to day management of the business to the Executive Secretary assisted by three Directors and other senior management team. Senior Management team is invited to attend Commission meetings and facilitates the effective control of all the Commission's operational activities, acting as a medium of communication and coordination between all the various business units.

The Commission is committed to the principles of effective corporate governance. The Commissioners also recognize the importance of integrity, transparency and accountability. As one of its several strategies of fostering a high standard of good corporate governance, the Commission established five (5) committees comprising members from the Commission and co-opted members from the general public who have experiences in various field relevant to the committee. The total number shown in the bracket exclude the Secretariat of the Committee, namely,

- (i) The Accreditation Committee (6)
- (ii) The Admissions Committee (6)
- (iii) The Grants Committee (6)
- (iv) The Staff Appointment, Disciplinary and Development Committee (6)
- (v) The Audit Committee. (5)

Within those committees, members possess various expertise and are well-versed in the technical operational requirements of TCU. Together, all these members bring to the Commission a wealth of knowledge and experience requisite for the Commission's governance.

During the year, membership to the Commission and its various Committees was as follows:

Commission Members

The names of Members who served the Commission during the year under review were as follows:

S/N	Name	Academic Qualification	Position	Nationality	Appointment	Age
1	Prof. Mayunga H. Nkunya	PhD (Chemistry)	Chairman	Tanzanian	25.9. 2019	68
2	Prof. Makenya A.H. Maboko	PhD (Geology)	Member	Tanzanian	02.10.2019	63
3	Prof. Charles Mgone	PhD (Medical and Molecular Genetics)	Member	Tanzanian	02.10.2019	70
4	Dr. Zakia M. Abubakar	PhD (Plant Microbiology)	Member	Tanzanian	02.10.2019	62
5	Dr. Gift Kweka	PhD in Law	Member	Tanzanian	07.2.2020	36
6	Ms. Adelgunda Mgaya	BA (Public Administration)	Member	Tanzanian	02.10. 2019	63
7	Prof. Lughano J. Kusiluka	PhD (Vet. Medicine)	Member	Tanzanian	02.10.2019	60
8	Dr. Kennedy Hosea	PhD (Microbiology)	Member	Tanzanian	02.10.2019	55
9	Prof. Charles D. Kihampa Executive Secretary	PhD (Chemistry)	<i>Ex-officio</i> Member	Tanzanian	N/A	47

The Commission is required to meet on quarterly basis per year. During the year ended 30th June, 2020, the Commission held three (3) ordinary meetings and three (3) special meetings. During those meetings, matters that were deliberated on included the following:

- (i) Feedback and follow-up of implementation of Commission directives;
- (ii) Approval of accreditation of various programmes curricula;
- (iii) Approval of admission of students into Higher Education Institutions;
- (iv) Approval of transfers of students to various institutions;
- (v) Approval of the TCU budget, financial and procurement progress reports;
- (vi) Approval of accreditation and quality assurance of institutions;

- (vii) Approval of other administrative matters as brought in by the Management;
- (viii) Approval of Audit Report for Financial Year 2018/19;
- (ix) Approval of Internal Audit Reports and follow up of implementation of previous audit findings and recommendations;
- (x) Approval of disciplinary matters to employees;
- (xi) Approval of staff reports and positions; and
- (xii) Advised the Minister on various issues relating to higher education.

(a) Committees of the Commission are as follows:

(i) Accreditation Committee

S/N	Name	Position	Nationality
1.	Prof. Makenya A.H. Maboko	Chairman	Tanzanian
2.	Prof. Charles Mgone	Member	Tanzanian
3.	Prof. Bertram B.B. Mapunda	Member	Tanzanian
4.	Dr. Adolf Rutayuga	Member	Tanzanian
5.	Eng. Patrick Barozi	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian
7.	Dr. Telemu Kassile (DA)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis per year. During the year ended 30th June, 2020, the Committee held three (3) ordinary and three (3) special meetings. During those meetings, matters that were deliberated on included the following:

- (i) Recommendations on Institutional accreditations;
- (ii) Recommendations on accreditation of programmes, courses and administrative tools for institutions;
- (iii) Reports on evaluation of foreign academic award; and
- (iv) Recommendations on quality assurance matters of institutions.

(ii) Admission Committee

S/N	Name	Position	Nationality
1.	Prof. Charles Mgone	Chairman	Tanzanian
2.	Prof. Bernadeta Killian	Member	Tanzanian
3.	Prof. Lughano Kusiluka	Member	Tanzanian
4.	Ms. Aida Juma	Member	Tanzanian
5.	Mr. Abdul – Razaq Badru	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian
7.	Dr. Kokuberwa Katunzi-Mollel (DAD)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis per year or as circumstances may necessitate. During the year ended 30th June, 2020, the Committee held three (3) ordinary meetings and one consultative meeting on admission procedures. During those meetings, matters that were deliberated on included the following:

- (i) Recommended the Admission Guidebook for the 2019/20 admission cycle and almanac;
- (ii) Recommendations on applicants selected by individual institutions;
- (iii) List of multiple applications selected to join higher education institutions;
- (iv) Clarification on minimum criteria and requirements to join various degree programmes;
- (v) Updates on the Universities Information Management System (UIMS) for data collections and management; and
- (vi) Recommendations on the request for transfers and transfer procedures.

(iii) Grants Committee

S/N	Name	Position	Nationality
1.	Ms. Adelgunda Mgya	Chairperson	Tanzanian
2.	Prof. Ndelilio Urrio	Member	Tanzanian
3.	Dr. Zakia Abubakar	Member	Tanzanian
4.	Mr. Louis Accaro	Member	Tanzanian
5.	Ms. Bahati Gauzye	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian
7.	Mr. Mabula G. Mabula (DCS)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis per year. During the year ended 30th June, 2020, the Committee held four (4) ordinary meetings. During those meetings, matters that were deliberated upon included the following:

- (i) Recommendation for approval of the proposed Annual Budget and Plans for the Financial Year 2019/20;
- (ii) Recommendation for approval of the Financial and Activity Progress Quarterly Reports for the Financial Year 2019/20;
- (iii) Recommendation for approval of Quarterly Procurement Reports for the Financial Year 2019/20;
- (iv) Recommendation for approval of revised various fees with effect from 2019/20;
- (v) Recommendation for approval of revised Annual Budget and Plans for the Financial Year 2019/20;
- (vi) Recommendation for approval of five-year Rolling Strategic Plan 2020/21-2024/25; and
- (vii) Recommendation for approval of Write-off of long outstanding debts and disposal of assets.

(iv) Staff Appointment and Development Committee

S/N	Name	Position	Nationality
1.	Prof. Charles D. Kihampa (ES)	Chairman	Tanzanian
2.	Ms. Adelgunda Mgaya	Member	Tanzanian
3.	Dr. Gift Kweka	Member	Tanzanian
4.	Ms. Hilda Kabissa	Member	Tanzanian
5.	Dr. Aggrey Mlimuka	Member	Tanzanian
6.	Prof. David Mfinanga	Member	Tanzanian
7.	Mr. Mabula G. Mabula (DCS)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis per year. During the year ended 30th June, 2020, the Committee held three (3) ordinary meetings. During the meetings, matters that were deliberated on included the following:

- (i) Recommendation on staff recruitment and promotions;
- (ii) Recommendation on disciplinary matters to employees;
- (iii) Reports on staff position, training and development;
- (iv) Recommendation for approval of Client Service Charter; and
- (v) Recommendation on the Staff Training programme.

(v) Audit Committee

S/N	Name	Position	Nationality
1.	Prof. Lughano Kusiluka	Chairman	Tanzanian
2.	Dr. Gift Joseph Kweka	Member	Tanzanian
3.	Prof. Godwin Mjema	Member	Tanzanian
4.	Prof. Godwin Ndossi	Member	Tanzanian
5.	Mr. Juma Muhimbi	Member	Tanzanian
6.	Prof. Charles D. Kihampa (ES)	<i>Ex-officio</i> Member	Tanzanian
7.	Ms. Roserine Rutta (LGO)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis per year. During the year ended 30th June, 2020, the Audit Committee held five (5) ordinary meetings and one special meeting. During those meetings, matters that were deliberated on included the following:

- (i) Recommendations on the draft Financial Statement for Financial Year 2018/19 and approval for submission to the External Auditor approved by CAG to commence audit process;
- (ii) Recommendations on the Audited Report and Financial Statements for the year ended 30th June, 2019;
- (iii) Recommendations on Management Letter issued by the statutory auditors;
- (iv) Recommendation on the implementation of issues raised in the Management letter for the Financial Year 2018/19;
- (v) Recommendation on external audit fees charged for financial year 2018/19;
- (vi) Recommendations on quarterly Internal Audit Reports; and
- (vii) Recommendation of Internal Audit Plan 2020/21.

Tender Board

S/N	Name	Position	Nationality
1.	Mr. Mabula G. Mabula	Chairman	Tanzanian
2.	Dr. Fulgence Matimbo	Member	Tanzanian
3.	Dr. Valerian Kinemo	Member	Tanzanian
4.	Mr. Augustine Swai	Member	Tanzanian
5.	Mr. Yusuf I. Rauna	Member	Tanzanian
6.	Mr. Alexander Kamwela	Member	Tanzanian
7.	Mr. Ibrahim Mtweve	Member	Tanzanian
8.	Mr. Nsubisi Mwansangubo	Secretary	Tanzanian

The Tender Board worked and maintained an independent working environment and conducted its business and made decisions through both holding of meetings and circularization methods depending on issues requiring the approval of the Tender Board Committee. During the year ended

30th June, 2020 the Tender Board Committee held 4 meetings and made 15 circular resolutions. During those meetings and circularization, matters that were deliberated upon included the following:

- (i) Approval of Annual Procurement Plan for the Financial Year 2019/20 for TCU and the ESPJ project;
- (ii) Approval of various procurements through tender and circular resolutions as per procurement plan;
- (iii) Approval of advert for quotations and quotation documents for various procurements; and
- (iv) Approval of procurement quarterly reports.

1.4 Capital Structure

The Commission's capital structure for the year under review is shown in the statement of financial position. The source of corporate funding has been through Capital Grants and Government annual parliamentary budgetary allocations in respect of Personnel Emoluments, Development Fund and Other Charges. Funding for Development Fund and other charges (OC) to run development and operational activities remained unfunded during the year.

1.5 Management

The Management of the Commission is under the Executive Secretary assisted by the three Directors, namely;

- (i) Director of Accreditation;
- (ii) Director of Admissions Coordination and Data Management; and
- (iii) Director of Corporate Services.

Currently, there are five (5) support services units that report directly to the Executive Secretary as shown below:

- (i) Internal Audit Unit – Administratively reports to the Executive Secretary, but functionally reports to the Audit Committee of the Commission;
- (ii) Procurement Management Unit;
- (iii) Legal Unit;
- (iv) Public Relations; and
- (v) Information and Communication Technology

1.6 Shareholders of TCU

The Commission is wholly owned by the Government of Tanzania through the Treasury Registrar.

1.7 Attainment in Physical Terms

Given below are the brief explanations for physical performance of planned operational activities during the year under review:

1.7.1 Accreditation and Admission Performance

During the year under review, the Commission registered one (01) new University institution (MUST-RC) while TUDARCo was given the registration status of Certificate of Registration (CoA), moved from the CFR registration status in line with the Universities (General) Regulations, G.N. No. 226 of 2013 that recognises only two levels of registrations, namely Provisional License and CoA. A comparison of institutions registered between the 2018/19 and 2019/20 financial years is as shown in the table below:

Types of Registration	Number of institution	
	2019/20	2018/19
Certificate of Accreditation	2	1
Certificate of Provisional Registration	0	0
Total	2	1

Also, during the 2019/2020 Financial Year, the Commission conducted 34 institutional visitations (which include regular and impromptu monitoring/audits) against 25 for the 2018/2019 FY, reviewed and accredited/ratified 245 programme curricula (against 362 for the 2018/2019 FY) and validated 3,012 foreign awards, out of which 2,975 were recognized and 37 awards were rejected against 2,685 foreign awards which were evaluated during the 2018/2019 FY, out of which 29 awards were rejected.

As at 30th June, 2020, the cumulative list of institutions registered/recognized by the Commission was 47 and deregistered institutions was nine (9) as outlined below: -

(a) Institution by Level of Registration

Types of Registration	Number of Institution	
	2019/20	2018/19
Certificate of Accreditation (CoA)	29	33
Certificate of Full Registration (CFR)	13	11
Provisional Registration	1	1
Deregistered	9	4
TOTAL	52	49

- Institutions established by Acts of Parliament, Government Notice, University Act, with Certificate of Accreditation and Certificate of Full Registration may conduct convocations and graduations.
- Institutions with certificate of Provisional License are not allowed to run academic and research activities until when they are granted by the Commission a Certificate of Accreditation.

(b) University level Institutions operating in Tanzania by Status and ownership as of 30th June of each FY

Category of institution	Public		Private		Total	
	2019/20	2018/19	2019/20	2018/19	2019/20	2018/19
Full-Fledged Universities	12	12	18	19	30	31
University Colleges	4	3	9	11	13	14
University Campuses, Centres and Institutes	3	3	4	7	7	10
Total	19	18	31	37	50	55

During the year under reference, the Commission coordinated, harmonized and approved admission of **87,813** students to various HEIs as listed below:

S/N	Ownership of institution	Financial Year	
		2019/20	2018/19
1	Public HEIs	70,241	52,789
2	Private HEIs	17,572	14,977
	Total	87,813	67,766

1.7.2 Financial Performance for the year 2019/20

The Commission recorded surplus of TZS. 270,430,161 during the year ended 30th June, 2020 against a surplus of TZS. 1,014,010,244 recorded in the year ended 30th June, 2019. The surplus was due to the increase of number of students in university institutions where TCU collected quality assurance fees as main source of income and cost cutting measures.

1.7.3 Future Development Plans

The Tanzania Commission for Universities owns two Plots of land. Plot No. 59 at Uporoto Street – Ursino, Dar es Salaam and Plot No. 56/4 Kisasa B area, Dodoma Municipal and has plans to build permanent office buildings.

During the year under review, the government did not allocate development funds. Following the Government directives to move to Dodoma the State Capital, any plans for construction of permanent office should be in Dodoma or as may be directed otherwise. Therefore, if funding is provided, TCU shall construct its offices in Dodoma or Dar es Salaam.

1.7.4 Key Performance Ratios

Inadequate funds received from the Government for recurrent expenditure, development expenditure hampered the Commission's activities and it was not possible to efficiently execute the capital development projects planned activities for the year under review. The Commission operated within the properly approved budget.

The following favorable financial ratios for the year 2019/20 were attained compared to the last financial year of 2018/19.

Item	2019/20	Desired	2018/19
Liquidity Ratios			
Current ratio	22.90:1	2:1	2.50:1
Acid test	22.82:1	1:1	2.50:1
Profitability Ratios			
Return on assets	4.82%	15%	12.52%
Return on equity	5.00%	15%	19.50%

1.8

1.9 Risk Management and Internal Control

The Commission has a risk management policy, which was duly approved by the Commission. Every individual within the Commission is required to appreciate risks inherent at his/her place of work. Risk assessment responsibility rests with the Internal Audit Unit. Effective internal control is maintained through ensuring that there is segregation of duties and enhancing oversight systems. The Commission's Audit Committee is in charge of the overall risk management.

1.10 Solvency

The Commissioners have reviewed the current financial position of the Commission and the working capital needs. On the basis of this review, the Commissioners are of the opinion that for the Commission to perform effectively and efficiently, it needs additional internal and external sources of financing which include review of current charge rate for services rendered by the Commission. Subsidy from the Government is received inadequately. In order to enable the Commission to carry out its operations effectively, the Commissioners have been highly recommending/demanding injection of more funds from the Government to execute effectively its role as per given mandates. The annual operating results are as shown in the financial statements attached to this report.

1.11 Resources

The major resource that the Commission possesses is the human capital. It has well-trained personnel in all relevant disciplines.

The other resource, which forms part of corporate funding has been through Government annual parliamentary budgetary allocations and government funds collected and retained for its operations. Quality assurance income received from registered university students, foreign award recognition fees, institutional accreditation fees and accreditation of new curricula.

1.12 Principal Risks and Uncertainties

These constitute, among others, the principal risks and uncertainties

- a) Funding of development projects;
- b) Cost control under technical consultancy services;

- c) Recruitment and retention scheme of the human capital; and
- d) Operations in the day to day activities – in terms of operational challenges and working capital needs.

1.13 Relationships with Stakeholders

The Commission's operations cut across several stakeholders' interests. The Commission enjoys good and cooperative support from almost all stakeholders. Key to this relationship has been prompt and informed communication systems.

1.14 Financial Position and Cash Flows

The annual financial position, operating results, changes in equity and cash flows are as shown in the set of Financial Statements attached to this report.

1.15 Serious Prejudicial Matters

During the period under review, there was a Civil Case. No. 122 of 2016 Ramadhan Kipinya and others versus the Tanzania Commission for Universities (TCU) and St. Joseph University in Tanzania (SJUIT). The plaintiffs in this matter are suing the Commission and SJUIT for negligently admitting them to an institution to a 5-year integrated degree programme, which would later be suspended. The plaintiffs have closed their case and defense hearing has commenced. The matter was planned to proceed for hearing of defense case on 6th October, 2020.

1.16 Management and Employees' Relationship

There were continued good relations between employees and the Management for the Financial Year 2019/20. There were no unresolved complaints received by the Management from the employees during the year. A healthy relationship continued to exist between the Management and the employees. The Commission is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion and disability, which does not impair ability to discharge duties.

1.17 Training Facilities

The Commission continued to provide training for its employees as need arose. Opportunities to attend seminars and courses inside and outside the country were also provided. A total of two staff were pursuing PhD studies and one was pursuing Master's programme as part of staff capacity building. Also, members of staff attended short courses to sharpen their skills and widen their practical knowledge while executing the Commission's daily activities.

1.18 Medical Assistance

The Commission meets the cost of medical consultation and treatment for all employees and their immediate family dependents through contributions made to the National Health Insurance Fund (NHIF). The Commission joined the Fund since July, 2011.

1.19 Financial Assistance to Staff

This is available to all employees depending on the merit of each case as assessed by the Management as well as liquidity position of the Commission. However, employees are also encouraged to obtain loans or advances from Commercial banks to meet their various needs as far as finance is concerned.

Currently, we have contractual agreements with five (5) commercial banks, namely Azania Bank, Tanzania Postal Bank, Bank of Africa, CRDB Bank Ltd Plc and National Microfinance Bank.

1.20 Persons with Disabilities

The Commission does not discriminate against disabled persons during employment. In the event of a member of staff becoming disabled, every effort is made to ensure that his/her employment with the Commission continues and appropriate training is arranged. It is the policy of the Commission that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

1.21 Employee Benefits

a) Retirement Benefits

The Commission has statutory obligations to contribute to pensionable scheme in favour of all the employees employed under permanent and pensionable terms. The Commission pays contributions to the Public Service Social Security Fund (PSSSF) scheme, which is for public employees. Contributions to this fund are recognized as an expense in the period the employees render the related services. However, the Government has taken responsibility to pay salaries and employers pension contributions.

b) Short Term Benefits

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

c) Terminal Benefits

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accept voluntary redundancy in exchange of these benefits. The Commission recognises termination benefits when it is constructively obliged to either terminate the employment of the current employees according to detailed formal plan without possibility or to provide termination benefits as a result of an offer made to encourage voluntary redundancy.

1.22 Gender Policy

The Commission has an equal opportunity employment policy as far as gender issues are concerned. Every effort is made to ensure that the Commission's employment policy maintains gender balance subject to technical and experience considerations.

1.23 Statement of Compliance

The Commission complied with laws, rules and regulations relating to the higher education sector, labour, environmental, and all other laws in the country which affects the Commission during the year.

1.24 HIV/AIDS Awareness Programme

The Commission has an HIV/AIDS awareness programme in operation. The Commission encourages her employees to undergo regular voluntary HIV testing and for those in need of medical assistance, such assistance is provided free of charge by the Commission.

1.25 Related Party Transactions

All related party transactions and balances are disclosed in **NOTE 26** to these Financial Statements.

1.26 Political and Charitable Donations

The Commission did not make any political or charitable donations during the year.

1.27 Corporate Social Responsibility

The Commission upholds good corporate social responsibility practices. It identifies itself with the community that it works with and maintains peace and good working environment. The level of responsibility depends on the nature of operations within the vicinity. Typically, unskilled labour is reserved for the communities in which the Commission operates.

1.28 COVID-19 Pandemic

The COVID-19 pandemic continued to affect countries and businesses at the time of issuing these Financial Statements. The risks arising from this pandemic could include service and supply chain disruption, unavailability of key human resources, locations being quarantined, among others. The Commission has assessed that, at the time of issuing these Financial Statements, it was impracticable to determine and disclose the extent of the possible effects of the pandemic on the Commission business. It is reasonably possible, based on the existing knowledge, the outcomes within the next

financial year that are different from judgements and assumptions used could require a material adjustment to the carrying amounts of assets and liabilities.

There were no other events after the reporting period, which required adjustment to or disclosure in the Financial Statements.

1.29 Statement of Commissioners' Responsibilities

The TCU Establishment Order requires the Commissioners to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Commission as at the end of the financial year and of its comprehensive income for that year. It also requires the Commissioners to ensure that the Commission maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the Commission. The Commissioners are also responsible for safeguarding the assets of the Commission and hence, for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Commissioners accept responsibility for the preparation and presentation of financial statements that are free from material misstatement whether due to fraud or error. Nothing has come to the attention of the Commissioners to indicate that the Commission will not remain a going concern for the foreseeable future.

1.30 Audit Mandate

The Controller and Auditor General is the statutory auditor of The Tanzania Commission for Universities (TCU) by virtue of Article 143 of the Constitution of the United Republic of Tanzania, amplified in Section 10(1) of the Public Audit Act No.11 of 2008. However, in accordance with Section 33(1) of Public Audit Act No.11 of 2008, the Controller and Auditor General authorized BASIL & ALRED, to carry out the audit of the Tanzania Commission for Universities for the year ended 30th June, 2020.

The Commission through the Audit Committee approves the remuneration of the external auditors.

BY ORDER OF THE COMMISSION

NAME	_____	_____	_____
POSITION	CHAIRMAN	DATE	MEMBER

2.0 DECLARATION OF THE HEAD OF FINANCE / ACCOUNTING

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

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

I, **Yusuf Rauna** being the Acting Director of Finance and Administration (Corporate Services) of the Tanzania Commission for Universities (TCU) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2020 have been prepared in compliance with applicable accounting standards and statutory requirements. I thus confirm that the financial statements give a true and fair view position of the Tanzania Commission for Universities (TCU) as on that date and that they have been prepared based on properly maintained financial records.

Signed by: _____

Position: Ag. Director of Finance and Administration

NBAA Membership No.: ACPA 2605

Date: _____

3.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Prof. Mayunga H. Nkunya,
Chairman,
Tanzania Commission for Universities,
P. O. Box 6562,
Dar Es Salaam.

3.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of the Tanzania Commission for Universities (TCU), which comprise the statement of financial position as at 30th June, 2020, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Tanzania Commission for Universities as at 30th June, 2020, 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 in the manner required by the Public Finance Act, 2001 (Revised 2004).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are further described in sections below entitled “Responsibility of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent of the Tanzania Commission for Universities 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 Commissioners' Report and the Declaration by the Head of Finance 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, the 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 the Management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAI, 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.
- 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 benefits of such communication.

In addition, Section 10 (2) of the Public Audit Act, 2008 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, 2011 (as amended in 2016) requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

3.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Compliance with the Public Procurement Act, No.7 of 2011 (as amended in 2016)

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes, I have reviewed as part of this audit, I state that, the Tanzania Commission for Universities (TCU), procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011 (as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).

Charles E. Kichere,
Controller and Auditor General
National Audit Office,
Dodoma, Tanzania.
March 2021

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

	NOT E	30.06.2020	30.06.2019
ASSETS		TZS	TZS
CURRENT ASSETS			
Cash and Cash Equivalents	17	2,060,808,005	4,418,277,817
Staff Receivables from exchange transactions	18	45,787,202	46,109,397
Trade Receivables from exchange transactions	19	2,178,487,564	2,523,200,423
Prepayment/Deposits	20	162,934,584	268,051,505
Inventories	25	15,063,239	8,772,988
TOTAL CURRENT ASSETS		4,463,080,594	7,264,412,130
NON-CURRENT ASSETS			
Property and Equipment (Net)	8(a)	1,128,451,368	815,624,298
Intangible Assets	8(b)	15,009,254	22,188,254
TOTAL NON-CURRENT ASSETS		1,143,460,622	837,812,552
TOTAL ASSETS		5,606,541,216	8,102,224,682
CURRENT LIABILITIES			
Trade payables - exchange transactions	21	156,722,766	139,554,367
Other Payables - exchange transactions	22	38,176,394	29,020,695
Project Funds Payables	23	0	2,733,452,067
TOTAL CURRENT LIABILITIES		194,899,160	2,902,027,129
TOTAL LIABILITIES		194,899,160	2,902,027,129
NET ASSETS		5,411,642,056	5,200,197,553
NET ASSETS/EQUITY			
Capital Funds		785,700,000	785,700,000

Revaluation Reserve	24		-
Retained Earnings		4,625,942,056	4,414,497,553
TOTAL EQUITY		5,411,642,056	5,200,197,553
TOTAL NET ASSETS/EQUITY		5,411,642,056	5,200,197,553

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS

NAME	_____	_____	_____
POSITION	CHAIRMAN	DATE	MEMBER

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH
JUNE, 2020**

	NOTE	2019/20 TZS	2018/19 TZS
REVENUE			
Revenue from non-exchange transactions	9	5,511,668,294	5,022,374,300
Revenue from exchange transactions	10	1,511,829,690	900,983,614
TOTAL REVENUE		7,023,497,984	5,923,357,914
EXPENSES			
Staff Costs and Benefits	12	2,428,643,451	2,315,758,684
Accreditation, Admission and Grants Expenses	11	1,797,726,465	850,627,552
Administrative Expenses	13	1,711,772,287	1,005,898,087
Other Expenses	15	581,822,284	485,531,968
Financial Expenses	16	7,249,987	5,108,106
Depreciation and Amortization	14	225,853,349	246,423,273
TOTAL EXPENSES		6,753,067,823	4,909,347,670
SURPLUS / (DEFICIT) FOR THE YEAR		270,430,161	1,014,010,244

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS

NAME	_____	_____	_____
POSITION	CHAIRMAN	DATE	MEMBER

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE, 2020

	Capital Fund	Revaluation Reserves	Retained Earnings	Total
	TZS	TZS	TZS	TZS
2019/20				
At start of year	785,700,000	-	4,414,497,553	5,200,197,553
Adjustments - Others			(58,985,658)	(58,985,658)
Surplus for the year			270,430,161	270,430,161
As at 30th June, 2020	785,700,000	0	4,625,942,056	5,411,642,056
2018/19				
At start of year	785,700,000	1,036,573,252	2,351,380,681	4,173,653,933
Adjustments - Others	-	-	(1,507,996)	(1,507,996)
Adjustments - Depreciation	-	-	14,041,372	14,041,372
Adjustments - Revaluation surplus	-	(1,036,573,252)	1,036,573,252	-
Surplus for the year	-	-	1,014,010,244	1,014,010,244
As at 30th June, 2019	785,700,000	-	4,414,497,553	5,200,197,553

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS

NAME			
POSITION	CHAIRMAN	DATE	MEMBER

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2020

	NOTE	2019/20 TZS	2018/19 TZS
Cash generated From			
Operating Activities			
Receipts:			
Government Subvention	30	1,774,446,385	1,580,228,300
Admission Fees	10	35,220,000	32,340,000
Quality Assurance Fees	29	3,161,301,240	3,117,261,397
Other income	31	1,430,826,889	1,021,846,573
ESPJ Project		0	4,236,760,000
Total Receipts		6,401,794,514	9,988,436,270
Payments:			
Personnel Expenses	12	(2,428,643,451)	(2,315,758,684)
Accreditation, Admission and Grants Expenses	34	(4,331,403,832)	(2,317,469,710)
Administrative Expenses	32	(1,003,788,857)	(968,661,506)
Other Expenses	33	(565,473,884)	(484,491,503)
Financial Expenses	16	(7,249,987)	(5,108,105)
Total Payments		(8,336,560,011)	(6,091,489,50)
Net Cash generated From Operating Activities	(A)	(1,934,765,497)	3,896,946,762
Cash flow From Investing Activities			
Cash paid for purchase of Property, plant and equipment	35	(423,465,296)	(370,775,196)
Cash paid for purchase of Intangibles	8b		(22,000,000)
Net Cash flow From / (Used in) Investing Activities	(B)	(423,465,296)	(392,775,196)
Cash flow From Financing Activities			
Foreign Exchange (Gain) / Loss		760,981	233,221
Net Cash Flow From Financing Activities	(C)	760,981	233,221
Net Increase / (Decrease) in cash and cash equivalent	(A+B+)	(2,357,469,812)	3,504,404,787

Cash and cash equivalent at the beginning of the year		4,418,277,817	913,873,030
Cash and cash equivalent at end of year	20	2,060,808,005	4,418,277,817

THE NOTES FORM PART OF THESE FINANCIAL STATEMENTS

NAME	_____	_____	_____
POSITION	CHAIRMAN	DATE	MEMBER

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2019/20

	Original / Final Budget	Adjustments 2019/20	Final Budget TZS	Actual on Comparable Basis TZS	Performance Difference TZS
Government Subvention	1,971,634,668	0	1,971,634,668	1,774,446,385	(197,188,283)
Admission Fees	8,500,000	0	8,500,000	35,220,000	26,720,000

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

QA Fees	3,549,000,490	0	3,549,000,490	3,161,301,240	(387,699,250)
Other Income	1,083,530,000	0	1,083,530,000	1,431,587,873	348,057,873
ESPJ Project	1,368,706,500		1,368,706,500	0	(1,368,706,500)
Cash balance from previous year	4,418,277,815	0	4,418,277,815	4,418,277,815	0
TOTAL REVENUE	12,399,649,473	0	12,399,649,473	10,820,833,313	(1,578,816,160)
Personnel Expenses	2,961,609,138	0	2,961,609,138	2,428,643,451	(532,965,687)
Accreditation, Admission and Grants Expenses	6,704,113,791		6,704,113,791	4,331,403,832	(2,372,709,95)
Administrative Expenses	1,709,260,000	0	1,709,260,000	1,003,788,857	(705,471,143)
Other Expenses	566,666,544	0	566,666,544	565,473,885	(1,192,659)
Finance Expenses	18,000,000	0	18,000,000	7,249,987	(10,750,013)
Capital Expenditure	440,000,000	0	440,000,000	423,465,296	(16,534,704)
TOTAL EXPENSES	12,399,649,473	0	12,399,649,473	8,760,025,308	(3,639,624,165)
SURPLUS / (DEFICIT) FOR THE YEAR	0	0	0	2,060,808,005	2,060,808,005

NB: Details on Statement of Comparison of Budget and Actual Amounts for the financial year 2019/20 have been shown under Note 43 to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 COMMISSION'S INFORMATION

Tanzania Commission for Universities (TCU) was established under the Universities Act Cap 346, 2005 with a noble aim of regulating and promoting the quality of the higher education in the country through setting of minimum benchmarks with which the universities are required to comply. Tanzania Commission for Universities discharges its functions under the Ministry of Education, Science and Technology.

The principal mandates of the Commission are:

a) Regulatory:

Conducts periodic evaluation of universities, their systems and programs so as to regulate the quality assurance systems at new and established universities and in the process institutions are registered and accredited to operate in Tanzania. TCU also validate programmes to ensure their credibility and evaluates for recognition university qualifications attained from local and foreign institutions for use in Tanzania.

b) Advisory:

Advises the government and the general public on matters related to higher education in Tanzania as well as international issues pertaining to higher education, including advice on program and policy formulation and other best practices.

c) Supportive:

Ensures the orderly conduct of university operations and management, adherence to set standards and benchmarks by providing support to universities in terms of coordinating the admission of students, offering training and other sensitization interventions in key areas like quality assurance, university leadership and management,

fund raising and resources mobilization, entrepreneurial skills and gender mainstreaming.

Tanzania Commission for Universities is incorporated in Tanzania. Its registered office and address of its principal place of business is:

Ministry of Education, Science, and Technology Building
Ground Floor
P. O. Box 6562,
7 Magogoni Street
11479, Dar es Salaam - Tanzania

Tel. Gen:	<u>+255 (0) 22 2113694</u>
Direct Line:	<u>+255 (0) 22 2113691</u>
Fax:	<u>+255 (0) 22 2113692</u>
Email:	es@tcu.go.tz
Website:	www.tcu.go.tz

NOTE 2 BASIS OF PREPARATION

The financial statements have been prepared on a historical cost convention except for investment properties, certain items of property, plant and equipment and financial instruments that have been measured at fair value.

The financial statements are presented in Tanzanian Shillings (TZS) and all values are stated in whole except when otherwise indicated.

Statement of compliance

The financial statements of the Commission have been prepared in accordance with International Public Sector Accounting Standards (IPSAS accrual basis) as issued by the International Public Sector Accounting Standards Board (IPSASB) and comply with the Universities Act Cap 346, of the law of Tanzania, Public Finance Act (2001), Public

Procurement Act (2011) and Tanzania Financial Reporting Standards (TFRS 1: Directors Report).

NOTE 3 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The financial statements of the Commission have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) as directed by the government through Circular No EB/AG/FNA/14/VOL IV/78 dated 9th January 2015 - which are in line with Public finance Act 2001. Updates and circulars are being issued from time to time by the Accountant General Ministry of Finance and planning of the URT on financial matters which the Commission have complied with.

The financial statements have been prepared under the historical cost convention.

NOTE 4 NEW AND AMMENDED STANDARDS

IPSAS 41: Financial Instruments	Effective for annual financial statements covering periods beginning on or after 1 January 2022
IPSAS 42: Social Benefits	Effective for annual financial statements covering periods beginning on or after 1 January 2022

The above new and revised IPSAS and Amendments were issued but not yet effective and therefore has not been applied in these financial statements. The Commission has not yet assessed the impact of these changes on the financial statements.

NOTE 5 STANDARDS ISSUED BUT NOT YET EFFECTIVE

Standards issued but not yet effective at the date of issuance of the Commission's financial statements shall be applicable at a future date. The Commission intends to adopt those applicable standards when they become effective.

NOTE 6 SUMMARIES OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted, which are consistent with those of previous years, are shown below:

6.1 Foreign Currency Translation

Functional and Presentation Currency

The financial statements are presented in Tanzanian Shillings (TZS), which is the Commission's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency spot rate of exchange ruling at the reporting date. 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 Profit or Loss and Other Comprehensive Income.

6.2 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Commission and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and Value Added Tax or duty. The Commission assesses its revenue arrangements against specific criteria in order to determine if it is acting as principal or agent. The Commission has concluded that it is acting as a principal in all of its revenue arrangements. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when significant risks and rewards of ownership of goods have passed to the buyer, usually on delivery of the goods.

Rendering of services

Revenue from the rendering of services is recognized by reference to the stage of completion. Stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours for each contract. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are eligible to be recovered.

Interest income

For all financial instruments measured at amortized cost and interest bearing financial assets classified as available-for-sale, interest income or expense is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability. Interest income is included in finance income in the statement of comprehensive income.

6.3 Property, Plant and Equipment

Plant and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any. Such cost includes the cost of replacing part of the 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 in intervals, the Commission recognizes such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed,

its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in the statement of financial performance as incurred. The present value of the expected cost for the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Land and buildings are measured at fair value less accumulated depreciation on buildings and impairment losses recognized after the date of the revaluation. Review are performed frequently to ensure that the fair value of asset does not differ materially from its carrying amount.

An annual transfer from the asset revaluation reserve to retained earnings is made for the difference between depreciation based on the re-valued carrying amount of the assets and depreciation based on the assets original cost. Additionally, accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the re-valued amount of the asset. Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

Depreciation is calculated on a straight-line basis over the estimated useful life of the assets. The annual depreciation rates which have been consistently applied are:

No.	Class	Rate
1	Leasehold Land	NIL
2	Building	2%
3	Computers	25%
4	Motor Vehicles	20%
5	Intangible Assets	25%
6	Office Equipment	20%
7	Office Furniture	20%
8	Fixture and Fittings - Partitions	50%

An item of property, plant and equipment and any significant part initially recognized is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

Fixture and fittings-Partitions is recognized as assets when costs are incurred and shall be depreciated depending on the duration of lease agreement.

The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end, and adjusted retrospectively, if appropriate.

6.4 Intangible assets

Intangible assets acquired are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and any accumulated impairment losses. Internally generated intangible assets are not capitalized and expenditure is reflected in the statement of comprehensive income in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be finite. Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The annual rate of amortization applied is 25%.

The amortization period and the amortization method for an intangible asset are reviewed at least at each financial year-end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the Amortization period or method, as appropriate, and treated as changes in accounting estimates.

The amortization expense on intangible assets is recognized in the statement of comprehensive income. Gains or losses arising from derecognizing of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of comprehensive income when the asset is derecognized.

6.5 Impairment of Non-Financial Assets

The Commission assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Commission makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less costs to sell and its value in use and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognized in the statement of comprehensive income in those expense categories consistent with the function of the impaired asset.

An assessment is made at each reporting date as to whether there is any indication that previously recognized impairment losses may no longer exist or may have decreased. If such indication exists, the recoverable amount is estimated. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the

asset's recoverable amount since the last impairment loss was recognized. If that is the case the carrying amount of the asset is increased to its recoverable amount. That increased amount cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of comprehensive income. After such a reversal the depreciation charge is adjusted in future periods to allocate the asset's revised carrying amount, less any residual value, on a systematic basis over its remaining useful life.

6.6 Non-current assets held for sale and discontinued operations

Non-current assets and disposal groups of assets classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell.

Non-current assets and disposal groups are classified as held for sale if their carrying amounts will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset or disposal group is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

6.7 Government grants

Government grants are non-exchange transactions which are recognized where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate.

Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

6.8 Financial assets

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 are classified as financial assets at fair value through statement of financial performance, loans and receivables, held-to-maturity investments or available-for-sale financial assets as appropriate.

The Commission determines the classification of its financial assets at initial recognition.

All financial assets are recognized initially at fair value plus, in the case of investments not at fair value through statement of financial performance, directly attributable transaction costs.

All regular way purchases and sales of financial assets are recognized on the trade date, which is the date that the Commission commits to purchase the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace.

The Commission's financial assets include cash and short-term deposits, trade and other receivables, loan and other receivables.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification as follows:

Financial assets at fair value through comprehensive income statement

Financial assets at fair value through statement of financial performance include financial assets held for trading and financial assets designated upon initial recognition as at fair value through statement of financial performance.

Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term.

Cash and cash equivalents

Cash and bank balances in the statement of financial position comprise cash at banks and in hand and short-term deposits with an original maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement loans and receivables are carried at amortized cost using the effective interest method less any allowance for impairment. Gains and losses are recognized in the statement of comprehensive income when the loans and receivables are derecognized or impaired, as well as through the amortization process.

Fair value

The fair value of investments that are actively traded in organized financial markets is determined by reference to quoted market bid prices at the close of business on the financial year end date. For investments where there is no active market, fair value is determined using valuation techniques. Such

techniques include using recent arm's length market transactions; reference to the current market value of another instrument which is substantially the same; discounted cash flow analysis or other valuation models.

Amortized cost

Held-to-maturity investments and loans and receivables are measured at amortized cost. This is computed using the effective interest method less any allowance for impairment.

The calculation takes into account any premium or discount on acquisition and includes transaction costs and fees that are an integral part of the effective interest rate.

Impairment of financial assets

The Commission assesses at each financial year end date whether a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset (an incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

Financial assets carried at amortized cost

If there is objective evidence that an impairment loss on assets carried at amortized cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not been incurred) discounted at the financial asset's original effective interest rate (i.e. the effective interest rate computed at initial recognition). The carrying amount of the asset is reduced through use of an allowance account. The amount of the loss shall be recognized in comprehensive income statement. If, in a

subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed, to the extent that the carrying value of the asset does not exceed its amortized cost at the reversal date. Any subsequent reversal of an impairment loss is recognized in statement of financial performance.

In relation to trade receivables, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the Commission will not be able to collect all of the amounts due under the original terms of the invoice. The carrying amount of the receivable is reduced through use of allowance/provisions of **25%** total amount identified trade debtors. Impaired debts are derecognized when they are assessed as uncollectible.

Available-for-sale financial investments

If an available-for-sale asset is impaired, an amount comprising the difference between its cost (net of any principal payment and amortization) and its current fair value, less any impairment loss previously recognized in statement of financial performance, is transferred from equity to statement of financial performance. Reversals in respect of equity instruments classified as available-for-sale are not recognized in statement of financial performance. Reversals of impairment losses on debt instruments are reversed through statement of financial performance; if the increase in fair value of the instrument can be objectively related to an event occurring after the impairment loss was recognized in statement of financial performance.

Derecognizing of financial assets

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognized when:

- The rights to receive cash flows from the asset have expired;
- The Commission has transferred its rights to receive cash flows from the asset or has assumed obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either:
 - a) The Commission has transferred substantially all the risks and rewards of the asset, or
 - b) The Commission has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the Commission has transferred its rights to receive cash flows from an asset and has neither transferred nor retained substantially all the risks and rewards of the asset nor transferred control of the asset, the asset is recognized to the extent of the Commission's continuing involvement in the asset. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Commission could be required to repay.

6.9 Financial liabilities

Initial recognition and measurement

Financial liabilities within the scope of IAS 39 are classified as financial liabilities at fair value through statement of financial performance, or loans and borrowings as appropriate. The Commission determines the classification of its financial liabilities at initial recognition. All financial liabilities are recognized initially at fair value and in the case of loans and borrowings, plus directly attributable transaction costs.

The Commission's financial liabilities include trade and other payables, bank overdraft, loans and borrowings.

Subsequent measurement

The measurement of financial liabilities depends on their classification as follows:

- Financial liabilities at fair value through comprehensive income statement
- Financial liabilities at fair value through statement of financial performance includes financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through statement of financial performance. Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term.
- Gains or losses on liabilities held for trading are recognized in the statement of financial performance.

Interest bearing loans and borrowings

All loans and borrowings are initially recognized at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in statement of financial performance when the liabilities are derecognized as well as through the amortization process.

Derecognizing of financial liabilities

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. Where 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 derecognizing of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in the statement of financial performance.

6.10 Provisions

Provisions are recognized when the Commission 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 will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Commission expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in statement of comprehensive income net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

6.11 Employment benefits

Short term benefits

These include salaries and wages, annual leave and other short-term benefits. Liabilities related to annual leave at the end of the financial year are accrued in the financial statements.

Post-employment benefits

The Commission operates defined contribution plans only at the moment.

Defined contribution plan

The Commission's employees are members of two state-owned pension schemes, namely the Public Service Social Security Fund (PSSSF) and National Social Security Fund (NSSF). PSSSF was formed after change of establishing laws of Parastatal Pension Fund -PPF, Public Service Pension Fund-PSPF, Local Authority

Pension Fund-LAPF and Government Employee Pension Fund-GEPP. The Commission/government and the employees contribute 15% and 5% respectively, of the employee's gross salary. The Commission's contributions to the funds are charged to the statement of financial performance in the year to which they relate.

Other long-term employment benefits

These include gratuity for contract staff which are paid at the end of the contract terms.

Termination benefits

Termination benefits are payable when employment is terminated by the Commission before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Commission recognizes termination benefits when it is demonstrably committed to either terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal, or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than twelve months after financial year end date are discounted to present value.

6.12 Taxes

Income Tax

The Tanzania Commission for Universities is a Government agency, thus is not liable to pay tax. The Commission is exempted under Second Schedule of Income Tax Act, 2004.

Value added tax

Revenues, expenses and assets are recognized net of the amount of value added tax except:

- where the value added tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the value added tax is recognized as part of the cost of acquisition of the asset or as part of the expense item as applicable; and
- Receivables and payables that are stated with the amount of value added tax included.

The net amount of value added tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

NOTE 7 SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparations of financial statements in conformity with IPSAS require the use of certain accounting estimates. It also requires management to exercise its judgment in the process of applying the Commission's accounting estimates.

The Commission makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next period.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

Impairment of non-financial assets

The Commission assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

Fair value of financial instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, they are determined using valuation techniques including the discounted cash flows model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. The judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Inventory (Stocks and Stores)

Stocks and store (Inventory) are measured at costs upon initial recognition. The extent that inventory was received through non exchange transactions (for no cost or for nominal costs) the costs of the inventory is its fair value at the date of acquisition.

Inventories are recognized as expenses when deployed for utilization or consumption in the ordinary course of operations of the Commission using FIFO method.

NOTE 8 (a) PROPERTIES, PLANT AND EQUIPMENT

CURRENT YEAR 2019/20

Description	Leasehold Land	Buildings	Computers	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS
% Rates	0	2	25	20	20	20	
Carrying Amount at costs / revaluation as at 01.07.2019	477,000,000	77,000,000	279,906,641	110,656,064	233,642,988	548,000,000	1,726,205,693
Additions – Current year	0	0	196,875,882	39,882,229	30,191,801	264,551,504.72	531,501,417
Carrying Amount at costs / revaluation as at 30.06.2020	477,000,000	77,000,000	476,782,523	150,538,293	263,834,789	812,551,505	2,257,707,110
Total Accumulated Depreciation as at 01.07.2019	0	9,240,000	205,883,956	68,602,397	133,655,042	493,200,000	910,581,395
Adjustments							
Depreciation	0	1,540,000	62,819,974	33,133,298	72,679,967	48,501,109	218,674,348
Total Accumulated Depreciation as at 30.06.2020	0	10,780,000	268,703,930	101,735,695	206,335,009	541,701,109	1,129,255,743
Net Assets as at 30.06.2020	477,000,000	66,220,000	208,078,593	48,802,598	57,499,780	270,850,396	1,128,451,368

PREVIOUS YEAR 2018/19

Description	Leasehold Land	Buildings	Computers	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
% Rates	TZS 0	TZS 2	TZS 25	TZS 20	TZS 20	TZS 20	TZS
Carrying Amount at costs / revaluation as at 01.07.2018	477,000,000	77,000,000	216,890,219	104,487,995	197,224,788	548,000,000	1,620,603,002
Additions – Current year	0	0	63,016,422	6,168,069	36,418,200	0	105,602,691
Carrying Amount at costs / revaluation as at 30.06.2019	477,000,000	77,000,000	279,906,641	110,656,064	233,642,988	548,000,000	1,726,205,693
Total Accumulated Depreciation as at 01.07.2018	0	9,240,000	139,598,677	42,088,620	80,701,197	411,000,000	682,628,494
Adjustments	0	(1,540,000)	0	5,083,610	9,815,018	(27,400,000)	(14,041,372)
Depreciation	0	1,540,000	66,285,279	21,430,167	43,138,827	109,600,000	241,994,273
Total Accumulated Depreciation as at 30.06.2019	0	9,240,000	205,883,956	68,602,397	133,655,042	493,200,000	910,581,395
Net Assets as at 30.06.2019	477,000,000	67,760,000	74,022,685	42,053,667	99,987,946	54,800,000	815,624,298

NOTE 8 (b) INTANGIBLE ASSETS 2019/20

								25% Amortization				
								As at 01.07.2019	Carrying for the year	As at 30.06.2020	Carrying Amount 30.06.2020	Carrying Amount 30.06.2019
Software	Date of Effective Usage	Date of Upgrade	Cost / Valuation	Upgrade Cost	Total Cost / Valuation							
Admission System (UMIS)	Mar - 13	Dec - 18	121,495,000	22,000,000	143,495,000			124,244,999	5,500,000	129,744,999	13,750,001	19,250,001
Aruti Software (Payroll Module)	Apr - 13		5,600,000	0	5,600,000			5,599,999	0	5,599,999	1	1
Programme Management System (PMS)	Apr - 13		14,500,000	0	14,500,000			14,499,999	0	14,499,999	1	1
Asset Management Enterprises Software	Jul - 12	Apr - 17	14,774,000	20	14,774,000			11,835,750	1,679,000	13,514,750	1,259,250	2,938,250
Sage Pastel Version 11.2	Jul - 13		9,551,360	0	9,551,360			9,551,359	0	9,551,359	1	1
TOTAL			165,920,360	22,000,000	187,920,360			165,732,106	7,179,000	172,911,106	15,009,254	22,188,254

		2019/2020	2018/2019
		TZS	TZS
NOTE 9	REVENUE FROM NON-EXCHANGE TRANSACTIONS		
	Government Subvention	1,735,657,800	1,580,228,300
	Quality Assurance Fees	3,394,026,000	3,274,146,000
	Institutional Fees (Annual Fees)	195,000,000	168,000,000
	ESPJ Project	186,984,494	0
	TOTAL	5,511,668,294	5,022,374,300
NOTE 10	REVENUE FROM EXCHANGE TRANSACTIONS		
	Institutional Fees (Programmes & Visitations)	771,872,495	303,242,660
	Exhibition Contributions	130,167,819	162,687,896
	Admission Fee (No Objection Certificates)	35,220,000	32,340,000
	Miscellaneous Income (evaluation of Foreign awards)	574,569,376	402,713,058
	TOTAL	1,511,829,690	900,983,614

NOTE 11	ACCREDITATION, ADMISSION AND GRANTS		
	Visitation and Evaluation Expenses (Local)	116,573,000	144,642,200
	Admission Expenses	237,601,051	157,007,000
	Certificate Evaluation Expenses	32,861,356	9,492,080
	Grants Expenses	219,360,085	138,999,275
	Programme Evaluation Expenses	570,550,000	142,417,540
	Task Force Expenses	28,420,000	19,560,000
	Quality Assurance Expenses	295,122,360	164,269,544
	NICHE Project	0	0
	Printing expenses	89,511,671	49,033,071
	Data Management Information System	36,345,000	25,206,842
	ESPJ Project	171,381,942	0
	TOTAL	1,797,726,465	850,627,552

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
NOTE 12	PERSONNEL EXPENSES		
	Salaries and Wages	1,784,277,974	1,680,809,914
	Housing Allowance	94,800,000	78,050,000
	Transport / Fuel Allowance	18,850,000	15,450,000
	Hospitality Allowance	35,179,000	10,555,400
	Overtime Allowance	108,191,890	125,545,000
	Staff Welfare	49,062,100	33,578,200
	Pension Contribution Employer / Gratuity	22,719,168	0
	Staff Insurance	3,161,503	1,074,112
	Other Allowances	129,630,992	160,903,400
	Responsibility Allowance	94,883,524	85,687,933
	Leave Travel Allowance	13,305,800	56,586,200
	Short term Training (Local)	71,068,500	67,518,525
	Long-term Training (Local)	3,513,000	0
	TOTAL	2,428,643,451	2,315,758,684
NOTE 13	ADMINISTRATIVE EXPENSES		
	Travelling on Duty (Local)	149,977,608	143,218,260
	Travelling on Duty (Foreign)	8,998,200	25,539,020
	Recruitment and Transport	49,821,200	20,006,800
	Stationery and Office Supplies	39,341,976	63,784,860
	Telephone, Fax and Internet	59,057,683	66,762,495
	Electricity	40,859,699	6,102,610
	Postage and Telegrams	5,112,800	3,628,284
	Property Insurance	8,543,321	8,919,392
	Legal Matters	3,700,000	3,500,000
	Office General Cleanliness	30,861,420	24,478,936
	Security Expenses	62,392,810	49,153,220
	System Development and	58,316,424	13,719,354

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	Acquisition		
	Computer Accessories	2,407,300	0
	Maintenance and Repair of Computer	8,838,079	0
	Fuel and Oil	63,090,564	55,503,520
	Maintenance of Motor Vehicles	42,702,906	32,195,742
	Motor Vehicle Insurance	23,428,479	41,220
	Tyres and Tubes	6,564,040	9,696,411
	Repair of Offices	50,837,850	108,977,612
	Repair of Office Equipment & Furniture	20,237,456	15,536,769
	Commission Expenses	133,481,472	126,259,800
	Commission Committee Expenses	165,352,000	105,410,220
	Tender Board Committee Expenses	9,420,000	6,800,000
	Audit Committee Expenses	9,020,000	17,210,000
	Workers Council and annual staff retreats	4,840,000	3,550,000
	Write-off Expenses	654,569,000	1,392,287
	Bad and Doubtful Debts	0	94,511,276
	TOTAL	1,711,772,287	1,005,898,087
NOTE 14	DEPRECIATION / AMORTISATION EXPENSES		
	Depreciation Expenses	218,674,349	241,994,273
	Amortization of Intangibles	7,179,000	4,429,000
	TOTAL	225,853,349	246,423,273
		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
NOTE 15	OTHER EXPENSES		
	Advertising and Publicity	21,362,000	4,058,000

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	Newsletters, Newspapers and Periodicals	12,890,000	13,215,600
	Annual fees, Contributions and Events	18,060,000	11,067,640
	Audit Fees	46,680,320	35,058,080
	Taxes and Penalties	195,000,000	165,000,000
	Exhibition Expenses	287,829,564	257,132,648
	TOTAL	581,822,284	485,531,968
NOTE 16	FINANCE EXPENSES		
	Bank Charges	7,249,987	5,108,106
	TOTAL	7,249,987	5,108,106
NOTE 17	CASH AND CASH EQUIVALENTS		
	General Account CRDB	131,246,135	160,704,536
	Revolving Fund CRDB	149,833,694	698,657,986
	Forex Account USD	35,845,217	23,853,124
	CAS Account CRDB	74,806,103	88,007,292
	Bank of Tanzania	1,668,776,600	3,446,312,254
	NICHE/TIMBE Project	300,256	742,626
	TOTAL	2,060,808,005	4,418,277,817
NOTE 18	STAFF RECEIVABLES		
	Loans	45,221,071	45,581,071
	Sub Total 1	45,221,071	45,581,071
	Outstanding Imprest		
	Sub Total 2	566,131	528,326
	TOTAL	45,787,202	46,109,397
NOTE 19	TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
	Arch Bishop James	0	54,528,000

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	University College		
	Computer Centre Tz Ltd	0	2,877,556
	St Augustine University of Tanzania- DSM Centre	216,000	0
	Archbishop Mihayo University College of Tabora	14,006,000	8,894,000
	Ardhi University	76,876,000	87,236,000
	Catholic University of Health & Allied Sciences	0	4,540,000
	Cardinal Rugambwa Memorial University College	0	8,236,000
	Dar es Salaam University College of Education	75,780,000	93,986,090
	Eckenford Tanga University	0	45,773,000
	International Med & Technological University	0	27,766,000
	Joshua Kibira University College	0	49,448,000
	Jomo Kenya University-Arusha Centre	0	10,372,000
	Jordan University College	0	6,588,000
	Kilimanjaro Christian Medical College	0	5,054,000
	Kampala International University	49,608,000	61,330,000
	Marian University College	8,170,000	8,076,000
	Mount Meru University	0	58,082,000
	Ministry of Education & Science and Technology	0	11,446,985
	Mzumbe University	121,022,000	162,130,000
	Mkwawa University College of Education	46,872,279	98,106,279
	Muhimbili University of Health & Allied Sciences	57,114,603	41,436,603
	Muslim University of Morogoro	66,452,000	42,638,000

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	Mbeya University of Science & Technology	16,984,000	5,018,000
	Mwenge Catholic University	7,325,000	18,112,000
	Nelson Mandela African Institution of Science & Technology	14,900,000	27,750,000
	Open University of Tanzania	137,700,000	81,030,000
	Phoenix (T) Assurance Ltd	16,503,970	16,503,970
	Ruaha Catholic University	3,461,860	0
	St. Augustine University of Tanzania Arusha Centre	0	466,400
	St. Augustine University of Tanzania Mbeya Centre	9,554,000	9,554,000
	Sebastian Kolowa Memorial University	0	72,106,000
	St Francis University College of Health & Allied Sciences	664,000	664,000
	St John's University of Tanzania	0	26,054,800
	St. Augustine University of Tanzania	506,836,000	348,774,000
	Stella Maris Mtwara University College	74,694,000	47,050,000
	Stephano Moshi Memorial University College	35,840,000	61,954,000
	Sokoine University of Agriculture	94,304,090	125,718,000
	AbdulRahaman Al-Sumait Memorial University	1,368,000	16,012,000
	State University of Zanzibar	53,613,000	68,482,000
	Teofilo Kisanji University DSM Centre	14,286,000	14,286,000
	Teofilo Kisanji University	120,060,000	131,090,000
	Tumaini University DSM College	88,002,000	55,588,000
	Tumaini University	0	51,726,000

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	Makumira & Mbeya		
	United African University of Tanzania	430,000	448,000
	University of Dodoma	302,761,100	481,830,000
	University of Dar es Salaam	433,612,000	374,950,000
	University of Bagamoyo	0	26,544,000
	University of Iringa	65,900,980	29,306,980
	UTUMISHI	24,589,352	51,930,952
	Zanzibar University	15,246,000	35,426,000
	Total	2,554,752,234	3,066,919,615
	Less: Provision 25% for Doubtful Debts	376,264,670	543,719,192
	TOTAL	2,178,487,564	2,523,200,423
	AGEING OF TRADE RECEIVABLES		
	1 - 6 Months	1,049,693,553	857,184,356
	9 – 12 Months	0	34,858,490
	Over 1 Year	1,505,058,681	2,174,876,769
	TOTAL	2,554,752,234	3,066,919,615
NOTE 20	INVENTORIES		
	Stationeries and office supplies	15,063,239	8,772,988
	TOTAL	15,063,239	8,772,988
NOTE 21	TRADE PAYABLES FROM EXCHANGE TRANSACTIONS		
	Tanzania Telecommunication Company	2,315,284	2,746,517
	Antelope Tours and Travel	0	1,386,300

		<u>2019/2020</u>	<u>2018/2019</u>
		<u>TZS</u>	<u>TZS</u>
	Services Ltd		
	TERNET	4,807,250	0
	State Oil T Ltd	0	4,687,590
	Reos Insurance Co Ltd	40,445,934	5,312,631
	Freedom Incredible Connection Ltd	6,419,200	0
	Soft net Technologies Ltd	17,124,763	0
	SUMAJKT Guard Ltd	18,349,000	0
	Tanzania Broadcasting Cooperation	3,280,400	0
	Tanzania Electric Supply Company	4,838,398	0
	Toyota Tanzania	3,824,837	1,619,228
	Zamzam Stationery Supermarket	0	4,917,540
	Abdulahakim Amani	1,068,000	1,044,000
	Knight Support T Ltd	253,700	0
	Simply Computers Ltd	0	2,301,000
	Computer Centre Tanzania Ltd	0	0
	E- Government Agency	0	12,277,421
	IUCEA	0	4,567,640
	Alum General Supplies	0	4,041,500
	Sub Total	102,726,766	44,901,367
	Advance from Customers:		
	Aga Khan University	172,000	458,000
	Hubert Kairuki Memorial University	3,398,000	4,956,000
	Moshi Cooperative University	16,388,000	53,954,000
	St Augustine University of Tanzania Arusha Centre	108,000	0
	Tumaini University Makumira & Mbeya	744,000	0
	Mwenge Catholic	0	0

		<u>2019/2020</u>		<u>2018/2019</u>
		<u>TZS</u>		<u>TZS</u>
	University			
	Ruaha Catholic University	0		3,513,000
	St. Joseph University in Tanzania	16,494,000		10,170,000
	University of Arusha	16,692,000		21,602,000
	Sub Total	53,996,000		94,653,000
	TOTAL	156,722,766		139,554,367
NOTE 22	OTHER PAYABLES UNDER EXCHANGE TRANSACTIONS			
	Provision for Audit Fees	40,000,000		34,681,000
	PSSSF (PPF, PSPF, LAPF & NSSF)	487,648		(394,277)
	NIC	197,579		197,579
	Withholding Tax / Stamp Duty	(2,359,749)		(5,387,183)
	THTU	3,300		3,300
	NHIF	(152,384)		(79,724)
	TOTAL	38,176,394		29,020,695
NOTE 23	PROJECT FUNDS / GRANTS PAYABLE			
	CATS Project Funds	0		12,567,294
	ESPJ Project Funds	0		2,720,884,773
	TOTAL	0		2,733,452,067

The Commission was implementing a five-year Education and Skill for Product Jobs (ESPJ) project on Capacity building for Five Programme Institutions namely MoEST, NACTE, TEA, VETA and HESLB for Disbursement Linked Results Number 4 (DLR 4) and Disbursement Linked Results Number 7 (DLR 7) for Data provision. TCU signed Performance Agreement with MoEST to coordinate and supervise implementation of project. During the year under review the World Bank conducted midterm review of the project. Following the review, the World Bank and MoEST

resolved no to continue with programme under coordination of TCU, hence the remaining fund TZS 838,147,654 was returned to MoEST.

		<u>2019/2020</u>	<u>2018/2019</u>
		TZS	TZS
NOTE 24	REVALUATION RESERVE		
	At the start of the year	0	1,036,573,252
	Valuation during the year	0	0
	Adjustments	0	(1,036,573,252)
	At the end of the year	0	-

The Commission makes revaluation of its property, plant and equipment (PPE) with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. The revaluation was carried out in previous years which resulted into the revaluation surplus of TZS. 1,036,573,252 the amount of which has been transferred to accumulated surplus following the government directive to adopt cost model in recognition and measurement of PPE.

		<u>2019/2020</u>	<u>2018/2019</u>
		TZS	TZS
NOTE 25	PREPAYMENT / DEPOSITS		
	Security Deposit	0	3,500,000
	Purchase of Motor Vehicle (Prepayment)	162,934,584	264,551,505
	TOTAL	162,934,584	268,051,505

NOTE 26	RELATED PARTY TRANSACTIONS AND BALANCES				
	As defined by IPSAS 20 require disclosure of related party transactions in relation to remuneration received by key management personnel and Commission members. The total remunerations paid to key management personnel and members of commission for period ended June 2020 are shown below: -				
			<u>2019/2020</u>		<u>2018/2019</u>
			TZS		TZS
	Key Management Employees				
	Short-term Employee Benefits (Executive Secretary, Director of Accreditation, Director of Admission and Data Base Management and Director of Corporate Services.		470,366,600		429,961,152
	Post-employment Benefits		0		0
			470,366,600		429,961,152

Number of Key Management Personnel

5

5

Commissioners'					
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	Emoluments				
	Commissioners Annual Fees / Meetings		116,260,000		126,259,800
			116,260,000		126,259,800
	Number of Commissioners		8		8

**NOT
E 27**

CONTINGENT LIABILITIES

As at 30th June, 2020 the Commission has total unsettled contingent liabilities amounting to TZS. 1,478,203,940.10 in relation to disputed PAYE (Pay As You Earn) – amounting to TZS. 324,864,894 and TZS. 29,250,000 in respect of Tax debit no. 437327705) and SDL (Skills and Development Levy – amounting to TZS. 562,044,523 – made up of TZS. 532,794,523 in respect of Tax debit no. 437327714 and TZS. 29,250,000 in respect of Tax debit no. 437327715) payable to TRA arising from tax assessments for the years July 2012 – 2016. The matter was submitted to Hon. Minister of Finance and Planning for guidance and waiver as per letter with Ref. No. CBC.199/272/01/26 dated 10/2/2017.TCU has committed to pay monthly installment of TZS. 15,000,000 via the letter with Ref: TCU/BE.23/248/01/32 dated 18th April 2018 until the dispute is resolved.

NOT E 28	CAPITAL COMMITMENTS			
	The Commission had no capital commitments as at 30 th June, 2020.			
		<u>2019/20</u> <u>20</u>		<u>2018/2019</u>
		TZS		TZS
NOT E 29	QUALITY ASSURANCE FEES			
	Gross Collection (Note 9)	3,394,02 6,000		3,274,146,000
	Less, Account receivable for the year	(965,314, 960)		(568,399,603)

	Add, Account receivable paid for previous year	732,590,200		411,515,000
	Actual collected at the end of the year	3,161,301,240		3,117,261,397
NOTE 30	GOVERNMENT SUBVENTION			
	Gross Received (Note 9)	1,735,657,800		1,580,228,300
	Add, Amount Received for previous year	38,788,585		0
	Actual Received at the end of the year	1,774,446,385		1,580,228,300
		2019/2020		2018/2019
		TZS		TZS
NOTE 31	OTHER INCOME			
	Institutional Fees (Programmes & Visitations)	775,872,495		303,242,660
	Exhibition Contributions	130,167,818		162,687,896
	Institutional fees	195,000,000		168,000,000
	Miscellaneous Income (evaluation of Foreign awards)	574,569,376		402,713,058
	Less, Amount not collected for the year	(64,000,000)		(14,797,041)
	Less: Non-Cash Items	(180,782,800)		0
	Actual collected at the end of the year	1,430,826,889		1,021,846,573

		2019/2020	2018/2019
		TZS	TZS
NOTE 32	ADMINISTRATIVE EXPENSES		
	Gross expenses (Note 13)	1,711,772,287	1,005,898,087
	Less; Write off	(654,569,000)	(1,392,287)
	Bad & Doubtful debts	0	(94,511,276)
	Accrued expenses for the year	(91,959,166)	(44,901,367)
	Add; Accrued expenses paid during the year	38,544,736	103,568,349
	Actual expenses during the year	1,003,788,857	968,661,506

		2019/2020	2018/2019
		TZS	TZS
NOTE 33	OTHER EXPENSES		
	Gross expenses (Note 15)	581,822,284	485,531,968
	Less, Accrued expenses for the year	(16,348,400)	(1,040,465)
	Actual expenses during the year	565,473,884	484,491,503

NOTE 34	ACCREDITATION, ADMISSION AND GRANTS		
	Gross expenses (Note 11)	1,797,726,464	850,627,552
	Add; ESPJ – Project Fund	2,533,677,368	1,466,842,158
	Actual expenses during the year	4,331,403,832	2,317,469,710

NOTE 35	PROPERTY, PLANT AND EQUIPMENT		
	Gross expenses (Note 8 (A))	531,501,417	105,602,691
	Less; Paid Capital Expenditure for the year	(6,419,200)	0
	Less; Last Year Prepayment	(264,551,505)	0
	Add; Prepayment during the year	162,934,584	264,551,505
	Unpaid capital expenditure the last year	0	621,000

		2019/2020	2018/2019
		TZS	TZS
	Actual Capital Expenditure during the year	423,465,296	370,775,196

NOTE 36	Reconciliation of Surplus with Net Cash Flow from Operating Activities			
		2019/2020 TZS		2018/2019 TZS
	Surplus for the Period	270,430,161		1,014,010,244
	Adjustment for non-cash items			
	Depreciation and Amortization Expense	225,853,349		246,423,273
	Increase (Decrease) in Provision for Doubtful Debts& accruals	(167,782,762)		263,431,287
	Add/(less) Movements in Working Capital			
	Receivables	345,035,054		(122,816,022)
	Payables	26,324,098		38,158,760
	Project Fund Payables	(2,733,452,067)		2,720,884,773
	Prepayments	105,116,921		(264,551,505)
	Inventories	(6,290,251)		1,405,952
	Net Cash flow from Operating Activities	(1,934,765,497)		3,896,946,762

NOTE 37 NUMBER OF EMPLOYEES

The number of employees at the end of the year was 49 (30th June, 2019: 49)

NOTE 38 CAPITAL MANAGEMENT

The primary objective of the Commission's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

The Commission manages its capital structure and makes adjustment to it, in light of changes in economic conditions to maintain or adjust the capital structure as it may deem necessary.

No changes were made in the objectives, policies or processes during the year ended 30th June, 2020.

NOTE 39 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Commission's principal financial instruments comprise project funds and trade payables. The main purpose of these financial instruments is to raise finance for the Commission's operations. The Commission has various financial assets such as trade receivables and cash and short-term deposits, which arise directly from its operations and other government revenue sources.

The main risks arising from the Commission's financial instruments are treasury risk management, interest rate risk, credit risk, liquidity risk, and foreign currency risk. The Commission reviews and agrees policies for managing each of these risks which are summarized below:

a. Treasury risk management

The Commission operates a treasury function to provide competitive funding costs, invest and monitor

financial risk. The Commission does not use derivative financial instruments for speculative purposes.

b. *Interest rate risk*

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission's exposure to the risk of changes in market interest rates is insignificant as the Corporation has fixed interest rate on borrowings.

c. *Credit risk management*

Potential concentration of credit risk consists principally of short-term cash and trade debtors. The Commission deposits short term cash surpluses only with banks of high credit standing. Trade debtors are presented net of allowance for doubtful debts. For the majority of customers, including export clients, full upfront payment is demanded. With few exceptions, credit customers are secured by guarantees issued by reputable banks. Accordingly, the Commission has no significant concentration of credit risk that has not been adequately provided for.

d. *Liquidity risk*

The Commission adopts a liquidity policy that addresses acceptable ranges of operational liquidity and a maximum limit on liquidity borrowings sources. The Commission is ensuring enough liquidity to guarantee the day to day operations costs by employing measures on debts collection and funds mobilization.

e. *Foreign currency risk*

Foreign exchange risks are quantified by identifying all currently liabilities denominated in foreign currency and identifying contractually committed future currency transactions. The foreign exchange exposure will exist until settlement or until the

exchange rate is fixed. The foreign exchange exposure is determined by aggregating these balances by currency and settlement date and converting to reporting currency i.e. Tanzania Shilling.

NOTE 40 COMPARATIVE FIGURES

Previous year's figures have been regrouped whenever appropriate to make them comparable with current year figures.

NOTE 41 EVENTS AFTER THE REPORTING DATE

There were no events after the reporting dates which require adjustments or disclosure in the financial statements.

NOTE 42 COVID-19 PANDEMIC

The COVID-19 pandemic continued to affect countries and businesses at the time of issuing these financial statements. The risks arising from this pandemic could include service and supply chain disruption, unavailability of key human resources, locations being quarantined, among others. The Commission has assessed that, at the time of issuing these financial statements, it was impracticable to determine and disclose the extent of the possible effects of the pandemic on the Commission business. It is reasonably possible, based on the existing knowledge, the outcomes within the next financial year that are different from judgements and assumptions used could require a material adjustment to the carrying amounts of assets and liabilities.

There were no other events after the reporting period which require adjustment to or disclosure in the financial statements

NOTE 43 APPROVALS OF FINANCIAL STATEMENTS

These Financial Statements were approved by the Commission at its 101 Commission meeting held on 26th January, 2021.

NOTE 44 **DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2019/20**

	Original/Final Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Remarks
	2019/20					
	TZS	TZS	TZS	TZS	TZS	
Government Subvention	1,971,634,668	0	1,971,634,668	1,774,446,385	(197,188,283)	The decrease was due to lack of permit to employ new staff.
Admission Fees	8,500,000	0	8,500,000	35,220,000	26,720,000	Number of applicants applying for approval (No objection certificate) to study abroad increased.
QA Fees	3,549,000,490	0	3,549,000,490	3,161,301,240	(387,699,250)	The decrease was because of unpaid quality assurance fees by some students after closure of universities due to COVID19 pandemic between March and June 2020.
Other Income	1,083,530,000	0	1,083,530,000	1,431,587,873	348,057,873	The increase was because of the technical verification of institutions and programmes, increased number applicants for recognition of foreign awards and payment for accreditation of new programmes.

Controller and Auditor General

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ESPJ Project	1,368,706,500		1,368,706,500	0	(1,368,706,500)	Funds requested for implementation of project activities was not released.
Cash balance from previous year	4,418,277,815	0	4,418,277,815	4,418,277,815	0	
TOTAL REVENUE	12,399,649,473	0	12,399,649,473	10,820,833,313	(1,578,816,160)	

NOTE 44 **DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2019/20**

	Original/Final Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Remarks
	2019/20					
	TZS	TZS	TZS	TZS	TZS	
Personnel Expenses	2,961,609,138	0	2,961,609,138	2,428,643,451	(532,965,687)	The decrease was due to lack of permit to employ new staff to fill the approved vacant position.
Accreditation, Admission and Grants Expenses	6,704,113,791		6,704,113,791	4,331,403,832	(2,372,709,959)	Decrease was because of unimplemented planned activities for commission due to COVID 19 and untimely closure of ESPJ project activities.
Administrative Expenses	1,709,260,000	0	1,709,260,000	1,003,788,857	(705,471,143)	Administrative services were fairly maintained due to cost cutting measures.
Other Expenses	566,666,544	0	566,666,544	565,473,885	(1,192,659)	Other costs (none administrative) were fairly maintained.

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Finance Expenses	18,000,000	0	18,000,000	7,249,987	(10,750,013)	Bank transactions cost decreased.
Capital Expenditure	440,000,000	0	440,000,000	423,465,296	(16,534,704)	Planned procurement of office facilities (computers, furniture, and office equipment) were acquired during the year.
TOTAL EXPENSES	12,399,649,473	0	12,399,649,473	8,760,025,308	(3,639,624,165)	
SURPLUS/ (DEFICIT) FOR THE YEAR	0	0	0	2,060,808,005	2,060,808,005	

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