

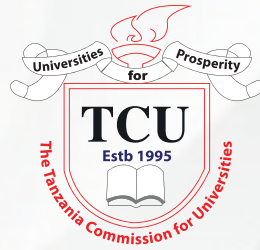
ANNUAL REPORT

AND AUDITED FINANCIAL STATEMENTS

FINANCIAL YEAR 2022/23

MAY, 2024

THE TANZANIA COMMISSION FOR UNIVERSITIES



ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FINANCIAL YEAR 2022/23

MAY, 2024

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ACRONYMS AND ABBREVIATIONS

AIDS	Acquired Immunodeficiency Syndrome
AKU	Aga khan University
AMUCTA	Archbishop Mihayo University College of Tabora
CAG	Controller and Auditor General
CFR	Certificate of Full Registration
CoA	Certificate of accreditation
DA	Director of Accreditation
DAD	Director of Admissions Coordination and Database Management
DCS	Director of Cooperate Services
DVC	Deputy Vice-Chancellor
ES	Executive Secretary
FASS	Foreign Award Assessment System
FY	Financial Year
GePG	Government Electronic Payment Gateway
HEAC	Higher Education Accreditation Council
HEIs	Higher Education Institutions
HESLB	Higher Education Students' Loans Board
HIV	Human Immunodeficiency Virus
HKMU	Herbert Kairuki Memorial University
HoDs	Head of Departments
HRMA	Human Resource Management and Administration
ICT	Information and Communication Technology
IUCEA	Inter-University Council for East Africa
JKT	Jeshi la Kujenga Taifa
KCMUCo	Kilimanjaro Christian Medical University College
KICoBE	Kizumbi Institute of Cooperative Business Education
KIU	Kampala International University in Tanzania
MAKISATU	Mashindano ya Kitaifa ya Sayansi Teknolojia na Ubunifu
MARCo	Marian University College
MoEST	Ministry of Education, Science and Technology
MTEF	Medium Term Expenditure framework
MUCE	Mkwawa University College of Education

MUCo- KICoB	Moshi University Colle - Kizumbi Institute of Cooperative Business Education
MUM	Muslim University of Morogoro
MWECAU	Mwenge Catholic University
MzU	Mwanza University
NACTE	National Council for Technical Education
NECTA	National Examination Council
NM-AIST	Nelson Mandela African Institution of Science and Technology
NOC	No Objection Certificate
OSRA	Overseas Student Recruitment Agencies
OUT	Open University of Tanzania
PMS	Programmes Management System
QA	Quality Assurance
RSP	Rolling Strategic Plan
SADC	Southern African Development Cooperation
SFUCHAS	St. Francis University College of Health and Allied Sciences
SJUT	St. John's University of Tanzania
SJUIT	St. Joseph University of Tanzania
SMMUCo	Stefano Moshi Memorial University College
SO	Strategic Objective
SUZA	State University of Zanzibar
TAHOSSA	Tanzania Heads of Secondary Schools Association
TCU	Tanzania Commission for Universities
TEKU	Teofilo Kisanji University
TUDARCo	Tumaini University Dar es Salaam College
UAUT	United African University of Tanzania
UDOM	University of Dodoma
UIMS	Universities Information Management System
VC	Vice Chancellor
ZA	Zanzibar University

TCU - COMMISSION MEMBERS



Prof. Penina Mlama
Chairperson



Prof. Makenya Maboko
Vice Chairperson



Prof. Paschalis Rugarabamu
Member



Prof. Lughano Kusiluka
Member



Dr. Leonard Akwilapo
Member



Ms. Neema Ringo
Member



Dr. Kennedy Hosea
Member



Ms. Aida Maoulid
Member



Prof. Charles Kihampa
Ex-officio Member
(Executive Secretary)

TCU - EXECUTIVE MANAGEMENT TEAM



Prof. Charles Kihampa
Executive Secretary



Dr. Telemu Kassile
Director of Accreditation



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



Mr. Buyamba Kassaja
**Director of Corporate
Services**

MESSAGE FROM THE CHAIRPERSON



It gives me great pleasure to present the Annual Activity Report and Audited Financial Statements for the Fiscal Year 2022/23 to our valued stakeholders at the Tanzania Commission for Universities (TCU). The report emphasizes the Commission's successes, financial status, and issues that TCU faced during the reporting year.

I am pleased to inform our valued stakeholders that, despite limited budgetary resources during the reporting period, the Commission was able to complete the majority 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 harmonization of university education systems that produce nationally and globally competitive outputs.

The achievements worth noting include improvement of quality assurance practices in university institutions, increase access and enrolment into higher education institutions, accreditation and re-accreditation of university institutions, efficiency in administrations, management, and financial controls, improved relations and linkages with local and international sister institutions, development of various standards and guidelines for the quality assurance.

Finally, but not least, I want to thank the Government of the United Republic of Tanzania for the support accorded to the Commission. My heartfelt gratitude also goes to the Ministry of Education, Science, and Technology as well as the members of the Commission, for their assistance and guidance. I would also like to extend my heartfelt appreciation to all TCU staff for their continued commitment and dedication to attaining 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 the sustainable development of the country.

A handwritten signature in black ink, appearing to read 'Penina O. M. Mlama'.

.....
 Prof. Penina O. M. Mlama
TCU Chairperson

STATEMENT FROM THE EXECUTIVE SECRETARY



I am pleased to present the Annual Activity Report and Audited Financial Statements for the Tanzania Commission for Universities for the period covering July 1, 2022, to June 30, 2023.

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. The Commission has

continuously worked to recognize, approve, register, and accredit Universities operating in Tanzania, and local or foreign university-level programmes provided by registered higher education institutions. It has also ensured the proper functioning of all university institutions in Tanzania to foster a harmonised higher education system in the country that produces nationally and globally competitive outputs in line with its vision and mission. In order to realise its core mission, the Commission has in place a five-year Rolling Strategic Plan (RSP) 2020/21-2024/2025, which is being operationalized each year through annual action plans. This Annual Report and Audited Financial Statements for the period of 1st July, 2022 to 30th June, 2023 provides significant achievements and challenges experienced during the period of the financial year as well as the way forward.

Major Achievements

Quality Assurance, Supportive, and Advisory Accomplishments

During the year under review, the Commission continued with her major functions of regulating university education, supporting and advising the government and the general public on matters of higher education. Thus, in order to ensure quality of the universities and education provided, the Commission conducted both regular and impromptu audits to 24 institutions out of 47 institutions that were offering education. Feedbacks of the audits were provided to the institutions for them to take actions. Some of the areas that were audited include governance, adequacy of teaching staff, teaching and learning facilities, research and consultancy, admissions process etc. The Commission also granted license/re-license for five (5) out of six (6) institutions that submitted applications to operate as Overseas Students Recruitment Agencies (OSRAs). One institution that has not met the minimum requirements was provided feedback on areas that need to be improved. Thus, total number of registered OSRAs in Tanzania reached to 25. In the same line of regulatory function, the Commission processed for accreditation/re-accreditation 285 curricula, recognised 3,121 foreign awards to be used in Tanzania.

Access to higher education has also increased in various levels of academic programmes. For instance, for bachelor degrees there was an increment of academic programmes of 0.7%, which has increase 148 (0.1%) more slots compared to FY 2021/2022, the same has also increased the number of students admitted. The envisaged access has also been

a result of the Commission supportive and advisory roles played during the reviewed period, whereby several public awareness and consultative programmes organised by the Commission have acquainted prospective students, parents and other stakeholders' knowledge about higher education. Some of the activities performed include 17th Higher Education Exhibitions of Science and Technology, 3rd Zanzibar Week of Higher Education Exhibitions, outreach programmes to 25,996 advanced secondary schools' leavers who were attending compulsory military training programme in 19 National Service Camps in Tanzania, awareness programmes to 3,897 girls from 12 selected Girls and Co-Education Secondary Schools in Dar es Salaam and Coast Region to promote girls on STEM, career guidance programmes and media campaigns through radio, television, press conferences, social media, and exhibitions organised by other institutions.

The Commission has also continued with promoting regional and international cooperation with other higher education institutions. During the period under review, the Commission was able to participate in technical committees of Inter Universities Council for East Africa (IUCEA), SADC Technical Committee for Certification and Accreditation (SADC-TCCA), and African Union technical meeting on African Continental Qualifications Framework (ACQF). The Commission also continued collaborating with regulatory agencies and qualifications authorities within and outside the regional, and it was able to make one benchmark visit to the Higher Education Commission (HEC) of Mauritius. The Commission also hosted three international conferences 12th IUCEA Conference on Academic-Public-Private Partnership Forum 2023, East African Quality Assurance Network (EAQAN) conference, and African Quality Assurance Network (AfriQAN) conference, all the three conferences were held in Dar es Salaam, Tanzania.

Institutional Management, Finance, and Administration

In terms of institutional management, finance and administration, the Commission has continued to enjoy peace and harmony existing in the country, as well as guidance of the Commission. Being the Government institution, the Commissions' revenue has continued to be government subvention, collections of fees charged by the Commission and projects. With regard to projects, the Commission secured a five-year project (2021/2022–2025/2026) fund of US\$ 5,000,000 under the Higher Education for Economic Transformation (HEET) Project. Through the project TCU funded some of the core business described above of workshops and trainings, development of benchmarks, strengthen of ICT facilities and systems, capacity building for both TCU staff and universities' leaders, development of quality assurance instrument etc. Through the HEET project TCU also intends to construct a state-of-the-art 5-storey building for TCU Headquarters at Plot No. 56/4 Kisasa B area, Dodoma Municipal as well as to modernize its operations through upgrade its ICT application systems, and raise levels of engagement with important stakeholders using the facilities that will be provided within the building.

Generally, all the administrative, supportive and core functions of the Commission were adequately finance during the year under review, which include Commissions' and

Committees' meetings, worker's council meetings, staff trainings and development, staff transfers, staff promotions, acquisition and maintenance of physical facilities and infrastructure, and improvement of ICT infrastructure among others.

Challenges

Despite several achievements, the Commission also encountered challenges in executing her functions. Major challenges were those affecting the growth and quality of higher education in the country and other parts of Africa. These include, but are not limited to the shortage of competent leaders to run the universities, shortage and aging of academic staff, low higher education gross enrolment rate, limited admission capacities in priority programmes especially STEM programmes, shortage of fund to finance higher education subsector, and low motivation towards research in university institutions.

Future Outlook

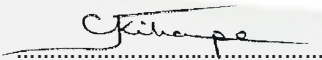
The Commission is progressing well and will continue to strengthen its quality assurance systems in tandem with supportive and advisory programmes to various stakeholders. To ensure relevance of education and acceptability of graduates, the Commission will continue to advice different stakeholders on matters relating to access, equity and quality in the provision of higher education with a view to developing a sufficient and competitive human resources base for national development.

Audit Report for the Period Ended 30th June, 2023

For the period under review, the Controller and Auditor General (CAG) issued unqualified opinion (clean report) to the audited Financial Statements of the TCU for the period ended 30th June, 2023.

Appreciation

I would like to sincerely thank the Management Team for their hard work in completing this report. In addition, I want to thank the Commissioners for their vital role, direction, and instructions. Many thanks to all staff members who contributed their time and abilities to making TCU's goals for the fiscal year 2022/23 a reality.



Prof. Charles D. Kihampa
Executive Secretary

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1.0 INTRODUCTION

1.1. Historical Background

The Tanzania Commission for Universities (TCU) is a body corporate established on 1st July, 2005, under the Universities Act, Cap. 346 of the Laws of Tanzania with the mandate to recognize, approve, register, and accredit Universities operating in Tanzania, and local or foreign University level programmes offered by registered higher education institutions (HEIs). It also coordinates the proper functioning of all universities in Tanzania to foster a harmonized higher education system.

1.2. Mandates and Core Functions

The mandates and core functions of the Commission are provided for under section 5(1) of the Universities Act, Cap. 346 of the Laws of Tanzania. These functions can be clustered into the following three major areas, namely regulatory, advisory and supportive (**Figure 1** provides pictorial summary of the major functions of TCU

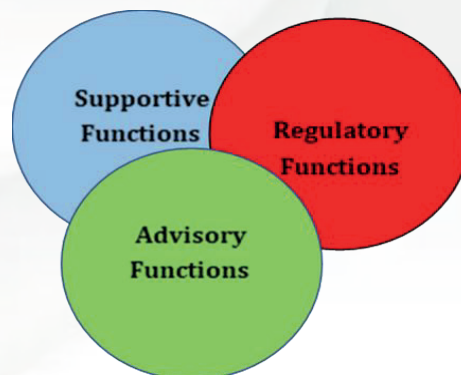


Figure 1: *The mandates and core functions of the Commission*

1.2.1. Regulatory Function

To conduct regular and impromptu periodic evaluations of universities, their systems, and programmes 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.

1.2.2. Advisory Function

To advise the government and the general public on matters related to University education in Tanzania and international issues of higher education, including advice on programme and policy formulation and other best practices.

1.2.3. Supportive Function

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

1.3. Vision, Mission, Core Values and Motto

The 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 the quality and excellence of university education in Tanzania that produces nationally and globally competitive outputs.

1.3.1. Vision

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

1.3.2. Mission

To promote accessible, equitable, harmonized, and quality university education systems.

1.3.3. Motto

Universities for Prosperity.

1.3.4. Core Values

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

1.4. Governance and Management Structure

The Tanzania Commission for Universities as a government entity is governed by the laws of Tanzania and other rules in public service. In realising its vision, mission, and functions, TCU operationalised 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.

1.4.1. 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 TCU's 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 pending successful performance. The names of the members who served the Commission during the FY 2022/2023 are presented in page 76 of appendix 2.

The Commission meets every quarter. During the year ended 30th June, 2023, the Commission held two ordinary meetings and two special meetings. During those meetings, the Commission deliberated on matters brought by its five Committees and made decisions and guidance.

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.

1.4.2. The Accreditation Committee

The Committee provides advice to the Commission on the performance of its functions of quality promotion, quality assurance, and accreditation of institutions and programmes and on matters associated therein. Names of the members who served the Committee during the FY 2022/2023 are presented in page 78-79 of appendix 2.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2023 the Committee held four ordinary and three special meetings. During those meetings, matters presented were deliberated and recommended for approval to the Commission.

1.4.3. The Admissions Committee

The Committee provides advice to the Commission on matters concerning admission of students to universities. These include coordination of admissions into 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. Names of the members who served the Committee during the FY 2022/2023 are presented in page 80 of appendix 2.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2023 the Committee held three ordinary meetings. During those

meetings, matters presented were deliberated and recommended for approval to the Commission.

1.4.4. Grants Committee

The Committee provides advice 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. Names of the members who served the Committee during the FY 2022/2023 are presented in page 81 of appendix 2.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2023 the Committee held three ordinary meetings. During those meetings, matters that were deliberated upon and recommended to the Commission for approval.

1.4.5. 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. 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. Names of the members who served the Committee during the FY 2022/2023 are presented in page 83 of appendix 2.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2023, the Audit Committee held three ordinary and two special meetings. During those meetings, matters presented were deliberated and recommended for approval to the Commission.

1.4.6. 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. Names of the members who served the Commission during the FY 2022/2023 are presented in page 82 of appendix 2.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2023, the Committee held three meetings. During those meetings, matters presented were deliberated and recommended for approval to the Commission.

1.4.7. Tender Board

Members of the Tender Board of the Commission were appointed by the Executive Secretary for a period of three years. The appointment is in line with the Public Procurement Act, 2011 and its Regulations. Names of the members who served the Tender Board during the FY 2022/2023 are presented in page 7 of appendix 2.

The Tender Board worked and maintained an independent working environment and conducted its business and made decisions through meetings and circularization methods depending on the nature of issues. During the year ended 30th June, 2023, the Tender Board Committee held four meetings and made 30 circular resolutions.

1.5. The Management of the Commission

The Management of the Commission is headed by the Executive Secretary who is the Chief Executive Officer/Accounting Officer responsible for management of the day-to-day operations of the Commission and its Committees. The Executive Secretary is supported by three Directors, one responsible for Accreditation (DA), the second is responsible for Admissions and Database Management (DAD) and the third is responsible for Cooperate Services (DCS). Each of the Directorates reports to the respective Committee on any matter that requires the attention or approval of the Commission. The management carries out various routine and planned functions of the Commission and advises the Commission as appropriate.

1.5.1 Directorate of Accreditation

The main functions of the Directorate are to provide advice on efficiency and effective coordination of all matters on registration, accreditation and quality assurance of universities systems, programmes and awards.

1.5.2 Directorate of Admissions Coordination and Database Management

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

1.5.3 Directorate of Corporate Services

The main functions of the Directorate are to provide technical advice on matters pertaining to planning, finance, human resources and administration. It is also responsible to develop and implement effectively and efficiently plans for human resources development, finance and administration matters and ensure effective use of all resources accruing to the Commission.

1.5.4 Management Committee

Section 198 (1) of the TCU Staff Regulations 2021 requires the Management Committee to hold meetings every quarter. In the FY 2022/23 the Commission conducted five management meetings to deliberate on the implementation of planned activities of the year, emerging issues, challenges, and opportunities. Further, the Management Committee discussed and endorsed all matters to be submitted to the Committees and Commission.

2.0 INSTITUTIONAL PERFORMANCE FOR FINANCIAL YEAR 2022/23

In order to ensure smooth and consistency implementation of her roles and mandates as provided under Section 5(1) of the Universities Act, Cap. 346 of the Laws of Tanzania, the Commission has been developing strategic plans in periods of five years, which are Rolling Strategic Plans (RSPs). During the period under review, the Commission was implementing her Rolling Strategic Plan 2020/2021-2024/2025, which has been implemented by cascading into annual plans and budgets. The RSP has 13 Strategic Objectives (SOs) with 78 targets to be achieved within the five years (running from 1st July 2020 to 30th June 2025).

To facilitate the realization of the objectives, in the financial year 2022/23, the Commission approved the Annual Action Plan with a total of 12 strategic objectives, 76 targets with 133 activities. Tracking the progress of the implementation of a strategic plan is usually considered a crucial part of the implementation of the strategic plan. The Commission conducts monitoring of RSP annually through periodical reports to ensure that the strategic objectives and desired results of the plan are achieved effectively and efficiently.

The Commission conducted Mid-Term Review of the RSP 2020 – 2025 after being implemented for two and half years since July, 2020. The review considered various past years' experiences in terms of achievements and challenges, current and relevant policies and guidelines, and more importantly the RSP was aligned to National Five-Year Development Plan III (FYDP III) covering the period up to 2025/26 FY. Thus, the Commission has to align her RSP with FYDP III, submitted the same to stakeholders for input, and the same was approved by the Commission after inclusion of the stakeholder's input, and it is now operationalising reviewed RSP 2020/21-2025/26.

2.1. Regulatory, Supportive and Advisory Functions

The Commission major functions of regulatory, supportive and advisory are operationalized by two directorates namely Directorate of Accreditation, and Directorate of Admission Coordination and Database Management. Operational of the two directorates are made possible through the administrative support from the Directorate of Cooperate Services, and units namely Internal Audit Unit, Legal Unit, Procurement Unit, Information and Communication Technology Unit, and Public Relations and Education Unit. During the financial year 2022/2023, number of activities related to the three major functions of the Commission were implemented.

2.1.1. Accreditation of Universities and Registration of Overseas Students Recruitment Agencies

As part of its regulatory function, the Commission continued to regulate the quality assurance systems at new and established universities and in the process, institutions are registered and accredited to operate in Tanzania. In the FY 2022/23 there were 49 registered universities, the Commission recorded an increased universities due to establishment of two more universities by private sector (Table 1 and Appendix 1), namely University of Medical Science and Technology (UMST) and Rabininsia Memorial University of Health and Allied Science (RMUHAS). This establishment is an evidence of the conducive environment set by the Government of Tanzania and enabling standards and guidelines of the Commission that attract investors. In this regard, the number of private owned universities registered in Tanzania has reached to 30, which is 61% of all the universities registered in Tanzania.

Table 1: Registration Status of Universities in the Past Three FYs 2020/21 to 2022/23

S/N	Types of Registration	2022/23	2021/22	2020/21
1.	Certificate of Accreditation	40	37	37
2.	Certificate of Full Registration	5	8	8
3.	Certificate of Provisional License	4	2	2
4.	Deregistered	0	0	(1)
	Total	49	47	47

The Commission also received six (06) applications for licensing/re-licensing of Overseas Students Recruitment Agencies (OSRAs). Three (3) applications, namely Universal Career Development Pivot, Global Education Link, and Univerv (T) Limited met requirements for registration and were granted re/license to operate as OSRAs. The other three applications namely, Top Education Consulting Limited, Star International Marketing Agency and Consultancy did not meet the requirements, and they were provided feedback on areas needed improvements for their appropriate actions. Status of registration of OSRAs is presented in Table 2, further details on their names and specific locations are provided in the TCU website www.tcu.go.tz.

Table 2: Registration Head Offices of OSRAs in the Past Three FYs 2020/21 to 2022/23

S/N	Location of OSRA Head Office	Number of OSRAs		
		2022/23	2021/22	2020/21
1.	Dar es Salaam	14	21	16
3.	Mwanza	1	1	1
4.	Zanzibar	1	1	0
	Total	16	23	17

2.1.2. Institutional Audits

The Commission continued with her regulatory function by conducting audits to university institutions to ensure that they operate in line with existing benchmarks set by individual institutions, the Commission and other international organisations in higher education. Thus, twenty-four (24) monitoring and technical audits were conducted to 24 universities, which is equivalent to 120% of the planned 20 audits for the financial year. The areas of concentration were evaluation of institutional systems with regards to the core functions of the university education, namely teaching, research and consultancy. The audited institutions were provided feedback on areas that require improvement with regards to their governance systems, committees, boards, senates, councils, research, consultancy, teaching and learning facilities, curricula of academic programmes, and staff recruitment, succession and development. Table 3 provides list of institutions which were audited.

Table 3: Audited University Institutions in the FY 2022/23

S/N	University Institution
1.	Tumaini University Makumira
2.	Stefano Moshi Memorial University College
3.	State University of Zanzibar
4.	Zanzibar University
5.	Abdulrahman Al-Sumait University
6.	Mzumbe University - Mbeya Campus
7.	University of Iringa
8.	Teofilo Kisanji University
9.	Catholic University College of Mbeya
10.	Mbeya University of Science and Technology
11.	Kampala International University in Tanzania
12.	St. Francis University College of Health and Allied Sciences

S/N	University Institution
13.	United African University of Tanzania
14.	University of Arusha
15.	Stefano Moshi Memorial University College
16.	Kilimanjaro Christian Medical College
17.	Moshi Cooperative University
18.	Mwenge Catholic University
19.	St. Joseph University College of Health and Allied Sciences
20.	Marian University College
21.	Kizumbi Institute of Cooperative Business Educa
22.	Archbishop Mihayo University College of Tabora
23.	St. John's University of Tanzania
24.	Mbeya College of Health and Allied Sciences

Similarly, the Commission conducted institutional monitoring/audits to three (03) OSRAs namely, TASSAA Ltd; Cari Vision Study Abroad Universities Ltd, and Grad Overseas Education Services Limited. The objective of the audit was to ensure that they

operate in accordance with terms and conditions of their licenses. Thus, based on the audits, the three institutions were relicensed, and they were urged by the Commission to continue improving their services as provided in the technical reports.

2.1.3. Accreditation of Academic Programmes and Recognition of Academic Awards conferred by Foreign Universities

During the FY 2022/23, the Commission evaluated 285 curricula of academic programmes submitted to the TCU by 27 universities for possible accreditation/reaccreditation. The submissions were equivalent to 95% of projected annual plan. One hundred and twenty-two (122) curricula met benchmarks requirements for accreditation, were thus granted accreditation/reaccreditation. Others with various shortcomings were returned to the respective universities with feedback for them to take appropriate actions.

The Commission also processed 3,379 requests for recognition of academic awards submitted by students graduated in foreign universities. Three thousand three hundred sixty-six (3,366) applications met the requirements and were recognized. The remaining 13 were not recognized for various reasons including questionable accreditation status of the offering institutions. The awards which were recognised and trend of recognized foreign awards in the past four years is presented in the Table 4.

Table 4: FAAS Recognition Trends for the Past Four Years 2019/20-2022/23

S/N	Award level	Applications Recognized in FY			
		2019/20	2020/21	2021/22	2022/23
1	Certificate	17	47	38	38
2	Diploma	20	116	134	138
3	Bachelor	1,725	4,594	1,952	1,992
4.	Masters	1,008	1,662	1,117	929
5.	PhDs	242	386	292	269
	Total	3,012	6,805	3,533	3,366

2.1.4. Capacity Building Programmes to University Institutions

In implementing supportive and advisory functions, the Commission continued to organise capacity-building programmes to different cadres of universities personnel on quality assurance matters. Aim was to enhance the quality of university education through sharing knowledge and benchmarking among universities within and outside Tanzania. Some of the programmes conducted are presented hereunder:

- i. Working session with 147 Admission Officers and Data Managers from various higher education institutions to share experiences on admission processes and data collection and dissemination. In particular the participants discussed on the importance of public awareness and guidance to prospective applicants for applications into various programmes in higher education institutions. Participants

also discussed on various data required to be collected from higher education institutions and various methods that can be deployed to collect the same.

- ii. Working session with 90 Computer Programmers from various higher education institution to share experiences on integration of respective institutions' systems to the University Information Management System (UIMS) of TCU. Major issues discussed were on design and applications of admission interface, data interface, dissemination interface, and integration through Application Programming Interface (API).
- iii. Organised and facilitated a training on quality assurance to Heads of Academic Departments from various universities. The objective of the training was on strengthening the capacity of university personnel on matters related to the Self-Assessment of University Institutions.
- iv. Sponsored and facilitated the Senate Meeting of the Tanzania Higher Learning Institutions Students' Organization (TAHLISO) held in the Mbeya Region.

2.1.5. Public Awareness and Consultative Programmes

As part of the advisory and supportive functions, the Commission organised exhibitions, consultative meetings, conducted outreach and career guidance programmes to prospective students, and also participated in various exhibitions organised by other institutions. In addition, the Commission has also disseminated information on higher education through radio, television, press conferences, and social media.

Some exhibitions and events organised by the Commission include the following:

- i. The 17th Higher Education, Science and Technology Exhibitions (HEE) 2022 held at Mnazi Mmoja Grounds in Dar es Salaam from 18th to 23rd July 2022 (Figure 2 shows some events on the exhibitions). Theme for the exhibitions was "*Higher Education Responsiveness to Labour Market Demands for Socio-Economic Development*". About 78 exhibitors from various institutions including Higher Education Institutions (HEIs), Professional Registration Bodies, Government Agencies, Research Institutions, Overseas Students Recruitment Agencies, the Industry, Ministries Departments and Agencies, and Financial Institutions show case their services and products. At least 80,000 people visited the exhibitions. The aim of the exhibitions was to provide a platform for higher education institutions/companies to showcase their services to their stakeholders, exchange ideas and experiences related to their core functions thereby triggering competition that will result in the provision of quality higher education, research and public services. The exhibitions were also used as a platform for aspirant of further education to meet the institutions and get awareness of various academic programmes they intend to enrol.
- ii. Awareness programmes and career guidance to 25,996 prospective higher education aspirants who were participating in National Service Training in 20 National Service Camps across the country. The aim was to provide them with knowledge on higher

education opportunities within and outside the country with emphasis on how to send applications for admissions for those wishing to join bachelor degrees or diplomas in various institutions in Tanzania. Those wishing to pursue further studies abroad were also made aware on the importance of seeking No Objection Certificate from TCU in order to be sure of the legality of the institutions they want to apply.

- iii. Sensitisation programme for female students to pursue science subjects, enrol in STEM programmes in higher education, and later on pursue STEM careers. The programme was conducted in 12 Secondary Schools in Dar es Salaam and Coast Region from 15th and 26th May, 2023. About 3,897 girls participated in programme.
- iv. Consultative meeting between TCU and the Registrars of health-related Professional Registrations bodies held on 15th February, 2023 in Dodoma. The meeting was part of the ongoing collaboration to discuss issues related to professional awards and how the quality of the same can be enhanced.
- v. Donated various items to patients hospitalized at the Ocean Road Cancer Institute in celebrating International Women's Day as part of the implementation of the corporate social responsibilities policies planned for the year.

The Commission also participated in various stakeholders' meetings, forums and exhibitions, and provided awareness regarding higher education as follows:

- i. Participated and exhibited in the National Science, Technology and Innovation Competition (MAKISATU) organised by the Ministry of Education, Science and Technology (MoEST) held in Dodoma from 24th to 28th April, 2023; *The theme was 'Innovation for Competitive Economy'*
- ii. Participated and exhibited in the 4th TVET Exhibitions organized by the National Council for Technical and Vocational Education and Training (NACTVET) and the Association of Tanzania Employers (ATE) held in Arusha from 16th to 22nd May, 2023. Theme for exhibitions was *'Vocational Education and Vocational Training for a Smart Workforce'*
- iii. Participated and exhibited in the 3rd Higher Education Week of Zanzibar organised by the Ministry of Education and Vocational Training of the Revolutionary Government of Zanzibar held at Mapinduzi Square, Michenzani, Unguja from 18th -24 June, 2022. Theme for the exhibitions was *'Higher Education for National Development and the Growth of Blue Economy'*



Figure 2: Some pictorial representations of events of 17th Exhibitions

2.1.6. Promoting Regional and International Cooperation

In promoting both regional and international cooperation with other stakeholders in the higher education area, the Commission continued to be a member and participates in various regional and international meetings, conferences, and forums held in East African Countries, the African Union, and SADC. Some of the meetings which the Commission participated include the technical committees of Inter Universities Council for East Africa (IUCEA), SADC Technical Committee for Certification and Accreditation (SADC-TCCA), and African Union technical meeting on African Continental Qualifications Framework (ACQF). The Commission also continued with existing collaborations with regulatory agencies and qualifications authorities within and outside the regional, such as Commission for University Education (CUE-Kenya); South African Qualifications Authority (SAQA); East African Quality Assurance Network (EAQAN); African Quality Assurance Network (AfriQAN); National Council for Higher Education (NCHE – Uganda); Commission for Higher Education (South Africa); Higher Education Council (HEC – Rwanda); National Council for Higher Education (NCHE - Malawi) etc.

During the year under review, the Commission also hosted and participated in two international conferences jointly organised by TCU and IUCEA, and AfriQAN, and

conducted a benchmark visit to one higher education regulatory body to learn best practice as follows:

- i. Jointly coordinated IUCEA Forum on Academic-Public-Private Partnership Forum 2023 held in DSM at JNICC from 15th -17th March, 2023. The forum aimed to foster dialogue and enhance the linkage and effective engagement between the private sector, higher education institutions, as well as with the public sector. The forum brought together participants from academic institutions, research and development institutions, private sector, and employers' associations from all the EAC Partner States and Development Partners. The Theme of the Forum was "*Nurturing Sustainable Skills Development for Graduate Employability Through Academia-Industry Partnerships*".
- ii. TCU as a member of the East African Quality Assurance Network (EAQAN), hosted the 11th Annual East African Higher Education Quality Assurance Forum in Dar es Salaam under the theme: *Promoting Sustainable Development through Quality Assurance of Higher Education*. A total of 158 participants took from East African partner states participated.
- iii. Participated in the general assembly and an international study visit organized by AfriQAN that was held in Maputo-Mozambique from 24th -28th October, 2022, under the theme: *'Post COVID-19: Emerging Developments in Quality Assurance in Africa – Towards strengthening synergies between Quality Assurance Agencies and accelerating regional integration'*. The conference gave opportunity to share new developments in quality assurance in Africa and to strengthen synergies between quality assurance agencies and networks, in pursuit of the harmonization of quality assurance systems in Africa, the mutual recognition of qualifications, and enhanced mobility of academics and labour.
- iv. As part of continued collaboration, benchmark visit was conducted to the Higher Education Commission (HEC) of Mauritius. The objective was to share experience on establishment and regulatory framework of higher education within the two countries and beyond.

2.1.7. Increase Access to University Education in Tanzania and Abroad

The Commission continued with its advisory role to the government, owners of higher education institutions and the general public on the available opportunities in higher education. In case of bachelor's degrees, investments have been increasing and the admission capacities for various programmes have been increasing, likewise number of students admitted kept on increasing. Table 5 shows trend in HEIs, number of programmes, capacities and admission for bachelor's degrees in Tanzania for the past five years.

Table 5: Admission trend in HEIs, number of programmes, capacities and admission for bachelor's degrees in Tanzania

SN	FY	Number of HEIs	Number of Programmes	Admission Capacities	Admitted Students
1.	2018/19	65	574	121,117	65,302
2.	2019/20	75	645	149,809	87,813
3.	2020/21	74	686	157,770	87,934
4.	2021/22	76	724	164,901	100,620
5.	2022/23	76	729	165,049	113,383

As part of its supportive function, the Commission continued to support those wishing to study abroad by issuing them No Objection Certificate (NOC). The certificates provide them assurance that the institutions they go for further studies are recognised in their country of origins and that students also meet required qualifications for the programmes they have been admitted. Thus, during the year under review, the Commission received and processed 1,361 applications for No Objection Certificate (NOC). Table 6 provides trend of NOC applications that also shows increasing awareness to the public and access to higher education outside Tanzania

Table 6: Increasing Trends of Applications for NOC to Study Abroad

S/N	Award level	Applications Processed in FY		
		2020/21	2021/22	2022/23
1.	Foundation	0	18	33
2.	Diploma	22	159	169
3.	Bachelor	316	732	1016
4.	Masters	28	107	106
5.	PhDs	19	23	37
	Total	396	1,039	1,361

2.1.8. Statistics for University Education

Every year, the Commission collect and compile data for university education in Tanzania, and disseminate the same through statistical books (VitalStats) posted in TCU website www.tcu.go.tz under publications. The data provide information on students' admission, enrolment, graduates, and dropouts, other information include programmes on offer, staffing, higher education institutions etc. The objective is to inform various stakeholders on the state of university education in the country.

2.2 INSTITUTIONAL MANAGEMENT, FINANCE AND ADMINISTRATION

2.2.1. Meetings of the Commission and Committees

In order to ensure good governance, each year the Commission set an almanac for the Commission and its Committee meetings. In an event of emerged issues requiring the Commission decision outside the normal almanac, the Commission has been conducting special meetings to deliberate on the same in line with the existing Governments' circulars. During the year under review, the Commission conducted two (02) ordinary and two (02) special meetings. Matters that were deliberated include accreditation of institutions and programme, approval of various instruments, admission of students, audit reports, financial matters, and staff matters. Table 7 provides summary of the number of Commission and Committee meetings conducted in the FY 2022/2023.

Table 7: Commission and Committee Meetings

S/N	Organ	Type of meeting	
		Ordinary	Special
1.	Commission	4	0
2.	Accreditation Committee	4	0
3.	Admissions Committee	4	0
4.	Grants Committee	4	0
5.	Audit Committee	4	1
6.	Staff Appointment Disciplinary and Development Committee	4	0
	Total	24	01

2.2.2. Workers Council and THTU Meetings

During the year under review, the Commission conducted two (2) workers' Council Meetings on 13th October, 2022 and 2nd May, 2023. The meetings deliberated among others, the TCU budget for FY 2023/24 and the annual report implementation of activities for the FY 2022/23. Accordingly, the THTU-TCU branch held three (3) staff meetings, facilitated workers to participate in May Day on 1st May, 2023, and facilitated staff (Women) to participate and commemorate the International Day for Women on 8th March, 2023. In addition, the THTU-TCU branch held three (3) meetings on 6th October 2022, 1st November, 2022, and 2nd May, 2023.

2.2.3. Staff of the Commission, Training and Development

During the FY 2022/2023, the Commissions' Secretariat had 62 staff (40 males and 22 females), equivalent to 66% of the required establishment of 94 staff. Thus, in recognition of importance of staff training in improving and updating knowledge, skills and attitudes, the Commission developed Staff Training Policy and Training Need Assessment Policy to guide the Commission on training required and planning. In this regard, each year the Commission has been setting aside funds for staff training in both long and short course programmes. During the year under review the following long and short course programmes were budgeted and executed.

Long course programmes: four staff (04) were enrolled and continuing with PhDs and Masters Programmes at UDOM, ESAMI and UDSM.

Short course programmes: Forty-eight (48) staff attended tailor-made courses and short courses training related to their areas of work professionals. In addition, some cross-cutting trainings such as those related to the 5th National Strategy on HIV/AIDS and the National Anti-Corruption Strategy and Action Plan (NACSAP) were conducted to all the staff. Staff were encouraged to undergo regular voluntary HIV tests, and were also reminded to adhere to a code of ethics and good governance practices in their day-to-day operations.

As part of capacity building to the Commission members, the Commission organised induction training for the Commission members and Management to enhance their capacity to Good Governance and Best practices to handle institutional matters.

2.2.4. Worker's Day and Best Worker Award

In recognition of the staff performance and as appreciation to their commitment throughout the year, each year the Commission set aside fund to support all the staff in worker's day celebration (1st May), that normally start a week early by various activities. The Commission has been supporting her staff morale and financially through best work award as per incentive scheme. In addition, those who performed exemplary from each unit and overall for an institution have been awarded by giving them a token amount of money and a certificate of recognition. In the year under review the overall best worker for the TCU was from the Directorate of Cooperate Services.

2.2.5. Higher Education for Economic Transformation Project (HEET)

The major sources of fund for the TCU are provided under Section 2.2.6, among them is projects secured through writing project proposals. In the period under review, the TCU was continuing with implementation of a five-year project (2021/2022 – 2025/2026) of US\$ 5,000,000 under the Higher Education for Economic Transformation (HEET) project. The source of the fund is a loan to the Government of Tanzania from the World Bank, which is administered by the Ministry of Education, Science and Technology (MoEST). The TCU project focuses on the following six (6) work packages or areas:

- i. To strengthen accreditation and quality assurance systems and mechanisms;
- ii. To increase levels and equity in higher education access;
- iii. To strengthen the leadership capacity of university leaders;
- iv. To strengthen TCU's human resource capacity;
- v. To construct the TCU Headquarters; and
- vi. To review and update TCU's business process.

Under the six (6) packages, there are ten (10) activities to be achieved in the five-year project duration. All activities are in alignment with the TCU Rolling Strategic Plan 2020/21-2024/25 as follows:

- i. To establish a one-stop center for quality assurance in higher education in Tanzania;
- ii. To build the capacities of 300 universities academic staff in designing and developing labour market-responsive programmes;
- iii. To train 100 peer reviewers of academic programmes;
- iv. To train 150 members of University Senates and Councils on best practices in university governance;
- v. To train 1,000 university academic staff in Pedagogy;
- vi. To train 500 university staff at different management levels in areas of leadership and governance;
- vii. To develop /enhance Universities'/Commission's data management systems;
- viii. To train 50 TCU staff through short and long-term courses;
- ix. To review the Universities Act and Regulations; and
- x. To review TCU's performance.

Based on the objectives of the HEET project, the six packages and ten activities, several accomplishments reported under section 2.1 were financed through HEET project.

2.2.6. Commission Budget and Expenditure for FY 2022/2023

The Commission's annual budget is derived from the MoEST Objectives, Government and Commission directives, and TCU Strategic Plan 2020/21-2025/2026. The budgeting and costing process use the Medium-Term Expenditure Framework (MTEF). The MTEF enabled the cost centres (Directorates, Sections, and Units) to come up with targets and activities to be executed in the year in which the budget is planned. During the year under review, the Commission planned to collect and spend a total of TZS. 15,612,254,696 for planned activities. For the period ended 30th June, 2023, a total of TZS. 12,244,523,598 was realised equivalent to 78.4% and a total of TZS. 10,075,028,169 was spent equivalent to 64.5%. Details of budget execution are shown in Table 8 and Table 9 respectively.

Table 8: Approved Budget Vs Actual (Revenue) for FY 2022/23

Revenue Description	Original/Final Budget (TZS)	Actual expenditure (TZS)	Performance Difference (TZS)	Achievements (%)
Government Subvention (PE)	3,111,654,696	2,548,193,016	(563,461,680)	82
Admission Fees	71,400,000	122,400,000	51,000,000	171
QA Fees	3,800,000,000	4,098,865,974	298,865,974	108
Other Income	1,144,600,000	1,233,480,935	88,880,935	108
HEET Project	4,784,600,000	1,541,583,673	(3,243,016,327)	32
Cash balance from the previous year	2,700,000,000	2,700,000,000	0	100
TOTAL REVENUE	15,612,254,696	12,244,523,598	(3,367,731,098)	78

Table 9: Approved Budget Vs Actual (Expenditure) for FY 2022/23

Expenditure Descriptions	Original/Final Budget (TZS)	Actual expenditure (TZS)	Performance Difference (TZS)	Achievements (%)
Personnel Expenses	4,277,173,096	3,733,336,410	543,836,686	87
Accreditation, Admission and Grants Expenses	6,915,620,000	2,903,113,439	4,012,506,561	42
Administrative Expenses	3,007,421,600	2,264,424,371	742,997,229	75
Other Expenses	1,067,040,000	696,705,900	370,334,100	65
Finance Expenses	15,000,000	11,265,594	3,734,406	75
Capital Expenditure	330,000,000	466,182,455	(136,182,455)	141
TOTAL EXPENSES	15,612,254,696	10,075,028,169	5,537,016,997	65
SURPLUS FOR THE YEAR	0	2,169,495,429	2,169,495,429	

2.2.7. Physical Facilities and Infrastructure

The Commission continued to provide and maintain conducive working environment by providing working facilities and infrastructure to enable staff, 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, and transport facilities, maintenance of building facilities, vehicles and equipment. During the year under review, the Commission procured and supplied various items, including computers, laptops, tablets, printers, air conditions, cabinets, tables and chairs etc. The Commission also continued to maintained office environment including water systems, office cleanness and security as well as regular maintenance of motor vehicles and other facilities effectively.

3.0. CHALLENGES

Despite several achievements, the Commission also encountered challenges in executing her functions. Major challenges encountered are those affecting growth and quality of higher education in the country and other parts of Africa. These include, but are not limited to the following:

- i. Shortage of competent leaders to run the universities;
- ii. Low higher education gross enrolment rate;
- iii. Shortage and aging of academic staff;
- iv. Limited admission capacities to priority programmes especially STEM programmes;
- v. Limited number of prospective students to fill the available slots/capacities in universities; and
- vi. Low motivation towards research in universities.

4.0. FUTURE OUTLOOK

The higher education landscape is dynamic, hence various challenges in the process will emerge and all stakeholders need to take appropriate action to address them. The Commission will continue to strengthen its systems, tools, and mechanisms for monitoring the quality of education in all matters relating to access, equity, and quality in the provision of higher education to develop a sufficient and competitive human resources base to cope up with ever-changing world dynamics and fourth industrial revolution for national development.

In order to enhance working environment, the Commission's future plan through the HEET project is also to construct her permanent buildings at Plot No. 56/4 Kisasa B area, Dodoma Municipal. It is anticipated that through her own building the Commission will be able to modernize its operations by enhancing the ICT application systems and improving staff performance on service delivery through short and long-term training, and increasing levels of engagement with key stakeholders, all of which will be conducted in house by inviting potential facilitators. Thus, during the year under review the Commission was able to procure consultant to review the proposed structural design for the office building as shown in Figure 3. The construction of the state-of-the-art 5-storey building for TCU Headquarters will commence soon after all procurement procedures for the acquisition of the contractor are completed and the contractor signed the contractual agreement.



Figure 3: Proposed 5-storey building for TCU HQ at Plot No. 56/4 Kisasa B area, Dodoma Municipal, which will be constructed through the HEET project

5.0 REPORT OF AUDITORS ON FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2023

For the period under review, the Controller and Auditor General (CAG) audited the Financial Statements of the Tanzania Commission for Universities and HEET project for the period ended 30th June, 2023. The Report of the CAG forms part of this Annual Report as Appendix 2.

6.0 CONCLUSION

I want to express my deepest and heartfelt appreciation to the Management team who made the completion of this Report. Furthermore, I would like to appreciate the crucial role, guidance, and directives provided by the Commissioners. Many thanks go to all staff who invested their efforts and skills to accomplish TCU's set targets for the 2022/23 FY possible.

Appendix 1: List of Full-Fledged Universities and University Colleges**Appendix 1.1: Full-Fledged Universities****A: 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 Institute of Science and Technology	NMAIST	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 License

B: Private Universities

S/N	Name of the University	Approved Acronym	HeadOffice	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	Accredited 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	Accredited 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	Accredited
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	Accredited
18.	Mwanza University	MzU	Mwanza	Provisional License
19.	Rabinisia Memorial University of Health and Allied Sciences	RMUHAS	Dar es Salaam	Provisional License
20.	University of Medical Sciences and Technology	UMST	Dar es Salaam	Provisional License

Appendix 1.2: University Colleges

A: 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 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
5.	Mzumbe University Mbeya Campus College	MU – Mbeya Campus College	Campus College under MU	Mbeya	Accredited
6.	Mzumbe University Dar es Salaam Campus College	MU – Dar es Salaam Campus College	Campus College under MU	Dar es Salaam	Accredited
7.	Sokoine University of Agriculture – Mizengo Pinda Campus College	SUA – MPC	Campus College under SUA	Katavi	Accredited

B: Private University College

S/N	Name of the Institution	Approved Acronym	Affiliation	Head Office	Current Status
1.	Kilimanjaro Christian Medical College	KCMUCo	University College under TUMA	Moshi	Accredited and Chartered
2.	Tumaini University Makumira, Dar es Salaam College	TUDARCo	University College under TUMA	Dar es Salaam	Accredited and Chartered
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	Accredited
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	Accredited
10.	Catholic University College of Mbeya	CUCoM	University College under SAUT	Mbeya	Accredited

Appendix 2: *Report of the Controller and Auditor General on Financial and Compliance
Audit for the Financial Year Ended 30 June 2023*



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE



TANZANIA COMMISSION FOR UNIVERSITIES

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

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
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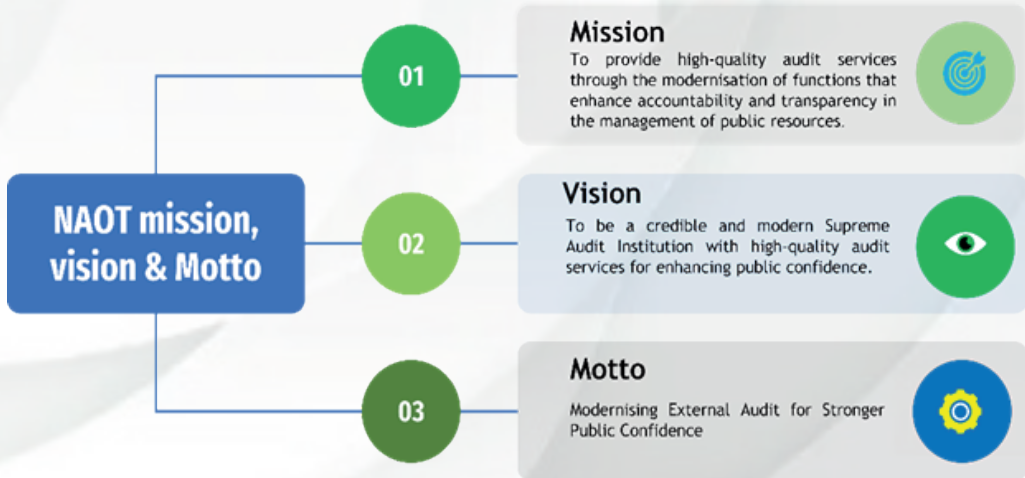
March 2024

AR/PA/TCU/2022/23

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

© 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 National Assembly, becomes a public document; hence, its distribution may not be limited.

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ABBREVIATIONS

AFRIQAN	African Quality Assurance Network
API	Application Programming Interface
BEST	Basic Education Statistics in Tanzania
CAG	Controller and Auditor General
CFR	Certificate of Full Registration
CoA	Certificate of Accreditation
ESIA	Environmental Social Impact Assessment
FAAS	Foreign Awards Assessment System
FIFO	First In First Out
FY	Financial Year
GACS	Government Accounting Consolidation System
GAMIS	Government Asset Management Information System
GARI-ITS	Government Auditing Recommendations Implementation Information Tracking System
GePG	Government electronic Payment Gateway
GPSA	Government Procurement and Supplies Agency
HCMIS	Human Capital Management Information System
HIV/ AIDS	Human Immunodeficiency Virus/Acquired Immunodeficiency syndrome
HEET	Higher Education for Economic Transformation
HESLB	Higher Education Student's Loans Board
HEIs	Higher Education Institutions
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
IPSASB	International Public Sector Accounting Standards Board
IUCEA	Inter-University Council for East Africa
JKT	Jeshi la Kujenga Taifa
JNICC	Julius Nyerere International Conference Centre
MAKISATU	Mashindano ya Kitaifa ya Sayansi, Teknolojia na Ubunifu
MDAs	Ministries, Departments and Agencies
MoEST	Ministry of Education, Science and Technology
MoFP	Ministry of Finance and Planning
NACTVET	National Council for Technical and Vocational Education and Training
NBAA	National Board of Accountants and Auditors
NECTA	National Examinations Council of Tanzania
NHIF	National Health Insurance Fund
NOC	No Objection Certificate

OSRAs	Overseas Students Recruitment Agencies
OTR-MIS	Office of the Treasury Registrar Management Information System
PAYE	Pay as You Earn
PE	Personnel Emoluments
PhD	Doctor of Philosophy
PLANREP	Planning and Reporting
PMS	Programme Management System
PSSSF	Public Service Social Security Fund
REL	Remaining Economic Life
RSP	Rolling Strategic Plan
SDL	Skills Development levy
TCU	Tanzania Commission for Universities
TFRS	Tanzania Financial Reporting Standards
THTU	Tanzania Higher Learning Institutions Trade Union
TNA	Training Needs Assessment
ToR	Term of Reference
TRA	Tanzania Revenue Authority
TVET	Technical and Vocational Education and Training
TZS	Tanzanian Shillings
UIMS	Universities Information Management System
URT	United Republic of Tanzania
WB	World Bank
ZHELB	Zanzibar Higher Education Loans Board

**Principal Place
of Business:**

Tanzania Commission for Universities (TCU),
SUMA JKT Building,
Fourth Floor,
P. O. Box 2600,
1 JKT Street
41104 Tambukareli
DODOMA.

Bankers:

Bank of Tanzania
2 Mirambo Street,
P.O. Box 2939
11884 DAR ES SALAAM.

CRDB Bank PLC
Azikiwe Branch
P.O. Box 268,
DAR ES SALAAM.

National Bank of Commerce,
Cooperate Branch,
P.O. Box 1863,
DAR ES SALAAM.

**Secretary to
the Commission:**

Executive Secretary
Tanzania Commission for Universities (TCU),
SUMA JKT Building
Fourth Floor,
P. O. Box 2600,
1 JKT Street
41104 Tambukareli
DODOMA.

Auditors:

Controller and Auditor General
National Audit Office of Tanzania
4 Ukaguzi House,
411014 Tambukareli
P.O. Box 950
DODOMA

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Commission,
Tanzania Commission for Universities,
P. O. Box 2600,
41104 Tambukareli
DODOMA

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in below section 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 Report by those charged with Governance, statement of management responsibility, the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this report.

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

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

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

Responsibilities of management and those charged with governance for the financial statements.

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 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; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48 (3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

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

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of the Tanzania Commission for Universities is generally in compliance with the requirements of the Public Procurement laws.

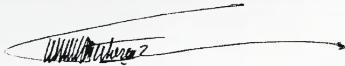
1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

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

Conclusion

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



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



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

2.1 INTRODUCTION

The Commission as a supreme body of the Tanzania Commission for Universities established by The Universities Act, Cap. 346 responsible for Governance presents this report together with the Financial Statements for the year ended 30 June 2023 in compliance with the Tanzania Financial Reporting Standard No. 1 (TFRS 1) issued by The National Board of Accountant and Auditors (NBAA) which became effective on 1 January 2021. Other information of the Commission is provided for in the subsequent section of this report.

2.2 CORPORATE CULTURE

The strategic direction of the Commission is encapsulated in the statements of TCU vision, mission and motto which forms institutional culture during the implementation of its core functions.

2.2.1 VISION

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

2.2.2 MISSION

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

2.2.3 CORE VALUES AND PHILOSOPHY

Professionalism	Treat every individual with kindness, dignity and care; consider the thoughts and ideas of others inside and outside TCU with a strong commitment to exemplary personal and institutional altruism, accountability, integrity and honor;
Transparency	TCU employees shall build up a work culture where employees rigorously communicate with their peers and exchange ideas and thoughts, to gradually building up trust and pride.
Efficiency	TCU staff shall manage resources smartly, focus on activities that create value and deliver at appropriate, speed and quality at all times.
Integrity	Staff to ensure that all the academic outputs are produced in line with the international quality by introduction of quality control and assurance measures.
Tolerance	A spirit of equality that embraces mutual respect, fair play and compassion for those in need and pursuit of the public good.
Equity	Equal opportunities for all with equality of men and women.

Accountability	Taking charge of our choices and actions by showing maturity and not shifting blame or taking improper credit. TCU staff will pursue excellence with diligence, perseverance, and continued improvement.
Commitment	Demonstrate honesty in our communication and conduct while managing ourselves with integrity and reliability.
Creativity	We anticipate and respond to each challenge, research or otherwise, with innovative solutions and passion, welcoming the challenge of attempting which has never been accomplished before.

2.2.4 TCU Motto

Universities for Prosperity.

2.2.5 The Commission's Culture Statement

The Commission culture is to ensure high quality of university education in Tanzania by meeting stakeholders' expectations through competent and highly motivated employees who work collaboratively as a team in service delivery while observing applicable legislation and established procedures.

3.0 NATURE OF OPERATIONS AND PRINCIPAL MANDATES

The Tanzania Commission for Universities (TCU) was established in 2005 through enactment of The Universities Act, Cap.346 of the laws of Tanzania.

The principal mandates of the Commission are regulatory, supportive and advisory:

- (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 evaluates and validate programmes to ensure their credibility and evaluates and recognize universities awards attained from local and foreign institutions for use in Tanzania.
- (ii) **Supportive:** To ensure 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.
- (iii) **Advisory:** To advise the Government and the 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.

3.1 OBJECTIVES AND STRATEGIES

The objectives of the Commission are vested into its core mandates which are; to recognize, approve, register and accredit universities operating in Tanzania, and local or foreign university level programmes being offered by non-TCU registered higher education institutions. TCU also coordinates the proper functioning of all university institutions in Tanzania so as to foster a harmonized 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. In exercising these functions, the Commission develops objectives and strategies through five year Rolling Strategic Plans which are aligned with the objectives of the Ministry of Education, Science and Technology. Currently, the Commission has in place a five year Rolling Strategic Plan (RSP) 2020/21-2024/25. Through this RSP there are thirteen (13) strategic objectives, namely:

- (i) Prevention against the HIV/AIDS pandemic strengthened;
- (ii) Support to staff infected with HIV /AIDS strengthened;
- (iii) Prevention against Non-Communicable Disease Strengthened
- (iv) Implementation of National Anti-corruption strategy and good governance enhanced
- (v) Quality assurance management systems improved;
- (vi) Equitable access, coordination of students admission and programme fee charges enhanced;
- (vii) Revenue generation to sustain institution operations enhanced
- (viii) Financial Management system strengthened;
- (ix) Linkages Internal and external partners and university support system enhanced;
- (x) Corporate image and visibility enhanced;
- (xi) Research, and publication function promote;
- (xii) Data collection, Management and Dissemination improved; and
- (xiii) Staff development, welfare and working environment improved.

The Commission prepares annual plans, budget and strategies as means to ensure that Commission mandates and functions are fulfilled.

3.2 Strategies to Achieve Objectives

The Commission is in its third year of implementation of RSP 2020-25. The Commission uses various strategies in implementing its objectives which are agreed annually during the planning and budgeting process. Depending on the nature of objectives to be implemented, the Commission categorizes them based on short term, medium- and long-term duration and broken down into targets and activities which are medium term and short-term duration, usually based on annual budget allocation.

3.3 Statement of Service Performance Information

The Commission gathers information and provides the information to the public as part of accountability and transparency after making decisions on various issues presented by the Management during the implementation of annual approved plans. The performance information generally covers all areas including accreditation of institutions and

programmes, admission of students in various programmes and institutions, administrative and staff matters, governance matters and general advice to the public on university education in Tanzania. The reporting of service performance information is based around two elements:

- (i) Outcomes: what the Commission seeks to achieve in terms of its impact to the society; and
- (ii) Outputs: the goods or services in terms of results that the Commission delivers during the financial year.

Some of the annual service performance information for FY 2022/23 is provided in details under Key Performance Indicators in this Report.

3.4 The Commission Operating Model

The Commission operational model is informed by her aspiration to ensure proper functioning of all university institutions in Tanzania so as to foster a harmonized higher education system in the country that produce nationally, regionally and globally accepted outputs in all core functions of a university institution in line with its Vision and Mission. As a result, the operating model of TCU is geared towards ensuring *inter alia*, availability of adequate, qualified and competent staff, availability of adequate financial resources, and making effective and efficient use of the available human and financial resources in order to implement the core functions of the Commission. Detailed account of Commission's operating model is provided hereunder:

3.5 Inputs

(a) Human Capital

The principal resource that TCU has is human capital. The TCU's available workforce has the necessary knowledge, skills and competence in a multiplicity of disciplines to perform their respective responsibilities optimally. Though the Commission has not attained her optimal level of staff as per the approved establishment, the currently available staff are well motivated in a manner that permits them to perform their obligations effectively, with minimal supervision, to yield the intended results. For the year ending 30 June 2023, the Commission had a total of 62 employees.

(b) Financial Capital

The Commission's financial resources come from different sources. However, the most noticeable source of funding is Government subvention through annual parliamentary budgetary allocations and government funds collected and retained for financing of the institution's annual operations. The latter include collection of quality assurance income received from registered university students, annual institutional fees and fees for recognition of foreign awards, Admission fee, institutional accreditation and accreditation of academic programmes. The other source of income during the 2022/23 financial year was the Higher Education for Economic Transformation (HEET) project implemented under funding from the World Bank (WB) through the Ministry of Education, Science and Technology (MoEST) of the United Republic of Tanzania.

(c) Social and Relationship Capital

TCU's operations cut across numerous stakeholders' interests. In this regard, the Commission has established good working relationships with all her stakeholders including universities, national and international agencies and networks, regional and international Commissions/Councils, and national professional, registration bodies and the general public. Key to the established relationships has been improved service delivery commensurate with the core functions of the Commission.

(d) Intellectual Capital

In order to effectively and efficiently provide the services to her stakeholders, the Commission has developed online systems, some of which allow real-time communication. These systems include the Universities Information Management System (UIMS) used for collection, storage and retrieval of university information, the Application Programming Interface (API), which allows universities' systems to communicate directly with the Commission's system during the admission process; the Foreign Award Assessment System (FAAS) which is designed to facilitate submission and processing of applications for recognition of foreign awards; and the Programme Management System (PMS), which is designed to receive and store curricula for academic programmes offered by university institutions.

(e) Natural Capital

The Commission has no natural capital. However, during execution of its functions, it ensures total compliance with the laws and regulations that govern the protection of national stock of natural assets including water bodies, protected areas and other living things of national interest.

3.6 Operating Activities

The Commission implements a number of activities clustered into the three core functions of regulatory, supportive and advisory. In order to effectively exercise its mandates and regulatory function, the Commission has three full Directorates responsible for Accreditation, Admissions and Corporate Services. Accordingly, implementation of core functions of the Commission is done by the respective directorates. The specific functions of each Directorate are summarised as follows:

(a) Directorate of Accreditation

- i) To ensure that universities have an organizational structure and adherence to the law, standards and guidelines for quality education.
- ii) To ensure programmes in universities are of quality and standards to have quality graduates who are competitive and with required skills.
- iii) To put in place quality assurance systems.
- iv) To conduct monitoring and evaluation of universities on adherence to guidelines on quality assurance.
- v) To ensure recruitment of universities staff with relevant qualifications as per guidelines for University Education in Tanzania.

(b) Directorate of Admissions Coordination and Database Management

- i) To coordinate and ensure admission of students with the necessary qualifications into accredited programmes.
- ii) To disseminate information on programmes offered, research and other important issues related to the higher education sub-sector to the public and stakeholders.
- iii) To coordinate admission of students to HEIs in Tanzania to provide equal opportunity for all.
- iv) To monitor universities' programmes admission capacity.

(c) Directorate of Corporate Services

- i) To coordinate financial requirements in universities and advise on various requirements and needs.
- ii) To assess financial needs and advise on higher education funding and ways of income generation for sustainability of universities and Commission.
- iii) To receive annual reports from Universities, disseminate information and advise on emerging issues.
- iv) To regulate and advise on fees for programmes offered in universities.

3.7 Outputs

(a) Directorate of Accreditation

During the 2022/23 financial year, the Commission implemented a number of activities related to her regulatory, advisory and support functions by the Directorate of Accreditation as follows:

- i) One (01) technical visitation to university institutions which applied for accreditation or re-accreditation were conducted to establish the extent to which the institutions complied with the laws, regulations, and standards and guidelines for grant of accreditation/re-accreditation.
- ii) Four (three regular and one special) meetings conducted.
- iii) Two hundred and eight five (285) curricula were reviewed.
- iv) Ten (10) new peer reviewers updated in the existing list of Peer reviewers.
- v) Sixty nine (69) curricula from 17 universities/institutions were audited.
- vi) Twenty four (24) institutional monitoring/audits were conducted.
- vii) A total of 3,121 applications for recognition of foreign awards were processed.
- viii) Five (05) technical visitations to OSRAs which have met minimum requirements for licensed were conducted.
- ix) Fifteen (15) appeals for Recognition of Foreign awards were processed.
- x) Two (02) institutions that submitted applications to establish new university institutions in the country were guided on the procedures.
- xi) Two (2) technical visitations for evaluating of the applications to establish new university institutions were conducted.
- xii) One (01) University institution with Provisional License accredited.
- xiii) Six (06) applications for licensing of institutions to serve as overseas student recruitment agencies (OSRAs) were reviewed.

- xiv) Two(02) training sessions on pedagogy conducted and a total of 192 participants attended.
- xv) Three (03) training sessions on quality assurance aspect on designing, development, review and delivery of labour market responsive curricula to 290 universities academic staff conducted.
- xvi) Developed three programme benchmarks for Engineering, ICT, and Tourism and Hospitality.
- xvii) 109 Heads of Academic Departments from university institutions trained on leadership and management matters.
- xviii) 121 members of University Senates and Councils trained on best practices in university governance.
- xix) Quality assurance guidelines for Postgraduate training in university institutions Tanzania were developed.
- xx) Training workshop for 47 Peer reviewers for academic programme conducted.
- xxi) Programme for preparing universities leaders in Tanzania developed.

(b) Directorate of Admissions Coordination and Database Management

During the 2022/23 financial year, the Commission implemented a number of activities related to her regulatory, advisory and support functions by the Directorate of Admissions Coordination and Database Management as follows:

- i) A total of 128,859 applicants for admission into various Bachelor degree programmes were coordinated. Out of these, 113,383 (88%) applicants were admitted.
- ii) A total of 17,751 applications for admission into Certificates and Diploma were coordinated. Out of these, 15,851 (89%) students were admitted into various Certificates and Diploma.
- iii) A total of 1,361 applications for No Objection Certificates were processed.
- iv) A total of 6,134 first year Bachelor's degree students transfer requests were processed. Out of these 5,770 students met the criteria for transfer and were approved.
- v) Three (03) Admission Committee meetings were conducted.
- vi) Coordinated and processed of 37 credit transfers requests. Out of the 37 credit transfers, 34 were cleared while three (03) were denied.
- vii) Education, awareness, and career guidance to 25,144 prospective Higher Education aspirants who were in the National Service Camps were conducted.
- viii) A capacity building workshop for 90 Computer System Programmers and admission officers on admission matters was conducted.
- ix) Organized and conducted the 17th Higher Education Science and Technology Exhibition.
- x) A capacity building workshop for 147 admission officers and data managers regarding ICT systems integration was conducted.
- xi) Reviewed Admissions Guidebooks for undergraduate and postgraduate applicants as follows:
 - Bachelor's degree Admissions Guidebooks for Form Six and Equivalent applicants.
 - Admission Guidebooks for Postgraduate applicants.
 - Admission Guidebooks for Certificate and Diploma applicants.

- xii) Prepared Higher Education Statistical reports for various stakeholders including Basic Education Statistics in Tanzania (BEST) for MoEST and Vital Stats for 2022/23 academic year.
- xiii) Study on university systems and data management systems to all university institutions conducted.
- xiv) Higher education database updated.

(c) Directorate of Corporate Services

During the 2022/23 financial year, the Commission implemented a number of activities related to her regulatory, advisory and support functions by the Directorate of Corporate Services as follows:

- i) Four (04) Commission meetings, five (05) Audit Committee meetings, three (03) Grants Committee meetings, four (04) Accreditation Committee meetings, three (03) Admissions Committee meetings and three (03) Staff Appointment and Development Committee meetings were coordinated.
- ii) Coordinated IUCEA Forum on Academic-Public-Private Partnership Forum 2023.
- iii) Participated in five (05) regional and international meetings organised by IUCEA held in Uganda, Burundi and Ethiopia.
- iv) Participated in SADC Technical Committee on Certification and Accreditation (TCCA) held in South Africa.
- v) Participated in Forum of Head of Commission and Council for Higher Education in East Africa Community (EAC) held in Kampala, Uganda.
- vi) Participated in one international study visit organised by TCU and Commission for Higher Education of Mauritius.
- vii) Organized the 17th Higher Education Science and Technology Exhibition.
- viii) Administered on time regular staff entitlements and motivation.
- ix) Administered transfers of seven (07) staff from other public institutions
- x) Five (05) staff were appointed to fill the positions for Head of units/sections.
- xi) Facilitated forty eight (48) staff to attend short courses/workshop related to their area of work professional.
- xii) Conducted two (02) days training and inductions to Members of the Commission and Management.
- xiii) Facilitated workers to participate in May Day.
- xiv) Facilitated staff to participate and commemorate the International Day for Women.
- xv) Facilitated four (04) staff to attend long course at master's level and Two (02) staff at PhD level.
- xvi) Facilitated three (03) THTU Branch Meetings.
- xvii) Facilitated technical team for reviewed of Universities Acts, Cap 346
- xviii) Conducted three (03) staff meetings.
- xix) Conducted two (02) Workers' Council meetings.
- xx) Conducted Mid-Year Review of five year Rolling Strategic Plan for FY 2020/2021-2024/25
- xxi) Prepared the Annual Procurement Plan for the FY 2022/23.
- xxii) Prepared the Risk Register and mitigation plan for FY 2022/23.
- xxiii) Prepared and submitted Budget projections for the FY 2023/24 to relevant authorities.

- xxiv) Five (5) staff conducted study tour in Mauritius to learn best practices in Quality assurance and systems.
- xxv) Facilitated 19 staff transfer to Dodoma Head office.
- xxvi) Facilitated participation in three exhibitions as follows:
 - MAKISATU Exhibitions in Dodoma;
 - NACTVET Exhibitions in Arusha; and
 - IUCEA Exhibition on Academic-Public-Private Partnership held in DSM at JNICC.
- xxvii) Initial preparation of construction of TCU office Building at Dodoma including the following:
 - Architectural and detailed drawings;
 - Building permit from Prime Minister Office;
 - Preparation of ToR for ESIA and Consultancy for Construction supervision and design; and
 - Tendering processes for ESIA and Consultancy for Construction supervision and design.

3.8 Outcomes

The following outcomes were observed during the course of the 2022/23 financial year:

- Improved quality assurance management systems .
- Improved capacities in leaderships and management of university institutions
- Enhanced linkage with internal and external stakeholders.
- Enhanced coordination of students' admission in university institutions.
- Improved data collection, management and dissemination.
- Improved staff development, welfare and working environment.
- Strengthened prevention against HIV/AIDS .
- Enhanced implementation of the National Anti-Corruption Strategy and Good Governance.
- Enhanced corporate image and visibility.
- Improved financial management systems and control.

3.9 Current and Future Development and Performance

The Commission's current and future development and performance are explained below:

3.9.1 Commission Rolling Strategic Plan (RSP)

The Commission has in place the 5-Year Strategic Plan (2020/21 - 2024/25) which is in the third year of its implementation as at 30 June 2023. The Management conducted midterm review of its RSP for the period ended December 2022. The Review shown that the Commission is right track of implementation of RSP. Some improvements were proposed and incorporated in the second phase of implementation of RSP ending June 2026.

The Management prepares quarterly implementation reports as part of implementation the RSP. For FY 2022/23 the Commission registered various achievements as follows:

- Increase in programmes that are being offered by Higher Education Institutions from 724 to 757;
- Increase in Higher Education Institutions from 47 to 49;
- Increase in number of TCU staff from 55 to 62;
- Increase in number of students admitted undertaking Bachelor’s degree programmes from 100,620, to 113,383; and
- Strengthen in the ICT application systems to enhance its operations and service delivery.
- Transfer of TCU offices to Dodoma Capital City.

However, one of the major challenges encountered by the Commission was non-compliance by some university institutions on Commission’s directives especially on procedures, guidelines and standards. The Management through various forums and face to face consultation emphasized to all institutions to adhere to quality assurance issues related to accreditation, admissions, and data management.

The Commission’s future development plan includes construction of permanent office buildings at Plot No. 56/4 Kisasa B area, Dodoma Municipal. The Commission secured funds from the Government for construction of office building through World Bank. The Commission has started initial processes by engaging consultants for the design review of construction of office building. It is planned that construction will be completed by June, 2026.

The Commission plan also include to modernize its operations by enhancing the ICT application systems, enhancing staff performance on service delivery through short and long-term training, and increase levels of engagements with key stakeholders.

3.9.2 Development Plans and Performance

The Commission owns two plots of land. Plot No.59 at Uporoto Street Ursino, Dar es Salaam and Plot No.56/4 Kisasa B area, Dodoma City. The government allocate funds through World Bank financing a total of TZS 5.5 billion for construction of permanent office buildings at Plot No. 56/4 Kisasa B area, Dodoma City and installation of facilities (ICT equipment). These initiatives are expected to improve the day-to-day activities of the Commission that leads to achievement of its strategic objectives.

3.9.3 Significant Aspects of the Statement of Financial Performance

(a) Revenue

The Commission’s total recognized revenue during the year ended 30 June 2023 was TZS 9,611.71 million (30 June 2022: TZS 7,726.52 million), which is an increase of annual recognized revenue by TZS 1,885.19 million equivalent to an increase of 24.40%. The increase was attributed to:

- (i) Increase in number of students enrolled into university Institutions from 233,269 students in 2021/22 to 240,523 students in 2022/23;
- (ii) Increase of number of staff from 55 in 2021/2022 to 62 in 2022/2023, led to increase of government subventions;

- (iii) Increase of participants of 17th Exhibition on Higher Education Science and Technology;
- (iv) Operationalization of HEET project; and
- (v) Increase in number of applicants applying for No Objection Certificate to study abroad from 1,463 applicants in 2021/22 to 2,448 applicants in 2022/23.

(b) Expenses

The Commission's expenses for the financial year ended 30 June 2023 amounted to TZS 9,667.17 million (30 June 2022: TZS 7,794.54 million), which is an increase of annual recognized expenses by TZS 1,872.63 million equivalent to an increase of 24.02%. The major components of expenditure during the year ended 30 June 2023 were:

- (i) Personnel expenses at TZS 3,733.34 million (30 June 2022: TZS 3,060.02 million), this increase was attributed by: the increased wage bills of seven (7) transferred staff from other government organizations, appointment of nine (9) staff as heads of unit and sections, implementation of new approved incentive scheme and salary increment;
- (ii) Administrative expenses at 2,225.11 million (30 June 2022: TZS 1,372.54 million), this increase was attributed by nineteen (19) transfer cost of staff to TCU new office at Dodoma, increase of office repair expenses, Dodoma office rent, increases of commission expenses due inauguration and induction of new appointed commission members, increase of cost of travelling on duty local and foreign due to increase number of activities outside office;
- (iii) Depreciation expenses and Amortization of intangibles during the year increases by TZS 229.26 million (30 June 2022: (TZS 241.64 million);
- (iv) Other Expenses at TZS 565.09 million (30 June 2022: TZS 981.26 million), this decrease was attributed by the previous unsettlement of tax liability of TZS 340.84 million; and
- (v) Deficit during the year was TZS 55.47 million (30 June 2022: TZS 68.01million deficit). The deficit was attributed by the major increase in expenses as seen in 2.9.3 (b)(i-iv) for the reasons given.

3.9.4 Significant Aspects of Statement of Financial Position

(a) Cash and Cash Equivalents

The Commission's cash and cash equivalents as at 30 June 2023 was TZS 4,450.96 million (30 June 2022: TZS 4,975.05 million), which is a decrease of TZS 524.09 million, equivalent to 10.53%. The decrease was attributed by the utilization of HEET project funds received in June 2022

(b) Receivables and Prepayments

- (i) The analysis of the recorded performance on recognized revenue as at 30 June 2023 indicates that the Commission had cumulative revenue receivables of TZS 2,269.91 million (30 June 2022: TZS 1,899.44 million) resulted from non-exchange transactions. The increase was attributed by the delay of some university's institutions to pay current and previous years quality assurance fees.
- (ii) Prepayments during the year ended 30 June 2023 was TZS 35.62 million (30 June 2022: TZS 11.74 million), the components of prepayment during the year ended 30 June 2023

were purchase of fuel paid to GPSA, motor vehicle insurance and payment of storage of system and backup to e Government Authority.

(c) Property and Equipment

The property and equipment during the year ended 30 June 2023 stood at TZS 1,624.87 million (30 June 2022: TZS 1,376.46 million) the difference was attributed by the purchase of Computers, Office Equipment, furniture and fitting for new TCU office at Dodoma.

(d) Intangible Assets

The intangible assets as at 30 June, 2023 was TZS 80.18 million (30 June 2022: TZS 89.09 million) the difference TZS 8.91 million was the amortization costs of the intangibles

(e) Trade Payables

- (i) The trade payables - exchange transactions (sundry creditors) as at 30 June, 2023 was TZS 29.33 million (30 June, 2022: TZS 34.59 million);
- (ii) The trade payables - non-exchange transactions (QA fees advances) as at 30th June, 2023 was 19.13 million (30 June, 2022: TZS 29.93 million);

The decrease resulted from settlements of sundry creditors and advance received from universities institutions in a form of Quality Assurance fees.

(f) Deferred Grant Revenue

The deferred Grant Revenue at 30 June, 2023 was TZS 2,086.93 million (30 June, 2022: 1,963.81), the balance resulted from implementation of project activities TZS 1,409.54 million and second instalment of TZS 1,577.58 million received on 27 June 2023.

(g) Overall Performance

The Commission's Statement of Financial Position as at 30 June, 2023 reported Net Assets amounting to TZS 5,950.34 million (30 June, 2022: TZS 6,005.81 million) which is composed of Capital Fund worth TZS 785.70 million (30 June, 2022: TZS 785.70 million) and Retained Earnings of TZS 5,164.64 million (30 June, 2022: TZS 5,220.11 million).

(h) Overall Position

- (i) The Commission's total Current Assets amounted to TZS 6,842.75 million (30 June 2022: TZS 6,969.66 million) as at 30 June, 2023. The Current Assets is made up of:
 - Cash and Cash Equivalents TZS 4,450.96 million (30 June 2022: TZS 4,975.05 million);
 - Staff Receivables from exchange transactions TZS 63.69 million (30 June 2022: TZS 58.45 million);
 - Trade Receivables from exchange transactions TZS 2,269.91 million (30 June 2022: TZS 1,899.44 million);
 - Prepayment/Deposits TZS 35.62 million (30 June 2022: TZS 11.74 million);
 - Inventories TZS 14.23 million (30 June 2022: TZS 16.64 million); and

- Non-Current Asset Held for Sale TZS 8.33 million (30 June 2022: TZS 8.33 million).
- (ii) The Commission's total Current Liabilities amounted to TZS 2,401.09 (30 June 2022: TZS 2,429.50 million) made up of:
- Trade payables - exchange transactions of TZS 48.46 million (30 June 2022: TZS 64.50 million);
 - Other Payables amounted to TZS 256.78 million (30 June 2022: TZS 401.16 million); and
 - Deferred Grant Revenue amounted to TZS 2,086.93 million (30 June 2021: 1,963.81 million).
- (iii) The Commission's total Non-Current Liabilities amounted to TZS 205.28 million (30 June 2022: TZS Nil) made up of:
- Deferred Capital Grant at 30 June 2023 was TZS 205.28 million (30 June, 2022: nil) the balance resulted from operationalization of donor fund received under HEET project
- (iv) The Commission's total Non-Current Assets amounted to TZS 1,705.04 million (30 June, 2022: TZS 1,465.64 million) made up of Property and Equipment at TZS 1,624.86 million (30 June 2022: TZS 1,376.55 million) and Intangible Assets at TZS 80.18 million (30 June 2022: TZS 89.09 million).

The general financial performance indicates that the Commission's existing sources of revenue can sustain execution of the Commission's functions for FY 2022/23. However, the Commission shall continue to closely monitor its current sources of revenue, explore other sources of revenue to enable it to sustain its operations services to the public, monitor expenditure operations and control expenses within approved budgets.

3.9.5 Level of Capital Expenditure

The Commission had no capital commitments as at 30 June 2023. However, the Commission in its approved budget for the year 2023/24 had set aside TZS 2,600.00 million for construction of permanent office buildings at Plot No. 56/4 Kisasa B area, Dodoma Municipal; installation of facilities (ICT equipment's) and staff training. These initiatives are expected to improve the day-to-day activities of the Commission that leads to achievement of its strategic objectives.

3.9.6 Integrated Financial Management Information System

The Commission being a government institution is connected and integrated in various governance, accounting, auditing and management systems which are introduced by the Government from time to time with the objective of improving efficiency in accounting, reporting, and management and in various aspects of the Commission.

3.9.7 Description of Budget Information

The Commission's approved revenue budget for the financial year ended 30 June 2023 was TZS 15,612.25 million (30 June 2022: TZS 9,321.30 million) and the recognized revenues for

the year was TZS 15,612.25 million (30 June 2022: TZS 10,940.56 million) which is TZS 3,367.52 million below the approved budget (30 June 2022: TZS 1,619.35 million). The major reason for this performance was attributed to decrease in Government Subvention (PE) and HEET project funds.

The approved expenditure budget for the Commission for the financial year ended 30 June 2023 was TZS 15,612.25 million (30 June 2022: TZS 9,321.30 million) and the actual expenditure was TZS 10,075.24 million (30 June 2022: TZS 7,326.80 million), which was below the approved budget by TZS 5,537.01 million (30 June 2022: TZS 1,994.48 million).

The under-spending was attributed to the following factors:

- Long procedure for commencement of Construction project funded under HEET project;
- Cost cutting measures on administrative costs; and
- Unimplemented activities related to Accreditation and Admission due to interference of other emerging activities.

3.9.8 Analysis of Commission's External Environment

The analysis of the Commission's external environment helps to determine potential opportunities and challenges that might affect the Commission's operations. The key dimensions of TCU external environment are described as follows:

(a) Political conditions

Tanzania under sixth phase Government has enjoyed a stable political climate since independence and the political stability of a country is among the factors attributed to the growth of different sectors, including the education sector. The existing political stability provides opportunities for stakeholders of the education sector, including TCU, to perform their functions successfully. Similarly, the government's emphasis and decisions on key matters of higher education in terms of expansion of education at all levels, introduction of free basic education, and increased financing of higher education offer opportunities for TCU to perform its functions effectively. The stable political conditions are among the reasons for the increase of registered universities from one (01) in 1961 to 49 by June 2023.

(b) Economic environment

The effectiveness of TCU to perform its functions is tied to the economic situation of the country. At the macro level, the sixth phases of government like other phases of government has controlled inefficient and non-priority spending, a measure that has opened opportunities for increasing development spending in higher education.

At the micro-level, adequate circulation of money in the economy and purchasing power of sponsors of education services has allowed students to pay for the cost of higher education and strengthen the ability of TCU to cover some operational costs from internally generated revenue.

(c) Socio-cultural environment

There is a growing awareness on the importance of education across the country. The Tanzanian society recognise the critical role of higher education in ensuring sustainable socio-economic development. The public understand that tertiary education provides not only the high-level skills necessary for the labour market but also it is essential for training professionals who make decisions that have a big impact on communities and societies.

The social influences and emphasis of peer groups in societies on education matters have raised the demand for education services at all levels. Admission statistics in Higher Education Institutions show that there is an increase of applicants in higher education from 112,228 students in 2021/22 to 128,859 students in 2022/23. This trend indicates that there is a growing public demand for higher education in Tanzania. The Commission has assumed that socio-cultural influences will continue to create norms that emphasise the importance of education to society members.

Similarly, the social environment in which TCU operates presents a variety of challenges to TCU and its staff. The prevalence of HIV/AIDS, non-communicable diseases and other pandemics it is a social challenge that may affect the Commission to accomplish its Vision and realise its Mission successfully. HIV/AIDS and non-communicable diseases are given high priority in the country and considered National Agenda in all plans of the government and its institutions.

(d) Technological environment

In the current era, technology has revolutionised the approaches of performing organisational activities. Players in the higher education sector and TCU, in particular, cannot afford to lag behind in adopting appropriate technologies for delivering educational-related services. However, the advancement in technology offers both opportunities and challenges to TCU. The adoption of appropriate technological systems and facilities offers TCU an opportunity to improve efficiency and serve its customers better. In contrast, volatility and high cost of appropriate technology may be challenging to TCU. The Commission will monitor changes in its technological environment and continue to invest in technological systems and facilities as a way of exploiting the opportunities and overcoming challenges associated with technology volatility and cost including building capacity to ICT staff to cope with technological changes including Cyber Security and Artificial Intelligence issues.

In this regard, the Commission have developed various operational systems including University Information Management System (UIMS) Foreign Award Assessment System (FAAS), Program Management system (PMS). These systems have reduced a lot of paper works and facilitated smooth execution of Admissions and Accreditation activities. Further the Commission adopted various systems initiated by the Government including e-office, GePG, PlanREP, GAMIS, GACS, OTR-MIS, GARI-ITS and HCMIS.

(e) Legal and Regulatory Framework

The growth of the higher education sector and performance of higher education players owes much to the existing legal and regulatory framework of the education sector. The

performance of TCU functions is guided by a variety of policies, laws, regulations, and other regulatory mechanisms.

Current policies relevant to TCU operations include: The education and training policy of 2014 (The policy puts forward a number of policy statements geared towards improved quality education as well as increased access and equity to higher education); the National Higher Education Policy of 1999 (It addresses, among other things, the changing needs of higher education, resources, financing, and governance of higher education as well as provisions for cooperation among higher education institutions); The Universities Act, Cap. 346 (this is the principal legislation providing TCU with the legal mandate to perform its functions) and Vision 2025 (an instrumental in guiding the functioning of TCU). The education and training policy of 2014 and The Universities Act, Cap. 346 are being reviewed to accommodate emerging local and global developments.

The Commission also consider other cross-cutting policies, regulations, guidelines and plans while implementing its functions. These include the Intellectual Property Rights Laws (The Copyright and Neighbouring Rights Act of 1999, Trade and Service Marks Act, Act No. 12 of 1986, and The Patent (Registration) Act, [Cap 217 R.E. 2002]), National Strategy for Growth and Reduction of Poverty II, and The Five-Year National Development Plan II.

(f) Demographic environment

The demographic environment offers growth opportunities for the education sector in Tanzania. The population is growing annually, implying that the demand for education services at all levels will increase over time. The increase in population mirrors the increasing number of students enrolled in Higher Education Institutions.

(g) Societal Issues

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. Besides the Commission have in place a client service charter that has put in place a work relationship between the Commission and key stakeholders including people with special needs.

3.10 Resources

Information about all resources, both tangible and intangible, available to the entity in pursuit of its objectives, is required. The disclosure highlights key strengths, factors affecting their availability, quality and affordability.

The Commission is endowed with both tangible and intangible resources including intellectual resources, human resources, social and relationship resources, natural resources, financial resources and some other resources and/or instruments. All these are explained as follows: -

(a) Intellectual Resources

The Commission intellectual resources are patents, proprietary skills, software, admission data base and repository. In particular, the Commission has automated most of daily business operations to improve efficiency. Some of developed and operationalized systems are UIMS, PMS, FAAS, and Asset Management Information System.

Potential factors that may affect availability, quality and affordability of intellectual resources include fast technological changes and advancement, change and volatility of societal needs, system malpractices and influence of governmental directives. The Commission is making deliberate efforts to cope with potential future changes to ensure that all intellectual resources will readily be available to meet future demand.

(b) Human Resources

The Commission has a competent team of employees which is highly skilled, oriented and motivated. Each employee is familiarized and devoted to performance for results of quality service delivery. The Management has been always promoting good working environment with strong labour relations orchestrated by good governance practices. The Commission has been practically continuing investing on the human capital by nurturing their skills, knowledges, awareness and attitudes by capacity building interventions. In additional, employee are well incentivised in term of recognition, awards, competitive remunerations and career growth.

By 30 June 2023, the Commission had a total number of 62 employees (30 June 2022: 55). Potential factors that may affect the Commission in ensuring availability of competent and motivated employees at an approved establishment includes but not limited to absence of academic career advancement, outdated package of Incentive/Retention Scheme, low level of support to staff development, poor implementation of approved Action Plans. The Commission is keen to the human capital and is highly continually motivating and retaining the resources to an acceptable level to meet the current and future human resources' needs.

(c) Social and Relationship Resources

The Commission has a dependable social and relationship resources to the entire stakeholder's base. Social and relationship resources are shared values, commitment, networks which form basis of the established trust between the Commission with Higher Learning Institutions, Agents, Suppliers, Financial Institutions, Government and the public. The Commission appreciates the value of these resources and in its strategy has included activities which are either geared to attract new resources or enhance the current resources in terms of dialogues/ discussion meeting in relation to higher learning, education - socioeconomic linkages, curricula development, financial inclusion, environmental issues and diversity issues.

During the reporting period, the Commission organized various stakeholder meetings and forums. The Commission also organized a structured visit to JKT camps to assist in admission matters. In additional, the Commission contributes where necessary as corporate social responsibility.

Factors that may affect availability, quality and affordability of social and relationship resources include Commission failure to continually organize annual exhibitions, failure to participate in local, regional and international sector meetings, low level of stakeholder engagement, non-payment of contributions and subscription to respective legitimate organs. However, the Commission is still making commitments to stabilize the current social and relationship resources for current and future business needs.

(d) Financial Resources

The Commission mobilize financial resources from available sources and sufficiently maintaining to meet both strategic and operational objectives. The revenue generated from the given sources are allocated for implementation of the Commission Plan.

According to The Universities Act, Cap. 346, the Commission sources of finance are derived from:

- (i) Money appropriated by the Parliament;
- (ii) Fees, charges and contributions due to the Commission in respect of matters incidental to its functions;
- (iii) Any grants, donations, bequests, money delivered from loans and other payment or property due to the Commission in respect of any matter incidental to its functions;
- (iv) Such sums of money or property due to the Commission in respect of any matter incidental to its functions;

Factors that may affect the availability of sufficient financial resources includes change of government policy which limit the scope of collection, lack or inefficient debt collection strategies, and non-compliance of institutions to directives. Nonetheless the Commission is intensifying follow up to approved government subvention and administrative enforcements to improve collections on internally generated revenue.

(e) Other Resources and/or Instruments

In discharging its functions, the Commission applies various legal and administration instruments including among others: The Universities Act, Cap. 346, The Budget Act, Finance Act, and their respective Regulations, Standing Orders for the Public Service, Sector legislations, Quality Assurance Standards and Guidelines, Admission Guidebook for Undergraduates/Postgraduates, Risk Register, Staff Regulations, Schemes of Service, Incentive/Retention Schemes, ICT Policy and Guidelines, Financial Regulations and Internal Audit Charter. All these are key working tools to make sure that the Commission business operations are efficiently discharged.

Factors that may affect availability of other resources include bureaucracy on approval, periodic amendments and change of policies. However, the Commission has been increasingly promoting collaborative relationship with stakeholders to make these resources available for current and future needs.

3.11 Principal Risks, Uncertainties and Opportunities

3.11.1 Principal Risks

The Commission has a Risk Management Framework/Policy, which was duly approved by the Commission. Every individual within the Commission is responsible for risks inherent at his/her place of work. Risk assessment responsibility rests with the Management. The Commission’s Audit Committee has an oversight role of the overall risk management.

This part enlightens principal risks and uncertainties at the Commission with their impacts and the proposed mitigations. The summary is provided in **Table 1**.

Table 1: The Commission Risks, Impacts and Mitigations

SN	Risks and their impacts		Risk Mitigations
1.	Compliance	<p>Compliance is very critical to the Commission. In fulfilling regulatory and supportive roles, the Commission operates through various standards, guidelines and procedures in which our main stakeholders including HEIs, students and OSRAs have to comply to.</p> <p>Failure to comply to the set standards, guidelines and procedures in important matters related to qualified and adequate number of academic and administrative staff, quality of admitted students, establishment of universities and accreditation of programmes (both online and conventional) and admission of students into foreign institutions through OSRAs may impair quality of higher education in the country.</p>	<ul style="list-style-type: none"> • To remind universities to comply to the set standards and guidelines through sensitization workshops and dialogues. • To take action against noncompliant universities. • To conduct public awareness on the Principles and Guidelines for Licensing Overseas Student Recruitment Agencies and Issuance of No Objection Certificate. • To conduct roundtable discussions with individual agencies to discuss various issues related to the terms and conditions of the license. • To remind individual agencies to adhere to terms and conditions of the license. • To enforce fully integration of HEI’s Admissions systems in accordance with the API documentation. • To provide regular on-the-job training/working sessions of designated staff from HEIs. • To conduct regular/impromptu admission, enrolment and system audits. • To conduct a rigorous awareness programme on admission matters to potential applicants. • To remind HEIs to submit accurate data as required. • To enforce HEIs to provide evidence of authentication/ authorization of the data when making submission to TCU. • To conduct regular assessment of HEIs Admission and Data Management systems.

SN	Risks and their impacts	Risk Mitigations
2.	<p>Quality Service Delivery</p> <p>In fulfilling regulatory and supportive roles, the Commission prioritize quality service delivery to our stakeholders as critical to our institution various standards, guidelines, procedures and online systems are in place to improve effectiveness and efficiency to meet our stakeholders' expectations timely and in a friendly manner.</p> <p>Most of the information, guidelines and instructions are published on the institution website in order to reach our stakeholders world-wide. Our online systems are always accessible to our stakeholders.</p> <p>Poor service delivery to commission's stakeholders may result in failure to regulate quality of higher education in universities hence impact the quality of higher education provided in the universities.</p>	<ul style="list-style-type: none"> • To remind university institutions to submit expired curriculum for re-accreditation. • To establish feedback mechanisms in the PMS to remind and notify Universities on expired curricula. • To conduct capacity building to university management and quality assurance officers on the requirement to conduct review of the curricula. • To conduct public awareness on the presence of unregistered virtual universities. • To facilitate TCU staff for training and/or study visits to learn best practices on how to assess, evaluate and equate foreign awards. • To contact respective regulatory authorities/institutions in case of contentious applications, requesting for the required information to enable the Commission to make a well-informed decision. • To conduct awareness on guiding principles of foreign education system through Exhibitions, National Service Camps and media. • To purchase and install powerful backup batteries. • To conduct vulnerability assessment and penetration testing regularly. • To update database on Higher Education and disseminate statistics to stakeholders and public. • To enable FAAS to generate foreign award letters with appropriate security features • To conduct monitoring on the performance of university institution on engagement in research and consultancy. • To continue to advise university institutions to revisit the type of programmes on offer to reflect the market demands. • To develop an Online System for assessment and issuance of NOC • To review the Universities Act, Cap. 346 of the Laws of Tanzania and the Universities (General) Regulations, G.N. No. 226 of 2013.
3.	<p>Reputation</p> <p>The Commission considers reputation as a critical matter basing on Commission's regulatory and supportive roles to</p>	<ul style="list-style-type: none"> • To implement Communication Strategy. • To implement Client Service Charter. • To update TCU Website regularly.

SN	Risks and their impacts	Risk Mitigations
	<p>the universities as well as advisory role to the government.</p> <p>It is evident that any negative perception of Commission's stakeholders in relation to our institution functions and mandates may lead in distortion of Commission image to the stakeholders and public. Hence affect our efforts to advocate for positive outcomes as aligned to our vision, mission and core values of the institution.</p> <p>Such situation may also affect institutional budget and financial resources at the institution.</p>	<ul style="list-style-type: none"> • To update TCU digital repository. • To promote the application of e-mrejesho.
4.	<p>Data and information management</p> <p>ICT is very critical when it comes to implementation of Commission's functions. Most of the institutional services offered at the Commission are fully automated for proper management of data and information of the institution as well as to increase access and fasten the communication with our stakeholders.</p> <p>Management is also aware of the advancement in ICT and the possibility of malicious attack due to system vulnerability which may alter and loss of TCU data/information.</p> <p>Failure in accessibility of the institution systems and safety of its data may lead to loss of data or failure to provide intended support hence significantly impact the relationship with the Stakeholders and raise customer complaints.</p>	<ul style="list-style-type: none"> • To conduct vulnerability assessment and penetration testing regularly. • To provide training to TCU staff on the basics of information security, data back up and restoration, • To update and take backup of TCU systems regularly. • To conduct preventive maintenance regularly. • To purchase and install powerful backup batteries. • To implement Disaster Recovery Plan. • To implement Computer Systems Data Backup procedure. • To conduct preventive maintenance regularly. • To continue to renewal software licenses • To upgrade online systems regularly.
5.	<p>Employee capability</p> <p>The employees are critical to the success and proper functioning of our institution. The Commission ensures that the employees are in good working environment and enabled to meet our stakeholders' needs and expectations.</p> <p>The Commission is aware that inadequate skills among the employees, lack of capacity building programmes to our</p>	<ul style="list-style-type: none"> • To conduct and implement Training Need Assessment (TNA). • To prepare annual training plan and integrate in the annual budget based on TNA. • To allocate funds to operationalize approved incentive packages. • To operationalize staff retention scheme.

SN	Risks and their impacts		Risk Mitigations
		<p>employees and new emerging technologies must be given priority to enable our institution delivers as per our vision, mission and functions.</p>	<ul style="list-style-type: none"> • To enhance capacity to TCU staff to conduct research project and publications. • To prepare project write up to secure donor funded project. • To participate in existing local, regional and/or international conferences and forums. • To conduct study visits to learn best practice regionally and internationally.
6.	Financial management	<p>Effective management of financial resources is of critical importance. The Commission is exposed to financial management risks including financial and liquidity risks.</p> <p>The Financial risk- occurs when the institution's cash flow becomes insufficient to meet the planned activities of the institution.</p> <p>Liquidity risk is when the institution is unable to fulfil payments obligations in a timely manner which result into incurring unacceptable losses to the institution.</p> <p>The Management is aware of both the financial and liquidity risks that may cause loss, damage or distortion of reputation of our institution. Our institution has put in place some strategies to avoid leading the institution into such situation.</p>	<ul style="list-style-type: none"> • Solicit funds from external and internal sources. • Request funding support from the government. • Intensify efforts to collect institutional chargeable fees from University Institutions.
7.	Social and environmental impact.	<p>The Commission considers social and environmental impact as critical matters to the achievement of our objectives and beyond.</p> <p>The favorable socio relations increase staff morale and performance.</p> <p>The Commission understands that social and environmental issues have an impact to the staff and stakeholders.</p> <p>Being the Regulator the Commission also maintain good relations with its stakeholders</p>	<ul style="list-style-type: none"> • Organized sports bonanza to promote good social relations at work. • Participated in various forums, conferences and exhibitions to promote networking and social relations with stakeholders. • To enhance social corporate responsibility.

SN	Risks and their impacts		Risk Mitigations
		including HEIs, the Ministry, NACTVET, NECTA and HESLB.	
8.	Business continuity	<p>The Commission is aware and prepared to deal with emergency situations or events caused by external environment that can threaten its operations, staff, assets or reputation.</p> <p>The Commission's business reliance and continuity plan describes how the Commission will respond to any disruption to enable its critical operations to continue to function in case of emergencies. Example of such situations include diseases such as COVID-19 pandemic, political instability, cyber-attacks, or any other calamities.</p>	<ul style="list-style-type: none"> • To implement ICT Business Continuity Plan. • To implement Disaster Recovery Plan • To implement Computer Systems Data Backup procedure

3.11.2 Opportunities

The Commission's risk assessment process identified some opportunities through the proposed mitigations that if implemented would enhance the strategic plan performance. They are provided herein:

- i) Participation in existing local, regional and/or international conferences and establishment of new collaborations/partnerships with regional and/or international forums will increase commission's visibility, enhance networking and learn best practices which is critical towards improvement of quality assurance matters in higher education.
- ii) Conducting study visits to learn best practice regionally and internationally will add value to the Commission and gain experience in operationalization of higher education matters.
- iii) The advancement of ICT is critical to any organization. The Commission make use of its ICT staff to develop various systems that aim at smoothen its operations and manage any risks that may affect the achievement of Commission's objectives.
- iv) Continue to solicit funds from development partners for financing strategic functions of the Commission.

3.11.3 Assumptions on Risks, Uncertainties and Opportunities

- i) Good relationships with the MoEST and other key stakeholders including HEIs, NACTVET, NECTA, HESLB ZHELB will be maintained for smoothly operation of the Commission's functions;
- ii) Competent, skilled and self-motivated staff will be maintained by the Commission throughout;
- iii) Various guidelines, standards and procedures developed by the Commission will properly be monitored and reviewed regularly to reflect the current situation in TCU operations;
- iv) Financial support from the government and other sources will continue to flow to the Commission for implementation of its activities;

- v) Reputation and good image of the commission will be maintained; and
- vi) Capacity enhancement programmes will be provided to HEIs staff to improve compliance among the HEIs.

3.12 Stakeholders Relationship

TCU operations are guided by various laws and regulations for public service. Being a sole national regulatory agency of university education in the country has a number of stakeholders. Accordingly, the institution has always been implementing its services in line with existing laws and regulations.

In recognition of the importance of meeting its clients' and stakeholders' expectations in service delivery, TCU has developed various instruments to guide its da-to-day operations with a view to not only meeting prescribed standards, but also promoting a more open and responsive public service emphasized by the Government. One of the instruments developed is the Client Service Charter which is a social agreement between the Commission and its clients and stakeholders. Among others, the Charter specifies services and standards for service delivery, which the Commission believes that its clients and stakeholders have the right to expect, and sets out standards, feedback and complaint handling mechanisms.

As a strategy to promote service delivery, TCU has been engaging with its clients and stakeholders through different means including conducting consultative and roundtable discussions to deliberate on different matters. These include consultative meetings with owners and top leaders of university institutions, roundtable discussions with Professional Registration Bodies, etc. These types of engagements have had significant impacts on several aspects of quality assurance of university education provision.

Further, the Commission interacts with the following key stakeholders, namely, Higher Learning Institutions; Students and Graduates; Students unions; Parents/Guardians; Employers; Employees: Ministries, Departments and Agencies (MDAs); Professional bodies; Media; Suppliers of Goods and Services: and the Public.

The Commission enjoys good and cooperative support from all stakeholders. The key to this relationship has been prompt and informed communication systems. The key concerns of each stakeholder are addressed in the TCU Rolling Strategic Plan 2020-25.

3.12.1 The Government

The Government is a key stakeholder in university education in the country. In order to ensure that both public and private universities produce graduates who meet national, regional and international standards, the Government established the Commission with a view to among other things, coordinate and rationalise the establishment and operations of different types and categories of universities in the country.

(a) Key concerns

The key Government's concerns on university education are:

- i) Low enrolment in higher education institutions;
- ii) Quality of outputs of universities; and
- iii) Alignment of curricula to meet the labor market needs.

(b) Value we create

- Promotion of quality assurance culture in university institutions.
- Capacity building workshops with various groups of university staff on different quality assurance matters.
- Constant monitoring of university institutions to ensure compliance to quality assurance standards and guidelines for provision of university education in the country.
- Enhanced linkages with regional and international regulatory bodies of university education for sharing best practices on the provision of university education.
- Promotion of equitable access to university education.

3.12.2 Employees

Like any other institution, the Commission's employees are the agents of success. In this regard, the Commission has put in place a conducive and attractive working environment in order to ensure that they perform their duties effectively and efficiently. Besides, employees are encouraged to pursue further studies in their respective professions with a view to ensuring that they attain the requisite level of knowledge and skills to be able to optimally provide the required services.

(a) Key concerns

Limited office space due to lack of TCU building.

(b) Value we create

- Securing development funds for construction of TCU headquarters.
- Timely provision of requisite office and working facilities in order to improve the working environment.
- Timely provision of employees' entitlements.

3.12.3 Regulated service providers

TCU's regulated services are the provision of university education, research and consultancies. It is evident that the development of the nation depends largely on the quality of outputs produced by the universities as they produce human capital for the country. In this regard, they are required to comply with the prescribed standards and guidelines for provision of university education in the country in order to meet the intended objectives for their establishment.

(a) Key concerns

Some universities institutions have key concerns to the Commission as follows:

- Some standards and guidelines hinder expansion of students' enrolment in university institutions.
- Allocation of funds to cater for some operations in some university institutions.
- Times outcomes on various applications.

(b) Value we create

- Engagements with various categories of leaders in university institutions to enhance the understanding of the standards and guidelines for provision of university education.
- Amendment of some standards and guidelines that seem to hinder the provision of university education in the country.
- Capacity building workshops with different groups of university academic staff.

3.12.4 Suppliers

TCU has various service providers who are normally engaged based on existing Government laws, rules and regulations that govern contractual processes in the public sector. In order to ensure smooth implementation of the Commission's functions, all contracts for provision of goods and services to the Commission are implemented based on annual procurement processes and plan

(a) Key Concerns

- Inability of special groups to procure from the Commission.
- Fair process of goods and services
- Timely settlements of suppliers' demands and invoices.

(b) Value we create

- Payment of dues for the goods and services delivered as per the agreement.
- Effective procurement process through the Tanzanian National e-Procurement System.
- Value for money in procurement.

3.12.5 Students, Student Unions and Graduates

Students, Student Unions and graduates are the primary beneficiaries of university education. Thus, they have a critical role to play in the provision of university education in many ways including through provision of feedback on the quality of education they receive.

(a) Key concerns

- Timely feedback on various matters
- Information on accredited programmes
- Conducive learning environment
- Involvement and engagement in the decision-making process.

(b) Value we create

- Publication of Admissions Guidebooks annually.
- Strengthen the coordination of students' admissions into higher education institutions.
- Publication of Vital Statistics on university education.
- Increased monitoring visits to university institutions in order to check compliance with quality assurance standards.
- Tracer studies on employability of graduates.

3.12.6 Parents/Guardians/Sponsors

Parents/guardians/sponsors are key stakeholders of university education in the sense that they decide on whether or not to invest in human capital of their children. As a result, they also have concerns that need to be considered.

(a) Key concerns

- Employable graduates
- Reasonable fees chargeable by higher education institutions.
- Accurate and adequate information regarding higher education institutions
- Timely feedback on appeals and complaints

(b) Value we create

- Increased monitoring visits to university institutions in order to check compliance with quality assurance standards.
- Regulating fees charged by university institutions in order to ensure that they do not exceed set benchmarks.
- Publication of Vital Statistics on university education annually.
- Publication of Admission Guidebooks on programmes on offer annually.
- Ensuring that university institutions operate according to existing rules, regulations and procedures.

3.12.7 Employers

Employers are the key end users of university graduates. In this regard, they have a critical role in informing the design and development of educational programmes in various fields.

(a) Key concerns

- Employable graduates
- Recognition of awards from graduates
- Quality services

(b) Value we create

- Ensuring that university institutions engage relevant stakeholders during the design, development and review of curricula.
- Strengthening the quality of university operations and systems through various strategies including impromptu and regular institutional visits and capacity building for quality assurance personnel in universities.
- The existence of an online system for submission and processing of applications for recognition of foreign awards.

3.12.8 Professional Bodies

The Commission recognises that quality assurance in higher education is complex and hence, requires concerted efforts of various stakeholders. Professional Bodies are mandated to register professionals before they practice their professions in the country. While TCU is the sole regulatory agency of university education in the country, Professional Bodies are also supposed to regulate professionally oriented institutions based on their legal instruments.

(a) Key concerns

- Cooperation and effective communication
- Compliance with existing rules and regulations
- The existence of an online system for submission and processing of applications for recognition of foreign awards.

(b) Value we create

- Strengthened the collaborations between TCU and Professional Bodies.
- Conducted joint inspections of higher education institutions between TCU and Professional Bodies.
- Agreed to harmonise some standards and guidelines or criteria between those used by TCU and those used by Professional Bodies to avoid confusing higher education institutions during implementation of the same.
- Agreed to conduct regular roundtable meetings between TCU and Professional Bodies to discuss various issues related to the regulation of respective professions.

3.12.9 Media

The Commission works closely with the media. Through the media, TCU services can reach a wide range of stakeholders through various broadcasting channels providing news, information and feature stories to the general public by means of newspapers, periodicals, social media and the internet, television and radio stations that are widely accessed. For that reason, TCU has established a good working relationship with various media in the country.

(a) Key concern

- Timely and accurate information regarding TCU issues.

(b) Value we create

- Developed the Communication and Corporate Social Responsibility Guidelines and Communication Strategy with a view to improving provision of information to the public through various media outlets.
- Source of information we provide to them for public.

3.12.10 Regional and International partners

The Commission has established collaborations with regional and international institutions that are undertaking quality assurance activities. These include National Commissions and Councils, and Associations.

(a) Key concerns

- Competent personnel during joint activities/project implementations.
- Effective inter-regional cooperation on the implementation of regional policies and guidelines.
- Active member and participation in regional and international activities.

(b) Value we create

- Enhanced regional and international collaborations and networks.
- Participated in various international workshops and meetings.

3.12.11 Development Partners

Development partners are considered by the Commission as key stakeholders in her pursuit to promote quality assurance in university institutions and hence, produce graduates who meet national, regional and international standards. Development partners' linkage with TCU is in many different ways including financing of different activities and capacity-building initiatives.

(a) Key concerns

- Proper use of resources
- Timely implementation of planned activities
- Timely reporting of agreed targets.

(b) Value we create

- Effective financial control systems that are in line with existing Government rules, regulations and procedures.
- Committed human resources with requisite knowledge and skills to implement the planned activities.
- Established schedule of activities and framework for monitoring the implementation of the planned activities and evaluating performance.

3.12.12 Trade Unions

Trade Unions are agents of development at any organisation as they serve as a link between the employees and the management with a view to ensuring that the Commission prosper and achieves her mission and vision. The Commission has an established and active Tanzania Higher Learning Institutions Trade Union (THTU) and a Workers Council. These institutions provide valuable inputs to the Commission in various aspects.

(a) Key concerns

- Improved staff welfare and morale
- Fair treatment of all staff
- Good industrial relation

(b) Value we create

- Timely payments of employees' entitlements.
- Career development of the employees through short-and long-term courses.
- Enhanced working relationship with THTU leaders.
- Conducting staff meetings and urging all staff to freely air their views.

3.12.13 Investors in Higher Education

The expansion of the higher education sub-sector depends partly on the number of investors who invests in the sector. The Government of the United Republic of Tanzania has created a conducive environment for investors to invest in the country. Accordingly, TCU has clearly

stated procedures for establishment of university institutions in the country as per the provisions of The Universities Act, Cap. 346 and the attendant regulations therein.

(a) Key concerns

- Clear and user-friendly service procedures
- Effective communication and timely feedback
- Quality service delivery
- User-friendly and well-integrated ICT systems
- Inter-institutional coordination and cooperation
- Availability of tools and guidelines

(b) Value we create

- Engagements with investors to discuss procedures for establishment of a university institution in the country.
- Availability of self-explanatory procedures for establishment of a university institution.
- Existence of a pool of trained experts on conducting technical evaluation of institutional self-assessment reports.
- The existence of effective communication systems.

3.12.14 General Public/Society

TCU is cognizant of the fact that it is responsible to the society in various aspects including the services that it regulates. Being a public institution, it is obliged to comply with the laws, rules and regulations governing public institutions. To ensure that the aforesaid obligation is realised in a consistent and an orderly manner, the Commission developed her Communication and Corporate Social Responsibility Guidelines and Communication Strategy.

(a) Key Concerns

- Employable graduates
- Reasonable fees chargeable by higher education institutions.
- Accurate and adequate information regarding higher education institutions
- Timely feedback on appeals and complaints
- Recognition of awards from graduates
- Quality services

(b) Value we create

- Increased monitoring visits to university institutions in order to check compliance with quality assurance standards.
- Regulating fees charged by university institutions in order to ensure that they do not exceed set benchmarks.
- Publication of Vital Statistics on university education annually.
- Publication of Admission Guidebooks on programmes on offer annually.
- Ensuring that university institutions operate according to existing rules, regulations and procedures.
- Ensuring that university institutions engage relevant stakeholders during the design, development and review of curricula.

- Strengthening the quality of university operations and systems through various strategies including impromptu and regular institutional visits and capacity building for quality assurance personnel in universities.
- The existence of an online system for submission and processing of applications for recognition of foreign awards.

3.13 Capital Structure and Treasury Policies

3.13.1 Capital Structure

The Commission’s capital structure for the year under review is shown in the Statement of Financial Position. The source of funding has been through Capital Grants and Government annual Parliamentary budgetary allocations in respect of Personnel Emoluments, Development Fund and Other Charges. During the year Development expenditure and other charges of capital nature (OC) were not funded through Parliamentary budgetary allocations.

The Commission capital structure for the year ended 30 June 2023 consists of Capital Fund of TZS 785 million and Accumulated Surplus of TZS 5,164.64 million (30 June 2022: TZS 5,220.11 million).

Therefore, the capital structure for the financial years ended 30 June 2023 and 30 June 2022 are summarized below:

	30 June 2023 TZS '000'	30 June 2022 TZS '000'
CAPITAL STRUCTURE:		
Capital Fund	785,700	785,700
Retained Earnings	5,164,640	5,220,107
TOTAL NET ASSETS	5,950,340	6,005,807

3.13.2 Treasury Policies

The Treasury Policies involve mechanisms established by the Commission, which delegates financial decisions to Management in a controlled manner. The control instruments in place include legislation, Government Circulars, Guidelines and the Commission resolutions on opening, operating and signing mandate to the bank accounts. The main objective is to ensure proper control and safeguard of the Government financial resources. Under these mechanisms, the Commission revenue is collected and remitted directly to the Commission revenue collection account maintained at designated commercial banks using GePG system; and revenue collection account maintained at Bank of Tanzania. All expenditures of the Commission are incurred within the approved limits in the approved annual budget by Commission.

3.14 Cash Flow

The cash flow statement reports the cash inflows and outflows during a reporting period and serves to analyze the changes in cash and cash equivalents. The Commission cash flows can be analysed from the cashflows statement under three classifies according to cashflows

from operating activities, cashflows from investing activities and cashflows from financing activities. The detail analysis of cash inflows and outflows during the financial year 2022/23 along with the Commission ability to generate cash in order to meet known or probable cash requirements and to fund growth is summarized below:

a) Cash Flow from Operating Activities

The net cash flow from operating activities is TZS (73.23) million as compared to TZS 2,768.47 million as at 30 June 2022, being the difference between cash receipts amounting to TZS 9,535.61 million (30 June 2022: TZS 9,957.74 million); and payments amounting to TZS 9,608.85 million (30 June 2022: TZS 7,189.27 million).

b) Cash Flow from Investing Activities

The net cash flows from investing activities increased to TZS 466.18million as compared to TZS 137.46 million as at 30 June 2022, which arose from cash capital expenditures including acquisition of property and equipment.

c) Cash Flow from Financing Activities

The net cash flows from financing activities during the financial year ended 30 June 2023 is TZS 15.33 million (30 June 2022: TZS 0.177 million) arising from exchange loss.

3.15 Liquidity

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, in order 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. The subsidy received from the Government is inadequate. In order to enable the Commission to carry out its operations effectively, the Commissioners have been 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.

Therefore, the Commission's liquidity is favourable during the year under review whereby the Commission was able to meet its short-term obligations as they fell due (liquidity ratio) or the working capital (current) ratio stands at 2.85 (30 June 2022: 2.86). This indicates that the Commission was able to cover its current liabilities 2.85 times as at 30 June 2023 (30 June 2022: 2.86 times) without any serious challenges.

3.16 Key Performance Indicators

The Commission performance indicators are reported based on the implementation of the approved action plan and budget for FY under review. The annual plan is derived from the Five years Rolling Strategic Plan 2020-2025. The key performance Indicators for each planned target are provided in **Table 2**.

Table 2: Key Performance Indicators Matrix for FY 2022/23

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
Quality assurance management systems improved	2	3	4	5	
	Five (05) Institutions holding Certificate Registration (CFR) accredited June, 2023	Number of Institutions visited Expected Outcome: Quality of university institutions improved.	Conducted technical visitation at (Tumaini University Makumira (TUMA). As the university institution (TUMA) has met criteria for technical visitation for accreditation.	Partially Implemented (20%)	75,045
	Four (04) regular and two special (02) Accreditation Committee Meetings conducted by June 2023	Number of meetings conducted Expected Outcome: Made decisions on various matters regarding accreditation matters	Three (03) regular and one (01) Special Meetings conducted.	Implemented (70%)	46,525
	Three hundred (300) curricula submitted by university institutions accredited or re-accredited by June, 2023.	Number curricula reviewed and validated. Expected Outcome: Quality accredited curricula	A total of 285 curricula have been reviewed and validated.	Implemented (95%)	323,455
	Database for accredited programmes updated by June, 2023.	Approved programme data base updated Expected Outcome: Enhanced database for approved programmes.	All programmes accredited in the first quarter, Second Quarter and Third Quarter have been updated in the Programme Management System (PMS).	Implemented (100%)	27,740
Database for Peer Reviewers established June, 2023	Established data base for Peer Reviewers Expected Outcome: Enhanced database for Peer Reviewers	Ten (10) new Peer Reviewers have been identified and updated in the existing list of peer reviewers.	Implemented (75%)	12,080	
Delivery and Assessment of 60 curricula offered by universities audited by June, 2023	Number of curricula audited Expected Outcome:	A total of 69 curricula have been audited from 17 university institutions.	Implemented (115%)	43,110	

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
		Ensured only accredited curricula are running.			
	5,000 NOC Assessed June, 2023	Number of NOC assessed and equated Expected Outcome: Recognised foreign Institutions Number of Appeals processed Expected Outcome: Recognised foreign awards	A total of 3,121 applications for recognition of foreign awards have been received and assessed. Processed all 15 appeals for recognition of foreign awards.	Implemented 62.4% Target depends on the Applications submitted	80,200
	Four (04) University re-accredited by June, 2023	Number of University Institutions re-accredited Expected Outcome: Quality of university institutions improved.	Two (2) institutions are due for re-accreditation and teams have been identified.	Implemented (100%) Depends on the appeals received Partially Implemented (50%)	167,120 209,425
	To train universities on self-assessment to all university institutions by June, 2023	Number of university Institutions trained Expected outcome: Quality of university institutions improved	Issues on institutional Self - assessment covered in the training workshop for Heads of Academic Departments conducted on 23rd- 24th March 2023 Analysis of institutional Self-Assessment Reports for University institutions (SUA and UDSM) have been done, and teams of experts for technical visitations for same have be proposed.	Partially Implemented (50%)	100,620
	Applications submitted for establishing new university institutions processed June, 2023	Number of applications processed Expected Outcome: New university institutions registered	Received and processed two applications for establishment of new University: UMUST Medical Science and Technology Limited. Grand Institutions Limited. Conducted two (2) technical visitations to the following institutions for evaluating of	Implemented (100%)	125,400

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
	One (01) university with Provisional License accredited June, 2023	Number of university institution with Provisional License accredited Expected outcome: Quality of university institutions improved	the applications to establish new university institutions: UMST Medical Science and Technology Limited. Rabinisia Memorial Hospital Limited. Received and analysed the progress report on implementation of the Commission's directives submitted by Mwanza University and United African University of Tanzania.	Implemented (100%)	35,910
	Five (5) Applications for licensing/ re licensing of overseas students recruitment agencies OSRAS processed by June, 2023	Number of OSRA licensed/re - relicensed Expected Outcome: OSRA registered by TCU	Received and reviewed applications for licensing/re-licensing of six (06) Overseas Students Recruitment Agencies (OSRAS): Top Education Consulting Limited Star International Marketing Agency and Consultancy Edu Plus International Universal Career Development Pivot. Global Education Link Uniserv (T) Limited.	Implemented 120%	1,000
	To conduct technical visitations to five (05) OSRAs by June, 2023	Number of OSRA visited Expected Outcome: Quality of OSRA improved	Conducted technical visitation to five (05) OSRAs which have met the minimum requirements for Licensing: Top Education Consulting Limited Star International Marketing Agency and Consultancy Eduplus International Global Education Link Uniserv (T) Limited	Implemented 100%	26,330
	Twenty (20) Imromptu and regular institutional visits conducted June, 2023	Number of institutions audited. Expected Outcome:	(a) Conducted 24 institutional monitoring/ audits to the following university institutions:	Implemented (135%)	183,650

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3 Quality of university institutions improved.	4 - United African University in Tanzania (UAUT) - Stephano Moshi Memorial University College (STeMMUCo) - State University of Zanzibar (SUZA) - Zanzibar University (ZU) - Abduhaman Al-Sumait University (SUMAIT) - Mbeya University Mbeya Campus (MU-Mbeya Campus), - University of Iringa (Uoi), - Teofilo Kisanji University (TEKU), - Catholic University College of Mbeya (CUCoM), - Mbeya University of Science and Technology (MUST), - UDSM Medical College of Health and Allied Sciences (UDSM-MCHAS), - Kampala International University in Tanzania (KIUT), - Tumaini University Makumira (TUMA) - University of Arusha (UoA), - Stella Marris University College (SMMUCo), - Kilimanjaro Christian Medical University College (KCMUCo), - Moshi Cooperative University (MoCU), - Mwenge Catholic University (MWECAU), - St. Joseph College of Health and Allied Sciences (SJCHAS), - Marian University College (MARUCo), - MoCu - KICoB, - Arch-Bishop Mihayo University college of Tabora (AMUCTA),	5	

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
			<ul style="list-style-type: none"> - St. Francis University of Health and Allied Sciences (SFUCHAS) - St. John university of Tanzania (SJUT) <p>(b) Conducted one (01) institutional monitoring/audits at the United African University of Tanzania.</p> <p>(c) Conducted three (03) institutional monitoring to the Overseas Students' Recruitment Agencies TASSAA Ltd Vision Study Abroad Universities Ltd Grad Overseas Education Services Limited.</p>		
	To monitor research and consultancy activities for twenty (20) universities by June, 2023.	Number of research and consultancy conducted at universities monitored Expected Outcome: Higher education system informed on issues for future improvement.	Conducted one (01) visit for monitoring of research and consultancy activities at SJUT	Implemented (120%)	124,850
	One (01) Research Project Conducted and published June, 2023 To conduct field work by June, 2023.	Number of research projects conducted Expected Outcome: Higher education system informed on issues for future improvement.	Report on stakeholders' views on the quality of university education in Tanzania submitted. Collection of views from stakeholders on the quality of university education conducted. Constituted a team of experts to collect views of stakeholders on the quality of university education	Implemented (92%)	394,604

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2 200 university academic staff trained in pedagogy by 2023	3 Number of participants attended Expected Outcome Enhance pedagogical skills in teaching	4 Two training sessions on pedagogy have been conducted and a total of 192 participants attended.	5 Implemented (96%)	173,730
	300 University academic staff trained in designing and developing labour market responsive programmes by June, 2023.	Number of participants attended Expected Outcome Enhance skills to develop labor market responsive programmes	Conducted training on Quality Assurance aspects in the Design, Development, Review, and Delivery of Labour Market Responsive curricula and a total of 270 participants attended.	Implemented (90%)	250,000
	Three (03) programme benchmarks developed by June, 2023.	Number of benchmarks developed Expected Outcome	Conducted a training workshop on Programmes Benchmarks, their components and development process to five (05) experts in the field of Engineering. Developed three benchmarks for Information and Communication Technology (ICT); and Tourism and Hospitality and engineering clusters.	Implemented (98%)	117,400
Equitable Access, Coordination of Student's Admission Programme and Fee Charges Enhanced.	Students' Participation rate in University Education Increased from Four (4) Percent to Six (6) Percent by June, 2023.	Number of students admitted into HEIs. Expected Outcome: Enhanced equity access into HEIs.	Coordinated the admission of 128,859 applicants. Out of these 113,383 (88%) were admitted to Bachelor's degrees. Coordinated the admission of 24,839 Certificates and Diploma applicants. Out of the 24,839 students 23,110 (93%) students were admitted into various Certificates and Diploma.	Implemented (128.8%) Implemented (99%)	12,000 3,400
			Postgraduate students admitted in 2022-23 was not coordinated as planned.	0% The activity was postponed to FY 2023/24.	2,500

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	4,000
			A total of 1,361 (96%) applications for No Objection Certificates were processed.	Implemented (65%) NOCs Depends on the request received	4,000
			Coordinated transfer of a total of 6,134 first year bachelor's degree students. Out of these 5,770 students met the criteria for transfer and were approved.	Implemented (100%)	2,100
			Coordinated credit transfer of a total of 37 students. Out of these 34 were cleared.		4,000
		Number of exhibitions participated. Expected Outcome: Enhance visibility of institutions and marketing their products.	Participated in three forums as follows: The 17 th Higher Education Science & Technology Exhibitions in Dar es Salaam between m 18 -23 July 2022. MAKISATU exhibitions in Dodoma from 24 - 28 April 2023; and TVET exhibitions in Dodoma from 16-22 May, 2023.	Implemented (100%)	49,600
		Number of Higher Education aspirants reached Expected Outcome: Education awareness and career guidance enhanced.	Conducted education, awareness, and career guidance to 25,144 prospective Higher Education aspirants in National Service Camps.	Implemented (100%)	55,700
		Number computer programmers trained and institutions participated Expected Outcome: Enhanced capacity of computer programmers on the new updates.	Conducted two (2) capacity building workshops for Computer System Programmers and Admission Officers in HEIs.	Implemented 93%	31,700

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	41,600
		Undergraduate and postgraduate admission guidebook reviewed Expected Outcome: Updated undergraduate and postgraduate admission guidebooks.	Reviewed Admission Guidebooks for undergraduate and postgraduate applicants; Bachelor's Degree admissions guidebooks for Form Six and Equivalent applicants Admission Guidebooks for Postgraduate applicants; and Admission Guidebooks for Certificate and Diploma applicants	Implemented (95%)	
	To organise 76 th , 77 th , 78 th and 79 th Meetings of the Admission Committee by June, 2023.	Number of meetings conducted Expected Outcome: Made decisions on various matters regarding Admission matters	Held three (3) 76 th , 77 th and 78 th Admission Committee meeting between July 2022- June 2023.	Implemented (75%)	49,600
Data Collection, Management and Dissemination Mechanisms Enhanced.	Database on Higher Education Statistics Updated and Disseminated by June, 2023.	Number of Higher Education Statistics Database updated. Expected Outcome: Enhanced Quality data of Higher education system	Received and processed a total of 433 (288 Male and 145 Female) prior admission cancellation requests; dropped or discontinued but wished to re-apply. Statistical Reports for Basic Education Statistics in Tanzania (BEST) were submitted to the MoEST.	Implemented (50%) Implemented (100%)	600 18,540
			The 2022/2023 VITAL Statistics was published in the TCU website	Implemented (100%)	6,700
			The Higher Education Database was updated accordingly. <ul style="list-style-type: none"> 1,265 Students were found with admission anomalies. 65 Students are still pending with admission anomalies 	Implemented (100%)	29,700

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	<p>3</p> <p>Number of Admissions Officers and Data Managers trained and institutions participated</p> <p>Expected Outcome: Enhanced capacity of Admissions Officers and Data Managers on the new updates.</p>	<p>4</p> <p>Conducted one (1) capacity building workshop for Admissions Officers and Data Managers held from 22 to 24 June, 2023. Where by 147 Admission and Data Managers Participated.</p>	<p>5</p> <p>Implemented (100%)</p>	20,000

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1 Linkages with internal and external partners and University support systems enhanced.	2 Establish New and Enhance existing National, regional and international collaborations and networks June 2023.	3 Number of meetings attended Expected Outcome: Enhanced linkages and collaboration with national, regional and international partners.	4 Jointly coordinated IUCEA Forum on Academic-Public-Private Partnership Forum 2023 held in DSM at JNICC from 15 - 17 March, 2023. Participated in five regional and international meetings organised by IUCEA held in Uganda, Burundi and Ethiopia. Participated in one international study visit organised by AFRQAN and Commission for Mauritius. MAKISATU Exhibitions which were organized by the Ministry of Education, Science and Technology (MoEST) held at Jamhuri Stadium, Dodoma from 24th to 28 April, 2023. TVET Exhibitions organized by the National Council for Technical and Vocational Education and Training (NACTVET) and The Association of Tanzania Employers (ATE) held at Sheikh Amri Abeid Stadium, Arusha from 16th to 22 May, 2023. Organised the 17 th Higher Education, Science, and Technology Exhibitions held at Mnazi Mmoja Grounds in Dar es Salaam from 18 to 23 July 2022.	5 Implemented (80%)	144,280
		One higher education exhibition organised Expected Outcome Enhanced linkages and collaboration among higher education institutions and other stakeholders.		Implemented (100%)	261,380

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2 150 university Senates and Councils on the best practices in university governance	3 Number of university staff trained. Expected Outcome: Enhanced capacity on leadership and management matters to university staff.	4 Conducted training to 121 members of University Senates and Councils on best practices in university governance in June 2023.	5 Implemented (80.7%)	96,849
	100 university staff trained on Leadership and Management matters by June, 2023.		109 Heads of Academic Departments from university institutions trained on leadership and management matters in March 2023.	Implemented (109%)	89,169
Corporate image and visibility enhanced	TCU communication and promotional materials created/acquired and distributed to stakeholders and the public by June, 2023.	Communication materials created and distributed. Expected Outcome: Improved awareness to public and other stake holders.	Twenty-three (23) video clips have been prepared and issued to stakeholders and the public through TCU website and social media (Instagram, Facebook, Twitter and WhatsApp). Conducted 11 press releases and public notices were prepared and disseminated to the press and the public. Prepared and issued two (02) Issues of the TCU Magazine in hard copies and electronic form and 900 printed copies were distributed to the public and stake holders. 250 branded bags were purchased and distributed to official guests as a souvenirs. 80 branded diaries were produced and distributed to TCU staff and stakeholders. 129 news stories about TCU were broadcasted on radio stations, television stations, and online television	Implemented (100%)	5,870
				Implemented (100%)	25,960

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
Staff development, welfare and working environment improved	A well-organized effective and efficient delivery of administration and operations services maintained by June 2022.	Number of meetings conducted Expected Outcome: Made decisions on various matters regarding governance, accreditation, admission, staff matters, finance and procurements	<ul style="list-style-type: none"> 25 audio-visual adverts have been prepared and published/broadcasted on radio and television programmes (TBC1, ITV, Channel Ten, Clouds FM and EFM). 23 news stories were published in Kiswahili and English newspapers. The news stories were positive and enhanced TCU's good image. TCU donated various items to patients hospitalised at the Ocean Road Cancer Institute in celebrating International Women's Day. TCU contributed in sponsoring the Senate Meeting of the Tanzania Higher Learning Institutions Students' Organization (TAHLISO) held in Mbeya Region. TCU participated in six (08) radio and television programmes. 	Implemented (100%)	354,100
		Staff incentive scheme implemented Expected Outcome:	Administered on time regular payment of staff entitlements and motivation.	Implemented (100%)	483,000

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		Staff welfare, morale and productivity enhanced. Staff welfare fairly administered Expected Outcome: Enhanced staff administration and service delivery	Staff welfare was well administered by ensuring all staff are registered under health insurance, cleaning of offices, provision of transport facilities for duty work, staff leave and provision of morning tea. • Four (4) staff were transferred to TCU from other public institutions. • Seven (7) posts for heads of units were filled after approval of their appointments by UTUMISHI.	Implemented (100%)	426,537
		Number of staff employed/transferred Expected Outcome: Improved efficiency and working environment		Implemented (100%)	71,560
		Number of staffs trained Expected Outcome: Enhanced staff skills and capacity to perform assigned jobs efficiently.	• 48 staff were facilitated to attend various short courses and forums relevant to their field of specialization. • Facilitated three (6) staff attending long course at master's and PhD levels • Conducted Security Awareness to all TCU staff	Implemented (90%)	514,812
		THTU meeting attended Expected Outcome: TCU THTU Brach participation in national THTU meetings enhanced.	• Held Three (3) staff meetings. • Facilitated workers to participate in May Day on 1 May 2023. • Facilitate staff (Woman) to participate and commemorate the International Day for Women on 8 March, 2023. • Three (3) THTU branch meetings were held.	Implemented (100%)	14,040

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		<p>Number of meetings conducted</p> <p>Expected Outcome</p> <p>Involved in decision making on Strategic matters of the Commission by Workers Council.</p> <p>Number operational tools developed</p> <p>Expected Outcome:</p> <p>Improved operational procedures on various operational and technical matters.</p>	<p>Coordinated two (2) workers Council Meetings on 13 October, 2022 and 2 May, 2023.</p> <p>Prepared Draft Mid Term Reviewed RSP January 2023- June, 2026.</p> <p>Prepared Risk Register for F/Y 2022/23 and Draft ICT Steering Committee Charter developed.</p>	<p>Implemented (100%)</p> <p>Implemented (70%)</p>	<p>42,080</p> <p>33,520</p>
		<p>Number of Capacity building conducted</p> <p>Expected Outcome</p> <p>Enhanced capacity in governance matters</p> <p>Systems security assessed</p> <p>Expected Outcome:</p> <p>Enhanced level of security of the existing systems.</p>	<p>Conducted two days training and inductions to Members of the Commission and Management on 1 -2 March, 2023</p>	<p>Implemented (100%)</p>	<p>30,600</p>
Staff development, welfare and working environment improved	<p>To conduct system vulnerability assessment and penetration testing by 30 June 2023</p> <p>To develop three (3) new online systems by 30 June 2022</p>	<p>Expected Outcome:</p> <p>Enhanced level of security of the existing systems.</p> <p>Number of new online system developed</p> <p>Expected Outcome:</p>	<ul style="list-style-type: none"> Data and System Audit for 39 University Institutions has been conducted. The analysis of findings was done. Dissemination of the findings to stakeholders was done. <p>The development of No Objection Certificate System (NOC) project has been endorsed by e-Government Authority and the Chief Secretary.</p>	<p>Implemented (100%)</p> <p>Implemented (30%)</p>	<p>102,270</p> <p>36,600</p>

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
	Improved efficiency in the evaluation process and records management.	Number of systems upgraded Expected Outcome: Enhanced performance and efficiency of the systems and intended results.	<ul style="list-style-type: none"> Four (4) systems, UJMS, FAAS, PMS and TCU main website upgraded. 	Implemented (80%)	14,930
	Upgrading of the Power Backup System used by the ICT equipment	Power back up installed Expected Outcome: Enhanced performance, efficiency and networking of ICT devices.	Systems and database backups performed on daily basis throughout the year.	Implemented (100%)	46,020
	Conduct training to 50 university ICT staff on ICT systems integration by June, 2023.	Number ICT staff trained Expected Outcome Enhanced ICT systems integration	Capacity Building programme for Computer programmers, Data Managers and admission officers of HEIs has been done successfully.	Implemented (100%)	15,600
	Conducting the Preventive Maintenance	Number of preventive maintenances done Expected Outcome: Enhanced performance and efficiency of ICT equipment and devices.	Preventive Maintenance for 63 Desktops, 8 Servers and 33 Printers conducted.	Implemented (100%)	12,000
	Working environment, tools and facilities provided and maintained by June 2023.	Number of tools/equipment and working facilities procured Expected Outcome:	Procured, supplied and installed various office equipment/facilities and stationeries and or information materials	Implemented (60%)	518,060

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
	Represent the Commission in courts of Law and Tribunals by June 2023	Enhanced performance and efficiency in the service delivery. Frequency of attendance Expected Outcome: Defended the Commission in courts of Law and Tribunals.	In collaboration with the office of the Solicitor General, prepared the requisite legal documents (Pleadings) and appeared in High Court for Miscellaneous Civil Application No. 619 of 2021 between Ramadhani Kipenya and 312 others Versus St. Joseph University in Tanzania, Tanzania Commission for Universities and the Attorney General. The matter comes for Ruling on 14 July, 2023. On 28 July, 2023 the case was struck out with no as to costs.	Implemented (100%)	31,010
	The Universities Act, Cap. 346 reviewed by June 2023.	Universities Act Cap 346 reviewed Expected Outcome: The Universities Act, Cap. 346 reviewed.	Appointed the technical team for the review of the Universities Act, Cap. 346 in February, 2023. The team has commenced the review on 27 March, 2023. The Committee for the review of the Universities Act conducted meetings to collect the comments and views of the stakeholders on the Act. The Committee proceeds with writing of the zero-draft report.	Implemented (60%)	41,600
	Three Users' Charters reviewed by June, 2023	Charters from universities reviewed Expected Outcome: Reviewed Charters from university institutions	Appointed two (02) draft charters (St. Joseph University in Tanzania - SJUT and Kampala international University in Tanzania- KIUT). One (01) draft Charter (SJUT) has been validated at the 113th Meeting of the Commission held on 3rd March, 2023	Implemented (100%)	14,600

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
	Litigations of Civil cases involving TCU in Court of laws conducted by June, 2023.	Followed litigation Civil cases in the Court of Laws against TCU Expected Outcome: Litigation of Civil cases in the Court of Law followed	and forwarded to the Ministry of Education, Science and Technology. • The other draft has been submitted to the university Management for further improvements • Followed up on forgery incidences that were previously reported to the Director of Criminal Investigation (DCI). • Facilitated the arrest of a suspect namely Bishop Eliya Mauza at the TCU Head office in Dodoma.	Implemented (80%)	31,610
	Rules to the Users' Charters of Institutions amended by June, 2023	Rules of Charters of institutions amended and contracts reviewed Expected Outcome: Amended Rules of Charters from institutions and procurement contracts	• Amendments to the Rules of the Charter of Mbeya University of Science and Technology (MUST). The said rules have been approved at the 114 th Meeting of the Commission held on 3rd July, 2023. • Amendments of regulation 8 (3) of The Universities (General) Regulations, 2013 G.N. No. 226 of 2013 has been approved and published in Official Government Gazette Notice No. 97 of 24 February, 2023. • Drafted and reviewed a total of twenty-two (22) agreements.	Implemented (100%)	24,000
Risk Register, Mitigation Plan for FY 2022/23 reviewed by June, 2023.	Risk Register and Mitigation Plan prepared and implemented. Expected Outcome Risk Register and Mitigation Plan in place	• Coordinated preparation of Risk Register and mitigation Plan for FY 2022/23. • Coordinated and prepared Annual Risks implementation report for FY 2021/22.	Implemented (100%)	33,520	
Assess adequacy and effectiveness of risk management, internal control and governance	Number of Audit Reports prepared Expected Outcome	• Prepared Audit Risk Based Audit Plan for FY 2022/23.	Implemented (98%)	196,960	

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2 processes enhanced by June, 2023.	3 Enhanced adequacy and effectiveness of risk management, internal control and governance processes	4 <ul style="list-style-type: none"> Conducted four meetings (Three ordinary and two special meeting) of the Audit Committee. Coordinated audit exercise conducted by CAG for the Financial statements ended 30th June, 2022. Prepared four periodical internal audit reports for the deliberation of Audit Committee and Commission meetings. 	5	
Staff development, welfare and working environment improved	Office building constructed by June, 2023.	Office building constructed Expected Outcome Improved working environment for efficiency and effective operation of Commission functions	<ul style="list-style-type: none"> Prepared Various tender documents for procurement of goods and services:- Prepared request for proposals for conducting ESIA and Construction Supervision of office building, Prepared and advertised Request for Expression of Interest (Eol). Preparations of ToRs for ESIA Construction Supervision approved by WB. Acquired building permit from Prime Minister's Office. Prepared Structural design and bills of quantities (BOQ). Conducted Geo - technical survey before commencement of construction works. 	Implemented (40%)	2,606,360
Revenue generation to sustain institutional operations enhanced	At least TZS 5 billion external funding received by June 2023	Annual budget and Plans prepared and approved by relevant organs. Expected Outcome: Organized implementation of strategic and operational issues.	<ul style="list-style-type: none"> Recast Annual budget for FY 2022/23 prepared and approved by the Commission and Annual budget for FY 2-23/24 prepared and submitted to the Government. Prepared Annual Procurement Plan (APP) for F/Y 2022/23. 	Implemented (100%)	107,950

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
			<ul style="list-style-type: none"> Prepared Annual implementation Report of Risk Register and Rolling Strategic Plan F/Y 2022/23. Prepared three (03) Quarterly Risk Implementation Report, Procurement plan and Rolling Strategic Plan F/Y 2021/22. Revised HEET project plan and Budget for FY 2022/23 (July 2022-June 2023). A total of TZS 12,201,149,076 out of TZS 15,612,254,696 billion have been collected /received to run the commission from government (PE) and internal sources and HEET Project. Prepared Draft Financial Statements for FY 2021/22 and submitted to the CAG auditing purposes. 		
		<p>RSP 2020-2025 reviewed.</p> <p>Expected Outcome: Reviewed RSP to accommodate emerging strategic and operational issues</p>	<ul style="list-style-type: none"> Conducted Mid - Term Review of the RSP 2020 - 2025 and Submitted to Relevant Authorities for inputs and approval. Reviewed the RSP and aligned it to National Five-Year Development Plan III (FYDP III) covering the period up to FY 2025/26. 	Implemented (98)	166,800
Prevention against the HIV/AIDS pandemic and Non-Communicable Diseases strengthened	1. Awareness education on HIV/AIDS and Non-Communicable Diseases provided to all Staff by June 2023.	<p>Number of staff sensitized on HIV/AIDS</p> <p>Expected Outcome: Enhanced awareness among TCU staff in the fight against HIV/AIDS.</p>	Provided protective gear to prevent against HIV and AIDS	Implemented (20%)	28,960

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	7,720
		<p>Number of staff sensitized on HIV/AIDS</p> <p>Expected Outcome: Enhanced awareness and promoting change in lifestyle and behaviors that prevent Non-Communicable Diseases.</p> <p>One sports bonanza conducted</p> <p>Expected Outcome: Enhanced interaction and corporation and improved health condition among staff.</p>	<p>Postponed to the FY 2023/24 due to administrative arrangement issues.</p> <p>Postponed to the FY 2023/24 due to administrative arrangement issues</p>	<p>Implemented (0%)</p> <p>Implemented (0%)</p>	
Implementation of National Anti-Corruption Strategy and Good Governance enhanced	2. Awareness on corruption ethics, policies and procedures to all TCJ staff implemented by June 2022.	<p>Number of awareness programmes on corruption and ethics</p> <p>Expected Outcome: Enhanced awareness on corruption practices, ethical behaviour and good governance among staff.</p>	<p>Continued to remind staff in adherence of ethical behaviour and not to involve in corruption practices during staff meetings and other forums.</p>	<p>Implemented (20%)</p>	30,040

Accreditation and Admission Performance

During the year under review, the Commission registered two (02) new institutions and no university institution was re-accredited. Two institutions were upgraded from Certificate of Full Registration (CFR) to Certificate of Accreditation (CoA) and two (02) institution was granted Provisional License as shown below: -

Type of Registration	2022/23	2021/22
	Number of Institutions	
Certificate of Accreditation	2	3
Certificate of Re- Accreditation	0	0
Provisional License	2	1
Total	4	4

Also, the Commission conducted a total of 25 audits comprising of technical visitations, impromptu audits, and institutional monitoring (last year a total of 63 audits were conducted). Also, the Commission reviewed and validated a total of 285 programmes curricula (last year a total of 165 programme curricula were validated).

The Commission further assessed 3,121 foreign awards submitted for recognition (last year a total of 3,351 foreign awards were assessed).

As at 30 June 2023 cumulative list of institutions registered/recognized by the Commission is 49 as outlined below: -

(a) Number of Institution by Level of Registration

Types of Registration	2022/23	2021/22
Certificate of Accreditation	39	37
Certificate of Full Registration	6	8
Certificate of Provisional License	4	2
Deregistered	0	0
Total	49	47

- Institutions established by Acts of Parliament, Government Notice, Universities 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 they are granted Certificate of Accreditation

(b) University level Institutions operating in Tanzania by Status and ownership.

	Public		Private		Total	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
Fully fledged Universities	12	12	18	18	30	30
Colleges	7	7	10	10	17	17
Campus, Centers and Institutes	2	2	3	3	5	5
Total	21	21	31	31	52	52

During the year the Commission coordinated, harmonized and cleared admission of 113,383 students to undertake Bachelor's degree programmes in various higher education institutions (last year admission was 100,620). Further, the Commission collected data from institutions and established that a total of 240,523 students were enrolled in University Institutions in the year under review (last year enrolment was 229,049) as listed below:

S/N	Type of institution	2022/23	2021/22
1	Public Universities	162,553	155,944
2	Private Universities	77,970	73,105
	Total	240,523	229,049

3.16.1 Financial Performance for the year 2022/23

The Commission recorded a deficit of TZS 55,467,484 during the year ended 30 June 2023 against a deficit of TZS 68,013,639 recorded in the year ended 30 June 2022.

3.16.2 Future Development Plans

The Commission's future development plan includes construction of permanent office buildings at Plot No. 56/4 Kisasa B area, Dodoma Municipal. The Commission secured funds from the Government for construction of office building through World Bank. The Commission has started initial processes by engaging consultants for the design review of construction of office building. It is planned that construction will be completed by June, 2026.

The Commission plan also include to modernize its operations by enhancing the ICT application systems, enhancing staff performance on service delivery through short and long-term training, and increase levels of engagements with key stakeholders.

1. Key Performance Ratios

There are a number of ratios that can be applied by an institution depending on the nature of its operations. The said ratios include, among others liquidity ratio, profitability ratio, leverage ratios, efficiency ratios, market value ratios, e.tc. According to TCU operations, liquidity ratios are applied for the purpose of measuring the position of the institution to sustain its operations.

The following current and acid test ratios for year 2022/23 were attained compared to the last financial year 2021/22.

Liquidity Ratios	2022/23	Desired	2021/22
Current ratio	2.85	2:1	2.87:1
Acid test	2.85	1:1	2.86:1

Therefore, during the year under review the Commission’s ability to meet its short-term obligations as they fall due (liquidity ratio) or the working capital (current) ratio stands at 2.85 (30 June 2022: 2.86). This indicates that the Commission can cover its current liabilities 2.85 times as at 30 June 2023.

3.16.3 Challenges and measures taken

Despite the number of achievements, there were equally a number of challenges encountered during the implementation the Commission planned activities as follows:

- (i) Non- compliance by some university institutions on Commission’s directives especially on procedures, guidelines and standards;
- (ii) Delayed payment of outstanding quality assurance fees from previous years and current financial year; and

The Commission addressed these challenges and the following are the actions taken so far:

- (i) The Management through various forums and face- to - face consultations emphasized to all institutions to adhere to quality assurance issues related to accreditation, admissions, and data management; and
- (ii) The Management continued to make physical follow up to all university institutions with outstanding quality assurance fees, Institutional accreditation and costs for validation of new programme curricula and stressed the need to pay their outstanding debts for previous years and current financial year.

3.17 Corporate Governance Matters

3.17.1 Composition of the Commission Members and Functions

The Commission consists of eight non-executive members and the Executive Secretary. 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 members. The senior management team is invited to attend Commission and committee meetings where deemed appropriate to facilitates the effective and efficiency operations of Commission

activities. They act as a medium of communication and coordination between all the various business units.

3.17.2 Commission and Committees Members and work performed during the FY 2022/23

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

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

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

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

(a) Commission Members

During the year under review the Commission exercised its tenure ended 1st October, 2022. In this regards the Government appointed new members of the Commission except the chairperson. The names of members who served the Commission up to 1st October, 2022 and continued members to date are as shown in Table 3 and Table 4.

Table 3: List of Commission members who served up to 1 October 2022

S/N	Name	Academic Qualification	Position	Gender	Nationality	Appointment/ (Retirement)	Age
1	Prof. Penina O. M. Mlama	PhD (Theatre, Language and Linguistics)	Chairperson	F	Tanzanian	19.10.2021 (18.10.2024)	74
2	Prof. Makenya Maboko	PhD (Geology)	Member	M	Tanzanian	02.10.2019 (01.10.2022)	65
3	Dr. Zakia M.Abubakar	PhD (Plant Microbiology)	Member	F	Tanzanian	02.10.2019 (01.10.2022)	72
4	Prof. Paschalis Rugarabamu	MDENT (Dental Public Health)	Member	M	Tanzanian	01.07.2022 (01.10.2022)	65
5	Dr.Gift Kweka	PhD (Law)	Member	F	Tanzanian	07.02.2020 (01.10.2022)	37

S/N	Name	Academic Qualification	Position	Gender	Nationality	Appointment/ (Retirement)	Age
6	Ms. Adelgunda Mgya	BA(Public Administration)	Member	F	Tanzanian	02.10.2019 (01.10.2022)	64
7	Prof. Lughano J. Kusiluka	PhD (Vet. Medicine)	Member	M	Tanzanian	02.10.2019 (01.10.2022)	62
8	Dr. Kennedy Hosea	PhD (Microbiology)	Member	M	Tanzanian	02.10.2019 (01.10.2022)	57
9	Prof. Charles Kihampa (ES)	PhD (Chemistry)	Secretary	M	Tanzanian	2018 to date	50

Table 4: List of Commission members who served from 1 October 2022 to date

S/N	Name	Academic Qualification	Position	Gender	Nationality	Appointment/ (Retirement)	Age
1	Prof. Peninah O. M. Mlama	PhD (Theatre, Language and Linguistics)	Chairperson	F	Tanzanian	19.10.2021 (18.10.2024)	75
2	Prof. Makenya Maboko	PhD (Geology)	Member	M	Tanzanian	06.01.2023 (05.01.2026)	66
3	Dr. Leonard Akwilapo	PhD (Chemistry)	Member	M	Tanzanian	06.01.2023 (05.01.2026)	62
4	Prof. Paschalis Rugarabamu	MDENT (Dental Public Health)	Member	M	Tanzanian	06.01.2023 (05.01.2026)	66
5	Prof. Lughano J. Kusiluka	PhD (Vet. Medicine)	Member	M	Tanzanian	06.01.2023 (05.01.2026)	63
6	Dr. Kennedy Hosea	PhD (Microbiology)	Member	M	Tanzanian	06.01.2023 (05.01.2026)	58
7	Ms .Aida M.Juma	Master of Education	Member	F	Tanzanian	06.01.2023 (05.01.2026)	51
8	Ms.Neema Ringo	Master of Law	Member	F	Tanzanian	06.01.2023 (05.01.2026)	53
9	Prof. Charles Kihampa (ES)	PhD (Chemistry)	Secretary	M	Tanzanian	2023 to date	51

The Commission is required to meet every quarter. During the year ended 30 June 2023, the Commission held two ordinary meetings and two special meetings. During those meetings, matters that were deliberated upon included the following:

- i. Feedback and follow-up on the 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 plans and budget, financial and procurement progress reports;
- vi. Approval of accreditation and quality assurance of institutions;

- vii. Approval of other administrative matters/tools/instruments as brought in by the Management;
- viii. Approval of Audit Report for Financial Year 2021/22;
- ix. Approval of Internal audit reports and follow up of implementation of previous audit findings and recommendations;
- x. Approval of staff matters and staff training programme;
- xi. Approval of Human resource reports and positions; and
- xii. Advised the Minister on various issues relating to Higher Education.

(b) Committees of the Commission are as follows:

In exercising the provisions of Section 9(4) of the Universities Act, Cap. 346 of the Laws of Tanzania, the Commission appointed members to serve in five committees namely: Accreditation Committee, Admission Committee, Grants Committee, Audit Committee, and Staff, Disciplinary and Development Committee

The composition of its committees before (01.10.2022) and after (06.01.2023) the tenure of the Commission were as shown in Table 5, 6, 7, 8 and 9;

Table 5: Accreditation Committee

No.	Name	Position	Gender	Nationality	Meetings attended	Remarks
1	Prof. Makenya Maboko	Chairperson	M	Tanzanian	4 out of 4	Continued from 06.01.2023
2.	Prof. Paschalis Rugarabamu	Member	M	Tanzanian	4 out of 4	Continued from 06.01.2023
3.	Prof. Bertram Mapunda	Member	M	Tanzanian	3 out of 4	Continued from 06.01.2023
4.	Dr. Adolf Rutayuga	Member	M	Tanzanian	3 out of 4	Continued from 06.01.2023
5.	Ms .Agnes Mtawa	Member	F	Tanzanian	2 out of 2	Appointed 06.01.2023
6	Prof.Andrea Pembe	Coopted Member	M	Tanzanian	1 out of 2	Ended 01.10.2022
7	Eng. Patrick Barozi	Member	M	Tanzanian	1 out of 2	Ended 01.10.2022
8.	Prof. Charles Kihampa (ES)	Ex- officio Member	M	Tanzanian	4 out of 4	Secretariat
9.	Dr. Telemu Kassile (DA)	Secretary	M	Tanzanian	4 out of 4	Secretariat

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2023 the Committee held three ordinary and one special meetings. During those meetings, matters that were deliberated upon included the following:

- i. Recommendations for approval of Institutional accreditation;
- ii. Recommendations for approval on accreditation of programme curricula;

- iii. Reports on evaluation of foreign academic awards; and
- iv. Recommendations for approval on quality assurance matters of university institutions.

Table 6: Admissions Committee

S/N.	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Prof. Lughano Kusaluka	Chairperson	M	Tanzanian	3 out of 3	Continued from 06.01.2023
2.	Prof. Nelson Boniface	Member	M	Tanzanian	2 out of 3	Continued from 06.01.2023
3.	Ms. Aida Maoulid Juma	Member	F	Tanzanian	3 out of 3	Continued from 06.01.2023
4.	Prof. Mohamed Makame Haji	Member	M	Tanzanian	2 out of 2	Appointed 06.01.2023
5.	Mr. Abdulrazak Badru	Member	M	Tanzanian	2 out of 2	Appointed 06.01.2023
6.	Dr. Kennedy Hosea	Member	M	Tanzanian	0 out of 1	Ended 01.10.2022
7.	Dr. Veronica Nyahende	Member	F	Tanzanian	0 out of 1	Ended 01.10.2022
8.	Prof. Charles Kihampa (ES)	Ex- officio Member	M	Tanzanian	3 out of 3	Secretariat
9.	Dr. Kokuberwa Katunzi-Mollele (DAD)	Secretary	F	Tanzanian	3 out of 3	Secretariat

The Committee reports to the Commission and is required to meet on quarterly basis or as circumstances may necessitate. During the year ended 30 June 2023 the Committee held three ordinary meetings. During those meetings, matters that were deliberated upon included the following:

- i. Recommendations for approval of Admission Guidebooks and Admission Almanac for Academic year 2022/23;
- ii. Recommendations on applicants selected by individual institutions for academic year 2022/23;
- iii. Updates on the University Information Management System (UIMS) for data collections and management;
- iv. Report on data and systems audit to all university institutions;
- v. Recommendations on the request for transfers and transfer procedures; and
- vi. Recommendations on the higher education data management and statistics.

Table 7: Grants Committee

S/N	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Ms. Aida Juma Maoulid	Chairperson	F	Tanzanian	2 out of 2	Appointed 06.01.2023
2.	Prof Neema Mori	Member	F	Tanzanian	1 out of 2	Appointed 06.01.2023
3.	Dr. Leonard Akwilapo	Member	M	Tanzanian	2 out of 2	Appointed 06.01.2023

S/N	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Ms. Aida Juma Maoulid	Chairperson	F	Tanzanian	2 out of 2	Appointed 06.01.2023
4..	Prof. Alex Makulilo	Member	M	Tanzanian	3 out of 3	Continued from 06.01.2023
5.	Ms. Bahati Gauzye	Member	F	Tanzanian	3 out of 3	Continued from 06.01.2023
6.	Ms. Adelgunda Mgya	Chairperson	F	Tanzanian	1 out 1	Ended 01.10.2022
7.	Dr. Zakia Abubakar	Member	F	Tanzanian	0 out of 1	Ended 01.10.2022
8.	Mr. Louis Accaro	Member	M	Tanzanian	0 out of 1	Ended 01.10.2022
9.	Prof. Charles Kihampa (ES)	Ex- officio Member	M	Tanzanian	3 out of 3	Secretariat
10.	Mr. Buyamba Kassaja (DCS)	Secretary	M	Tanzanian	3 out of 3	Secretariat

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2023 the Committee held three ordinary meetings. During those meetings, matters that were deliberated upon included the following:

- (i) Recommendation for approval of the revised Annual Budget and Plans for FY 2022/23;
- (ii) Recommendation for approval of proposed Annual Budget and Plans for the Financial year 2023/24;
- (iii) Recommendation for approval of Financial and Activity Progress Quarterly Reports for the Financial year 2022/23;
- (iv) Recommendation for approval of Quarterly Procurement Reports for 2022/23;
- (v) Recommendation for approval of proposed Annual Procurement Plan for the Financial year 2023/24 for Higher Education for Economic Transformation Project (HEET) and Annual Procurement Plan for FY 2023/24;
- (vi) Quarterly implementation Reports for HEET project for FY 2022/2023; and
- (vii) Quarterly implementation Reports on the Rolling Strategic Plan for FY 2022/23.

Table 8: Staff Appointment, Disciplinary and Development Committee

S/N	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Dr. Leonard Akwilapo	Chairperson	M	Tanzanian	2 out of 2	Appointed 06.01.2023
2.	Ms. Neema Ringo	Member	F	Tanzanian	2 out of 2	Appointed 06.01.2023
3.	Ms. Hilda Kabissa	Member	F	Tanzanian	3 out of 3	Continued from 06.01.2023
4.	Dr. Aggrey Mlimuka	Member	M	Tanzanian	2 out of 3	Continued from 06.01.2023
5.	Prof. David Mfinanga	Member	M	Tanzanian	3 out of 3	Continued from 06.01.2023
6.	Dr. Gift Kweka	Chairperson	F	Tanzanian	1 out of 1	Ended 01.10.2022

S/N	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Dr. Leonard Akwilapo	Chairperson	M	Tanzanian	2 out of 2	Appointed 06.01.2023
2.	Ms. Neema Ringo	Member	F	Tanzanian	2 out of 2	Appointed 06.01.2023
7.	Ms. Adelgunda Mgya	Member	F	Tanzanian	1 out of 1	Ended 01.10.2022
8.	Prof. Charles Kihampa (ES)	Ex- officio Member	M	Tanzanian	3 out of 3	Secretariat
9.	Mr. Buyamba Kassaja (DCS)	Secretary	M	Tanzanian	3 out of 3	Secretariat

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2023, the Committee held three ordinary meetings. During the meetings, matters that were deliberated upon included the following:

- i. Recommendation on staff promotions;
- ii. Reports on staff position, training and development;
- iii. Report on Training Needs Assessment;
- iv. Report on Human Resource audit;
- v. Recommendation on the Annual Staff Performance (OPRAS); and
- vi. Recommendation on the Staff Training programmes.

Table 9: Audit Committee

S/N	Name	Position	Gender	Nationality	Meetings attended	Remarks
1.	Prof. Lughano Kusiluka	Chairperson	M	Tanzanian	5 out of 5	Continued from 06.01.2023
2.	Prof. Godwin Mjema	Member	M	Tanzanian	5 out of 5	Continued from 06.01.2023
3.	FCPA. Juma Muhimbi	Member	M	Tanzanian	5 out of 5	Continued from 06.01.2023
4.	Prof Esther Ndungumaro	Member	F	Tanzanian	3 out of 3	Appointed 06.01.2023
5.	Dr.Kennedy Hosea	Member	M	Tanzanian	1 out of 3	Appointed 06.01.2023
6.	Prof. Godwin Ndossi	Member	M	Tanzanian	2 out of 2	Ended 01.10.2022
7.	Dr. Gift Joseph Kweka	Member	F	Tanzanian	1 out of 2	Ended 01.10.2022
8.	Prof. Charles Kihampa (ES)	Ex - officio Member	M	Tanzanian	5 out of 5	Secretariat
9.	Mr. Bernard Kongola (LC)	Secretary	M	Tanzanian	3 out of 3	Secretariat
10.	Ms.Roserine Rutta(LG)	Secretary	F	Tanzania	2 out of 2	Secretariat

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2023 the Audit Committee held three ordinary meetings and two Special meetings. During those meetings, matters that were deliberated upon included the following:

- i. Recommendations on the draft financial statement for financial year 2021/22 and approval for submission to external auditors to commence audit process;
- ii. Recommendations on the audited report and financial statements for the year ended 30 June 2022;
- iii. Recommendations on Management Letter issued by CAG for FY 2021/22;
- iv. Recommendation on the implementation of issues raised in the Management letter for Financial Year 2021/22;
- v. Recommendation on external audit fees for financial year 2021/22;
- vi. Recommendations on quarterly Internal Audit Reports for FY 2022/23;
- vii. Follow up implementation report of CAG Management Letter and Internal Audit findings and recommendations.
- viii. Recommendation for approval of Risk Register and Mitigation Action Plan for FY 2022/23; and
- ix. Recommendations on quarterly Risk Management Implementation and assurance Reports for FY 2022/23;

3.17.3 The Commission Instruments

3.17.3.1 Commission Charter

The Commission has in place the Commission Charter and Code of Ethics and conduct 2022 established in order for the Commission to regulate its own procedures in relation to its meetings, transaction of its business and pursuant to the provisions of the Act.

The purpose of the Charter is to provide clear statement of the roles, responsibilities, processes and operations of the Commission for the benefit of both, the Commission and the Management.

The Charter ensures that the conduct of the Commission is compliant to, consistence with, and reflects the Commission's commitments to the best practice in corporate governance.

3.17.3.2 Other operating instruments approved by the Commission

Besides, the Commission approved various operational tools, policies and guidelines to guide the management in the implementations of its functions as listed below;

- (i) Handbook for Standards and Guidelines for University Education in Tanzania, December 2019.
- (ii) Principles and Guidelines for Licensing Overseas Students Recruitment Agencies and Insurance of a No Objection Certificate, 2019.
- (iii) Principles and Guidelines for Evaluation of Foreign Awards and Recognition of Qualifications, 2019.
- (iv) Evaluation of Foreign Awards and Recognition of Qualifications Appeal Procedures, 2020.

- (v) Evaluation of Foreign Awards and Recognition of Qualifications Appeal Procedures, 2020.
- (vi) Benchmarks for the Doctor of Medicine (MD) / Bachelor of Medicine and Bachelor of Surgery (MBBS/MBChB) programme, 2022.
- (vii) Benchmarks for the Bachelor of Science in Nursing (BScN) programme, 2022.
- (viii) Guidelines for Online and Blended Delivery Modes of Courses for University Institutions in Tanzania, 2022.
- (ix) Rolling Strategic Plan 2020/21-2024/25.
- (x) Risk Register, 2022/23.
- (xi) Risk Management Framework, 2019.
- (xii) Staff Training and Development Guidelines, 2019.
- (xiii) Reviewed Staff Regulations, 2021.
- (xiv) Accounting Procedures and Controls Manual, 2021.
- (xv) Accounting Policies, 2021.
- (xvi) ICT Policy, 2018.
- (xvii) Business Continuity Plan, 2019.
- (xviii) Guidelines on Acceptable use of information and Communication Technology Resources, 2018.
- (xix) Disaster Recovery Plan, 2019.
- (xx) Succession Plan (2021/22 - 2025/26).
- (xxi) Retention and Disposal Schedule, 2021.
- (xxii) Communication Strategy, 2021.
- (xxiii) Communication and Corporate Social Responsibility Guidelines, 2021.
- (xxiv) ICT Master Plan, 2021.
- (xxv) ICT Assets Replacement Guidelines, 2021.
- (xxvi) Client Service Charter, 2020.
- (xxvii) Reviewed Internal Audit Charter, 2021.
- (xxviii) Reviewed Audit Committee Charter, 2021.
- (xxix) Three year Risk Based Internal Audit Strategic Plan for FY 2022/23-2024/25.
- (xxx) Reviewed Scheme of Service, 2020.
- (xxxi) Reviewed Organization Structure, 2018.
- (xxxii) Staff Regulations 2021.
- (xxxiii) Financial Regulations and Control, 2017.
- (xxxiv) University Qualification Framework 2012.
- (xxxv) Internal Audit Charter and Manual 2021.

3.17.3.3 Commissioners' Remuneration

The Commissioners' remuneration for services rendered as directors of the Commission for the year are governed by the Government Circular No. 1 of 2020 issued by Treasury Registrar and details are provided under Note No. 26 covering Related Party Transactions.

3.17.3.4 Management of the Commission

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

- a) Director of Accreditation;
- b) Director of Admission, Coordination and Data Management; and
- c) Director of Finance and Administration (Corporate Services).

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

- a) Internal Audit Unit - Administratively reports to the Executive Secretary; functionally reports to the Audit Committee of the Commission;
- b) Procurement Management Unit;
- c) Legal Unit;
- d) Public Relations; and
- e) Information, Communication Technology

3.17.3.5 Tender Board

The Tender Board of the Commission was established and members were appointed by the Executive Secretary inline the Public Procurement Act, 2011 and its Regulations, 2013 for period of three years since 8 April, 2021. The names of members who served the Tender Board during the year under review were as shown in Table 10.

Table 10: Members of the Tender Board

SN	Name	Position	Gender	Nation/ality
1.	Dr. Fulgence Matimbo	Chairperson	M	Tanzanian
2.	Dr. Mariam Ramadhani	Member	F	Tanzanian
3.	Mr. Mathayo Mafang'ha	Member	M	Tanzanian
4.	Mr. Augustine Swai	Member	M	Tanzanian
5.	Mr. Yusuf I. Rauna	Member	M	Tanzanian
6.	Mr. Alexander Kamwela	Member	M	Tanzanian
7.	Ms. Hilder Kawiche	Member	F	Tanzanian
8.	Mr. Nsubisi Mwangangubo	Secretary	M	Tanzanian

The Tender Board worked and maintained an independent working environment and conducted its business and made decisions through meetings and circularization methods depending on the nature of issues requiring the approval of the Tender Board Committee. During the year ended 30 June 2023 the Tender Board Committee held five (05) meetings and made 20 circular resolutions. During those meetings and circularization, matters that were deliberated upon included the following:

- (i) Approval of Annual Procurement Plan for Financial Year 2022/23 ;

- (ii) Approval of various procurements through tenders and circular resolutions as per procurement plan;
- (iii) Approval of advert for quotation documents for various procurements;
- (iv) Approval of procurement quarterly reports;
- (v) Approval of request for Proposals for conducting ESIA and Construction Supervision of office building;
- (vi) Approval of request for Expression of Interest (EoI) for conducting ESIA and Construction Supervision of office building;

3.18 Appointment of Auditors and its Responsibilities

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, 1977 (as amended from time to time) and amplified in section 10(1) of the Public Audit Act, Cap 418 (R.E 2021). However, in accordance with section 33(1) of Public Audit Act Cap 418 (R. E 2021), the Controller and Auditor General authorized BASIL & ALRED, to carry out the audit of The Tanzania Commission for Universities for three years starting from FY 2022/23 to FY 2024/25. The Commission through the Audit Committee approves the remuneration of the external auditors.

The Controller and Auditor General (CAG) has a statutory responsibility to report to the stakeholders as to whether, in his opinion, the financial statements of the Commission present fairly the financial position, financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSASs), the Tanzania Financial Reporting Standard (TFRS 1) and in the manner required by The Universities Act, Cap. 346 and the Public Finance Act, Cap. 348.

3.19 Statement of Responsibility by Members of the Commission

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.

Therefore, the Commissioners are of the opinion that the financial statements for the financial year 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 ended 30 June 2023.

3.20 Political, Charitable Donations and Corporate Social Responsibilities

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

3.21 Employees Welfare

(a) Retirement Benefits

The Commission has statutory obligations to contribute to pensionable scheme in favor of all the employees employed under permanent and pensionable terms. The Commission pays contributions to 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 directly to the employee and PSSSF Pension Fund.

(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 benefits, etc are recognized during the period in which the employees render 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 for these benefits. The Commission recognizes 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.

(d) Promotion

During the financial year 2022/23, the Commission approved eight (08) staff promotion as approved by Commission at its 113th meeting held on 3 March,2023 and was effected in May,2023 through directive from the President's Office, Public Service Management and Good Governance (UTUMISHI).

(e) Staff training and capacity building

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 four staff are pursuing Masters and two staff PhD course as part of staff capacity building. Further five senior staff were given opportunities to study visit in Mauritius to learn best practices in the university management and regulatory functions. Also, members of staff attended various short courses to sharpen their skills and widen their practical knowledge while executing the Commission's daily activities.

(f) 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.

(g) Financial Assistance to Staff

This is available to all employees depending on the merit of each case as assessed by 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 financial needs. Currently we have contractual agreements with five commercial banks namely Azania Bank, Tanzania Commercial Bank, Bank of Africa, CRDB Bank Ltd Plc and National Micro Finance Bank.

(h) Management and Employees relationship

There were continued good relations between employees and management for the year 2022/23. There were no unresolved complaints received by management from the employees during the year. A healthy relationship continues to exist between management and 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 the ability to discharge duties.

3.22 Persons with Disabilities

The Commission does not discriminate against persons with disability. 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.

3.23 Gender Balance

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. During the year under review the gender balance between male and female were as follows;

Gender	30 June 2023	30 June 2022
Male	40	34
Female	22	21
Total	62	55

3.24 Serious Prejudicial Matters

During the period under review, there was a Civil Case. No. 122 of 2016 Ramadhan Kipinya & others Versus Tanzania Commission for Universities (TCU) & St. Joseph University in Tanzania (SJUIT). On 3 May 2023 the matter comes for hearing. The matter comes for Ruling on 14 July 2023 and on 28 July, 2023 the case was struck out without costs.

3.25 Shareholders of the Commission

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

3.26 HIV/AIDS Awareness Programme

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

3.27 Related Party Transactions

All related party transactions and balances are disclosed in Note 27 to these financial statements.

3.28 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.

Further, this report is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA) and became effective from 1 January 2021. The Commission financial statements have been prepared in compliance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB) and underlying checklist.

3.29 Significant Events After Reporting Date

There were no other events during the reporting period which required adjustment to or disclosure in the financial statements.

3.30 Approval

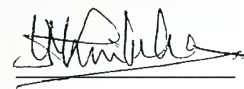
This Report was approved and authorized for issue by the Members of the Commission during its Ordinary Meeting held on 22nd Febr. 2024 and signed on its behalf by:

BY ORDER OF THE COMMISSION

NAME Pemina O. Mloma 15-03-2024

POSITION CHAIRPERSON

DATE




AUDIT COMMITTEE
CHAIRPERSON (MEMBER)

3.0 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, 1972 (as amended by the Auditors and Accountants (Registration) (Amendment) Act No. 2 of 1995 CAP 286 (R.E 2002), 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 **Buyamba Kassaja** being the Director of Corporate Services (Finance and Administration) of the Tanzania Commission for Universities (TCU) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements. I thus confirm that the financial statements give a true and fair view position of Tanzania Commission for Universities (TCU) as on that date and that they have been prepared based on properly maintained financial records.

Signed by:  _____

Name: Buyamba Kassaja

Position: Director of Corporate Services

NBAA Membership No: GA.6482

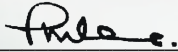

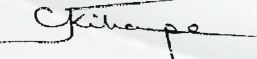
Date: 15 MARCH 2024

4.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	NOTE	2022/23 TZS	2021/22 TZS
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	17	4,450,963,004	4,975,053,484
Staff Receivables from exchange transactions	18	63,687,280	58,446,116
Trade Receivables from non-exchange transactions	19	2,269,912,606	1,899,442,794
Prepayment/Deposits	20	35,622,813	11,736,973
Inventories	21	14,230,423	16,643,797
Non-Current Assets Held for Sale	22	8,334,871	8,334,871
TOTAL CURRENT ASSETS		6,842,750,997	6,969,658,035
NON-CURRENT ASSETS			
Property and Equipment (Net)	8(a)	1,624,866,165	1,376,555,437
Intangible Assets	8(b)	80,180,797	89,089,774
TOTAL NON-CURRENT ASSETS		1,705,046,962	1,465,645,211
TOTAL ASSETS		8,544,797,959	8,435,303,246
CURRENT LIABILITIES			
Trade payables from Exchange Transactions	23(a)	29,328,397	34,596,185
Advances from Non-Exchange Transactions	23(b)	19,132,000	29,930,000
Other Payables	24	256,779,271	401,155,168
Deferred Grant Revenue	25	2,086,938,452	1,963,814,500
TOTAL CURRENT LIABILITIES		2,392,178,120	2,429,495,853
NON-CURRENT LIABILITIES			
Deferred Capital Grant	26	205,279,930	0
TOTAL NON-CURRENT LIABILITIES		205,279,930	0
TOTAL LIABILITIES		2,597,458,050	2,429,495,853
NET ASSETS		5,950,339,909	6,005,807,393
NET ASSETS/EQUITY			
Capital Funds		785,700,000	785,700,000
Retained Earnings		5,164,639,909	5,220,107,393
TOTAL EQUITY		5,950,339,909	6,005,807,393

These financial Statements were approved and authorized for issue by the Commission during its Ordinary meeting held on and signed on its behalf by:

NAME	<u></u>	<u>15-03-2024</u>	<u></u>
POSITION	CHAIRPERSON	DATE	MEMBER
NAME	<u></u>	<u>15-03-2024</u>	
POSITION	ACCOUNTING OFFICER	DATE	


STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 TZS	2021/22 TZS
REVENUE			
Revenue from non-exchange transactions	9	8,366,802,529	6,613,816,600
Revenue from exchange transactions	10	1,244,902,792	1,112,712,164
TOTAL REVENUE		9,611,705,321	7,726,528,764
EXPENSES			
Accreditation, Admission and Grants Expenses	11	2,903,113,439	2,129,331,550
Personnel Expenses	12	3,733,336,410	3,060,020,095
Administrative Expenses	13	2,225,108,257	1,372,544,474
Other Expenses	14	565,090,400	981,260,043
Financial Expenses	15	11,265,594	9,750,965
Depreciation and Amortization	16	229,258,705	241,635,276
TOTAL EXPENSES		9,667,172,805	7,794,542,403
SURPLUS / (DEFICIT) FOR THE YEAR		(55,467,484)	(68,013,639)

These financial Statements were approved and authorized for issue by the Commission during its Ordinary meeting held on and signed on its behalf by:

NAME 
POSITION **CHAIRPERSON**

15-03-2024
DATE


MEMBER

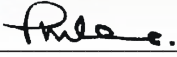
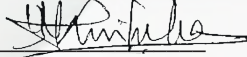

NAME 
POSITION **ACCOUNTING OFFICER**

15-03-2024
DATE

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

	Capital Fund TZS	Retained Earnings TZS	Total TZS
2022/23			
At start of year	785,700,000	5,220,107,393	6,005,807,393
Surplus (Deficit) for the year		(55,467,484)	(55,467,484)
As at 30 June 2023	785,700,000	5,164,639,909	5,950,339,909
2021/22			
At start of year	785,700,000	5,288,121,032	6,073,821,032
Surplus (Deficit) for the year		(68,013,639)	(68,013,639)
As at 30 June 2022	785,700,000	5,220,107,393	6,005,807,393

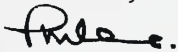


These financial Statements were approved and authorized for issue by the Commission during itsOrdinary meeting held on and signed on its behalf by:

NAME	<u></u>	<u>15-03-2024</u>	<u></u>
POSITION	CHAIRPERSON	DATE	MEMBER
NAME	<u></u>	<u>15-03-2024</u>	
POSITION	ACCOUNTING OFFICER	DATE	

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23	2021/22
Cash generated From Operating Activities		TZS	TZS
Receipts:			
Government Subvention	30	2,548,193,016	2,179,974,600
Admission Fees	10	122,400,000	73,150,000
Quality Assurance Fees	31	4,054,305,022	4,514,080,835
Other income	32	1,233,480,935	1,226,718,497
HEET Project Fund	25	1,577,231,260	1,963,814,500
Total Receipts		9,535,610,233	9,957,738,432
Payments:			
Accreditation, Admission and Grants Expenses	33	(2,903,113,439)	(2,129,331,550)
Personnel Expenses	34	(3,733,336,410)	(3,060,020,095)
Administrative Expenses	35	(2,264,424,371)	(1,353,631,965)
Other Expenses	36	(696,705,900)	(636,534,568)
Financial Expenses	15	(11,265,594)	(9,750,965)
Total Payments		(9,608,845,714)	(7,189,269,143)
Net Cash generated From Operating Activities	(A)	(73,235,481)	2,768,469,289
Cash flow From Investing Activities			
Cash paid for purchase of Property and equipment	37	(466,182,455)	(137,458,881)
Net Cash flow Used in Investing Activities	(B)	(466,182,455)	(137,458,881)
Cash flow From Financing Activities			
Foreign Exchange Gain		15,327,456	177,268
Net Cash Flow from Financing Activities	(C)	15,327,456	177,268
Net (decrease)/ Increase in cash and cash equivalents	(A+B+C)	(524,090,480)	2,631,187,676
Cash and cash equivalents at the beginning of the year		4,975,053,484	2,343,865,807
Cash and cash equivalents at end of year	17	4,450,963,004	4,975,053,484

These financial Statements were approved and authorized for issue by the Commission during its Ordinary meeting held on and signed on its behalf by:

NAME		15-03-2024	
POSITION	CHAIRPERSON	DATE	MEMBER
NAME		15-03-2024	
POSITION	ACCOUNTING OFFICER	DATE	

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2022/23

	Original / Final Budget		Adjustments		Final Budget		Actual on Comparable Basis		Performance Difference	
	TZS		TZS		TZS		TZS		TZS	
Government Subvention	3,111,654,696				3,111,654,696		2,548,193,016		(563,461,680)	
Admission Fees	71,400,000				71,400,000		122,400,000		51,000,000	
QA Fees	3,800,000,000				3,800,000,000		4,054,305,022		254,305,022	
Other Income	1,144,600,000				1,144,600,000		1,233,480,935		88,880,935	
HEET Project	4,784,600,000				4,784,600,000		1,577,231,260		(3,207,368,740)	
Cash balance from previous year	2,700,000,000				2,700,000,000		2,700,000,000		0	
TOTAL REVENUE	15,612,254,696				15,612,254,696		12,235,610,233		(3,376,644,463)	
Personnel Expenses	4,277,173,096				4,277,173,096		3,733,336,410		543,836,686	
Accreditation, Admission and Grants Expenses	6,915,620,000				6,915,620,000		2,903,113,439		4,012,506,561	
Administrative Expenses	3,007,421,600				3,007,421,600		2,264,424,371		742,997,229	
Other Expenses	969,040,000				969,040,000		696,705,900		270,334,100	
Finance Expenses	15,000,000				15,000,000		11,265,594		3,734,406	
Capital Expenditure	330,000,000				330,000,000		466,182,455		(136,182,455)	
TOTAL EXPENSES	15,612,254,696				15,612,254,696		10,075,028,169		5,537,226,527	
SURPLUS FOR THE YEAR	0				0		2,160,582,064		2,160,582,064	

NB: Details on Statement of Comparison of Budget and Actual Amounts for the financial year 2022/23 have been shown under **Note 45-46** to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 COMMISSION'S GENERAL INFORMATION

1.1. Introduction

Tanzania Commission for Universities (TCU) was established under The Universities Act, Cap. 346, 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.

1.2. The Management of the Commission

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. The Executive Secretary is supported by three Directors as follows:

- i. Director of Accreditation;
- ii. Director of Admission Coordination and Data Management; and
- iii. Director of Corporate Services.

1.3. Place of Business

Tanzania Commission for Universities (TCU),
SUMA JKT Building,
Fourth Floor,
P. O. Box 2600,
1JKT Street,
411014 Tambukareli,
DODOMA.

1.4. Bankers:

Bank of Tanzania
2 Mirambo Street,
P.O. Box 2939
11884 **DAR ES SALAAM.**

CRDB Bank PLC,
Azikiwe Branch,
P.O. Box 268,
DAR ES SALAAM.

National Bank of Commerce,
Cooperate Branch,
P.O. Box 1863,
DAR ES SALAAM

NOTE 2 BASES 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, Public Finance Act (2001), Public Procurement Act (2011) and Tanzania Financial Reporting Standards (TFRS 1: Report to those charged with Governance).

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 Circulars No EB/AG/FNA/14/VOL IV/78 dated 9 January 2015 and EG.03/102/09/198 dated 01 June, 2023 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.

NOTE 4 NEW AND AMMENDED STANDARDS

There are new standards issued by the International Public Sector Accounting Standard Board (IPSASB) but not yet effective though early adoption is allowed

IPSAS 41: Financial Instruments	Effective for annual financial statements covering periods beginning on or after 1 January 2023
IPSAS 44: Non-current Assets Held for Sale and Discontinued Operations	Effective for annual financial statements covering periods beginning on or after 1 January 2025
IPSAS 45: Property Plant and Equipment	Effective for annual financial statements covering periods beginning on or after 1 January 2025
IPSAS 47: Revenue	Effective for annual financial statements covering periods beginning on or after 1 January 2026
IPSAS 48 : Transfer Expenses	Effective for annual financial statements covering periods beginning on or after 1 January 2026

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:

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.

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. Reviews are performed frequently to ensure that the fair value of an asset does not differ materially from its carrying amount.

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	10%
6	Office Equipment	20%
7	Office Furniture	20%
8	Fixture and Fittings- Partitions	33.33%

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- Partition is reorganized as assets when cost 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 prospectively, if appropriate. For the financial year 2022/23 the management reviewed its assets under guidance of the Ministry of Finance and Planning (Public Assets Management Section) by reviewing of the remaining economic life of each asset (REL) in line with Government Assets Management Guidelines and various Circulars issued by the Ministry of Finance and Planning on this matter and as per letter with Ref. No. KA.31/187/01/52 dated 2 September 2021. The review of REL will be guided by the following table:

ESTIMATION OF REMAINING ECONOMIC LIFE													
Condition	Economic Life (Years)												
	4	5	7	10	15	20	25	35	40	50	60	75	100
	Estimated Remaining Economic Life (Years)												
New	4	5	7	10	15	20	25	35	40	50	60	75	100
Very Good	4	5	7	10	15	19	24	34	38	48	57	72	95
Good	3	4	6	9	13	17	22	30	34	43	51	64	85
Fair	3	3	5	6	9	12	15	21	24	30	36	45	60
Poor	2	2	3	4	6	8	10	14	16	20	24	30	40
Very Poor	2	2	2	2	3	3	4	6	6	8	9	12	15

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 live are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The management reviewed useful life of its intangible assets and maintained the annual rate of amortization of 10%.

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, plants, 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

(a) 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.

(b) Subsequent measurement

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

(i) 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.

(ii) 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.

(iii) 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.

(iv) 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.

(v) 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.

(vi) 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.

(vii) 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.

(viii) 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.

(vix) 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.

6.6 Financial liabilities

(a) 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.

(b) 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.

(i) 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.

(ii) 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.

6.7 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.

6.8 Employment benefits

(a) 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.

(b) Post-employment benefits

The Commission operates a defined contribution plan by PSSSF.

(c) Defined contribution plan

The Commission's employees are members of one state-owned pension schemes, namely the Public Service Social Security Fund (PSSSF). 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 (GEPF). The Commission pays contributions to PSSSF scheme which is for public employees. However, the Government has taken responsibility to pay salaries and employer's pension contributions directly to the employee and PSSSF Pension Fund. The Commission's contributions to the funds are charged to the statement of financial performance in the year to which they relate.

(d) Other long-term employment benefits

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

(e) 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.

Taxes

(a) Income Tax

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

(b) 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 expectations of future events that are believed to be reasonable under the circumstances.

(a) 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.

(b) 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.

(c) Inventory (Stocks and Stores)

Stocks and store (Inventory) are measured in terms of 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.

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**NOTE 8 (a) PROPERTIES AND EQUIPMENT
CURRENT YEAR 2022/23**

Description	Leasehold Land	Buildings	Computers	Office Equipment	Furniture & Fittings	Motor Vehicles	Fixture & Fittings (Partitions)	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Carrying Amount at costs / revaluation as at 01.07.2022	477,000,000	77,000,000	519,553,057	200,570,555	281,148,268	1,162,355,256	0	2,717,627,136
Additions - Current year	0	0	199,056,427	147,991,968	49,042,900	0	72,569,160	468,660,455
Carrying Amount at costs / revaluation as at 30.06.2023	477,000,000	77,000,000	718,609,484	348,562,523	330,191,168	1,162,355,256	72,569,160	3,186,287,591
Total Accumulated Depreciation as at 01.07.2022	0	13,822,540	327,272,222	103,363,438	248,768,076	647,845,422	0	1,341,071,698
Depreciation - Current year	0	1,468,002	58,453,173	25,808,282	11,737,427	104,856,712	18,026,132	220,349,728
Total Accumulated Depreciation as at 30.06.2023	0	15,290,542	385,725,395	129,171,720	260,505,503	752,702,134	18,026,132	1,561,421,426
Net Assets as at 30.06.2023	477,000,000	61,709,458	332,884,089	219,390,803	69,685,665	409,653,122	54,543,028	1,624,866,165

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PREVIOUS YEAR 2021/22

Description	Leasehold Land	Buildings	Computers	Office Equipment	Furniture & Fittings	Motor Vehicles	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS
Carrying Amount at costs / revaluation as at 01.07.2021	477,000,000	77,000,000	545,908,023	150,557,789	262,894,497	836,486,088	2,349,846,397
Additions	0	0	54,584,548	63,804,959	19,069,374	325,869,167	463,328,048
Transfer to Held for Sale	0	0	(80,939,514)	(13,792,193)	(815,603)	0	(95,547,310)
Carrying Amount at costs / revaluation as at 30.06.2022	477,000,000	77,000,000	519,553,057	200,570,555	281,148,268	1,162,355,255	2,717,627,135
Total Accumulated Depreciation as at 01.07.2021	0	12,319,167	326,118,290	97,327,660	227,834,262	532,948,346	1,196,547,725
Depreciation	0	1,503,373	75,368,238	18,386,700	21,581,025	114,897,076	231,736,412
Transfer to Held for Sale	0		(74,214,306)	(12,350,922)	(647,211)	0	(87,212,439)
Total Accumulated Depreciation as at 30.06.2022	0	13,822,540	327,272,222	103,363,438	248,768,076	647,845,422	1,341,071,698
Net Assets as at 30.06.2022	477,000,000	63,177,460	192,280,835	97,207,117	32,380,192	514,509,833	1,376,555,437

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NOTE 8 (b) INTANGIBLE ASSETS 2022/23

Software	Date of Effective Usage	Date of Upgrade	Cost/Valuation	Total Cost/Valuation	10% Amortization			Carrying Amount	
					As at 01.07.2022	Carrying for the year	As at 30.06.2023	As at 30.06.2023	As at 30.06.2022
Admission System (UMIS)	13-Mar	18-Dec	143,495,000	143,495,000	74,110,052	6,938,495	81,048,547	62,446,453	69,384,948
Aruti Software(Payroll Module)	13-Apr		5,600,000	5,600,000	3,087,647	251,234	3,338,881	2,261,119	2,512,352
Programme Management System (PMS)	13-Apr		14,500,000	14,500,000	7,994,803	650,520	8,645,323	5,854,677	6,505,197
Asset Management Enterprises Software	12-Jul	17-Apr	14,774,000	14,774,000	8,438,562	633,544	9,072,106	5,701,894	6,335,438
Sage Pastel Version 11.2	13-Jul		9,551,360	9,551,360	5,199,522	435,184	5,634,706	3,916,654	4,351,838
TOTAL			187,920,360	187,920,360	98,830,586	8,908,977	107,739,563	80,180,797	89,089,774

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	<u>2022/23</u> TZS	<u>2021/22</u> TZS
NOTE 9 REVENUE FROM NON-EXCHANGE TRANSACTIONS		
Government Subvention	2,548,193,016	2,179,974,600
Quality Assurance Fees	4,343,940,000	4,198,842,000
Institutional Fees (Annual Fees)	240,000,000	235,000,000
HEET Project (Note 25 (b))	1,234,669,513	0
TOTAL	8,366,802,529	6,613,816,600
NOTE 10 REVENUE FROM EXCHANGE TRANSACTIONS		
Institutional Fees (Programmes & Visitations)	383,584,974	344,442,692
Exhibition Contributions	245,546,520	206,770,987
Admission Fee (No Objection Certificates)	122,400,000	73,150,000
Miscellaneous Income (Evaluation of Foreign Awards)	478,043,842	488,348,485
Gain on foreign exchange	15,327,456	0
TOTAL	1,244,902,792	1,112,712,164
NOTE 11 ACCREDITATION, ADMISSION AND GRANTS		
Visitation and Evaluation Expenses (Local)	96,134,175	136,581,000
Admission Expenses	171,745,000	389,077,988
Certificate Evaluation Expenses	68,420,000	112,458,593
Grants Expenses	690,311,755	529,748,288
Programme Evaluation Expenses	153,820,000	317,097,000
Task Force Expenses	93,830,000	94,680,000
Quality Assurance Expenses	169,985,788	424,240,899
Printing expenses	53,488,264	70,300,425
Data Management Information System	12,258,135	55,147,357
HEET Project	1,393,120,322	0
TOTAL	2,903,113,439	2,129,331,550

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	<u>2022/23</u>	<u>2021/22</u>
	<u>TZS</u>	<u>TZS</u>
NOTE 12 PERSONNEL EXPENSES		
Salaries and Wages	2,561,158,538	2,184,466,252
Housing Allowance	244,600,000	109,780,645
Transport / Fuel Allowance	101,837,800	31,433,680
Hospitality Allowance	9,480,000	11,920,000
Overtime Allowance	110,980,000	114,200,000
Staff Welfare	54,292,300	60,170,000
Pension Contribution Employer / Gratuity	34,103,230	1,144,656
Staff Insurance	5,558,382	2,371,127
Other Allowances	227,439,100	168,760,014
Responsibility Allowance	156,055,000	116,833,005
Leave Travel Allowance	33,012,660	20,274,364
Short term Training (Local)	191,159,400	211,503,352
Long-term Training (Local)	3,660,000	27,163,000
TOTAL	3,733,336,410	3,060,020,095
NOTE 13 ADMINISTRATIVE EXPENSES		
Travelling on Duty (Local)	355,685,947	219,261,895
Travelling on Duty (Foreign)	74,148,466	1,506,000
Recruitment and Transport	15,928,240	47,679,000
Staff Transfer	288,468,000	0
Stationery and Office Supplies	138,571,250	101,773,301
Telephone, Fax and Internet	90,772,721	77,812,620
Electricity	41,485,805	45,832,949
Water	1,670,000	5,563,429
Postage and Telegrams	9,866,250	11,886,820
Property Insurance	15,216,271	6,407,491
Legal Matters	2,310,000	2,310,000
Office General Cleanliness	37,925,132	35,412,637
Security Expenses	86,685,700	88,028,000
System Development and Acquisition	35,097,075	86,742,650
Land Rent and Taxes	0	434,900
Computer Accessories	3,804,514	3,523,500
Maintenance and Repair of Computer	6,985,800	10,585,000
Fuel and Oil	98,949,372	67,703,027
Maintenance of Motor Vehicles	43,935,710	58,763,931
Motor Vehicle Insurance	46,610,000	46,250,000
Tyers and Tubes	10,377,740	9,427,235
Repair of Offices	25,163,578	16,291,524
Repair of Office Equipment & Furniture	20,720,684	16,040,322

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	<u>2022/23</u>	<u>2021/22</u>
	<u>TZS</u>	<u>TZS</u>
Rent	104,965,242	0
Commission Expenses	199,013,839	129,643,000
Commission Committee Expenses	294,018,254	178,855,000
Tender Board Committee Expenses	9,250,000	7,400,000
Workers Council and annual staff retreats	92,627,627	76,850,000
HIV/AIDS/PCCB Sensitization	0	12,500,000
Consultancy and Honoraria	71,956,000	0
Bad and Doubtful Staff Receivables	2,899,040	0
Bad and Doubtful Debts	0	8,060,243
TOTAL	2,225,108,257	1,372,544,474
NOTE 14 OTHER EXPENSES		
Advertising and Publicity	22,432,900	43,203,000
Newsletters, Newspapers and Periodicals	20,971,000	16,286,900
Annual fees, Contributions and Events	30,375,000	16,245,000
Research, Evaluation and Consultancy	75,290,000	0
Audit Fees	59,400,000	54,000,000
Penalties	0	520,838,075
Exhibition Expenses	356,621,500	330,509,800
Foreign Exchange Loss	0	177,268
TOTAL	565,090,400	981,260,043
NOTE 15 FINANCE EXPENSES		
Bank Charges	11,265,594	9,750,965
TOTAL	11,265,594	9,750,965
NOTE 16 DEPRECIATION / AMORTISATION EXPENSES		
Depreciation Expenses	220,349,728	231,736,412
Amortization of Intangibles	8,908,977	9,898,864
TOTAL	229,258,705	241,635,276
NOTE 17 CASH AND CASH EQUIVALENTS		
General Account CRDB	169,073,374	55,227,872
Revolving Fund CRDB	136,832,000	1,650,000
Forex Account USD	99,967,007	65,511,033
CAS Account CRDB	44,722,861	44,998,841
Bank of Tanzania	1,913,429,310	2,843,851,238
BOT HEET Project Acc	1,782,626,703	1,963,814,500
NBC HEET Project	304,311,749	0
TOTAL	4,450,963,004	4,975,053,484

TANZANIA COMMISSION FOR UNIVERSITIES
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	<u>2022/23</u>	<u>2021/22</u>
	<u>TZS</u>	<u>TZS</u>
NOTE 18 STAFF RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Loans	59,235,393	57,060,105
Sub Total 1	59,235,393	57,060,105
Outstanding Imprest	7,350,927	1,386,011
Sub Total 2	7,350,927	1,386,011
TOTAL	66,586,320	58,446,116
Provision for doubtful debts	2,899,040	0
TOTAL	63,687,280	58,446,116
NOTE 19 TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Aga Khan University	0	90,000
Anada Recruitment Agency	2,500,000	0
Archbishop Mihayo University College of Tabora	12,192,000	20,446,000
Ardhi University	0	66,876,000
Big Hope Study in India Consultancy	2,500,000	0
Cari Vision Study Abroad Universities Lt	5,000,000	5,000,000
Catholic University of Health & Allied Sc	2,718,000	0
Dar es Salaam University College of Education	85,356,000	90,378,000
Darwin Education Agency Ltd	5,000,000	5,000,000
Education Study Link	5,000,000	5,000,000
Edukwanza Consultants Limited	2,500,000	0
Elimu Solutions Tanzania Limited	5,000,000	5,000,000
Gelson University Link Limited	5,000,000	5,000,000
Global Education Link Ltd	5,000,000	2,500,000
Gradoverseas Education Services Ltd	2,500,000	0
Hubert Kairuki Memorial University	144,000	198,000
Kampala International University	111,660,000	96,064,000
Livjene International	2,500,000	2,500,000
LSC Africa	7,500,000	5,000,000
Marian University College	36,000	18,000
Mbeya University of Science & Technology	1,350,000	5,000,000
Mkwawa University College of Education	8,622,000	7,938,000
Moshi Cooperative University	14,094,000	14,112,000
Muhimbili Unv of Health & Allied Science	79,164,000	80,205,589
Mwenge Catholic University	2,088,000	1,296,000
Mzumbe University	8,694,000	0
Nelson Mandela African Inst of Scn & Tech	46,140,000	41,140,000
Open University of Tanzania	478,574,000	256,320,000

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Overseas Education Agency	7,500,000	5,000,000
Phoenix (T) Assurance Ltd	16,503,970	16,503,970
Rafiki China Elite University	5,000,000	5,000,000
Sangeni International	2,500,000	0
Satguru Overseas Tanzania Limited	2,500,000	0
Skoolsity Ltd	2,500,000	0
Sokoine University of Agriculture	112,662,000	109,710,000
St Augustine University DSM Centre	216,000	216,000
St Augustine University Tanzania Mbeya	2,000	0
St John's University of Tanzania	27,482,000	1,484,000
St. Augustine University of Tanzania	306,252,000	287,838,000
State University of Zanzibar	0	50,000
Stella Maris University College	123,182,000	117,030,000
Stephano Moshi Memorial College	46,948,000	38,900,000
TASSAA Limited	7,500,000	5,000,000
Teofilo Kisanji University	44,903,000	83,588,000
Teofilo Kisanji Unviversity DSM	14,286,000	14,286,000
Tumaini DSM College	187,056,000	146,376,000
Uni-Edu Link Africa Limited	2,500,000	0
United African University of Tanzania	448,000	484,000
Universities Abroad Representative Tz Lt	5,000,000	5,000,000
University of Arusha	484,000	0
University of Dar es Salaam	335,481,542	224,353,542
University of Dodoma	301,641,100	339,261,100
UTUMISHI	19,300,000	23,944,000
Yohoma Educational Ltd	5,000,000	5,000,000
Zanzibar University	0	11,798,000
Total	2,477,679,612	2,155,904,201
Provision 25% for doubtful debts	207,767,006	256,461,407
Total Net	2,269,912,606	1,899,442,794

AGEING OF TRADE RECEIVABLES

1 - 6 Months	1,114,216,000	812,507,483
9 - 12 Months	532,395,587	317,551,090
Over 1 Year	831,068,025	1,025,845,628
TOTAL	2,477,679,612	2,155,904,201

Net trade receivables after provision for doubtful debts

Total receivables aged above 1 year	831,068,025	1,025,845,628
25% provision for doubtful debts	207,767,006	256,461,407
Total trade receivables before provision	2,477,679,612	2,155,904,201
Provision for doubtful debts	207,767,006	256,461,407

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Net trade receivables after provision	2,269,912,606	1,899,442,794
Reconciliation of the trade receivable from non-exchange transactions		
Receivables as at 1 July 2022		2,155,904,201
Add: Invoices During the Year		4,583,940,000
Outstanding trade receivable from non-exchange transactions		6,739,844,201
Less		
Amount Collected in relation to previous year		792,188,589
Amount Collected in relation to current year		3,470,048,000
Advance Paid in relation to the Current Year		(72,000)
Total Collections		4,262,164,589
Receivables as at 30 June 2023		2,477,679,612

NOTE 20 PREPAYMENTS / DEPOSITS

Purchase of Fuel GPSA (Prepayment)	4,347,601	2,296,973
Reos Insurance Broker (Moto vehicles)	17,582,000	9,440,000
e- Government Authority (e- Office)	2,556,667	0
e- Government Authority (GMS)	295,295	0
e- Government Authority (TAMIS)	1,548,750	0
e- Government Authority (Storage)	7,743,750	0
e- Government Authority (UMIS)	1,548,750	0
TOTAL	35,622,813	11,736,973

NOTE 21 INVENTORIES

Stationeries and office supplies	14,230,423	16,643,797
TOTAL	14,230,423	16,643,797

NOTE 22 NON-CURRENT ASSETS HELD FOR SALE

IPSAS 44 specifies the accounting for assets held for sale and the presentation and disclosure of discontinued operations. It requires assets that meet the criteria to be classified as held for sale, measured at the lower of carrying amount and fair value less costs to sell and depreciation on such assets to cease. During the year the MoFP office grant permission to sale unserviceable asset vide letter with Ref.No.KA.32/159/01/PART A/157 dated 23rd May, 2023. Actual disposal of unserviceable assets was done in July, 2023 and the report was submitted vide letter with Ref.No.SV/DSM/261/03/76 dated 10th August, 2023.

Description	Computers	Office Equipment	Furniture & Fittings	Total
Carrying Amount at costs / revaluation as at 01-07-2022	80,939,514	13,792,193	815,603	95,547,310
Total Accumulated Depreciation as at 01.07.2022	(74,214,306)	(12,350,922)	(647,211)	(87,212,439)
Net Assets as at 30.06.2023	6,725,208	1,441,271	168,392	8,334,871

NOTE 23(a) TRADE PAYABLES FROM EXCHANGE TRANSACTIONS

SUMAJKT Guard Ltd	0	7,729,000
Toyota Tanzania Ltd	1,593,590	513,654
Tanzania Telecommunication Company Ltd	7,072,640	4,748,275
Tanzania Electric Supply Company	2,992,467	6,933,914
Abdulahkim Amani	2,684,000	0
Sutibega Co. Ltd	6,000,000	0
NA7E Technology Co. Ltd	2,478,000	0
Uhuru Publications Limited	4,312,900	0
Sunora Enterprises	0	3,351,875
Berith Consultants T Ltd	0	2,209,467
Tanya General Supplies	0	9,110,000
Chan Enterprises	2,194,800	0
TOTAL	29,328,397	34,596,185

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NOTE23(b) Advances from Non-Exchange Transactions

AbdulRahaman Al-Sumait Memorial University	4,050,000	4,050,000
Jordan University College	0	162,000
KCMC College	54,000	54,000
St Augustine University of Tanzania Arusha St Francis University College of Health & Allied Science	72,000 0	0 4,158,000
St. Joseph University in Tanzania	14,950,000	19,950,000
Tumaini University Makumira & Mbeya	6,000	1,140,000
University of Arusha	0	92,000
University of Iringa	0	324,000
TOTAL	19,132,000	29,930,000
GRAND TOTAL 21(a) + 21(b)	48,460,397	64,526,185

Reconciliation of Payables from Exchange Transactions and Advances

Payables as at 1 July 2022	64,526,185
Less: Payments made in relation to previous year	(64,526,185)
Add: Invoices received during the year	1,178,833,053
Less: Invoices paid relating to trade payables during the year	(1,130,372,656)
Payables as at 30 June 2023	48,460,397

NOTE 24 OTHER PAYABLES

Provision for Audit Fees	59,400,000	54,012,400
PSSSF (PPF, PSPF, LAPF & NSSF)	0	129,648
NIC	197,579	197,579
Withholding Tax / Stamp Duty	(743,695)	(386,185)
THTU	0	3,300
NHIF	0	(636,641)
Other Institutions Deductions	7,087,312	6,996,992
TRA	190,838,075	340,838,075
TOTAL	256,779,271	401,155,168

Reconciliation of Other Payables

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Payables as at 1 July 2022	401,155,168
Less: Payments made in relation to previous year	(54,012,400)
Add: Invoices received during the year	2,561,158,538
Add: Unsettled Tax Liability	190,838,075
Less: Invoices paid relating to other payables during the year	(2,842,360,110)
Payables as at 30 June 2023	256,779,271

NOTE25(a) DEFERRED REVENUE GRANT

Deferred Revenue Grant relates to cash received from World Bank to finance Commission activities under HEET Project of which the related expenditure has not been incurred. Therefore, the activities are deferred to the next financial period.

Project funds at beginning of year	1,963,814,500	0
Adjustments Previous-Exchange Rate (loss)	(5,244,500)	0
Add: Receipts during the year	1,577,231,260	1,963,814,500
Total Funds Available for Utilization	3,535,801,260	0
Less: Expenditure during the year	(1,227,581,426)	(0)
Less: Capital Expenditure During the Year	(212,368,017)	0
Total Expenditure (Note 25 b)	(1,439,949,443)	0
Less: Loss on Exchange Rate	(8,913,365)	0
TOTAL	2,086,938,452	1,963,814,500

NOTE25(b) Reconciliation of total expenditure

Total expenditure	1,439,949,443	0
Less: Grant Capital Expenditure	(212,368,017)	0
Expenditure from Project funds	1,227,581,426	0
Add: Acc Grant Amortization Capital Expenditure	7,088,087	0
Funds released to statement of performance (Revenue from non-exchange transactions) note 9	1,234,669,513	0

NOTE 26 DEFERRED CAPITAL GRANT

Deferred Capital Grants represent grants received in monetary form for purchase of capital items. The capital expenditure used to acquire long term monetary items are recognized as deferred capital grant or restricted cash available for purchase of capital items in the statement of financial position and the value of monetary capital items are amortized in the statement of comprehensive income on straight line basis during the useful life of the respective monetary capital items.

Opening Balance	0	0
Deferred Capital Grant During the Year	212,368,017	0
Less: Acc Amortization Capital Grant	(7,088,087)	0
Net Deferred Capital Grant	205,279,930	0

NOTE 27 RELATED PARTY TRANSACTIONS AND BALANCES

IPSAS 20 requires 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 2023 are shown below: -

	2022/23 TZS	2021/22 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 and Heads of Sections and Units.	1,242,162,436	457,539,500
Post-employment Benefits		0
	1,242,162,436	457,539,500
Number of Key Management Personnel	<u>13</u>	5
Commissioners Annual Fees / Meetings	73,000,000	71,200,000
	73,000,000	71,200,000
Number of Commissioners	8	8

NOTE 28 TAX LIABILITY

As at 30 June 2022 the Commission has total unsettled Tax liabilities amounting to TZS. 340,838,075 in relation to disputed PAYE (Pay as You Earn) and SDL (Skills and Development Levy) for previous years following TRA tax assessments for the years July 2012 - 2016. The Commission requested waiver of the Tax liabilities of TZS 1,178,203,940.10 as of March 2022 through letter with Ref. No CB.23/248/01/9 dated 16 March 2022. The TRA through letter with Ref. No. AC.733/753/127/4 dated 8 April 2022 granted remission of penalties and interest of 90% which is equivalent to TZS.792, 365,865.10 which makes a total TZS 385,838,075 as outstanding Tax liability by March, 2022. TCU committed to pay monthly installment of TZS. 15,000,000 via the letter with Ref: TCU/BE.23/248/01/32 dated 18 April 2018 whereby a total TZS 180,000,000 will be settled annually. The outstanding tax liability as at 30th June, 2023 is TZS 190,838,075. The total outstanding liability has been accounted for under other payables (Note 22).

NOTE 29 CAPITAL COMMITMENTS

The Commission had no capital commitments as at 30 June 2023.

NOTE 30 GOVERNMENT SUBVENTION

Gross Received (Note 9)	2,548,193,016	2,179,974,600
Add, Amount Received for previous year	0	0

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	Actual Received at the end of the year	2,548,193,016	2,179,974,600
NOTE 31	QUALITY ASSURANCE FEES (Ref to Note 9)		
	Gross Collection (Note 9)	4,343,940,000	4,198,842,000
	Less, Account receivable for the year	(1,024,582,000)	(787,403,165)
	Less, Last year Advances	(29,930,000)	0
	Add, Account receivable paid for previous year	745,745,022	1,072,712,000
	Add Advance Received for the Year	19,132,000	29,930,000
	Actual collected at the end of the year	4,054,305,022	4,514,080,835
NOTE 32	OTHER INCOME (Ref. Note 10)		
	Institutional Fees (Programmes & Visitations)	383,584,974	346,549,673
	Exhibition Contributions	245,546,520	206,770,987
	Institutional fees	240,000,000	235,000,000
	Miscellaneous Income (Evaluation of Foreign Awards)	478,043,842	485,897,837
	Gain on foreign exchange	15,327,456	0
	Less, Amount not collected for the year	(70,000,000)	(47,500,000)
	Less: Non-Cash Items (Bad & Doubtful Debts)	(48,694,401)	0
	Less: Non-Cash Items (Gain on Exchange Rates)	(15,327,456)	0
	Add, Account receivable paid for previous year	5,000,000	2,500,000
	Actual collected at the end of the year	1,233,480,935	1,226,718,497

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		2022/23 TZS	2021/22 TZS
NOTE 33	ACCREDITATION, ADMISSION AND GRANTS		
	Gross expenses (Note 11)	2,903,113,439	2,129,331,550
	Actual expenses during the year	2,903,113,439	2,129,331,550
NOTE 34	PERSONNEL EXPENSES		
	Gross Expense	3,733,336,410	3,060,020,095
	Less: Accrued Expense for the year	0	0
	Actual Expense During the year	3,733,336,410	3,060,020,095
NOTE 35	ADMINISTRATIVE EXPENSES		
	Gross expenses (Note 13)	2,225,108,257	1,372,544,474
	Less: Write off Bad & Doubtful Debts	0	(8,060,243)
	Less: Bad & Doubtful Debts - Staff Receivable	(2,899,040)	0
	Accrued expenses for the year	(13,853,497)	(34,596,185)
	Last year Prepayment	(11,736,973)	(4,807,250)
	Last year Stock (Opening Stock)	(16,643,797)	(18,102,524)
	Add; Accrued expenses paid during the year	34,596,185	18,272,923
	Add: Prepayment during the year	35,622,813	11,736,973
	Add: Closing Stock for the year	14,230,423	16,643,797
	Actual expenses during the year	2,264,424,371	1,353,631,965
NOTE 36	OTHER EXPENSES		
	Gross expenses (Note 15)	565,090,400	981,260,043
	Less; Accrued expenses for the year	(12,996,900)	(340,838,075)
	Less; Provision for the year & Last year not Paid	(59,400,000)	(54,012,400)
	Add; Accrued expenses paid during the year	150,000,000	0
	Add; Last year Provision Paid During the year	54,012,400	50,125,000
	Actual expenses during the year	696,705,900	636,534,568

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	2022/23	2021/22
	TZS	TZS
NOTE 37 PROPERTY AND EQUIPMENT		
Gross expenses (Note 8 (A))	468,660,455	463,328,048
Less; unpaid Capital Expenditure for the year	(2,478,000)	0
Less; Last Year Prepayment	0	(325,869,167)
Add; Prepayment during the year	0	0
Unpaid capital expenditure the last year	0	0
Actual Capital Expenditure during the year	466,182,455	137,458,881
NOTE 38 Reconciliation of Surplus/ (Deficit) with Net Cash Flow from Operating Activities		
Surplus/ (Deficit) for the Period	(55,467,484)	(68,013,639)
Adjustment for non-cash items		
Depreciation and Amortization Expense	229,258,705	241,635,276
Increase (Decrease) in Provision for Doubtful Debts& accruals	(48,694,401)	8,060,243
Increase (Decrease) in Provision for Doubtful Debts - Staff Receivables	2,899,040	0
Gains or Losses on Disposal	0	0
Add/(less) Movements in Working Capital		
(Increase) Decrease in Receivables	(354,809,159)	275,011,476
Increase (Decrease) in Payables	(160,441,685)	27,563,262
Deferred grant revenue	123,123,952	1,963,814,500
(Increase) decrease in Prepayments expenses	(23,885,840)	318,939,444
(Increase) decrease Inventories	2,413,374	1,458,727
Deferred Capital Grant	212,368,017	0
Net Cash flow from Operating Activities	(73,235,481)	2,768,469,289

NOTE 39 NUMBER OF EMPLOYEES

The number of employees at the end of the year was 62 as compared to 55 by 30 June 2022.

NOTE 40 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 30 June 2023.

NOTE 41 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The 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 Market risk, credit risk and liquidity risk. The Commission reviews and agrees policies for managing each of these risks which are summarized below:

a) Market Risk

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

(i) Interest rate risk

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 Commission has fixed interest rate on borrowings.

(ii) 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

b) Credit risk management.

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. This risk arises principally from receivable and cash and cash equivalent. The Commission deposits short-term cash surpluses only with banks of high credit standing. Trade debtors are presented net of allowance for doubtful debts. The maximum exposures to credit risk as at 30th June, 2023 and 30th June, 2022 respectively was:

	2022/23	2021/22
	TZS	TZS
Trade receivable	2,269,912,606	1,957,888,910
Cash and cash equivalent	4,450,963,004	4,975,053,484
Maximum exposure to credit risk	6,720,875,610	6,932,942,394

c) Liquidity risk

Liquidity risk is the risk of the Commission not being able to meet its obligations as they fall due. The Commission approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without incurring unacceptable losses or risking damage to the Commission reputation.

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.

NOTE 42 COMPARATIVE FIGURES

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

NOTE 43 EVENTS AFTER THE REPORTING DATE

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

NOTE 44 AUTHORIZATIONS OF FINANCIAL STATEMENTS

The Commission financial statements for the year ended 30 June 2023 were adopted and authorized for issue by the Members of the Commission during the Meeting held on

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NOTE 45 DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2022/23

	Original/Final Budget	Adjustments	Final Budget		Actual on Comparable Basis	Performance Difference	Variance Percentage of final Budget	Remarks
			TZS	TZS				
	TZS	TZS	TZS	TZS				
Government Subvention (PE)	3,111,654,696	0	3,111,654,696	2,548,193,016	(563,461,680)	(18)	The decrease was due to non-availability of employment permit for four new employees.	
Admission Fees	71,400,000	0	71,400,000	122,400,000	51,000,000	71	The increase was due to the increase number of applicants applying for approval (No objection certificate) to study abroad.	
QA Fees	3,800,000,000	0	3,800,000,000	4,054,305,022	254,305,022	7	The increase was because of: i. Increased number of students; ii. Increased number admission capacity attributed by some programmes and institutions allowed to admit new students; and iii. Settlement of previous outstanding debts.	
Other Income	1,144,600,000		1,144,600,000	1,233,480,935	88,880,935	8	The increases was because of:	

NOTE 46 DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2022/23

	Original/Final Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Variance % of final Budget	Remarks
	TZS	TZS	TZS	TZS	2022/23 TZS	%	
Personnel Expenses	4,277,173,096		4,277,173,096	3,733,336,410	543,836,686	13	The decrease was due to non-availability of employment permit for four new employees.
Accreditation, Admission and Grants Expenses	6,915,620,000		6,915,620,000	2,903,113,439	4,012,506,561	(58)	Decrease was because of unimplemented planned activities due to late disbursement of fund for construction of office building under HEET Project.
Administrative Expenses	3,007,421,600		3,007,421,600	2,264,424,371	742,997,229	(22)	The decrease was due to cost cutting measures and administrative costs emerged.
Other Expenses	969,040,000		969,040,000	696,705,900	270,334,100	28	The decrease cost cutting measures taken in the implementation of related activities.
Finance Expenses	15,000,000		15,000,000	11,265,594	3,734,406	25	The decrease was due to decrease in bank transactions.

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Capital Expenditure	330,000,000		330,000,000	466,182,455	(136,182,455)	(41)	The increase was because of the increase of demand for installation of new office facilities in Dodoma TCU offices.
TOTAL EXPENSES	15,612,254,696		15,612,254,696	10,075,028,169	5,537,016,997		
SURPLUS FOR THE YEAR				2,160,582,064	2,160,582,064		

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