

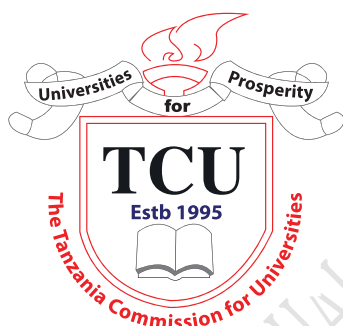
ANNUAL REPORT

AND AUDITED FINANCIAL STATEMENTS

FINANCIAL YEAR 2021/22

May, 2023

THE TANZANIA COMMISSION FOR UNIVERSITIES



ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

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ACRONYMS AND ABBREVIATIONS

AIDS	Acquired Immunodeficiency Syndrome
AKU	Aga Khan University
AMUCTA	Archbishop Mihayo University College of Tabora
ARU	Ardhi University
CAG	Controller and Auditor General
CFR	Certificate of Full Registration
CoA	Certificate of Accreditation
CUCoM	Catholic University College of Mbeya
CUHAS	Catholic University of Health and Allied Sciences
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	Hurbert Kairuki Memorial University
HoDs	Head of Departments
HRMA	Human Resource Management and Administration
ICT	Information and Communication Technology
JKT	Jeshi la Kujenga Taifa
JUCo	Jordan University College
KCMUCo	Kilimanjaro Christian Medical University College
KICoBE	Kizumbi Institute of Cooperative Business Education

KIUT	Kampala International University in Tanzania
MAKISATU	Mashindano ya Kitaifa ya Sayansi Teknolojia na Ubunifu
MARCo	Marian University College
MCHAS	Mbeya College of Health and Allied Sciences
MJNUAT	Mwalimu Julius K. Nyerere University of Agriculture and Technology
MoCU	Moshi Cooperative University
MoEST	Ministry of Education, Science and Technology
MTEF	Medium Term Expenditure framework
MU	Mzumbe University
MUCE	Mkwawa University College of Education
MUCHAS	Mbeya College of Health and Allied Sciences
MUCo-KICoB	Moshi University Colle - Kizumbi Institute of Cooperative Business Education
MUHAS	Muhimbili University of Health and Allied Sciences
MUM	Muslim University of Morogoro
MUST-RC	Mbeya University of Science and Technology – Rukwa Campus College
MWECAU	Mwenge Catholic University
MzU	Mwanza University
NACTE	National Council for Technical Education
NECTA	National Examination Council of Tanzania
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
PO-PSMGG	Public Service Management and Good Governance
QA	Quality Assurance
RSP	Rolling Strategic Plan
RSP	Rolling Strategic Plan

SADC	Southern African Development Cooperation
SAUT	St. Augustine University of Tanzania
SFUCHAS	St. Francis University College of Health and Allied Sciences
SJCET	St. Joseph College of Engineering and Technology
SJCHAS	St. Joseph University College of Health and Allied Sciences
SJUIT	St. Joseph University in Tanzania
SJUT	St. John University in Tanzania
SMMUCo	Stefano Moshi Memorial University College
SO	Strategic Objective
STeMMUCo	Stella Maris Mtwara University College
SUA	Sokoine University of Agriculture
SUMAIT	AbdulRahman Al-Sumait University
SUZA	State University of Zanzibar
TAHOSSA	Tanzania Heads of Secondary Schools Association
TCU	Tanzania Commission for Universities
TEA	Tanzania Education Authority
TEKU	Teofilo Kisanji University
TUDARCo	Tumaini University Dar es Salaam College
TUMA	Tumaini University Makumira
UAUT	United African University of Tanzania
UDOM	University of Dodoma
UIMS	Universities Information Management System
UoA	University of Arusha
UoI	United African University of Tanzania
VC	Vice Chancellor
ZU	Zanzibar University

TANZANIA COMMISSION FOR UNIVERSITIES - COMMISSION MEMBERS

1. Prof. Mayunga H. Nkunya Chairman, Appointee of the President of the United Republic of Tanzania (Deceased 20th July, 2021)
2. Prof. Penina Mlama Chairman, Appointee of the President of the United Republic of Tanzania (Appointed 19.10.2021)
3. Prof. Makenya Maboko Appointee of the Minister of Education, Science and Technology
4. Prof. Charles Mgone Appointee of the Minister of Education, Science and Technology representing private universities
5. Prof. Lughano Kusiluka Appointee of the Minister of Education, Science and Technology representing public universities
6. Dr. Gift Kweka Legal Officer from the Attorney General's Chambers
7. Dr. Zakia Abubakar Appointee of the Minister of Education and Vocational Training, Zanzibar
8. Ms. Adelgunda Mgayu Appointee of the Minister of Education, Science and Technology representing Workers Trade Union
9. Dr. Kennedy Hosea Appointee of the Minister Representing Ministry of Education, Science and Technology
10. Prof. Charles Kihampa *Ex-officio* Member (Executive Secretary)

TCU - EXECUTIVE MANAGEMENT TEAM



Prof. Charles D. 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 is with great pleasure that I present to the esteemed stakeholders of the Tanzania Commission for Universities (TCU) the *Annual Activity Report and Audited Financial Statements for the Fiscal Year 2021/2022*. This report highlights the Commission's key achievements, financial performance, and the challenges encountered during the reporting period.

I am pleased to report that, despite constrained budgetary resources, the Commission successfully implemented the majority of its planned activities. These included conducting technical visits and impromptu institutional monitoring and audits; accrediting academic curricula; licensing and auditing Overseas Student Recruitment Agencies; and evaluating applications for recognition of foreign qualifications. Additionally, the Commission organised capacity-building workshops and developed programme benchmarks.

The Commission also undertook an assessment of the admission capacity of higher education institutions and coordinated the admission process for all non-degree, undergraduate, and postgraduate programmes. Admission and enrolment audits were conducted to ensure compliance with set standards. Furthermore, outreach programmes were held at National Service Camps to engage prospective students, and admission guidebooks at various academic levels were reviewed, published, and disseminated to the public. The Commission continued to process and issue No Objection Certificates (NOCs) to students intending to pursue studies abroad. To support staff in fulfilling their responsibilities, various facilities and resources were provided. Several policy documents and operational tools were also reviewed and developed to facilitate the Commission's work. Notably, during the year, the Commission administered the Higher Education for Economic Transformation

(HEET) Project and was able to implement a number of its planned activities under this initiative.

In conclusion, I extend my sincere appreciation to the Government of the United Republic of Tanzania for its unwavering support. My heartfelt thanks also go to the Ministry of Education, Science, and Technology, as well as the members of the Commission, for their invaluable guidance and cooperation. Lastly, I express my profound gratitude to all TCU staff for their continued commitment and dedication to advancing the Commission's mission and vision.

Let us remain united in our efforts to provide quality higher education that produces competent graduates, capable of addressing both national and global socio-economic challenges and contributing to the country's sustainable development.



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

Statement from the Executive Secretary



It is with great pleasure that I present the Annual Report and Audited Financial Statements of the Tanzania Commission for Universities (TCU) for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

TCU was established on July 1, 2005, under the Universities Act, Cap. 346 of the Laws of Tanzania, succeeding the former Higher Education Accreditation Council (HEAC), which had been operational since 1995. The Commission is mandated to recognise, approve, register, and accredit universities operating in Tanzania, including both domestic and international university-level programmes offered by accredited higher education institutions. In line with its vision and mission, the Commission has continued to ensure the effective operation of all university institutions in Tanzania. It aims to foster a well-coordinated higher education system that produces outputs that are competitive both locally and globally. To achieve this, the Commission is implementing a five-year Rolling Strategic Plan (RSP) spanning 2020/2021 to 2024/2025, operationalised through annual action plans. This Annual Report and the accompanying Audited Financial Statements reflect the key achievements and challenges of the reporting period, and outline the Commission's strategic way forward.

Accreditation of Institutions and Programmes

As of the reporting period, there were 47 registered universities and university colleges. The Commission received nine applications for accreditation from institutions with Certificates of Full Registration (CFR) and Provisional Licenses. However, none met the accreditation criteria upon review. The Commission conducted nine technical visitations and impromptu institutional audits across 39 university institutions to ensure adherence to quality assurance standards and take necessary corrective actions. Additionally, it processed 10 applications

for licensing or re-licensing of Overseas Students Recruitment Agencies (OSRAs), of which eight were approved. During the year, 165 academic curricula were processed for accreditation or re-accreditation, and 3,351 applications for recognition of foreign academic awards were reviewed. To support quality assurance, the Commission conducted capacity-building workshops for 100 peer reviewers and developed four programme benchmarks in Medicine, Nursing, Tourism and Hospitality, and Information and Communication Technology (ICT). A stakeholders' workshop was also convened to deliberate on benchmarks for Medicine and Nursing programmes.

Admission Coordination and Data Management

The Commission coordinated the admission of 112,228 bachelor's degree applicants and 24,842 non-degree applicants for the 2021/2022 academic year. Out of these, 100,620 (89.6%) bachelor's degree and 23,110 (93%) non-degree applicants were successfully admitted. TCU also conducted several capacity-building sessions, including a one-day working session for 70 HEI computer programmers/systems developers, a technical session with system programmers from NACTVET, NECTA, HESLB, and ZHELB, a roundtable on Quality Assurance in admissions and data management with university leaders, and consultative meeting with HE stakeholders to review and improve the 2021/22 admission cycle for the 2022/23 academic year. The Commission also collected and analysed data from 76 HEIs, culminating in the publication of *Vital Statistics 2022*.

Operational Performance and Good Governance

To uphold good governance, the Commission convened 26 meetings (comprising six Commission and 20 Committee meetings) alongside two Workers Council meetings and one general staff meeting. The institution employed 55 staff members, with 34 males (62%) and 21 females (38%), of whom 54 were permanent and one was on contract. Capacity-building efforts included long-term training for four staff and short or tailor-made courses for 28 others, while in-house training covered HIV/AIDS, non-

communicable diseases, anti-corruption practices, and good governance. The Commission also reviewed and developed various operational tools and guidelines to enhance efficiency. Engagement with stakeholders was promoted through meetings, working sessions, and forums, including participation in the 16th Higher Education, Science and Technology Exhibitions held in Dar es Salaam in July 2021 and other regional events. Following a successful proposal to the Ministry of Education, Science and Technology (MoEST), the Commission secured US\$5,000,000 under the World Bank-funded HEET Project for FY 2020/21. The Commission continued to rely on various ICT systems such as PMS, FAAS, KOHA, and DSpace to support service delivery and internal operations.

Challenges, Plans and Way forward

Despite significant achievements, the Commission encountered several challenges that impacted the implementation of some planned activities. These challenges were addressed through various mitigation strategies.

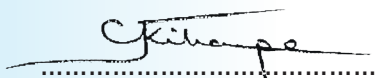
Looking ahead, TCU plans to construct a permanent office complex at Plot No. 56/4, Kisasa B Area, Dodoma Municipality, enhance ICT systems to support operations, improve staff performance through targeted training programmes, and strengthen stakeholder engagement

Audit Report

For the financial year ended June 30, 2022, the Controller and Auditor General (CAG) issued an unqualified opinion (a clean report) on TCU's audited financial statements.

Appreciation

I extend my heartfelt appreciation to the Management team for their dedication to the successful completion of this report. I also sincerely thank the Commissioners for their guidance and leadership. Special recognition goes to all TCU staff whose commitment and efforts made the 2021/2022 fiscal year a success.



Prof. Charles D. Kihampa
Executive Secretary

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1.0 INTRODUCTION

1.1. Historical Background

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

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 summarised in **Figure 1**.

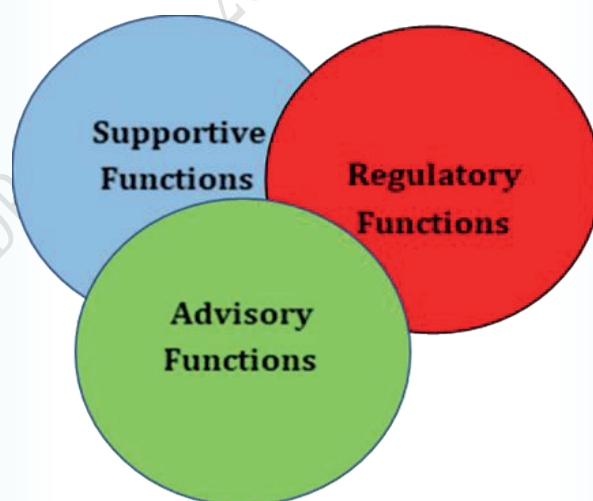


Figure 1: *The mandates and core functions of the Commission*

1.2.1. Regulatory Function

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

1.2.2 Advisory Function

To advise the government and the general public on matters related to University education in Tanzania as well as international issues on 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 coordinating the admission of students, offering training and other sensitisation interventions in key areas like quality assurance, university leadership and management, fundraising and resources mobilisation, entrepreneurial skills and gender mainstreaming.

1.3. Vision, Mission, Core Values and Motto

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

1.3.1. Vision

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

1.3.2. Mission

To promote accessible, equitable, harmonised 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 the TCU financial matters and physical assets. The Commission is composed of the Chairman who is appointed by the

President of the United Republic of Tanzania and not less than 7 members appointed by the Minister responsible for higher education. The tenure of the Commission and its appointed members is three years renewable pending successful performance. The names of the members who served the Commission during the FY 2021/2022 are presented in page 60 of appendix 1.

In fulfilling its duties, the Commission is supported by three statutory committees, namely Accreditation Committee, Admissions Committee and Grants Committee. The Commission established two other Committees namely, Audit Committee and Staff Appointment, Disciplinary and Development Committee as per section 9(3) of the Universities Act, Cap. 346 of the Laws of Tanzania.

The Commission meets every quarter. During the year ended 30th June, 2022, the Commission held four ordinary meetings and two special meetings. During those meetings, the Commission deliberated on matters brought by its five Committees and made decisions and guidance.

1.4.2. The Accreditation Committee

The Committee provides advice to the Commission on the performance of its functions of quality promotion, quality assurance, accreditation of institutions, programmes and awards and on matters associated therein. Names of the members who served the Committee during the FY 2021/2022 are presented in page 61 of appendix I.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2022 the Committee held four ordinary and two 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 admissions 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 2021/2022 are presented in page 62 of appendix I.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2022 the Committee held three ordinary meetings and one consultative meeting on admission procedures. 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 income and expenditures reports. Names of the members who served the Committee during the FY 2021/2022 are presented in page 62 of appendix I.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2022 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 risk 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 2021/2022 are presented in page 63-64 of appendix I.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2022, the Committee held four 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

Staff Appointment, Disciplinary and Development Committee was established under Section 9(3) of the Universities Act, Cap. 346 of the Laws of Tanzania. The Committee handles matters related to staff recruitment, deployment, development, performance appraisals and promotion. Names of the members who served the Committee during the FY 2021/2022 are presented in page 63 of appendix I.

The Committee reports to the Commission and meets on quarterly basis. During the year ended 30th June, 2022, the Committee held three ordinary meetings. During those meetings, matters presented were deliberated and recommended for approval to the Commission.

1.4.7. Tender Board

The Tender Board of the Commission was established and members were appointed by the Executive Secretary in line with the Public

Procurement Act, 2011 and its Regulations, 2013 for three years since July 2020. 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 under review, the Tender Board Committee held four meetings and made 25 circular resolutions. The names of members who served the Tender Board during the FY 2021/22 are presented in page 66 of appendix I.

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. The Director responsible for Accreditation (DA), the Director responsible for Admissions and Database Management (DAD), and the Director 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 in-country university institutions, 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 (HEIs). It is also responsible for developing systems and management of collection

of data related to admission and student enrollment as well as academic staff and other important information from HEIs in Tanzania.

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.

2.0 INSTITUTIONAL PERFORMANCE FOR FINANCIAL YEAR 2021/22

TCU Five-Year Rolling Strategic Plan (RSP) for the period of 2020/21-2024/2025 was used as the basic document for the preparation of 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 realisation of the objectives, several targets were planned for implementation. In the financial year 2021/22, the Commission approved the Annual Action Plan with the total of eleven (11) strategic objectives and twenty-seven (27) targets as shown in Table 1. The other objectives and targets will be implemented in future financial years between 2022/23-2024/25. 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 in an effective and efficient manner.

Table 1: Planned Strategic Objectives and Targets for the FY 2021/22

S/N	Strategic Objectives	No. Targets
1.	Prevention against the HIV/AIDS pandemic and Non-Communicable Diseases strengthened	1
2.	Implementation of National Anti- anti-corruption strategy and Good Governance enhanced	2
3.	Equitable access and coordination of admission into higher learning institutions enhanced	3
4.	Quality Assurance management systems improved	7
5.	Data collection, management, and dissemination mechanisms enhanced	2
6.	Revenue generation to sustain institutional operations enhanced	2
7.	Financial Management systems strengthened	1
8.	Linkages with internal and external partners and University support systems enhanced	1
9.	Corporate image and visibility enhanced	1
10.	Research and Publication function promoted	2
11.	Staff development, welfare, and working environment improved	5

2.1. Regulatory, Supportive and Advisory Functions

The Commission major functions of regulatory, supportive and advisory are operationalised 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 2021/2022, number of activities related to the three major functions of the Commission were implemented.

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

As part of its regulatory functions, the Commission processed requests for accreditation submitted by nine (9) institutions with CFR and Provisional Licenses. None of the institutions met the criteria for accreditation, and were provided guidance on how to resolved the observed shortfalls. To ensure that universities meet established quality standards for registration and accreditation, the Commission reviewed three (3) new applications to establish University institutions and provided guidance to the Baraza Kuu la Waislam Tanzania (BAKWATA), International Open University (IOU) and Rabininsia Memorial Hospital Limited on how to establish university institution in Tanzania. Further, reviewed application from University of Dar es Salaam (UDSM) for re-accreditation purposes. Status of registration of universities by the end of FY 2021/2022 is presented in Table 2, further details of the universities including their names and locations are provided in the TCU website www.tcu.go.tz.

Table 2: Status of Registration of University Institutions

Types of Registration	2021/22	2020/21
Certificate of Accreditation	37	37
Certificate of Full Registration	8	8
Certificate of Provisional License	2	2
Deregistered	0	(1)
Total	47	47

The Commission also received and processed applications for licensing/re-licensing of 10 Overseas Students Recruitment Agencies (OSRAs), J.P. Group Ltd; Grad Overseas Education Services Ltd; Uni-Edu Africa Ltd; Big Hope-Study in India Consultancy Ltd; Solid Higher Education Consultancy Ltd; S3 Education Ltd; Satguru Overseas Education; Skoolsity Ltd; Anada Recruitment Agency and Anadolu Consultancy Ltd. With exception to Solid Higher Consultancy Ltd and Anadolu Consultancy Ltd, which did not meet the required minimum

requirements for licensing, the other eight (08) met the requirements and were granted license to operate as OSRAs.

Similarly, the Commission conducted impromptu institutional monitoring/audits of 14 OSRAs namely, Cari Vision Study Abroad Universities Ltd; DARWIN Education Agency Ltd; Education Study Link; Elimu Solutions Tanzania Ltd; Gelson University Link Ltd; Global Education Link Ltd; Livjene International; LSC Africa; Overseas Education Agency; Rafiki China Elite Universities; TASSAA Ltd; Tebeth Mentors Scholarship Information Centre Limited; Unisev (T) Ltd; and Universities Abroad Representative Tanzania Ltd. The Commission provided appropriate recommendations to the respective institutions. A total of 25 OSRAs were licensed by the Commission to operate in Tanzania. The status of registered/licensed OSRAs during the year under review is shown in Table 3.

Table 3: Total Number of OSRAs and their Locations by June, 2022

S/No	Name of OSRA	Office location/place
1.	Cari Vision Study Abroad Universities Ltd	Victoria Place Building, Mezzanine Floor, Bagamoyo Road, Dar es Salaam
2.	Darwin Education Agency Ltd	Nyerere Road (Darajani), City Furniture Building, Dar es Salaam, Tanzania
3.	Elimu Solutions Tanzania Limited	Mwinyijuma Road, Dar es Salaam
4.	Gelson University Link Limited	Ali Hassan Mwinyi Road, Makumbusho Bus Stand, Makumbusho Complex Building, Plot No. 45C, 1st Floor, Office No. 2, Dar es Salaam
5.	Global Education Link Ltd	Oil Com Petrol Station near VETA, Nyerere/Chang'ombe Road, Dar es Salaam
6.	Livjene International	Dar Free Market, 2 nd Floor, Room 32, Dar es Salaam
7.	RafikiChina Elite Universities	Nkrumah Street, Plot No. 430/158, Near GBP Petrol Station (Opposite Mlimani Driving School), Dar es Salaam

S/No	Name of OSRA	Office location/place
8.	Uniserv (T) Ltd	Suite 229, 2 nd Floor, Harbour View Towers, Samora Avenue, Dar es Salaam
9.	Yuhoma Educational Ltd	Mwanza at Nyanza Building, Second Floor Room No. 204.
10.	Universities Abroad Representatives Tanzania Limited	Azikiwe Street, Benjamini Mkapa Tower, Mezzanine floor, Dar es Salaam
11.	Overseas Education Agency	Mikocheni B, Mlalakuwa Road, Plot No. 36, Dar es Salaam
12.	TASSAA Limited	House No. 7, Boma Road, Mikocheni B, Dar Es Salaam
13.	LSC Africa	Haidery Plaza, 1 st Floor T. 16, Upanga/Kisutu Street, Dar es Salaam
14.	Education Study Link	Tegeta Kibaoni, Nyuki House, 1 st Floor, Office No. 13
15.	Edukwanza Consultants Limited	Office No. 1.32, First Floor, Viva Towers, Ali Hassan Mwinyi Road, Dar es Salaam.
16.	Sangeni International	2 nd Floor, Dar Free Market Mall, Ali Hassani Mwinyi Road, Oysterbay, Dar es Salaam
17.	Tebeth Mentors and Scholarship Information Centre Limited	Pugu Road, Sabasaba St., Ukonga, Dar es Salaam, Nearby Ukonga Prison
18.	J.P. Group Limited	6 th Floor, NIC Investment House, Wing B, Samora Avenue/Mirambo Str, Dar es Salaam.
19.	S3 Education Limited	Girl Guide Building, Ground Floor, Opposite Taste Me, Next Shabaan Robert Secondary School, Upanga Dar es Salaam
20.	Big Hope-Study in India Consultancy	8 th Floor, Samora Tower, Samora Avenue, Office No. 804, Dar es Salaam
21.	GradOverseas Education Services Ltd	3 rd Floor, Tanzanite Park Building, Victoria, Dar es Salaam
22.	Uni-Edu Link Africa Limited	Mbezi Juu, Jogoo Street along Kerai Road, Dar es Salaam
23.	Skoolsity Ltd	Mpendae Mall, Office No. 40, Mpendae, Zanzibar

2.1.2. Technical Visitation and Institutional Monitoring

The Commission continued to conduct technical visitations and monitoring visits to university institutions to ensure that the institutions adhere to the set quality assurance standards and take appropriate actions as necessary. In year 2021/22 the Commission conducted nine (09) technical visitations and impromptu institutional monitoring/audits in 39 university institutions as shown in Table 4.

Table 4: Technical visitation and institutional Monitoring

S/N	Name of University Institution	S/N	Name of University Institution	S/N	Name of university Institution
1.	St. Joseph University College of Health and Allied Sciences (SJCHAS)	13.	Mwenge Catholic University (MWECAU)	26.	St. Joseph University College of Health and Alliance Sciences (SJUCHAS)
2.	St. Joseph College of Engineering and Technology (SJCET)	14.	Moshi Cooperative University (MoCU)	27.	Archbishop Mihayo University College of Tabora (AMUCTA)
3.	Ardhi University (ARU)	15.	Jordan University College (JUCo)	28.	Mwalimu Julius K. Nyerere University of Agriculture and Technology (MJNUAT)
4.	Nelson Mandela African Institution of Science and Technology (NM-AIST)	16.	Muslim University of Morogoro (MUM)	29.	St. Augustine University of Tanzania (SAUT)
5.	Tumaini University Makumira (TUMA)	17.	Mzumbe University (MU)	30.	State University of Zanzibar (SUZA)
6.	University of Arusha (UoA)	18.	Sokoine University of Agriculture (SUA)	31.	Hubert Kairuki Memorial University (HKMU);
7.	Stefano Moshi Memorial University College (SMMUCo)	19.	St. Francis University College of Health and Allied Sciences (SFUCHAS)	32.	Mbeya College of Health and Allied Sciences (MCHAS)
8.	Kilimanjaro Christian Medical University College (KCMUCo)	20.	Kampala International University in Tanzania (KIUT)	33.	Agha Khan University (AKU)
9.	St. Augustine University of Tanzania Arusha Centre (SAUT - Arusha Centre)	21.	University of Dodoma (UDOM)	34.	Zanzibar University (ZU)
		22.	Catholic University of Health and allied Sciences (CUHAS)	35.	AbdulRahman Al-Sumait University (SUMAIT)
		23.	United African University of Tanzania (UAUT)	36.	University of Iringa (UoI)

10.	Teofilo Kisanji University (TEKU)	24.	University of Arusha (UoA)	37.	Stella Maris Mtwara University College (STeMMUCo)
11.	Mwanza University (MzU)	25.	St. John University in Tanzania (SJUT)	38.	St. Francis University College of Health and Allied Sciences (SFUCHAS)
12.	Kampala international University in Tanzania (KIUT)			39.	Muhimbili University of Health and Allied Sciences (MUHAS)

2.1.3. Programme Monitoring and Audits

To ensure university institutions, meet the required quality assurance mechanisms, standards of universities, and the relevance of their programmes, the Commission audited 68 curricula from ten (10) universities as shown in Table 5.

Table 5: Audited Curricula

S/N	University Institutions	No. Programmes Audited
1	Kampala international University in Tanzania (KIUT)	15
2	University of Dodoma (UDOM)	17
3	Stella Maris Mtwara University College (STeMMUCo)	21
4	St. John's University of Tanzania (SJUT)	4
5	Teofilo Kisanji University (TEKU)	4
6	Muslim University College of Morogoro (MUM)	2
7	Jordan University College (JUCo)	1
8	St. Francis University College of Health and Allied Sciences (SFUCHAS)	1
9	St. Joseph University College of Health and Allied Sciences (SJCHAS)	1
10	Zanzibar University (ZU)	2
	TOTAL	68

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

In exercising its regulatory functions, during the year 2021/22, the Commission processed a total of 165 academic programmes from university institutions. Seventy (70) curricula were returned to the respective university institutions to rectify identified shortfalls, 55 were in different stages of accreditation and 40 curricula were accredited by the Commission. The curricula that were granted accreditation include 01 Certificate, 02 Diploma, 17 Bachelor, 13 Masters and 07 PhDs.

The Commission also processed a total of 3,551 applications for recognition of foreign awards conferred by foreign institutions, of which 3,533 academic awards were recognised and the remaining 18 were returned for various reasons including but not limited to entry qualifications, duration of study, mode of delivery, unaccredited institutions, etc. The awards which were recognised include 38 certificates, 138 diplomas, 1,932 bachelor's degrees, 1,117 master's degrees, and 292 doctorate degrees awards.

2.1.5. Programme Benchmarks

In orders to ensure that the institutions offer comparable and exude excellence in teaching and learning, the Commission planned to develop various benchmarks for the purpose of getting rid of skills mismatch, knowledge competences for graduates from similar programmes offered by different university institutions. During the year under review, the Commission guided the technical teams which developed programmes benchmarks for the Doctor of Medicine, Bachelor of Science in Nursing; Bachelor of Tourism and Hospitality; and Bachelor of Information and Communication Technology (ICT). Also, conducted one stakeholders' workshop to deliberate on the draft Bachelor's degree programme benchmarks for Doctor of Medicine and Bachelor of Science in Nursing on 30th September, 2021.

2.1.6. Capacity Building Programmes to Universities Personnel

In implementing supportive and advisory functions, the Commission arranged 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) Capacity building workshop for 100 peer reviewers;
- (ii) Working session with 70 HEIs Computer Programmers/Systems Developers on Application Programming Interface (API);
- (iii) A technical working session with Computer Systems programmers from NACTVET, NECTA, HESLB, and ZHELBI;
- (iv) Roundtable discussion on Quality Assurance on Admissions and Data Management with Universities Deputy Vice Chancellors/Provosts/Principals for Academic Affairs; and
- (v) A consultative meeting on admission matter with the Heads of HEIs, Admission Officers and Computer Programmers and other invited stakeholders.

2.1.7. Public Awareness and Consultative Programmes

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

- a) Conducted one (01) stakeholders' workshop to deliberate on the draft Bachelor Degree Programme Benchmarks for Doctor of Medicine and Bachelor of Science in Nursing on 30th September, 2021;

- b) Participated in the 2nd Higher Education Week in Zanzibar between 1st and 4th July, 2021;
- c) Organised the 16th Higher Education Science and Technology Exhibitions from 26th to 31st July, 2021;
- d) Participated in the 3rd Higher Education Week in Zanzibar from 18th to 24th June, 2022;
- e) Participated in MAKISATU exhibitions held from 15th to 20th May, 2022;
- f) Participated in Tanzania Vocational Educational Training (TVET) exhibitions held from 7th to 13th June, 2022;
- g) Conducted one-day capacity building for 90 computer system programmers on the updated UIMS;
- h) Conducted roundtable discussion/capacity building to 33 DVC Academics responsible for admission from universities institutions;
- i) Conducted training to 80 university staff Chairperson of University Council and Governing Boards from 7th - 8th October, 2021;
- j) Conducted one (1) consultative meeting with Vice Chancellors and Principals on general matters on university education in Tanzania; and
- k) Conducted outreach programme to 25,996 Advanced Secondary Schools leavers attending a compulsory military training programme in Nineteen (19) National Service Camps in Tanzania Mainland from 5th to 18th July, 2021.

2.1.8. Review of University Charters

The Commission oversee the implementation of the Universities Act, Cap. 346 of the Laws of Tanzania, its regulations, policies, and guidelines. In FY 2021/22, the Commission reviewed and recommended to the government the proposed amendments of the Ardhi University (ARU) Rules of Charter of Incorporation, 2007.

2.1.9. Increase Access to University Education

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. Figure 2 shows trend in HEIs, number of programmes, capacities and admission for bachelor's degrees in Tanzania for the past three years.

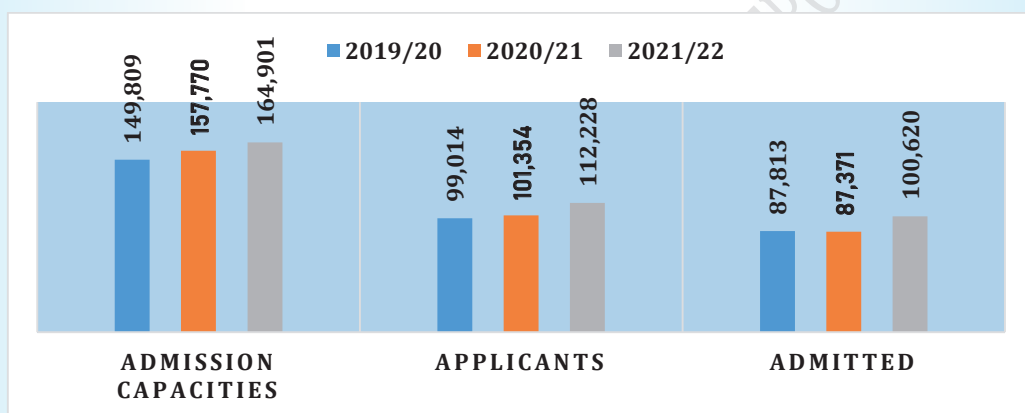


Figure 2: Admission Trends in Higher Education Institutions from 2019/20 to 2021/22 Admission Cycles

SN	FY	Number of HEIs	Number of Programmes	Admission Capacities	Admitted Students
1.	2019/20	75	645	149,809	87,813
2.	2020/21	74	686	157,770	87,934
3.	2021/22	76	724	164,901	100,620

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 they also meet required qualifications for the programmes they have been admitted. Thus, during the year under review, the Commission

received and processed 1,039 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		
		2019/20	2020/21	2021/22
1.	Foundation/Diploma	64	22	177
2.	Bachelor	521	316	732
3.	Masters	28	28	107
4.	PhDs	14	19	23
	Total	627	396	1,039

2.1.10. Statistics for University Education

During the reporting period, 76 HEIs were allowed to admit Bachelor's degree students. In terms of degree programmes, a total of 724 Bachelor's degree programmes were allowed to admit new students compared to 686 programmes in the 2020/21 admissions cycle. Likewise, there is a notable increment of admission slots for the past three admission cycles. Admission slots increased from 149,809 in 2019/20 to 164,901 in 2021/22 being an increment of 15,092 (10.07%) slots. There is also an increase in the number of admitted applicants from 87,813 in 2019/20 to 100,620 in 2021/22 being an increment of 12,807 (14.58%) admitted applicants as summarised in Figure 3.

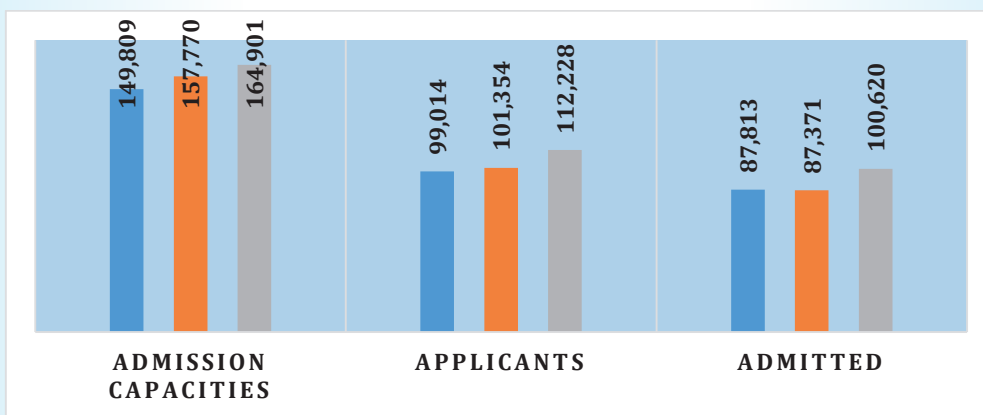


Figure 3: Admission Trends in Higher Education Institutions from 2019/20 to 2021/22 Admission Cycles

2.1.11. Admissions of Applicants Admitted into non-Degree programmes

During the reporting period, the Commission verified a total of 24,842 admissions of applications for various Certificate and Diploma programmes from 29 university institutions.

2.1.12. Database of Higher Education Institutions

During the reporting period, the Commission received, processed, and analysed data submitted by 76 HEIs in the 2021/2022 Academic. The data were updated in the database of higher education, validated and published in VistalStat book accessible (<https://www.tcu.go.tz>). Figure 4 shows a positive trend in students' enrolment in HEIs for the past five years from 2017/18 to 2021/22.

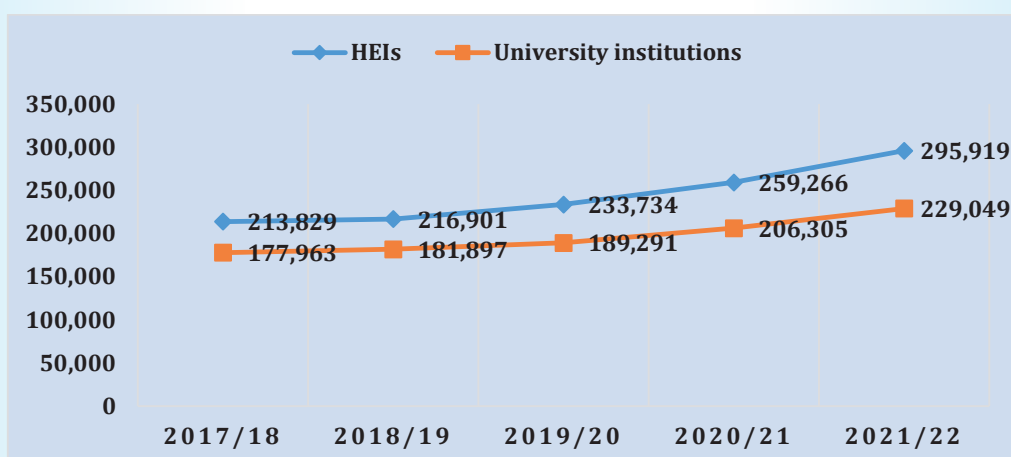


Figure 4: Trend in Enrolment of Students in HEIs, 2017/18 -2021/22

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 three (03) ordinary and two (02) special meetings. Matters that were deliberated include accreditation of institutions and programmes, 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 2021/2022

Table 7: *Commission and Committee Meetings*

S/N	Type of Meeting	Planned Meeting	Number of Meetings conducted	Remarks
1.	Commission	4	6	Conducted two special meetings to deliberate Annual Audit Report for FY 2020/21 and accreditation of programmes and institutions,
2.	Accreditation Committee	4	6	Conducted two special Meetings to deliberate accreditation of institutions and programmes.

S/N	Type of Meeting	Planned Meeting	Number of Meetings conducted	Remarks
3.	Admissions Committee	4	3	One meeting was rescheduled due to logistical reasons.
4.	Grants Committee	4	3	One meeting was rescheduled due to logistical reasons.
5.	Audit Committee	6	6	Conducted two special meetings to deliberate on Draft Financial Statements and Audited Financial Statements for FY 2020/21.
6.	Staff Appointment Disciplinary and Development Committee	4	3	One meeting was rescheduled due to logistical reasons.

2.2.2 Workers Council and THTU Meetings

During the year under review, the Commission conducted two Workers Councils which deliberated among others, the TCU budget for FY 2022/2023 and implementation reports of activities for FY 2021/22. Further, the TCU-THTU attended the Women General Meeting, THTU General Meeting, and one (1) THTU Special Meeting. In addition, one (1) staff meeting was conducted during the year.

2.2.3 Staff of the Commission, Training and Development

During the financial year 2021/22, the Commissions' Secretariat had 55 staff (34 males and 21 females), equivalent to 54% 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 Commission facilitated four (4) staff members to attend long-term training and 28 staff to attend tailor-made and short courses training relevant to their areas of work professionals.

Further, during the year under review, five (5) employees, a Director of Corporate Services, Legal Counsel, two (2) Drivers and a Principal Administrative Officer from other public institutions were transferred to the Commission to strengthen human resource establishment.

2.2.4 Cross-cutting issues

The Commission conducted in-house awareness and capacity building for all staff on HIV/AIDS, non-communicable diseases, corruption practices, and good governance. In addition, the Management organised the sports bonanza and health check for all staff.

2.2.5 Development of Tools and Guidelines

During the year under review, the Commission developed or reviewed some tools and guidelines for effective and efficient implementation of core functions and operational services and maintaining good governance. The tools and guidelines developed were:

- a) Internal Audit Strategic Plan 2022/23-2024/2025;
- b) ICT Charter 2022;
- c) Incentive Schemes, 2022;
- d) Communication and Corporate Social Responsibility Guidelines, 2022;
- e) Communication Strategy, 2022;
- f) Bachelor's Degree Admissions Guidebooks 2021/2022;
- g) Programme Benchmarks -Tourism and Hospitality;
- h) Programme Benchmarks -Information and Communication Technology (ICT);
- i) Vital Stats on University Education in Tanzania 2021 (May, 2022);
- j) Risks Register for FY 2021/2022;
- k) Draft Registry Procedure Manual 2022; and
- l) Draft ICT Backup Policy 2022.

2.2.6 Promoting Regional and International Cooperation

In promoting both regional and international cooperation with other stakeholders in higher education area, the Commission participate in

various regional and international meetings, conferences, and forums held in East African Countries, African Union (AU) and Southern African Development Cooperation (SADC). During the year under review, despite the fact that the COVID-19 pandemic continued to affect face-to-face meetings and gatherings, some regional meetings were organised and the Commission attended the following meetings:

- a) Four (4) IUCEA meetings on quality assurance matters held in Uganda, Kenya, and Rwanda; and
- b) The workshop on quality assurance, teaching, and learning in the COVID-19 pandemic environment organised by Mozambique Quality Assurance Body.

2.2.7 Higher Education for Economic Transformation Project (HEET)

The Tanzania Commission for Universities (TCU) conceived the HEET project in FY 2020/2021, which is funded by the Ministry of Education, Science and Technology (MoEST), whereby TCU was allocated US\$ 5,000,000.00 for the duration of five years of the project (2021/2022 – 2025/2026).

The following six (6) work packages or areas will be implemented during project period:

- a) To strengthen accreditation and quality assurance systems and mechanisms;
- b) To increase levels and equity in higher education access;
- c) To strengthen the leadership capacity of university leaders;
- d) To strengthen TCU's human resource capacity;
- e) To construct the TCU Headquarters; and
- f) To review and update TCU's business process.

During the year under review, the Commission received the first disbursement of the project fund in June, 2022. The Commission commenced the implementation of project activities in August 2022 after all logistics for the project were finalized including approval of HEET annual plan for FY 2022/2023.

2.2.8 Commission Budget Vs Actual for FY 2021/2022

The Commission's annual budget is derived from the MoEST Objectives, Government and Commission directives, and TCU Strategic Plan 2020/21-2024/2025. The budgeting and costing process uses the Medium-Term Expenditure Framework (MTEF). The MTEF enabled the costs 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. 9,321,209,000 for planned activities. For the period ended 30th June, 2022, a total of TZS. 10,940,558,432 was realised equivalent to 117.4% and a total of TZS. 7,326,728,023 was spent equivalent to 78.6%. Details of budget execution are shown in Table 8 and Table 9 respectively.

Table 8: Approved Budget Vs Actual (Revenue) for FY 2021/2022

Revenue Description	Original/Final Budget (TZS)	Actual expenditure (TZS)	Performance Difference (TZS)	% Achievements (%)
Government Subvention (PE)	1,802,999,000	2,179,974,600	376,975,600	20.91
Admission Fees	28,000,000	73,150,000	45,150,000	161.25
Quality Assurance Fees	3,800,000,000	4,514,080,835	714,080,835	18.79
Other Income	1,338,590,000	1,226,718,497	(111,871,503)	(8.36)
HEET Project	1,368,800,000	1,963,814,500	595,014,500	43.47
Cash balance from previous year	982,820,000	982,820,000	0	0
TOTAL REVENUE	9,321,209,000	10,940,558,432	1,619,349,432	117.4

Table 9: Approved Budget Vs Actual (Expenditure) for FY 2021/2022

Revenue Description	Original/Final Budget (TZS)	Actual expenditure (TZS)	Performance Difference (TZS)	% Achievements (%)
Personnel Expenses	2,854,449,000	3,060,020,095	(205,571,095)	(7.20)
Accreditation, Admission and Grants Expenses	3,838,800,000	2,129,331,550	1,709,468,450	44.53

Revenue Description	Original/Final Budget (TZS)	Actual expenditure (TZS)	Performance Difference (TZS)	% Achievements (%)
Administrative Expenses	1,686,260,000	1,353,631,965	332,628,035	19.73
Other Expenses	592,800,000	636,534,568	(43,734,568)	(7.38)
Finance Expenses	10,000,000	9,750,965	249,035	2.47
Capital Expenditure	338,900,000	137,458,881	201,441,119	59.44
TOTAL EXPENSES	9,321,209,000	7,326,728,023	1,994,480,977	78.6
SURPLUS/(DEFICIT)		3,613,830,409	3,613,830,409	

2.2.9 Physical Facilities and Infrastructure

The Commission continued to provide and maintain conducive working environment by providing working facilities and infrastructure. During the year under review, the Commission provided office facilities including 19 office chairs, seven (7) double door steel filing cabinets, 13 laptop computers, seven (7) sets of desktop computers, one (1) office table, one (1) Cisco Router 4300 Series, five (5) multifunction printers, two (2) refrigerators, four (4) air conditioners, three (3) projectors and two (2) 20KVA Online/Smart-UPS. Also, administered regular maintenance of six (6) motor vehicles and facilities effectively.

2.2.10 Improvement of ICT infrastructure

The Commission continued to depend on the ICT systems in the provision of various services to the public and in its operations. ICT systems (PMS, FAAS, KOHA, Dspace, Resource Centre website, UIMS) were updated to facilitate efficiency in the execution of various planned activities regarding the admission of students into HEIs, data collection, processing and storage, processing of foreign awards, applications for establishment of university, library data/information and accreditation of curricula.

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:

- a) Shortage of competent leaders to run the universities;
- b) Shortage and aging of academic staff;
- c) Low higher education gross enrolment rate;
- d) Limited admission capacities to priority programmes especially on STEM;
- e) Shortage of fund to finance higher education subsector;
- f) Low motivation towards research in universities; and
- g) Delayed transfer of funds for implementation of HEET project activities.

4.0 FUTURE OUTLOOK

The Commission is progressing well and will continue to strengthen its quality assurance systems in tandem with supportive and advisory roles. 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

4.1. 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. Also, the Commission plans to modernise its operations by enhancing the ICT application systems, enhancing staff performance on service delivery through short and long-term training, and increasing levels of engagement with key stakeholders.

5.0 REPORT OF AUDITORS ON FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH JUNE, 2022

For the period under review, the Controller and Auditor General (CAG) audited the Financial Statements of the Tanzania Commission for Universities for the period ended 30th June, 2022. The Report of the CAG forms part of this Annual Report as **Appendix I**.

6.0 CONCLUSION

I would like to express my deepest and heartfelt appreciation to the Management team who made the completion of this Report. Furthermore, I would like to acknowledge with much appreciation 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 FY 2021/2022.

7.0 OBITUARY

The late Chairman of the Commission, Prof. Mayunga H.H. Nkunya passed away on 20th July, 2021 following short illness and shocking sudden death at the Muhimbili National Hospital, Dar es Salaam. God rest him in Peace. Prof Mayunga H.H. Nkunya served the Commission for two years as the Chairman of the Commission. The short history of the late Prof. Mayunga H.H. Nkunya is provided below.

Mwenyekiti wa Tume ya Vyuo Vikuu (TCU), **Prof. Mayunga Habibu Hemedi Nkunya** amefariki dunia leo Julai 20, 2021 katika Hosp ya Taifa, Muhimbili.

Marehemu Prof. Nkunya alikuwa Profesa Emerita katika Idara ya Kemia, Ndaki ya Sayansi Asilia na Tumizi. Alianza kazi katika Chuo Kikuu cha Dar es Salaam kama Mkufunzi Msaidizi mwaka 1976. Alipandishwa vyeo vya kitaaluma hadi kufikia ngazi ya mwisho kitaaluma ya Profesa, cheo alichokuwa nacho hadi alipostaafu utumishi wa umma mwaka 2012. Baada ya kustaafu Prof. Nkunya aliendelea na utumishi katika Chuo Kikuu cha Dar es Salaam kwa ajira ya mkataba. Mwaka 2020 aliteuliwa kuwa Profesa Emerita kwa kuthamini na kutambua mchango wake mkubwa kitaaluma.

Prof. Nkunya alikuwa msomi na mwanataaluma mbobezi aliyetafiti, kuchapisha na kushauri katika maeneo ya kemia ya onaniki (organic chemistry) hususani katika kemia ya dawa asilia (chemistry of natural products).

Prof. Nkunya alitoa zaidi ya machapisho 100 katika majarida yanayoheshimika duniani na katika vitabu. Alishiriki katika kazi mbalimbali za ushauri ndani na nje ya nchi. Aidha alikuwa mwenyekiti/mjumbe katika kamati nyingi za kitaaluma na za ushauri.

Prof. Nkunya alishika nyadhifa mbalimbali ndani na nje ya Chuo Kikuu cha Dar es Salaam ikiwemo Afisa Taaluma Mkuu cheo (sawa na Naibu Makamu Mkuu wa Chuo, Taaluma sasa) (1999-2006) wa Chuo Kikuu cha Dar es Salaam; Katibu Mtendaji wa Tume ya Vyuo Vikuu Tanzania (2007-2010); na Katibu Mtendaji wa Baraza la Vyuo Vikuu Afrika Mashariki (2011-2015).

Mpaka anafariki alikuwa Mwenyekiti wa Tume ya Vyuo Vikuu Tanzania wadhifa aliokuwa nao kuanzia mwaka 2019 na Mwenyekiti wa Baraza la Ujenzi la Taifa kuanzia mwaka 2016. Mipango ya mazishi ya Prof. Nkunya ilifanywa na Chuo Kikuu cha Dar es Salaam kwa kushirikiana na familia.

Mwili wa marehemu ulisafirishwa siku ya Jumatano tarehe 21 Julai 2021 kuelekea Tabora kwa Mazishi ambapo alizikwa kijijini kwake tarehe 22 Julai, 2021.

Roho ya Marehemu Ipumzike kwa Amani!



JAMHURI YA MUUNGANO WA TANZANIA
TUME YA VYUO VIKUU TANZANIA



Dar es Salaam, 20 Julai, 2021

**TAARIFA KWA UMMA
TANZIA**



Prof. Mayunga Habibu Hemedi Nkunya

Katibu Mtendaji wa Tume ya Vyuo Vikuu Tanzania (TCU), Prof. Charles Kihampa anasikitika kutangaza kifo cha Mwenyekiti wa TCU, **Prof. Mayunga Habibu Hemedi Nkunya** kilichotokea leo Jumanne Julai 20, 2021 katika Hospitali ya Taifa Muhimbili, Dar es Salaam.

TCU inatoa pole kwa familia, ndugu, jamaa na marafiki walioguswa na msiba huu. Tume inathamini na itaendelelea kukumbuka mchango wa Prof. Nkunya uliowezesha kuongeza ufanisi katika utekelezaji wa majukumu ya TCU.

Roho ya marehemu ipumzike kwa Amani.

"Inna Lilaahi Wainna illayhi Raajiuun"

Imetolewa na Kitengo cha Uhusiano na Elimu kwa Umma
TUME YA VYUO VIKUU TANZANIA



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



TANZANIA COMMISSION FOR UNIVERSITIES

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL
YEAR ENDED 30 JUNE 2022

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National Audit Office,
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March 2023

AR/PA/TCU/2021/22

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, 1977 and in Sect. 10 (1) of the Public Audit Act, Cap. 418.

Vision

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

Mission

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

Motto: “Modernizing External Audit for Stronger Public Confidence”

Core values

In providing quality services, NAO is guided by the following Core Values:

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

We do this by:

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

© This audit report is intended to be used by 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

API	- Application Programming Interface
BEST	Basic Education Statistics in Tanzania
CAG	- Controller and Auditor General
CFR	- Certificate of Full Registration
CoA	- Certificate of Accreditation
FAAS	- Foreign Awards Assessment System
FY	- Financial Year
GPSA	- Government Procurement and Supplies Agency
HIV/ AIDS	- Human Immunodeficiency Virus/Acquired Immunodeficiency syndrome
HEET	- Higher Education for Economic Transformation
HESLB	- Higher Education Students Loans Board
HEIs	- Higher Education Institutions
ICT	- Information and Communication Technology
IPSAS	- International Public Sector Accounting Standards
ISSAI	- International Standards of Supreme Audit Institutions
JKT	- Jeshi la Kujenga Taifa
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
NAO	- National Audit Office
NBAA	- National Board of Accountants and Auditors
NECTA	National Examination Council of Tanzania
NHIF	- National Health Insurance Fund
NIC	- National Insurance Corporation
NSSF	- National Social Security Fund
OSRAs	Overseas Students Recruitment Agencies
PAYE	- Pay as You Earn
PhD	- Doctor of Philosophy
PMS	- Programme Management System
PSPF	- Public Service Pension Fund
PSSSF	- Public Service Social Security Fund
REL	- Remaining Economic Life
RSP	- Rolling Strategic Plan
TCU	- Tanzania Commission for Universities
TFRS	- Tanzania Financial Reporting Standards
THTU	- Tanzania Higher Learning Institutions Trade Union
TIC	- Tanzania Investment Centre

TVET	- Tanzania Vocational Education Training
TZS	- Tanzanian Shillings
UIMS	- Universities Information Management System
URT	- United Republic of Tanzania
WB	- World Bank
ZHELB	- Zanzibar Higher Education Loans Board

1.0. INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the Commission,
Tanzania Commission for Universities,
P. O. Box 6562,
Dar es Salaam.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Tanzania Commission for Universities (TCU), which comprise the statement of financial position as at 30 June 2022 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 Tanzania Commission for Universities as at 30 June 2022 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 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 the Commission, 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 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, 2011 requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws.

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

I performed a compliance audit on procurement of goods, works and services in the Tanzania Commission for Universities for the financial year 2021/22 as per the Public Procurement laws.

Conclusion

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

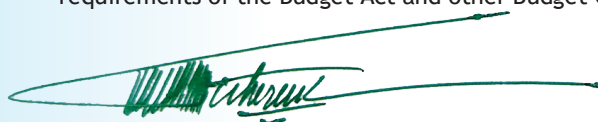
1.2.2 Compliance with the Budget Act and other Budget Guidelines

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 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of 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, 2023



2.0. FINANCIAL STATEMENTS

REPORT OF THE COMMISSIONER FOR THE YEAR ENDED 30 JUNE 2022

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 2022 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 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.

2.3. 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:** Conducting periodic evaluation of universities, their systems and programmes so as to oversee quality assurance systems at the universities and in the process leading to new institutions to be registered to operate in Tanzania, and the existing institutions' to be accredited, and validation of

university qualifications attained from local and foreign institutions for use in Tanzania.

- (ii) **Supportive:** Ensuring the orderly performance of universities and the maintenance of the set quality standards, by providing support to universities in terms of coordinating the admission of students, offering training and other sensitization interventions in key areas like quality assurance, university leadership and management, fund raising and resources mobilization, gender aspects in university management and gender mainstreaming, etc.
- (iii) **Advisory:** Advising government and the general public on matters related to the higher education system in Tanzania, including on programme and policy formulation on higher education, and on the international issues pertaining to higher education.

2.4. 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 ten (10) strategic objectives, namely:

- (i) Quality assurance management systems improved;
- (ii) Equitable access, coordination of students admission and programme fee charges enhanced;
- (iii) Research, development and innovation institutionalised;
- (iv) Internal and external linkages improved;
- (v) ICT resources and higher education management information systems Improved;
- (vi) TCU sources of funding diversified;
- (vii) Staff development, welfare and working environment improved;
- (viii) Prevention against the HIV/AIDS pandemic strengthened;
- (ix) Anti-corruption and good governance promoted; and
- (x) TCU capacities enhanced.

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

2.5. Strategies to Achieve Objectives

The Commission is in the middle of implementation of RSP 2020-2025. 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 categories 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.

2.6. Statement of Service Performance Information

The Commission gathers information and provides the information to the public as part of accountability and transparency after making decision on various issues presented by the Management during the implementation of annual approved plan. 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 2021/22 is provided in details under Key Performance Indicators in this Report.

2.7. The Commission Operating Model

TCU's 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 recruits, 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:

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 2022, the Commission had a total of 55 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, institutional accreditation and accreditation of academic programmes. The other source of income during the 2021/22 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 and registration bodies. 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.

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 summarized as follows:

(a) Directorate of Accreditation

- i) To ensure that universities have an organizational structure and adherence to the law and TCU 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 staff with relevant qualifications as per TCU guidelines.

(b) Directorate of Admissions Coordination and Data Management

- i) To coordinate and ensure admission of students with the necessary qualifications into 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.
- 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.

Outputs

(a) Directorate of Accreditation

During the 2021/22 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) Nine (09) technical visitations 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) Two (02) institutions that submitted applications to establish university institutions in the country were guided on the procedures.
- iii) Eleven applications for licensing of institutions to serve as oversea student recruitment agencies (OSRAs) were reviewed.
- iv) Eight (08) technical visitations to prospective OSRAs to establish the extent to which they complied with the principles and guidelines for grant of Commission's licence to operate as OSRAs were conducted.
- v) Forty curricula were accredited/re-accredited by the Commission.
- vi) Sixty-eight curricula from 10 university institutions were audited to check compliance with prescribed standards.
- vii) Forty-six institutional monitoring/audits were conducted.
- viii) A total of 3,351 applications for recognition of foreign awards were processed.
- ix) Two (02) programme benchmarks for Doctor of Medicine (MD) and Bachelor of Science in Nursing (BScN) were accredited and published.
- x) A one-day roundtable discussion with 33 Vice Chancellors/Principals/ Provosts on matters of quality assurance was conducted.
- xi) A one-day capacity building workshop to 98 heads of academic departments on university leadership and management was conducted.
- xii) A one-day roundtable discussion with 32 Deputy Vice Chancellors and Deputy Principals/Provosts responsible for academic affairs on various quality assurance matters was conducted.

(b) Directorate of Admissions Coordination and Data Management

During the 2021/22 financial year, the Commission implemented a number of activities related to her regulatory, advisory and support functions by the Directorate of Admissions Coordination and Data Management as follows:

- i) A total of 112,228 applicants for admission into various Bachelor degree programmes were coordinated. Out of these, 100,620 (89.6%) applicants were admitted.
- ii) A total of 24,839 applications for admission into Certificates and Diploma were coordinated. Out of these, 23,110 (93%) students were admitted into various Certificates and Diploma.
- iii) A total of 1,039 applications for No Objection Certificates were processed.
- iv) A total of 6,284 first year Bachelor's degree students transfer requests were processed. Out of these 6,200 students met the criteria for transfer and were approved.
- v) Seventy-eight institutions were audited in terms of compliance to admissions standards. Qualifications of 171,066 students admitted to Bachelor's degrees in the 2021/22 academic year were verified.
 - vi) Participated in five forums as follows:
 - The 2nd Higher Education Week in Zanzibar.

- The 16th Higher Education Science and Technology Exhibitions in Dar es Salaam.
 - The 3rd Higher Education Week in Zanzibar.
 - MAKISATU Exhibitions in Dodoma.
 - TVET Exhibitions in Dodoma.
- vii) Education, awareness, and career guidance to 35,747 prospective Higher Education aspirants who were in the National Service Camps were conducted.
- viii) A one-day capacity building workshop for 90 Computer System Programmers on the updated API documentation was conducted.
- ix) A one-day roundtable discussion with 32 DVCs and Deputy Principals/Provosts responsible for academic affairs on various quality assurance matters, including admissions, and data storage and dissemination was conducted.
- x) A one-day roundtable discussion with 33 Vice Chancellors/Principals/ Provosts on matters of quality assurance was conducted.
- xi) A one-day consultative meeting on admission matters was conducted.
- xii) 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.
- xiii) Prepared HE Statistical reports for various stakeholders including Basic Education Statistics in Tanzania (BEST) for MoEST and Vital Stats for 2021/22 academic year.

(c) Directorate of Corporate Services

During the 2021/22 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) Conducted in-house sensitization seminar to all staff on HIV/AIDS.
- ii) Conducted inhouse awareness to all staff on lifestyle and behaviours that prevent Non-Communicable Diseases.
- iii) Conducted one (01) sports bonanza for all staff.
- iv) Conducted inhouse training to all staff on corruption practices and good governance.
- v) Conducted training to 80 Chairpersons of University Council and Governing Boards.
- vi) Conducted consultative meeting with Vice Chancellors and Principals/Provosts on general matters on university education in Tanzania.
- vii) Participated in four (04) IUCEA meetings on quality assurance matters.
- viii) Participated in the workshop on quality assurance, teaching and learning in COVID-19 pandemic environment organised by Mozambique Quality Assurance Body,
- ix) Organized the 16th Higher Education Science and Technology Exhibition.
- x) Developed Communication and Corporate Social Responsibility Guidelines and Communication Strategy.

- xi) Conducted four (04) Commission meetings, five (05) Audit Committee meetings, six (06) Accreditation Committee meetings, three (03) Admissions Committee meetings and three (03) Staff Appointment and Development Committee meetings.
- xii) Administered on time regular staff entitlements and motivation.
- xiii) Coordinated contributions to console four (04) staff/families who lost their loved ones.
- xiv) Provided masks and sanitizer to 56 employees and water tanks for Covid-19 pandemic protection.
- xv) Transferred five (05) staff from other public institutions.
- xvi) Processed Incentive Scheme and approved by UTUMISHI.
- xvii) Formed a Search Team to process recruitment of four (04) Heads of Departments in the Accreditation and Admission Directorates.
- xviii) Facilitated twenty eight (28) staff to attend short courses/workshop related to their area of work professional.
- xix) Facilitated three (03) staff attending long course at master's level and one (01) staff at Diploma level.
- xx) Participated in the THTU Women General Meeting.
- xxi) Participated in the THTU General Meeting.
- xxii) Conducted one (01) staff meeting.
- xxiii) Conducted two (02) Workers' Council meetings.
- xxiv) Prepared Draft Registry Procedure Manual. Developed Three-year internal Audit Strategic Plan 2022/23-2024/2025, Annual Plan for FY 2022/23, ICT backup Policy and developed ICT Charter
- xxv) Prepared the Annual Procurement Plan for the FY 2021/22.
- xxvi) Prepared the Risk Register for the FY 2021/22.
- xxvii) Prepared Annual for the implementation of Risk Register and Rolling Strategic Plan F/Y 2020/21.
- xxviii) Prepared two (02) Quarterly Risk Implementation Report for the implementation of the Risk Register, Procurement Plan and Rolling Strategic Plan for the FY 2021/22.
- xxix) Revised HEET Project Plan and Budget for six months (July-December 2022).

Outcomes

The following outcomes were observed during the course of the 2021/22 financial year:

- Improved quality assurance management systems.
- 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 awareness of and prevention against HIV/AIDS and Non-Communicable Diseases.
- Enhanced implementation of the National Anti-Corruption Strategy and Good Governance.
- Enhanced corporate image and visibility.

2.8. Current and Future Development and Performance

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

2.8.1. Commission Strategic Plan

The Commission has in place the 5-Year Strategic Plan (2020/21 - 2024/25) which is in the middle of its implementation as at 30 June 2022. The Management prepares quarterly implementation reports as part of implementation the RSP. For FY 2021/22 the Commission registered various achievements as follows:

- Increase in programmes that are being offered by Higher Education Institutions from 686 to 724;
- Increase in Higher Education Institutions from 46 to 47;
- Increase in number of TCU staff from 51 to 55;
- Increase in number of students admitted to undertake Bachelor's degree programmes from 87,934 to 100,620; and
- Improvement in the ICT application systems to enhance its operations and service delivery.

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 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.

2.8.2. 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 Municipal. During the year under review, the government did not allocate any funds for construction of a permanent office building.

Moreover, the Commission has in its approved budget for the year 2022/23 set aside TZS 2.60 billion for construction of permanent office buildings at Plot No. 56/4 Kisasa B area, Dodoma Municipal; installation of facilities (ICT equipment) 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.

2.8.3. Significant Aspects of the Statement of Financial Performance

(a) Revenue

The Commission's total recognized revenue during the year ended 30 June 2022 was TZS 7,726.52 million (30 June 2021: TZS 7,414.25 million), which is an increase of annual recognized revenue by TZS 285.08 million equivalent to an increase of 4%. The increase was attributed to:

- (i) Increase in number of students enrolled into university Institutions from 200,664 students in 2020/21 to 231,777 students in 2021/22; and
- (ii) Increase in number of applicants applying for No Objection Certificate to study abroad from 472 applicants in 2020/21 to 1,463 applicants in 2021/22.

(b) Expenses

The Commission's expenses for the financial year ended 30 June 2022 amounted to TZS 7,794.54 million (30 June 2021: TZS 6,840.37 million). The major components of expenditure during the year ended 30 June 2022 were:

- (i) Personnel expenses at TZS 3,060.0 million (30 June 2021: TZS 2,250.88 million), this increase was attributed by two factors: one is the increased wage bills of 4 transferred staff from other government organizations and the other is payment of outstanding salary arrears;
- (ii) Administrative expenses at TZS 1,372.54 million (30 June 2021: TZS 1,197.10 million), this increase was attributed to the increase in expenses for System Development and Acquisition, Motor Vehicle Insurance, Recruitment and Transport costs and Stationery and Office Supplies;
- (iii) Depreciation expenses and Amortization of intangibles during the year increases by TZS 241.64 million (30 June 2021: (TZS 205.97 million))
- (iv) Other Expenses at TZS 981.26 million (30 June 2021: TZS 542.85 million), this increase was attributed to unsettlement of tax penalties of TZS 340.84 million.
- (v) Deficit during the year was TZS (68.01) million (30 June 2021: TZS 573.88 million). The deficit was attributed by the major increase in expenditure seen in 2.8.3 (b) (i-iv) for the reasons given.

2.8.4. Significant Aspects of Statement of Financial Position

(a) Cash and Cash Equivalents

The Commission's cash and cash equivalents as at 30 June 2022 was TZS 4,975.05 million (30 June 2021: TZS 2,343.87 million), which is an increase of TZS 2,631.19 million, equivalent to 112.2%. This increase was attributed to receipt of funds planned for implementation of HEET project activities at the end of financial year (funds received in June 2022); Increased admission capacity attributed by some programmes and institutions allowed to admit new students and Increased number of

students admitted to undertake bachelor's degree programmes which in turn left the Commission with high amount of cash in hand.

(b) Receivables and Prepayments

The analysis of the recorded performance on recognized revenue as at 30 June 2022 indicates that the Commission had cumulative revenue receivables of TZS 1,899.44 million (30 June 2021: TZS 2,178.44 million) resulted from non-exchange transactions. The decrease was attributed by the increased awareness of university institutions to pay quality assurance fees and settlements of previous outstanding balances.

Prepayments during the year ended 30 June 2022 was TZS 11.74 million (30 June 2021: TZS 330.67 million), the components of prepayment during the year ended 30 June 2022 were purchase of fuel paid to GPSA TZS 2.29 million and motor vehicle insurance TZS 9.44 million.

(c) Property and Equipment

The property and equipment during the year ended 30 June 2022 stood at TZS 1,376 million (30 June 2021: TZS 1,153.30 million) the difference was attributed by the purchase of Computers, Office Equipment, furniture and fitting and motor vehicles.

(d) Intangible Assets

The intangible assets as at 30 June, 2022 was TZS 89.09 million (30 June 2021: TZS 98.99 million) the difference TZS 9.90 million was the amortization costs of the intangibles.

(e) Trade Payables - exchange transactions

The trade payables - exchange transactions as at 30 June 2022 was TZS 34.59 million (30 June 2021: TZS 19.60 million), the major part of the payables from exchange transactions is advance payments made by stakeholders in a form of Quality Assurance fees amounting to TZS 29.93 million and services rendered by suppliers amounting to TZS 34.60 million.

(f) Project funds/grants payable

The Project funds/grants payables at 30 June 2022 was TZS 1,963.81 million (30 June 2021: Nil), the funds were received on June 2022 from World Bank for implementation of activities under HEET project.

(g) Overall Performance

The Commission's Statement of Financial Position as at 30 June 2022 reported Net Assets amounting to TZS 6,005.81 million (30 June 2021: TZS 6,073.82 million) which is composed of Capital Fund worth TZS 785.70 million (30 June 2021: TZS 785.70

million) and Retained Earnings of TZS 5,220.11 million (30 June 2021: TZS 5,288.12 million).

(h) Overall Position

The Commission's total Current Assets amounted to TZS 6,969.66 million (30 June 2021: TZS 4,909.87 million) as at 30 June, 2022. The Current Assets is made up of:

- Cash and Cash Equivalents TZS 4,975.05 million (30 June 2021: TZS 2,343.87 million);
- Staff Receivables from exchange transactions TZS 58.45 million (30 June 2021: TZS 38.79 million).
- Trade Receivables from exchange transactions TZS 1,899 million (30 June 2021: TZS 2,178.44 million); and
- Prepayment/Deposits TZS 11.74 million (30 June 2021: TZS 330.68 million) Inventories TZS 16.64 million (30 June 2021: TZS 18.10 million).

The Commission's total Current Liabilities amounted to TZS 2,429.50 (30 June 2021: TZS 88.33 million) made up of:

- Trade payables - exchange transactions of TZS 34.60 million (30 June 2021: TZS 19.60 million);
- Other Payables amounted to TZS 401.16 million (30 June 2021: TZS 51.37 million); and
- Project Funds Payables amounted to TZS 1,963.81 million (30 June 2021: Nil).

The Commission's total Non-Current Assets amounted to TZS 1,465.64 million (30 June, 2021: TZS 1,252.29 million) made up of Property and Equipment at TZS 1,376.55 million (30 June 2021: TZS 1,153.30 million) and Intangible Assets at TZS 89.09 million (30 June 2021: TZS 98.99 million).

The general financial performance indicates that the Commission's existing sources of revenue can sustain execution of the Commission's functions for FY 2021/22. 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.

2.8.5. Level of Capital Expenditure

The Commission had no capital commitments as at 30 June 2022. However, the Commission in its approved budget for the year 2022/23 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.

2.8.6. 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.

2.8.7. Description of Budget Information

The Commission's approved revenue budget for the financial year ended 30 June 2022 was TZS 9,321.30 million (30 June 2021: TZS 8,407.68 million) and the recognized revenues for the year was TZS 10,940.56 million (30 June 2021: TZS 9,365.84 million) which is TZS 1,619.35 million (30 June 2021: TZS 958.16 million) above the final budget, equivalent to over-performance by 17.37%. The major reason for this performance is attributed by increase in collection of quality assurance fees from Institutions, fund for HEET Project implementation.

The final expenditure budget of the Commission for the financial year ended 30 June 2022 was TZS 9,321.30 million (30 June 2021: TZS 8,407.68 million) and the actual expenditure was TZS 7,326.80 million (30 June 2021: TZS 7,022.02 million), which was below the approved budget by TZS 1,994.48 million (30 June 2021: TZS 1,385.65 million).

The under-spending is attributed to the following factors:

- Non-implementation of HEET project whose fund was received in June 2022;
- Low demand for procurement of some planned ICT facilities;
- Cost cutting measures on administrative costs; and
- Unimplemented activities related to Accreditation and Admission due to interference of other emerging activities.

2.8.8. 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 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 47 by June 2022.

(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-phase government like other phases of the 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 into Higher Education Institutions show that there is an increase of admission into higher education from 87,934 students in 2020/21 to 100,620 students in 2021/22. 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 and non-communicable diseases 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.

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 paper works and facilitated smooth execution of Admissions and Accreditation activities. Further the Commission adopted various systems initiated by the Government including e-office, GeGP and Planrep.

(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 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.

2.9. Resources

Information about all resources, both tangible and intangible, available to the entity in pursuit of its objectives, is required. The disclosure should highlight 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 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 motivated, 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 2022, the Commission had a total number of employees 55 (30 June 2021: 51). 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 Plan. 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 general 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 Stakeholders meetings of which higher learning institutions, colleges, agencies and the public participated. 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 exhibition, failure to participate 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 commitment 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 llocated 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, Admission Guidebook for Undergraduates/Postgraduates, Risk Register, Staff Regulations, Schemes of Service and Incentive/Retention Schemes. 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.

2.10. Principal Risks, Uncertainties and Opportunities

2.10.1. 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</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

SN	Risks and their impacts		Risk Mitigations
		<p>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>	<p>Overseas Student Recruitment Agencies and Issuance of No Objection Certificate.</p> <ul style="list-style-type: none"> • 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 the terms and conditions of the license. • To enforce fully integration of HEI's Admissions systems. • To provide regular on job training/working sessions of designated staff from HEIs. • To conduct regular/impromptu admission, enrolment and system audits. • To conduct 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.
2.	Quality Service Delivery	<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 in 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 into failure to regulate quality of higher education in universities hence impact the quality of higher education provided in the</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,

SN	Risks and their impacts		Risk Mitigations
		universities.	<p>requesting for the required information to enable the Commission to make a well-informed decision.</p> <ul style="list-style-type: none"> • 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 implementing Disaster Recovery Plan. • To update database on Higher Education and disseminate statistics to stakeholders and public.
3.	Reputation	<p>The Commission considers reputation as a critical matter basing on Commission's regulatory and supportive roles to 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 implement Communication Strategy. • To implement Client Service Charter. • To update TCU Website regularly. • To update TCU digital repository.
4.	Data and information management	<p>ICT is very critical when it comes to implementation of Commission's functions. Most of institution 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</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 take backup of TCU systems regularly. • To conduct preventive maintenance regularly.

SN	Risks and their impacts		Risk Mitigations
		<p>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 purchase and install powerful backup batteries. • To implement Disaster Recovery Plan. • To implement Computer Systems Data Backup procedure. • To conduct preventive maintenance regularly.
5.	Employee capability	<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 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 conduct and implement Training Need Assessment (TNA). • To prepare annual training plan and include in the annual budget based on TNA. • To allocate funds to operationalize approved incentive packages. • To operationalize staff retention scheme. • 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 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>	<ul style="list-style-type: none"> • Solicits funds from external and internal sources. • Requesting funding support from the government. • Intensify efforts to collect institutional chargeable fees from University Institutions.

SN	Risks and their impacts		Risk Mitigations
		The Management is aware of both the financial and liquidity risks that they 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.	
7.	Social and environmental impact.	<p>The Commission consider social and environmental impact as critical matter to the achievement of our objectives and beyond.</p> <p>The favourable socio relations increase staff morale and performance.</p> <p>The Commission understands that social and environmental issues have impact to the staff and stakeholders.</p> <p>Being the Regulator the Commission also maintain good relations with its stakeholders including HEIs, the Ministry, NACTVET, NECTA and HESLB.</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.
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 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

2.10.2. 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 visit 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.

2.10.3. 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.

2.11. Stakeholders Relationship

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

In recognition of the importance of meeting her clients' and stakeholders' expectations in her 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 her 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 her 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, Management of 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 General public.

The Commission enjoys good and cooperative support from almost 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 2020-2025.

2.11.1. 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 rationalize 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; and
- ii) Alignment of curricula to meet the labour 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.

2.11.2. 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, office-owned buses for provisions of transport services and other incentives.

(b) Value we create

- Securing of development funds for construction of TCU headquarters.
- Development and approval by relevant authorities of the TCU staff incentive scheme.
- Timely provision of requisite office and working facilities in order to improve the working environment.
- Timely provision of employees' entitlements.
- Motivating best workers at various administrative levels annually.

2.11.3. 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.

2.11.4. 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' demand 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.

2.11.5. 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.

2.11.6. 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.

2.11.7. 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.
- Existence of an online system for submission and processing of applications for recognition of foreign awards.

2.11.8. 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
- 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 harmonize some standards and guidelines or criteria between those used by TCU and those used by Professional Bodies in order 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.

2.11.9. 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

2.11.10. 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.

2.11.11. 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.

2.11.12. 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

- Rewarding best workers.
- 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.

2.11.13. 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.
- Existence of effective communication systems.

2.11.14. 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.
- Existence of an online system for submission and processing of applications for recognition of foreign awards.

2.12. Capital Structure and Treasury Policies

2.12.1. 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 2022 consists of Capital Fund of TZS 785 million and Accumulated Surplus of TZS 5,399.09 million (30 June 2021: TZS 5,288.12 million).

Therefore, the capital structure for the financial years ended 30 June 2021 and 30 June 2022 are summarized below:

	30 June 2022 TZS '000'	30 June 2021 TZS '000'
CAPITAL STRUCTURE:		
Capital Fund	785,700	785,700
Retained Earnings	5,220,107	5,288,121
TOTAL NET ASSETS	6,005,807	6,073,821

1.12.2 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 accounts maintained at designated commercial banks using GePG system; and revenue collection accounts maintained at Bank of Tanzania. All expenditures of the Commission are incurred within the approved limits in the approved annual budget by Commission.

2.13. 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 classifications 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 2021/22 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 2,768.47 million as compared to TZS 602.37 million as at 30 June 2021, being the difference between cash receipts amounting to TZS 9,957.74 million (30 June 2021: TZS 7,305.04 million); and payments amounting to TZS 7,189.27 million (30 June 2021: TZS 6,702.66 million).

b) Cash Flow from Investing Activities

The net cash flows from investing activities decreased to TZS 137.46 million as compared to TZS 319.36 million as at 30 June 2021, 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 2022 is TZS 0.177 million (30 June 2021: TZS 0.49 million) arising from exchange loss.

2.14. 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 as during the year under review the Commission was able to meet its short-term obligations as they fell due (liquidity ratio) or the working capital (current) ratio stands at 2.86 (30 June 2021: 55.58). This indicates that the Commission was able to cover its current liabilities 2.86 times as at 30 June 2022 (30 June 2021: 55.58 times) without any serious challenges.

2.15. 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**.

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Table 2: Key Performance Indicators Matrix for FY 2021/22

Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
Quality assurance management systems improved	Eleven University Institutions for accreditation or re-accredited by June, 2022	Number of Institutions visited Expected Outcome: Quality of university institutions improved.	Conducted technical visitations to nine (9) University institutions which applied for accreditation or re-accreditation (STeMMUCo, Mzu, UoA, UoI, UAUT, TEKU, KIUT, SJCHAS & SFUCHAS).	Partially Implemented (81.8%)	234,500
	Applications for establishing new university institutions processed by June, 2022	Number of applications processed Expected Outcome: New university institutions registered	<ul style="list-style-type: none"> Developed training materials Identified training facilitators Identified training needs. 	Partially Implemented (50%)	
	Applications for universities charters processed by June, 2022.	Number of charters processed Expected Outcome: Reviewed charter to comply with university institutions Charters standards and guidelines.	Provided guidance on how to establish university to two (02) institutions that submitted applications: Baraza Kuu la Waislam Tanzania - BAKWATA, and Rabinisia Memorial Hospital Limited.	Implemented (100%)	12,790
	Seven applications for licensing/re-licensing	Number of OSRA licensed/re-licensed Expected Outcome:	Two (02) draft Charters reviewed and reviewed an application for amendments of the Ardhi University Rules of Charter of Incorporation.	Implemented (100%)	46,800
			Reviewed 11 applications for Licensing of the following Agencies: J.P Group Ltd, GradOverseas Education Services	Implemented (156.1%)	4,450

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2 licensing of overseas students' recruitment agencies (OSRA) processed by June, 2022.	3 OSRA registered by TCU	4 Ltd, Uni-Edu Africa Ltd; Big hope-Study in India Consultancy Ltd, Solid Higher Education Consultancy Ltd, S3 Education Ltd, Satguru Overseas Education, Skoolsity Limited, Anada Recruitment Agency, Anadolu Consultancy Ltd, Smart International Marketing and Consultancy.	5 More applications were received than planned.	
			Conducted Technical visitations to the following eight (08) OSRAs which met the minimum requirements for Licensing, namely; J.P Group Ltd, Grad Overseas Education Services Ltd, Uni-Edu Africa Ltd, Big hope-Study in India Consultancy Ltd, S3 Educations Ltd, Satguru Overseas Education, Skoolsity Limited, and Anada Recruitment Agency.	Implemented (114.3%) More applications were received than planned.	38,650

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)																
1	2 Two hundred (200) curricula submitted by institutions accredited or re-accredited and data base for approved program and academic staff established by June, 2022	3 Number curricula reviewed and validated. Expected Outcome: Quality accredited curricula	4 A total of 165 curricula were received whereby 40 have been accredited/re-accredited, 70 were returned, 25 were at different stages of the accreditation process, and 30 will be tabled in the 101 st Accreditation Committee meeting. Accredited/re-accredited 40 curricula and their distribution per award level is as follows: <table><tr><th>Award Level</th><th>No.</th></tr><tr><td>Certificate</td><td>1</td></tr><tr><td>Diploma</td><td>2</td></tr><tr><td>Bachelor</td><td>17</td></tr><tr><td>Postgraduate Diploma</td><td>0</td></tr><tr><td>Master</td><td>13</td></tr><tr><td>PhD</td><td>7</td></tr><tr><td>Total</td><td>40</td></tr></table>	Award Level	No.	Certificate	1	Diploma	2	Bachelor	17	Postgraduate Diploma	0	Master	13	PhD	7	Total	40	5 Partially Implemented (82.5%)	672,500
Award Level	No.																				
Certificate	1																				
Diploma	2																				
Bachelor	17																				
Postgraduate Diploma	0																				
Master	13																				
PhD	7																				
Total	40																				
		Number of curricula audited Expected Outcome: Ensured only accredited curricula are running.	Audited 68 curricula from 10 University institutions: MUM (2), JUCo (1), STeMMUCo (21), TEKU (4), UDOM (17), SJUT (4), SFUCHAS (1), SJCHAS (1), KIUT (15) and ZU (2).	Implemented (113.3%) The audit of curricula is conducted through different strategies including monitoring and	140,500																

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
				technical visits. More requests for accreditation were received and more audits which included audit of curricula were conducted.	
		Number of reviewers trained Expected Outcome: Enhanced capacity of peer reviewers.	Completed all necessary preparations for capacity building workshops for 100 peer reviewers, waiting for release of HEET funds.	Partially Implemented (75.0%).	51,900
		Number of reviewers trained Expected Outcome: Enhanced capacity on curricula design, development and review. Approved programme data base updated	Completed all necessary preparations for capacity building workshops for 100 on curricula design, development and review. waiting for release of HEET funds.	Partially Implemented (75.0%).	87,200
		Expected Outcome: Enhanced database for approved programmes.	i) Identified all programmes offered in university institutions at all levels. ii) Identified all programmes at all levels which are due for re-accreditation. iii) Updated in the PMS all accredited/re-accredited programmes.	Implemented (100%)	37,000

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
	Twenty (25) Imromptu and regular institutional visits conducted by June 2022	Number of institutions audited. Expected Outcome: Quality of university institutions improved.	Conducted 46 institutional monitoring/audits to the following institutions; SJCHAS, SJUIT Luguruni, ARU, MWECAU, KCMUCo, SMMUCo, MoCU, NM-AIST, TUMA, UoA, SAUT-Arusha Centre, JUCo, MUM, MU-Main Campus, SUA, KIUT, MARUCo, SFUCHAS, CUHAS, MJNUAT, SAUT, AMUCTA, SUZA, ZU, SJUT, UDOM, SUMAIT, MUHAS, MCHAS, TEKU, AKU, HKMU, STEMMUCo, University Abroad Representative Tanzania Ltd, LSC Africa, Rafiki China Elite Universities, Unisev (T) LTD, Gelson University Link Limited, Overseas Education Agency, TASSAA Ltd, DARWIN Education Agency, Global Education Link, Cari Vision Study Abroad Universities Ltd, Livjene International, Education Study Link, and Tebeth Mentors and Scholarship Information Centre.	Implemented (230.0%) Various quality assurance issues and Commission directives triggered more institutional monitoring and/or audits than earlier planned.	181,750
	5,000 Foreign Awards Assessed by June 2022	Number of foreign awards assessed and equated Expected Outcome: Recognized foreign awards.	Received and assessed 3,351 applications for recognition of foreign awards.	Partially Implemented (67%)	40,000
	Five (05) programme benchmarks developed by June 2022	Number of Programme benchmarks developed Expected Outcome: Development of specific programmes guided by	i) Provided guidance to the Technical Team which developed the benchmarks for the Doctor of Medicine and Bachelor of Science in nursing programme. ii) Conducted one (01) stakeholders'	Implemented (100%)	19,270

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1	2	3	4	5	
		benchmarks.	workshop to deliberate on the draft Bachelor degree programme benchmarks for Doctor of Medicine and Bachelor of Science in nursing disciplines on 30 September 2021. Developed four (4) out of five (5) planned programme benchmarks: ICT, Tourism and Hospitality, Doctor of Medicine (MD) and Bachelor of Science in Nursing (BScN). Two (2) have been published: MD and BScN.		
Research and Publication function promoted	Two (02) Research Projects Conducted and published by June 2022	Number of research projects conducted Expected Outcome: Higher education system informed on issues future improvement.	<ul style="list-style-type: none"> Developed draft Concept Note for Higher Education Stakeholders' Forum on: Revisiting the Role of Higher Education in the Current Era: A Critical Review of Issues and Future Forecast has been developed. A team of experts has been commissioned to undertake collection of stakeholders' views on the quality of university education in Tanzania. 	Partially implemented (80%). Partially Implemented (20%). The activity was not implemented fully as planned due to changes in the scope and conception as per the directives of the Commission.	51,950 21,200
Linkage with internal and external patterns and university	Establish new and enhance existing national, regional and international	Number of collaboration and networks enhanced Expected Outcome:	Conducted a roundtable discussion with 33 Vice Chancellors/Principals/Provosts on matters of quality assurance.	Implemented (100%)	40,950

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Objective	Target	Key Performance Indicators	Implementation Status	Remarks	Budget in TZS (000)
1 support system enhanced	2 collaborations and networks by 2022	3 Promoted collaborations/partnerships/n etworks with national, regional and international institutions,	4 Conducted a capacity building workshop to 98 HoDs on university leadership and management. Conducted a roundtable discussion with 32 DVCs and Deputy Principals/Provosts responsible for academic affairs on various quality assurance matters.	5 Implemented (100%) Implemented (100%)	46,100 15,920

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
Equitable access, coordination of student's admission and programme fee charges enhanced	Participation rate in university education increased from four (4) percent to six (6) percent by June, 2025	Number of students admitted into HEIs. Expected Outcome: Enhanced equity access into HEIs.	Coordinated admission of 112,228 applicants. Out of these 100,620 (89.6%) were admitted to Bachelor's degrees.	Implemented (100%)	53,800
			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 (99%)	12,800
			Postgraduate students admitted in 2021-22 was not coordinated as planned.	0% The activity was postponed to FY 2022/23.	12,800
			A total of 1,039 applications for No Objection Certificates were processed.	Partially implemented (52%)	12,000
			Coordinated transfer of a total of 6,284 first year Bachelor's degree students. Out of these 6,200 students met the criteria for transfer and were approved.	Partially implemented (63%)	
		Number of exhibitions participated Expected Outcome: Enhance visibility of institutions and marketing	Audit was done to 78 institutions. Qualifications of a total of 171,066 students admitted to Bachelor's degrees in 2021/22 academic year were verified.	Implemented (100%)	47,100
			Participated in five forums as follows: - The 2 nd Higher Education Week in Zanzibar between 1 and 4 July 2021; - The 16 th Higher Education Science & Technology Exhibitions in Dar es Salaam between 26 and 31 July 2021;	Implemented (100%)	39,000

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		their products.	<ul style="list-style-type: none"> - The 3rd Higher Education Week in Zanzibar between 18 and 24 June 2022; - MAKISATU exhibitions in Dodoma from 15 -20 May 2022; and - TVET exhibitions in Dodoma from 7 - 13 June 2022. 		
		Number of HE aspirants reached Expected Outcome: Education awareness and career guidance enhanced.	Conducted education, awareness, and career guidance to 35,747 prospective Higher Education aspirants in National Service Camps.	Implemented (100%)	35,750
		Number computer programmers trained and institutions participated Expected Outcome: Enhanced capacity of computer programmers on the new updates.	Conducted one day capacity building for 90 Computer System Programmers on the updated API documentation held on 31 May 2022.	Partially implemented (50%)	123,240
		Number of institutions participated Expected Outcome: Improved understanding on various quality assurance matters.	Conducted a roundtable discussion with 32 DVCs and Deputy Principals/Provosts responsible for academic affairs on various quality assurance matters., including admissions, and data storage and dissemination.	Implemented (100%)	185,800
		Number of institutions participated Expected Outcome:	- Conducted roundtable discussion with 33 DVCs Academics responsible for Academic Affairs from 30 June and 1 July 2022;	Partially implemented (50%)	219,480

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		Improved understanding on admission quality assurance matters. Undergraduate and postgraduate admission guidebook reviewed Expected Outcome: Updated undergraduate and postgraduate admission guidebooks.	<ul style="list-style-type: none"> - Conducted one consultative meeting on admission matters on 15 November 2021. Reviewed Admission and postgraduate applicants: <ul style="list-style-type: none"> - Bachelor's Degree admissions guidebooks for Form Six and Equivalent applicants - Admission Guidebooks for Postgraduate applicants; and - Admission Guidebooks for Certificate and Diploma applicants. 	5	
			Implemented (100%)		38,500
F. Data collection, management and dissemination improved	Database of Higher Education statistics updated and disseminated annually	<p>Database of HEIs updated</p> <p>Expected Outcome: Database of Higher Education updated</p> <p>Statistics on HE institutions</p> <p>Expected Outcome: HE institutions and key stakeholders informed on HEIs data and statistics.</p>	<p>Updated the database in 78 HEIs with the following data:</p> <ul style="list-style-type: none"> • 295,965 enrolled students; • 66,805 graduated students; • 15,020 staff; and • 4,565 deregistered students. <p>Prepared HE Statistical reports for various stakeholders:</p> <ul style="list-style-type: none"> • Statistics for Basic Education Statistics in Tanzania (BEST) for MoEST; and • Vital Stats for 2021/22 academic year. <p>Submitted data on higher education to UNESCO's Institute of Statistics (UIS) for UNESCO's ISCED database.</p>	<p>Implemented (100%)</p> <p>Implemented (100%)</p> <p>Implemented (100%)</p>	<p>5,200</p> <p>22,000</p> <p>22,000</p>

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
Linkages with internal and external partners and University systems support enhanced.	Establish New and Enhance existing National, regional and international collaborations and networks June 2022.	Number of meetings attended Expected Outcome: Enhanced linkages and collaboration with national, regional and international partners. One higher education exhibition organized Expected Outcome Enhanced linkages and collaboration among higher education institutions and other stakeholders.	Participated in four (4) IUCEA meetings on quality assurance matters. Participated in the workshop on quality assurance, teaching and learning in COVID 19 pandemic environmental organized Mozambique QA Assurance Body,	Implemented (80%)	80,600
			Organized the 16 th Higher Education Science and Technology Exhibitions which was conducted on 26 July 2021 to 31 July 2021.	Implemented (100%)	265,500
	100 university staff trained on leadership and management matters.	Number of university staff trained. Expected Outcome: Enhanced capacity on leadership management matters to university staff.	Conducted training to 80 university staff Chairperson of University Council and Governing Boards from 7 October 2021 to 8 October 2021 which was held in Dar es Salaam at APC Conference Hall, Bunju DSM. Conducted consultative meeting with Vice Chancellors and Principals on general matters on university education in Tanzania.	Implemented (100%)	62,400
Corporate image and visibility enhanced	TCU Communication mechanisms strengthened by June 2022	Communication guideline and Strategy developed Expected Outcome: Improved Communication	Developed Communication and Corporate Social Responsibility Guidelines and Communication Strategy which was approved by the Commission on 4 November 2021.	Implemented (100%)	93,000

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		mechanism to public and other stake holders.			
			Conducted sixteen (16) press conferences with Journalists from print and electronic media houses. The press conferences were conducted in Dar es Salaam at the TCU Offices and at Mapinduzi Square Michenzani in Zanzibar. A total of 150 Journalists from print and electronic media outlets were invited.		
			Prepared and issued two (02) Issues of the TCU Magazine in hard copies and electronic form, published twelve (12) articles in Kiswahili and English newspapers and broadcasted six (06) live and recorded radio and television programmes, issued 25 e-cards with various messages to stakeholders and the public via TCU website, WhatsApp and social media platforms (TCU official pages on Instagram, Facebook and Twitter), issued 22 audio-visual adverts on television and radio stations, and issued 11 short video clips to stakeholders and the public via social media platforms (TCU official pages on Instagram, Facebook and Twitter as well as WhatsApp).		
Staff development, welfare and working environment	A well-organized and effective efficient delivery of	Number of meetings conducted	Conducted four Commission meeting, five Audit Committee meetings, six Accreditation Committee meetings, three	Implemented (100%)	216,950

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
improved	administration and operations services maintained by June 2022.	<p>Expected Outcome: Made decisions on various matters regarding governance, accreditation, admission, staff matters, finance and procurements</p> <p>Staff incentive scheme implemented</p> <p>Expected Outcome: Staff welfare, morale and productivity enhanced.</p> <p>Staff welfare fairly administered</p> <p>Expected Outcome: Enhanced staff administration and service delivery</p> <p>Number of staff employed/transferred</p> <p>Expected Outcome: Improved efficiency and working environment</p>	<p>Admission meetings and three Staff Appointment and Development Committee meetings</p> <p>Administered on time regular staff entitlements and motivation.</p> <p>Processed Incentive Scheme and approved by UTUMISHI</p> <p>Coordinated contributions to console four (4) staff/families who lost their loved ones.</p> <p>Provided masks and sanitizer to 56 employees and water tanks for Covid 19 pandemic protection.</p> <p>Transferred five staff from other public institutions (Director of Corporated services, Legal Counsel, two drivers and Principal Administrative officer).</p> <p>Processed Incentive Scheme and approved by UTUMISHI.</p> <p>Search team was formed to process recruitment of four Heads of Departments in the Accreditation and Admission Directorate.</p>	<p>Implemented (100%)</p> <p>Implemented (100%)</p> <p>Implemented (100%)</p> <p>Implemented (100%)</p> <p>Implemented (100%)</p> <p>Implemented (100%)</p>	<p></p> <p>432,200</p> <p>516,500</p> <p>126,360</p>

TANZANIA COMMISSION FOR UNIVERSITIES

Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		Number of staffs trained Expected Outcome: Enhanced staff skills and capacity to perform assigned jobs efficiently.	Facilitated twenty-eight (28) staff to attend short courses/workshop related to their area of work professional.	Implemented (140%) The target was exceeded due to unavoidable invitations which emerged due to government directives.	77,650
			Facilitated three (3) staff attending long course at master's level and one (1) staff at Diploma level.	Implemented (100%)	59,600
		THTU meeting attended Expected Outcome: Brach TCU THTU participation in national THTU meetings enhanced.	<ul style="list-style-type: none"> - Prepared and presented a report on staff matters in the 23rd, 24th, 25th TCU staff meeting held on 17 August 2021, 8 February 2022 and 16 June 2022 respectively. - Participated in the THTU Women General Meeting held on 26-27 July 2021 in Mwanza, One Special Meeting which was held in Mwanza on August 2021. - Participated in the THTU General Meeting held on March 2022 in Morogoro, 	Implemented (100%)	54,000
		Number of meetings conducted Expected Outcome Involved in decision making on Strategic matters of the	Conducted two Workers Council which was held at Mzombe University in Morogoro on 10th December, 2021 and Kibaha on 11 -12 March 2022.	Implemented (100%)	52,400

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		Commission by Workers Council.			
		Number operational tools developed Expected Outcome: Improved operational procedures on various operational and technical matters.	Prepared Draft Registry Procedure Manual. Developed Three-year internal Audit Strategic Plan 2022/23-2024/25, Annual Plan for FY 2022/23, ICT backup Policy and developed ICT Charter Prepared Risk Register for F/Y 2021/22. ICT Backup policy and Procedures guideline, ICT security Policy and ICT Steering Committee Charter developed.	Implemented (100%)	35,900
Staff development, welfare and working environment improved	To conduct system vulnerability assessment and penetration testing by 30 June 2022	Systems security assessed Expected Outcome: Enhanced level of security of the existing systems.	Conducted the vulnerability assessment and penetration testing (this activity was done by e-GA) and implemented recommendations provided.	Implemented (100%)	11,300
	To develop three (3) new online systems by 30 June 2022	Number of new online system developed Expected Outcome: Improved efficiency in the evaluation process and records management.	The system is in design phase. Finalization of development will be done in 2022/23 Financial Year.	Implemented (30%) The development of the system was not completed due to late feedback from e-GA.	10,580
			The Assets Management system was developed and is now in operation.	Implemented (100%)	20,080

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
			Prepared inception report for development of NTDS.	Implemented (100%)	13,300
	Six (6) existing online systems for handling functions upgraded by 30 June 2022	Number of systems upgraded Expected Outcome: Enhanced performance and efficiency of the systems and intended results.	Seven (7) systems, Library Management Information System, Digital repository (Ds pace), UIMS, FAAS, PMS, TCU main website, Application Programming Interface and Resource Centre website upgraded.	Implemented (100%)	23,080
	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.	Power backup system installed in Wing A and Wing C. Expansion of the backup system for server computers to be done in 2022/23 Financial Year.	Partially Implemented (75%)	40,000
	Conducting Preventive Maintenance the	Number of preventive maintenances done Expected Outcome: Enhanced performance and efficiency of ICT equipment and devices.	Preventive Maintenance for servers, computers, desktops, laptops, printers, scanners, copiers and scanners performed in every quarter	Implemented (100%)	5,000
	Working environment, tools and facilities provided and maintained by June 2021.	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 (90%)	778,900

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
		Enhanced performance and efficiency in the service delivery.			
	Represent the Commission in courts of Law and Tribunals by June 2022.	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.	Implemented (100%)	3,500
	The Universities Act, Cap. 346 interpreted into Kiswahili language by June 2022.	Universities Act interpreted into Kiswahili language Expected Outcome: The Universities Act, Cap. 346 interpreted into Kiswahili language.	Interpreted the Universities Act, Cap. 346 into Kiswahili language.	Implemented (100%)	20,000
Revenue generation to sustain institutional operations enhanced	At least TZS 5 billion external funding received by June 2021	Annual budget and Plans prepared and approved by relevant organs. Expected Outcome: Organized implementation of strategic and operational issues.	Annual budget for FY 2022/23 prepared and approved by the Commission and Government. Prepared Annual Procurement Plan (APP) for F/Y 2021/22. Prepared Annual for the implementation of Risk Register and Rolling Strategic Plan F/Y 2020/21. Prepared three (03) Quarterly Risk Implementation Report, Procurement plan and Rolling Strategic Plan F/Y 2021/22. Revised HEET project plan and Budget for	Implemented (100%)	39,700

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1	2	3	4	5	
			six months (July-December 2022).		
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 2022.	Number of staff sensitized on HIV/AIDS Expected Outcome: Enhanced awareness among TCU staff in the fight against HIV/AIDS.	Conducted inhouse sensitization seminar to all staff on HIV/AIDS.	Implemented (100%)	23,500
		Number of staff sensitized on HIV/AIDS Expected Outcome: Enhanced awareness and promoting change in lifestyle and behaviors that prevent Non-Communicable Diseases.	Conducted inhouse awareness to all staff on lifestyle and behaviors that prevent non-Communicable diseases.	Implemented (100%)	23,500
		One sports bonanza conducted Expected Outcome: Enhanced interaction and corporation and improved health condition among staff.	Conducted one (01) sports bonanza for all staff on 13 March 2022 at APC, Dar es salaam.	Implemented (100%)	16,750
Implementation of National Anti-Corruption Strategy and Good Governance	2. Awareness on corruption ethics, policies and procedures to all TCU staff	Number of awareness programs on corruption and ethics Expected Outcome:	Conducted inhouse training to all staff on corruption practices and good governance.	Implemented (100%)	23,340

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Objective	Target	Activity	Implementation Status	Remarks	Budget in TZS
1 enhanced	2 implemented by June 2022.	3 Enhanced awareness on corruption practices, ethical behavior and good governance among staff.	4 	5 	

2.15.1. Accreditation and Admission Performance

During the year under review, the Commission did not register any new institution nor re-accredit any university institution. Three institutions were upgraded from Certificate of Full Registration (CFR) to Certificate of Accreditation (CoA) and one institution was granted extension of time for the Provisional License as shown below: -

Type of Registration	2021/22	2020/21
	Number of Institutions	
Certificate of Accreditation	3	4
Certificate of Re- Accreditation	0	2
Provisional License	1	1
Total	4	7

Also, the Commission conducted a total of 63 audits comprising of technical visitations, impromptu audits, and institutional monitoring (last year a total of 28 audits were conducted). Also, the Commission reviewed and validated a total of 165 programmes curricula (last year a total of 249 programme curricula were validated).

The Commission further assessed 3,351 foreign awards submitted for recognition (last year a total of 8,586 foreign awards were assessed).

As at 30 June 2022 cumulative list of institutions registered/recognized by the Commission is 47 as outlined below: -

(a) Number of Institution by Level of Registration

Types of Registration	2021/22	2020/21
Certificate of Accreditation	37	37
Certificate of Full Registration	8	7
Certificate of Provisional License	2	2
Deregistered	0	1
Total	47	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 when they are granted Certificate of Accreditation.

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

	Public		Private		Total	
	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Fully fledged Universities	12	12	18	18	30	30

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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 100,620 students to undertake Bachelor's degree programmes in various higher education institutions (last year admission was 87,934). Further, the Commission collected data from institutions and established that a total of 229,049 students were enrolled in University Institutions in the year under review (last year enrolment was 206,305) as listed below:

S/N	Type of institution	2021/22	2020/21
1	Public Universities	155,944	139,573
2	Private Universities	73,105	66,732
	Total	229,049	206,305

2.15.2. Financial Performance for the year 2021/22

The Commission recorded a deficit of TZS 68,013,639 during the year ended 30 June 2022 against a surplus of TZS 573,877,692 recorded in the year ended 30 June 2021. The deficit was attributed by recognition of unsettled tax liability, increase in administrative costs, staff costs and benefits and depreciation charges.

2.15.3. Future Development Plans

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

During the year under review, the government did not allocate any funds for construction of a permanent office building, however plans are under way through the HEET project to construct permanent office building in Dodoma in the next financial year.

2.15.4. 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 2021/22 were attained compared to the last financial year 2020/21.

Liquidity Ratios	2021/22	Desired	2020/21
Current ratio	2.87:1	2:1	55.58:1
Acid test	2.86:1	1:1	55.38:1

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 2.86 (30 June 2021: 55.58). This indicates that the Commission can cover its current liabilities 2.86 times as at 30 June 2022.

2.15.5. 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
- (iii) Delayed transfer of funds for implementation of HEET project hence delayed implementation of project activities.

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.

2.16. Corporate Governance Matters

2.16.1 Composition of the Commission Members and Functions

The Commission consists of nine members. Apart from the Executive Secretary, no other member holds an executive position. The Commission takes overall responsibility, including responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters, and reviewing the performance of management business plans and budgets. The Commission is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

The Commission delegates the day-to-day management of the business to the Executive Secretary assisted by three Directors and other senior management team members. The senior management team is invited to attend Commission meetings and facilitates the effective control of all the Commission's operational activities, acting as a medium of communication and coordination between all the various business units.

2.16.2 Commission and Committees Members and work performed during the FY 2021/22

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)

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

The names of members who served the Commission during the year under review up to the date of this report, unless otherwise indicated, were as follows:

S/n	Name	Academic Qualification	Position	Nationality	Appointment/ (Retirement)	Age
1	Prof. Peninah O. M. Mlama	PhD (Theatre, Language and Linguistics)	Chairperson	Tanzanian	19.10.2021 (18.10.2024)	74
2	Prof. Makenya Maboko	PhD (Geology)	Member	Tanzanian	02.10.2019 (01.10.2022)	65
3	Prof. Charles Mgone	PhD (Medical and Molecular Genetics)	Member	Tanzanian	02.10.2019 (30.06.2022)	72
4	Dr. Zakia M. Abubakari	PhD (Plant Microbiology)	Member	Tanzanian	02.10.2019 (01.10.2022)	64
5	Dr. Gift Kweka	PhD in Law	Member	Tanzanian	07.02.2020 (01.10.2022)	38
6	Ms. Adelgunda Mgya	BA (Public Administration)	Member	Tanzanian	02.10.2019 (01.10.2022)	65
7	Prof. Lughano J. Kusiluka	PhD (Vet. Medicine)	Member	Tanzanian	02.10.2019 (01.10.2022)	62
8	Dr. Kennedy Hosea	PhD (Microbiology)	Member	Tanzanian	02.10.2019 (01.10.2022)	57
9	Prof. Paschalis Rugarabamu	MDENT (Dental Public Health)	Member	Tanzanian	01.07.2022 (01.10.2022)	64
10	Prof. Charles Kihampa (ES)	PhD (Chemistry)	Secretary	Tanzanian	2018 to date	50

The Commission is required to meet every quarter. During the year ended 30 June 2022, the Commission held three 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 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 TCU Rolling Strategic Plan 2020-2025;
- ix. Approval of Audit Report for Financial Year 2020/21;
- x. Approval of Internal audit reports and follow up of implementation of previous audit findings and recommendations;
- xi. Approval of staff matters and staff training programme;
- xii. Approval of Human resource reports and positions; and
- xiii. Advised the Minister on various issues relating to Higher Education.

(b) Committees of the Commission are as follows:

The composition and its committees are as shown below;

(i) Accreditation Committee

No.	Name	Position	Nationality
1.	Prof. Makenya Maboko	Chairperson	Tanzanian
2.	Prof. Andrea Pembe	Coopted Member	Tanzanian
3.	Prof. Bertram Mapunda	Member	Tanzanian
4.	Dr. Adolf Rutayuga	Member	Tanzanian
5.	Eng. Patrick Barozi	Member	Tanzanian
6.	Prof. Charles Kihampa (ES)	Ex- officio Member	Tanzanian
7.	Dr. Telemu Kassile (DA)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2022 the Committee held four ordinary and two 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.

(ii) Admissions Committee

S/N.	Name	Position	Nationality
1.	Prof. Lughano Kusiluka	Chairperson	Tanzanian
2.	Prof. Nelson Boniface	Member	Tanzanian
3.	Dr. Kennedy Hosea	Member	Tanzanian
4.	Ms. Aida Maoulid Juma	Member	Tanzanian
5.	Dr. Veronica Nyahende	Member	Tanzanian
6.	Prof. Charles Kihampa (ES)	Ex- officio Member	Tanzanian
7.	Dr. Kokuberwa Katunzi-Mollel (DAD)	Secretary	Tanzanian

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 2022 the Committee held three ordinary meetings and one consultative meeting on admission procedures. During those meetings, matters that were deliberated upon included the following:

- i. Recommendation of the Guidelines for the 2021/22 admission cycles and almanac;
- ii. Recommendations on applicants selected by individual institutions for academic year 2021/22.
- iii. Clarification on minimum criteria and requirements to join various degree programmes;
- iv. Updates on the University Information Management System (UIMS) for data collections and management;
- v. Recommendations on the request for transfers and transfer procedures;
- vi. Recommendations on the higher education data management and statistics; and
- vii. Recommendation for the approval of three ICT Guidelines.

(iii) Grants Committee

S/N	Name	Position	Nationality
1.	Ms. Adelgunda Mgaya	Chairperson	Tanzanian
2.	Prof. Alex Makulilo	Member	Tanzanian
3.	Dr. Zakia Abubakar	Member	Tanzanian
4.	Mr. Louis Accaro	Member	Tanzanian
5.	Ms. Bahati Gauzye	Member	Tanzanian
6.	Prof. Charles Kihampa (ES)	Ex- officio Member	Tanzanian
7.	Mr. Buyamba Kassaja (DCS)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2022 the Committee held three ordinary meetings. During those meetings, matters that were deliberated upon included the following:

- (i) Recommendation for approval of proposed Annual Budget and Plans for the Financial year 2022/23;
- (ii) Recommendation for approval of Financial and Activity Progress Quarterly Reports for the Financial year 2021/22;
- (iii) Recommendation for approval of Quarterly Procurement Reports for 2021/22;
- (iv) Recommendation for approval of proposed Annual Procurement Plan for the Financial year 2021/22 for Higher Education for Economic Transformation Project (HEET) and Annual Procurement Plan for FY 2022/23;
- (v) Recommendation for approval of proposed new programme fees for two university institutions;
- (vi) Recommendation for approval of revised Annual Budget and Plans for the Financial year 2021/22;
- (vii) Recommendation for approval of HEET project budget for six months (January-June 2022);
- (viii) Quarterly implementation Reports on the Rolling Strategic Plan for FY 2021/22.

(iv) Staff Appointment, Disciplinary and Development Committee

S/N	Name	Position	Nationality
1.	Dr. Gift Kweka	Chairperson	Tanzanian
2.	Ms. Adelgunda Mgaya	Member	Tanzanian
3.	Ms. Hilda Kabissa	Member	Tanzanian
4.	Dr. Aggrey Mlimuka	Member	Tanzanian
5.	Prof. David Mfinanga	Member	Tanzanian
6.	Prof. Charles Kihampa (ES)	Ex- officio Member	Tanzanian
7.	Mr. Buyamba Kassaja (DCS)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2022, 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. Recommendation on the Annual Staff Performance (OPRAS); and
- iv. Recommendation on the Staff Training programmes.

(v) Audit Committee

S/N	Name	Position	Nationality
1.	Prof. Lughano Kusiluka	Chairperson	Tanzanian
2.	Dr. Gift Joseph Kweka	Member	Tanzanian
3.	Prof. Godwin Mjema	Member	Tanzanian
4.	Prof. Godwin Ndossi	Member	Tanzanian
5.	FCPA. Juma Muhimbi	Member	Tanzanian
6.	Prof. Charles Kihampa (ES)	Ex - officio Member	Tanzanian

S/N	Name	Position	Nationality
7.	Ms. Roserine Rutta (LGO)	Secretary	Tanzanian

The Committee reports to the Commission and is required to meet on quarterly basis. During the year ended 30 June 2022 the Audit Committee held four ordinary meetings and two Special meetings. During those meetings, matters that were deliberated upon included the following:

- viii. Recommendations on the draft financial statement for financial year 2020/21 and approval for submission to external auditors to commence audit process;
- ix. Recommendations on the audited report and financial statements for the year ended 30 June 2021;
- x. Recommendations on Management Letter issued by the statutory auditors;
- xi. Recommendation on the implementation of issues raised in the Management letter for Financial Year 2020/21;
- xii. Recommendation on external audit fees charged for financial year 2020/21;
- xiii. Recommendations on quarterly Internal Audit Reports;
- xiv. Recommendations on the Three Years' Internal Audit Risk Strategic Plan 2022-2025;
- xv. Recommendation of Internal Audit Plan for 2022/23.

2.16.3 The Commission Instruments

2.16.3.1 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.

2.16.3.2 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, 2021
- (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), 2021
- (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) Reviewed Scheme of Service, 2020
- (xxx) Reviewed Organisation Structure, 2018
- (xxxi) Staff Regulations 2021;
- (xxxii) Financial Regulations and Control, 2017;
- (xxxiii) University Qualification Framework 2012;
- (xxxiv) Internal Audit Charter and Manual 2021.

2.16.4 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 provided under Note no. 26 covering related party transactions.

2.16.5 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

2.16.6 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 July 2020. The names of members who served the Tender Board during the year under review were as follows:

S/N	Name	Position	Nationality
1.	Dr. Fulgence Matimbo	Chairperson	Tanzanian
2.	Dr. Mariam Ramadhani	Member	Tanzanian
3.	Mr. Mathayo Mafang'ha	Member	Tanzanian
4.	Mr. Augustine Swai	Member	Tanzanian
5.	Mr. Yusuf I. Rauna	Member	Tanzanian
6.	Mr. Alexander Kamwela	Member	Tanzanian
7.	Ms. Hilder Kawiche	Member	Tanzanian
8.	Mr. Nsubisi Mwansangubo	Secretary	Tanzanian

The Tender Board worked and maintained an independent working environment and conducted its business and made decisions through meetings and circularization methods depending on the nature of issues requiring the approval of the Tender Board Committee. During the year ended 30 June 2022 the Tender Board Committee held four meetings and made 25 circular resolutions. During those meetings and circularization, matters that were deliberated upon included the following:

- (i) Approval of Annual Procurement Plan for Financial Year 2021/22 for Higher Education for Economic Transformation project (HEET) and Annual Procurement Plan for FY 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; and
- (iv) Approval of procurement quarterly reports.

2.17. 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 the year ended 30 June 2022. 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.

2.18. 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 2022.

2.19. 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. Typically, unskilled labour is reserved for the communities in which the Commission operates.

2.20. 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.

(b) Short Term Benefits

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

(c) Terminal Benefits

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accept voluntary redundancy in exchange 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 2021/22, the Commission approved one (1) staff promotion as per directive and approved establishment by the President's Office, Public Service Management and Good Governance (UTUMISHI).

(e) Training Facilities

The Commission continued to provide training for its employees as need arose. Opportunities to attend seminars and courses inside and outside the country were also provided. A total of three staff are pursuing Masters and one staff Diploma course as part of staff capacity building. 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 needs in as far as finance is concerned. Currently we have contractual agreements with five commercial banks namely Azania Bank, Tanzania Postal 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 2021/22. 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.

2.21. 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.

2.22. 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 2022	30 June 2021
Male	34	30
Female	21	21
Total	55	51

2.23. Serious Prejudicial Matters

During the period under review, there was a Civil Case. No. 122 of 2016 Ramadhan Kipanya & others Versus Tanzania Commission for Universities (TCU) & St. Joseph University in Tanzania (SJUIT). On 27 June 2022 the matter was struck out on legal technicalities for want of proper documentation.

2.24. Shareholders of the Commission

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

2.25. HIV/AIDS Awareness Programme

The Commission has an HIV/AIDS awareness programme in operation. 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.

2.26. Related Party Transactions

All related party transactions and balances are disclosed in note 26 to these financial statements.

2.27. COVID-19 Pandemic

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

2.28. 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.

2.29. Significant Events After Reporting Date

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

2.30. Approval

This Report was approved and authorized for issue by the Members of the Commission during its 113 Ordinary Meeting held on 3RD March 2023 and signed on its behalf by:

BY ORDER OF THE COMMISSION

NAME *Penina Mbwana*POSITION **CHAIRPERSON**DATE 27/03/2023*[Signature]*

SIGNATURE

3.0. STATEMENT OF THE COMMISSIONER RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2022

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 2022.


NAME	<u>Pemba Mlewa</u>	<u>27/03/2023</u>	<u>Aliy</u>
POSITION	CHAIRPERSON	DATE	MEMBER

4.0. 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 2022 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: 

Position: Director of Corporate Services

NBAA Membership No: GA 6482

Date: 27/03/2023

5.0. FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21 TZS
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	17	4,975,053,484	2,343,865,807
Staff Receivables from exchange transactions	18	58,446,116	38,785,730
Trade Receivables from exchange transactions	19	1,899,442,794	2,178,435,888
Prepayments	24	11,736,973	330,676,417
Inventories	20	16,643,797	18,102,524
Non-Current Assets Held for Sale	25	8,334,871	0
TOTAL CURRENT ASSETS		6,969,658,035	4,909,866,366
NON-CURRENT ASSETS			
Property and Equipment (Net)	8(a)	1,376,555,437	1,153,298,672
Intangible Assets	8(b)	89,089,774	98,988,638
TOTAL NON-CURRENT ASSETS		1,465,645,211	1,252,287,310
TOTAL ASSETS		8,435,303,246	6,162,153,676
CURRENT LIABILITIES			
Trade payables from Exchange Transactions			
	21(a)	34,596,185	19,598,923
Advances from Non-Exchange Transactions	21(b)	29,930,000	17,364,000
Other Payables	22	401,155,168	51,369,721
Project Funds Payables	23	1,963,814,500	0
TOTAL CURRENT LIABILITIES		2,429,495,853	88,332,644
TOTAL LIABILITIES		2,429,495,853	88,332,644
NET ASSETS		6,005,807,393	6,073,821,032
NET ASSETS/EQUITY			
Capital Funds		785,700,000	785,700,000
Retained Earnings		5,220,107,393	5,288,121,032
TOTAL EQUITY		6,005,807,393	6,073,821,032
TOTAL NET ASSETS/EQUITY		6,005,807,393	6,073,821,032

These financial Statements were approved and authorized for issue by the Commission during its 113 Ordinary meeting held on 3rd March 2023 and signed on its behalf by:

NAME	<u>Pearina Mleane</u>	<u>27/03/2023</u>	<u>[Signature]</u>
POSITION	CHAIRPERSON	DATE	MEMBER

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

REVENUE	NOTE	2021/22 TZS	2020/21 TZS
Revenue from non-exchange transactions	9	6,613,816,600	5,599,913,600
Revenue from exchange transactions	10	1,112,712,164	1,814,332,280
TOTAL REVENUE		7,726,528,764	7,414,245,880
EXPENSES			
Personnel Expenses	12	3,060,020,095	2,520,883,107
Accreditation, Admission and Grants Expenses	11	2,129,331,550	2,365,037,076
Administrative Expenses	13	1,372,544,474	1,197,101,641
Other Expenses	15	981,260,043	542,846,578
Financial Expenses	16	9,750,965	8,529,871
Depreciation and Amortization	14	241,635,276	205,969,915
TOTAL EXPENSES		7,794,542,403	6,840,368,188
SURPLUS / (DEFICIT) FOR THE YEAR		(68,013,639)	573,877,692

These financial Statements were approved and authorized for issue by the Commission during its 113 Ordinary meeting held on 3rd March 2023 and signed on its behalf by:

NAME	<u>Pemba Mlomo</u>	<u>27/03/2023</u>	<u>[Signature]</u>
POSITION	CHAIRPERSON	DATE	MEMBER

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

	Capital Fund TZS	Retained Earnings TZS	Total TZS
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
2020/21			
At start of year	785,700,000	4,625,942,056	5,411,642,056
Adjustments - Others		88,301,284	88,301,284
Surplus for the year		573,877,692	573,877,692
As at 30 June 2021	785,700,000	5,288,121,032	6,073,821,032

These financial Statements were approved and authorized for issue by the Commission during its 113 Ordinary meeting held on 3rd March 2023 and signed on its behalf by:

NAME	<u><i>Penina Mlelele</i></u>	<u>27/03/2023</u>	<u><i>[Signature]</i></u>
POSITION	CHAIRPERSON	DATE	MEMBER

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 TZS	2020/21 TZS
Cash generated From Operating Activities			
Receipts:			
Government Subvention	30	2,179,974,600	1,756,507,600
Admission Fees	10	73,150,000	23,590,000
Quality Assurance Fees	29	4,514,080,835	3,771,917,183
Other income	31	1,226,718,497	1,753,021,818
HEET Project Fund	32	1,963,814,500	0
Total Receipts		9,957,738,432	7,305,036,601
Payments:			
Personnel Expenses	36	(3,060,020,095)	(2,520,883,107)
Accreditation, Admission and Grants Expenses	35	(2,129,331,550)	(2,365,037,076)
Administrative Expenses	33	(1,353,631,965)	(1,275,594,457)
Other Expenses	34	(636,534,568)	(532,618,978)
Financial Expenses	16	(9,750,965)	(8,529,871)
Total Payments		(7,189,269,143)	(6,702,663,489)
Net Cash generated From Operating Activities	(A)	2,768,469,289	602,373,112
Cash flow From Investing Activities			
Cash paid for purchase of Property, plant and equipment	37	(137,458,881)	(319,364,964)
Net Cash flow Used in Investing Activities	(B)	(137,458,881)	(319,364,964)
Cash flow From Financing Activities			
Foreign Exchange Loss		177,268	49,654
Net Cash Flow from Financing Activities	(C)	177,268	49,654
Net Increase in cash and cash equivalents	(A+B+C)	2,631,187,676	283,057,802
Cash and cash equivalents at the beginning of the year		2,343,865,807	2,060,808,005
Cash and cash equivalents at end of year	17	4,975,053,483	2,343,865,807

NAME	<u>Pemba Mlewa</u>	<u>27/03/2023</u>	<u>Xhuy</u>
POSITION	CHAIRPERSON	DATE	MEMBER

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2021/22

	Original / Final Budget	Adjustments	Final Budget		Actual on Comparable Basis	Performance Difference
			TZS	2021/22 TZS		
Government Subvention	1,802,999,000	0	1,802,999,000	2,179,974,600	376,975,600	
Admission Fees	28,000,000	0	28,000,000	73,150,000	45,150,000	
QA Fees	3,800,000,000	0	3,800,000,000	4,514,080,835	714,080,835	
Other Income	1,338,590,000	0	1,338,590,000	1,226,718,497	(111,871,503)	
HEET Project	1,368,800,000	0	1,368,800,000	1,963,814,500	595,014,500	
Cash balance from previous year	982,820,000	0	982,820,000	982,820,000	0	
TOTAL REVENUE	9,321,209,000	0	9,321,209,000	10,940,558,432	1,619,349,432	
Personnel Expenses	2,854,449,000	0	2,854,449,000	3,060,020,095	(205,571,095)	
Accreditation, Admission and Grants Expenses	3,838,800,000	0	3,838,800,000	2,129,331,550	1,709,468,450	
Administrative Expenses	1,686,260,000	0	1,686,260,000	1,353,631,965	332,628,035	
Other Expenses	592,800,000	0	592,800,000	636,534,568	(43,734,568)	
Finance Expenses	10,000,000	0	10,000,000	9,750,965	249,035	
Capital Expenditure	338,900,000	0	338,900,000	137,458,881	201,441,119	
TOTAL EXPENSES	9,321,209,000	0	9,321,209,000	7,326,728,024	1,994,480,977	
SURPLUS FOR THE YEAR	0	0	0	3,613,830,409	3,613,830,409	

NB: Details on Statement of Comparison of Budget and Actual Amounts for the financial year 2021/22 have been shown under Note 46-47 to the financial statements.

NAME	<u>Penina Mlawa</u>	27/03/2023	<u></u>
POSITION	CHAIRPERSON	DATE	MEMBER

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

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.

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 Circular No EB/AG/FNA/14/VOL IV/78 dated 9th January 2015 - which are in line with Public Finance Act 2001. Updates and circulars are being issued from time to time by the Accountant General Ministry of Finance and planning of the URT on financial matters which the Commission have complied with.

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

In addition, there is a new National Standard; TFRS No. 1 - The Report by those Charged with Governance, issued by the National Board of Accounting and Auditors (NBAA) and its effective date was January, 2021. This standard replaces TFRS 1 on the Directors' Report. The Commission has adopted the standard and this report has been prepared in accordance with the standard.

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%

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.

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 2021

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. For the financial year 2021 the management reviewed useful life of its intangible assets and changed the annual rate of amortization from 25% to 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, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

6.7 Government grants

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

6.8 Financial assets

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.

(ix) Derecognizing of financial assets

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

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

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

6.9 Financial liabilities

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.

6.10 Provisions

Provisions are recognized when the Commission has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable

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

6.11 Employment benefits

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 defined contribution plans only at the moment.

c) Defined contribution plan

The Commission's employees are members of two state-owned pension schemes, namely the Public Service Social Security Fund (PSSSF) and National Social Security Fund (NSSF). PSSSF was formed after change of establishing laws of Parastatal Pension Fund (PPF), Public Service Pension Fund-PSPF, Local Authority Pension Fund (LAPF) and Government Employee Pension Fund (GEPF). The Commission/government and the employees contribute 15% and 5% respectively, of the employee's gross salary. The Commission's contributions to the funds are charged to the statement of financial performance in the year to which they relate.

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.

6.12 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 expectation 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 at costs upon initial recognition. The extent that inventory was received through non-exchange transactions (for no cost or for nominal costs) the costs of the inventory is its fair value at the date of acquisition.

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

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**NOTE 8 (a) PROPERTIES, PLANT AND EQUIPMENT
CURRENT 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	32,280,192	514,509,833	1,376,455,437

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PREVIOUS YEAR 2020/21

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 01.07.2020	477,000,000	77,000,000	476,782,523	150,538,293	263,834,789	812,551,504	2,257,707,109
Additions	0	0	69,125,500	16,519,496	1,914,400	162,934,584	250,493,980
Disposal	0	0	0	(16,500,000)	(2,854,692)	(139,000,000)	(158,354,692)
Carrying Amount at cost / revaluation as at 30.06.2021	477,000,000	77,000,000	545,908,023	150,557,789	262,894,497	836,486,088	2,349,846,397
Total Accumulated Depreciation as at 01.07.2020	-	10,780,000	268,703,930	101,735,695	206,335,009	541,701,109	1,129,255,743
Depreciation	-	1,539,167	57,414,360	11,243,149	24,347,686	100,426,815	194,971,177
Accumulated depreciation on Disposed assets				(15,651,184)	(2,848,433)	(109,179,578)	(127,679,195)
Total Accumulated Depreciation as at 30.06.2021	0	12,319,167	326,118,290	97,327,660	227,834,262	532,948,346	1,196,547,725
Net Assets as at 30.06.2021	477,000,000	64,680,833	219,789,733	53,230,129	35,060,235	303,537,742	1,153,298,672

NOTE 8 (b) INTANGIBLE ASSETS 2021/22

Software	Date of Effective Usage	Date of Upgrade	Cost/Valuation	Total Cost/Valuation	10% Amortization			Carrying Amount	
					As at 01.07.2021	Carrying for the year	As at 30.06.2022	As at 30.06.2022	As at 30.06.2021
Admission System (UMIS)	13-Mar	18-Dec	143,495,000	143,495,000	66,400,613	7,709,439	74,110,052	69,384,948	77,094,387
Aruti Software (Payroll Module)	13-Apr		5,600,000	5,600,000	2,808,498	279,150	3,087,648	2,512,352	2,791,502
Programme Management System (PMS)	13-Apr		14,500,000	14,500,000	7,272,003	722,800	7,994,803	6,505,197	7,227,997
Asset Management Enterprises Software	12-Jul	17-Apr	14,774,000	14,774,000	7,734,624	703,938	8,438,562	6,335,438	7,039,376
Sage Pastel Version 11.2	13-Jul		9,551,360	9,551,360	4,715,984	483,538	5,199,522	4,351,838	4,835,376
TOTAL			187,920,360	187,920,360	88,931,722	9,898,864	98,830,586	89,089,774	98,988,638

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	<u>2021/22</u>	<u>2020/21</u>
	TZS	TZS
NOTE 9 REVENUE FROM NON-EXCHANGE TRANSACTIONS		
Government Subvention	2,179,974,600	1,753,411,600
	4,198,842,000	3,611,502,000
Quality Assurance Fees		
Institutional Fees (Annual Fees)	235,000,000	235,000,000
TOTAL	6,613,816,600	5,599,913,600
NOTE 10 REVENUE FROM EXCHANGE TRANSACTIONS		
	344,442,692	358,222,004
Institutional Fees (Programmes & Visitations)		
Exhibition Contributions	206,770,987	224,600,000
Admission Fee (No Objection Certificates)	73,150,000	23,590,000
Miscellaneous Income (Evaluation of Foreign Awards)	488,348,485	1,207,920,276
TOTAL	1,112,712,164	1,814,332,280
NOTE 11 ACCREDITATION, ADMISSION AND GRANTS		
Visitation and Evaluation Expenses (Local)	136,581,000	232,218,200
Admission Expenses	389,077,988	317,870,600
Certificate Evaluation Expenses	112,458,593	191,460,000
Grants Expenses	529,748,288	402,778,860
Programme Evaluation Expenses	317,097,000	709,900,000
Task Force Expenses	94,680,000	28,185,000
Quality Assurance Expenses	424,240,899	373,022,030
Printing expenses	70,300,425	93,842,386
Data Management Information System	55,147,357	15,760,000
TOTAL	2,129,331,550	2,365,037,076
	<u>2021/22</u>	<u>2020/21</u>
	TZS	TZS
NOTE 12 PERSONNEL EXPENSES		
Salaries and Wages	2,184,466,252	1,785,664,650
Housing Allowance	109,780,645	81,600,000
Transport / Fuel Allowance	31,433,680	17,700,000
Hospitality Allowance	11,920,000	9,366,000
Overtime Allowance	114,200,000	148,935,000
Staff Welfare	60,170,000	54,500,900
Pension Contribution Employer / Gratuity	1,144,656	10,800,000
Staff Insurance	2,371,127	3,951,876
Other Allowances	168,760,014	120,471,000

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	<u>2021/22</u>	<u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
Responsibility Allowance	116,833,005	99,073,620
Leave Travel Allowance	20,274,364	11,594,400
Short term Training (Local)	211,503,352	167,202,661
Long-term Training (Local)	27,163,000	10,023,000
TOTAL	3,060,020,095	2,520,883,107
NOTE 13 ADMINISTRATIVE EXPENSES		
Travelling on Duty (Local)	219,261,895	210,077,433
Travelling on Duty (Foreign)	1,506,000	1,769,040
Recruitment and Transport	47,679,000	5,458,600
Stationery and Office Supplies	101,773,301	55,430,367
Telephone, Fax and Internet	77,812,620	77,502,995
Electricity	45,832,949	31,909,324
Water	5,563,429	7,873,289
Postage and Telegrams	11,886,820	7,866,200
Property Insurance	6,407,491	20,233,855
Legal Matters	2,310,000	7,900,000
Office General Cleanliness	35,412,637	39,296,503
Security Expenses	88,028,000	71,090,721
System Development and Acquisition	86,742,650	39,240,043
Land Rent and Taxes	434,900	0
Computer Accessories	3,523,500	2,666,700
Maintenance and Repair of Computer	10,585,000	15,334,400
Fuel and Oil	67,703,027	50,000,000
Maintenance of Motor Vehicles	58,763,931	42,024,172
Motor Vehicle Insurance	46,250,000	30,408,179
Tyres and Tubes	9,427,235	7,009,932
Repair of Offices	16,291,524	26,549,232
Repair of Office Equipment & Furniture	16,040,322	14,225,392
Commission Expenses	129,643,000	160,751,664
Commission Committee Expenses	178,855,000	189,073,600
Tender Board Committee Expenses	7,400,000	23,470,000
Workers Council and annual staff retreats	76,850,000	59,940,000
HIV/AIDS/PCCB Sensitization	12,500,000	0
Bad and Doubtful Debts	8,060,243	0
TOTAL	1,372,544,474	1,197,101,641
NOTE 14 DEPRECIATION / AMORTISATION EXPENSES		
Depreciation Expenses	231,736,412	194,971,177
Amortization of Intangibles	9,898,864	10,998,738
TOTAL	241,635,276	205,969,915

TANZANIA COMMISSION FOR UNIVERSITIES

		<u>2021/22</u>	<u>2020/21</u>
		<u>TZS</u>	<u>TZS</u>
NOTE 15	OTHER EXPENSES		
	Advertising and Publicity	43,203,000	26,468,726
	Newsletters, Newspapers and Periodicals	16,286,900	15,685,200
	Annual fees, Contributions and Events	16,245,000	16,134,000
	Audit Fees	54,000,000	47,000,000
	Penalties	520,838,075	180,000,000
	Exhibition Expenses	330,509,800	257,558,652
	Foreign Exchange Loss	177,268	0
	TOTAL	981,260,043	542,846,578
NOTE 16	FINANCE EXPENSES		
	Bank Charges	9,750,965	8,529,871
	TOTAL	9,750,965	8,529,871
NOTE 17	CASH AND CASH EQUIVALENTS		
	General Account CRDB	55,227,872	248,272,714
	Revolving Fund CRDB	1,650,000	1,869,727
	Forex Account USD	65,511,033	47,211,269
	CAS Account CRDB	44,998,841	15,578,544
	Bank of Tanzania	2,843,851,238	2,030,933,553
	BOT HEET Project Acc	1,963,814,500	0
	TOTAL	4,975,053,484	2,343,865,807
NOTE 18	STAFF RECEIVABLES		
	Loans	57,060,105	38,277,199
	Sub Total 1	57,060,105	38,277,199
	Outstanding Imprest	1,386,011	508,531
	Sub Total 2	1,386,011	508,531
	TOTAL	58,446,116	38,785,730
		<u>2021/22</u>	<u>2020/21</u>
		<u>TZS</u>	<u>TZS</u>
NOTE 19	TRADE RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
	St. Augustine University DSM Centre	216,000	216,000
	Darwin Education Agency Ltd	5,000,000	2,500,000
	Elimu Solutions Tanzania Limited	5,000,000	2,500,000
	Aga Khan University	90,000	0
	Archbishop Mihayo University College Tabora	20,446,000	20,176,000
	Ardhi University	66,876,000	162,520,000
	Dar es Salaam University College of Education	90,378,000	80,748,000
	Hubert Kairuki Memorial University	198,000	

TANZANIA COMMISSION FOR UNIVERSITIES

	<u>2021/22</u>	<u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
Kampala International University	96,064,000	22,992,000
Marian University College	18,000	0
Moshi Cooperative University	14,112,000	990,000
Mzumbe University	0	121,022,000
Mkwawa University College of Education	7,938,000	0
Muhimbili University of Health & Allied Science	80,205,589	66,187,693
Muslim University of Morogoro	0	50,658,000
Mbeya University of Science & Technology	5,000,000	5,000,000
Mwenge Catholic University	1,296,000	1,494,000
Nelson Mandela African Inst of Science &Tech	41,140,000	29,602,000
Open University of Tanzania	256,320,000	355,406,000
Phoenix (T) Assurance Ltd	16,503,970	16,503,970
St Augustine University Tanzania Mbeya	0	24,890,000
St John's University of Tanzania	1,484,000	0
St. Augustine University	287,838,000	536,318,000
Stella Maris Mtwara University College	117,030,000	99,624,000
Stephano Moshi Memorial College	38,900,000	38,900,000
Sokoine University of Agriculture	109,710,000	0
Abdul Rahman Al-Sumait Memorial University	0	864,000
State University of Zanzibar	50,000	44,708,000
Teofilo Kisanji University DSM Centre	14,286,000	14,286,000
Teofilo Kisanji University	83,588,000	121,122,000
Tumaini DSM College	146,376,000	100,512,000
United African University of Tanzania	484,000	502,000
University of Dodoma	339,261,100	314,403,100
University of Dar es Salaam	224,353,542	102,411,957
University of Arusha	0	10,222,000
University of Iringa	0	8,606,980
UTUMISHI	23,944,000	21,493,352
Zanzibar University	11,798,000	24,458,000
Gelson University Link Limited	5,000,000	2,500,000
Global Education Link Ltd	2,500,000	0
Overseas Education Agency	5,000,000	2,500,000
LSC Africa	5,000,000	2,500,000
Livjene International	2,500,000	2,500,000
Rafiki China Elite University	5,000,000	2,500,000
Yuhoma Educational Ltd	5,000,000	2,500,000

TANZANIA COMMISSION FOR UNIVERSITIES

	<u>2021/22</u>	<u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
Universities Abroad Representative Tz Ltd	5,000,000	2,500,000
TASSAA Limited	5,000,000	2,500,000
Education Study Link	5,000,000	2,500,000
Cari Vision Study Abroad Universities Ltd	5,000,000	2,500,000
Total	2,155,904,201	2,426,837,052
Provision 25% for doubtful debts	256,461,407	248,401,164
Total Net	1,899,442,794	2,178,435,888
 AGEING OF TRADE RECEIVABLES		
1 - 6 Months	812,507,483	940,116,070
9 - 12 Months	317,551,090	498,116,324
Over 1 Year	1,025,845,628	988,604,658
TOTAL	2,155,904,201	2,426,837,052
 Net trade receivables after provision for doubtful debts		
Total receivables aged above 1 year	1,025,845,628	988,604,658
25% provision for doubtful debts	256,461,407	248,401,164
 Reconciliation of the trade receivable from non-exchange transactions		
Receivables as at 1 July 2021		2,426,837,052
Add: Debtors Adjusted During the Year		2,341,668
Add: Invoices During the Year		4,431,844,000
Outstanding trade receivable from non-exchange transactions		6,861,022,720
 Less		
Amount Collected in relation to previous year		1,075,212,000
Amount Collected in relation to current year		3,642,472,519
Advance Paid in relation to the Current Year		(12,566,000)
Total Collections		4,705,118,519
Receivables as at 30 June 2022		2,155,904,201
 NOTE 20 INVENTORIES		
Stationeries and office supplies	16,643,797	18,102,524
TOTAL	16,643,797	18,102,524

TANZANIA COMMISSION FOR UNIVERSITIES

		<u>2021/22</u>	<u>2020/21</u>
		<u>TZS</u>	<u>TZS</u>
NOTE			
21(a)	TRADE PAYABLES FROM EXCHANGE TRANSACTIONS		
	SUMAJKT Guard Ltd	7,729,000	7,729,000
	Toyota Tanzania Ltd	513,654	0
	Tanzania Telecommunication Company Ltd	4,748,275	4,533,169
	Tanzania Electric Supply Company	6,933,914	3,084,548
	Abdulkhakim Amani	0	1,326,000
	REOS INSURANCE BROKERS LTD	0	2,926,206
	Sunora Enterprises	3,351,875	0
	Berith Consultants T Ltd	2,209,467	0
	Tanya General Supplies	9,110,000	0
	TOTAL	34,596,185	19,598,923
NOTE			
21(b)	Advances from Non-Exchange Transactions		
	Abdul Rahman Al-Sumait Memorial University	4,050,000	0
	Jordan University College	162,000	306,000
	Kilimanjaro Christian Medical College (KCMC)	54,000	0
	St Francis University College of Health & Allied Science	4,158,000	0
	St. Joseph University in Tanzania	19,950,000	16,530,000
	Tumaini University Makumira & Mbeya	1,140,000	528,000
	University of Arusha	92,000	0
	University of Iringa	324,000	0
	TOTAL	29,930,000	17,364,000
	Reconciliation of Payables from Exchange Transactions and Advances		
	Payables as at 1 July 2021		36,962,923
	Less: Payments made in relation to previous year		(36,962,923)
	Add: Invoices received during the year		1,210,710,495
	Less: Invoices paid relating to trade payables during the year		(1,146,184,310)
	Payables as at 30 June 2022		64,526,185
NOTE 22	OTHER PAYABLES		
	Provision for Audit Fees	54,012,400	50,125,000
	PSSSF (PPF, PSPF, LAPF & NSSF)	129,648	129,648
	NIC	197,579	197,579
	Withholding Tax / Stamp Duty	(386,185)	(2,563,097)
	THTU	3,300	3,300
	NHIF	(636,641)	(636,641)
	TRA	340,838,075	0

	<u>2021/22</u>	<u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
Other Institutions Deductions	6,996,992	4,113,932
TOTAL	401,155,168	51,369,721

Reconciliation of Other Payables

Payables as at 1 July 2021	51,369,721
Less: Payments made in relation to previous year	(50,125,000)
Add: Invoices received during the year	2,487,168,510
Add: Unsettled Tax Liability	340,838,075
Less: Invoices paid relating to other payables during the year	(2,428,096,138)
Payables as at 30 June 2022	401,155,168

NOTE 23 PROJECT FUNDS/GRANTS PAYABLES

HEET Project	1,963,814,500	0
TOTAL	1,963,814,500	0

	<u>2021/22</u>	<u>2020/21</u>
	<u>TZS</u>	<u>TZS</u>
NOTE 24 PREPAYMENT / DEPOSITS		
E-mail Services Subscription (TERNET)	0	4,807,250
Purchase of Motor Vehicles (Prepayment)	0	325,869,167
Purchase of Fuel GPSA	2,296,973	0
Insurance Premium	9,440,000	0
TOTAL	11,736,973	330,676,417

NON-CURRENT ASSETS HELD FOR SALE

NOTE 25 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. At the beginning of the Financial Year 2021/22 the Management in consultation with MoFP office identified asset held for sale and tested for impairment.

Description	Computers	Office Equipment	Furniture & Fittings	Total
Carrying Amount at costs / revaluation as at 01-07-2021	80,939,514	13,792,193	815,603	95,547,310

Total Accumulated Depreciation as at 01.07.2021	(74,214,306)	(12,350,922)	(647,211)	(87,212,439)
Net Assets as at 30.06.2022	6,725,208	1,441,271	168,392	8,334,871

NOTE 26 RELATED PARTY TRANSACTIONS AND BALANCES

IPSAS 20 require disclosure of related party transactions in relation to remuneration received by key management personnel and Commission members. The total remunerations paid to key management personnel and members of commission for period ended June 2022 are shown below: -

	<u>2021/22</u>	<u>2020/21</u>
	TZS	TZS
Key Management Employees		
Short-term Employee Benefits (Executive Secretary, Director of Accreditation, Director of Admission and Data Base Management and Director of Corporate Services.	457,299,100	457,539,500
Post-employment Benefits	0	0
	457,299,100	457,539,500
Number of Key Management Personnel	<u>4</u>	5
	<u>2021/2022</u>	<u>2020/2021</u>
	TZS	TZS
Commissioners Annual Fees / Meetings	71,200,000	96,300,000
	71,200,000	96,300,000
Number of Commissioners	8	8

NOTE 27 TRA 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 total outstanding liability has been accounted for under other expenses (Note 15) and other payables (Note 22).

NOTE 28 CAPITAL COMMITMENTS

The Commission had no capital commitments as at 30 June 2022.

		<u>2021/22</u>	<u>2020/21</u>
		<u>TZS</u>	<u>TZS</u>
NOTE 29	QUALITY ASSURANCE FEES		
	Gross Collection (Note 9)	4,198,842,000	3,611,502,000
	Less, Account receivable for the year	(787,403,165)	(863,512,840)
	Add, Account receivable paid for previous year	1,072,712,000	1,006,564,023
	Add Advance Received for the Year	29,930,000	17,364,000
	Actual collected at the end of the year	4,514,080,835	3,771,917,183
NOTE 30	GOVERNMENT SUBVENTION		
	Gross Received (Note 9)	2,179,974,600	1,753,411,600
	Add, Amount Received for previous year	0	3,096,000
	Actual Received at the end of the year	2,179,974,600	1,756,507,600
NOTE 31	OTHER INCOME		
	Institutional Fees (Programmes & Visitations)	344,442,692	358,222,004
	Exhibition Contributions	206,770,987	224,600,000
	Institutional fees	235,000,000	235,000,000
	Miscellaneous Income (evaluation of Foreign awards)	488,348,485	1,138,063,320
	Less, Amount not collected for the year	(50,343,667)	(75,000,000)
	Less: Non-Cash Items	0	(127,863,506)
	Add: Account Receivable Paid for Previous Year	2,500,000	0
	Actual collected at the end of the year	1,226,718,497	1,753,021,818
NOTE 32	HEET Project		
	Gross Received	1,963,814,500	0
	Less: Account Receivable for the year	0	0
	Add: Account Receivable paid for Previous year	0	0
	Actual Collected at the end of the year	1,963,814,500	0

	2021/22	2020/21
	TZS	TZS
NOTE 33 ADMINISTRATIVE EXPENSES		
Gross expenses (Note 13)	1,372,544,474	1,197,101,641
Less: Write off		
Bad & Doubtful Debts	(8,060,243)	0
Accrued expenses for the year	(34,596,185)	(18,273,600)
Last year Prepayment	(4,807,250)	0
Last year Stock (Opening Stock)	(18,102,524)	(15,063,239)
Add; Accrued expenses paid during the year	18,272,923	88,919,881
Add: Prepayment during the year	11,736,973	4,807,250
Add: Closing Stock for the year	16,643,797	18,102,524
Actual expenses during the year	1,353,631,965	1,275,594,457
	2021/22	2020/21
	TZS	TZS
NOTE 34 OTHER EXPENSES		
Gross expenses (Note 15)	981,260,043	542,846,578
Less; Accrued expenses for the year	(340,838,075)	(1,326,000)
Less; Provision for the year & Last year not Paid	(54,012,400)	(50,125,000)
Add; Accrued expenses paid during the year	0	4,348,400
Add; Last year Provision Paid During the year	50,125,000	36,875,000
Actual expenses during the year	636,534,568	532,618,978
NOTE 35 ACCREDITATION, ADMISSION AND GRANTS		
Gross expenses (Note 11)	2,129,331,550	2,365,037,076
Actual expenses during the year	2,129,331,550	2,365,037,076
NOTE 36 PERSONNEL EXPENSES		
Gross Expense	3,060,020,095	2,520,883,107
Less: Accrued Expense for the year	0	0
Actual Expense During the year	3,060,020,095	2,520,883,107
NOTE 37 PROPERTY, PLANT AND EQUIPMENT		
Gross expenses (Note 8 (A))	463,328,048	250,493,980
Less; Paid Capital Expenditure for the year	0	(100,482,799)
Less; Last Year Prepayment	(325,869,167)	(162,934,584)
Add; Prepayment during the year	0	325,869,167
Unpaid capital expenditure the last year	0	6,419,200
Actual Capital Expenditure during the	137,458,881	319,364,964

		2021/22 TZS	2020/21 TZS
year			
NOTE 38	Reconciliation of Surplus/ (Deficit) with Net Cash Flow from Operating Activities		
		2021/22 TZS	2020/21 TZS
	Surplus/ (Deficit) for the Period	(68,013,639)	575,923,442
	Adjustment for non-cash items		
	Depreciation and Amortization Expense	241,635,276	205,969,915
	Increase (Decrease) in Provision for Doubtful Debts& accruals	8,060,243	(129,113,505)
	Gains or Losses on Disposal	0	(69,807,302)
	Add/(less) Movements in Working Capital		298,793,945
	(Increase) Decrease in Receivables	275,011,476	
	Increase (Decrease) in Payables	27,563,262	(108,566,515)
	Project Fund Payables	1,963,814,500	0
	(Increase) decrease in Prepayments expenses	318,939,444	(162,934,583)
	(Increase) decrease Inventories	1,458,727	(3,039,285)
	Net Cash flow from Operating Activities	2,768,469,289	609,226,112

NOTE 39 NUMBER OF EMPLOYEES

The number of employees at the end of the year was 55 as compared to 51 by 30 June 2021.

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 2022.

NOTE 41 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

The main risks arising from the Commission's financial instruments are 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 30 June 2022 and 30 June 2021 respectively was:

	2021/22 TZS '000	2020/21 TZS '000
Trade receivable	1,957,889	2,217,222
Cash and cash equivalent	4,975,051	2,343,865
Maximum exposure to credit risk	6,932,942	4,561,087

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 COVID-19 PANDEMIC

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

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

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

NOTE 45 AUTHORIZATIONS OF FINANCIAL STATEMENTS

The Commission financial statements for the year ended 30 June 2022 were adopted and authorized for issue by the Members of the Commission during the 113 Meeting held on 3rd March 2023

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 46 **DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2021/22**

	Original/Final Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Variance Percentage of final Budget	Remarks
	TZS	TZS	2021/22 TZS	TZS	TZS		
Government Subvention (PE)	1,802,999,000		1,802,999,000	2,179,974,600	376,975,600	20.91	The increase was due to increase of number of staff and payment of salary arrears.
Admission Fees	28,000,000		28,000,000	73,150,000	45,150,000	161.25	Number of applicants applying for approval (No objection certificate) to study abroad increased.
QA Fees	3,800,000,000		3,800,000,000	4,514,080,835	714,080,835	18.79	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.

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Original/Final Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	Variance Percentage of final Budget	Remarks
			2021/22				
Other Income	1,338,590,000		1,338,590,000	1,226,718,497	(111,871,503)	(8.36)	The decrease was because of: i. Low demand for technical verification of institutions and programmes; ii. decreased number of applicants for recognition of foreign awards; and iii. decreased demand for accreditation of new programmes.
HEET Project	1,368,800,000		1,368,800,000	1,963,814,500	595,014,500	43.47	The increase was because of change in exchange rate and amount approved.
Cash balance from previous year	982,820,000		982,820,000	982,820,000	0	0	No movement between budget and actual
TOTAL REVENUE	9,321,209,000		9,321,209,000	10,940,558,432	1,619,349,432		

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 47 **DETAILS ON STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE FINANCIAL YEAR 2021/22**

	Original/Final Budget	Adjustments	Final Budget	2021/22		Performance Difference	Variance % of final Budget	Remarks
				TZS	TZS			
Personnel Expenses	2,854,449,000		2,854,449,000		3,060,020,095	(205,571,095)	(7.20)	The increase was due to increase of number of staff and payment of salary arrears.
Accreditation, Admission and Grants Expenses	3,838,800,000		3,838,800,000		2,129,331,550	1,709,468,450	44.53	Decrease was because of unimplemented planned activities due to interference of other activities and time constraints.
Administrative Expenses	1,686,260,000		1,686,260,000		1,353,631,965	332,628,035	19.73	The decrease was due to cost cutting measures and administrative costs emerged.
Other	592,800,000		592,800,000		636,534,568	(43,734,568)	(7.38)	Other costs (non-

TANZANIA COMMISSION FOR UNIVERSITIES
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Original/Final Budget	Adjustments	Final Budget		Actual on Comparable Basis	Performance Difference	Variance % of final Budget	Remarks
			TZS	TZS				
	TZS	TZS	2021/22		TZS			
Expenses								administrative) were fairly maintained.
Finance Expenses	10,000,000			10,000,000	9,750,965	249,035	2.47	Bank transactions cost decreased.
Capital Expenditure	338,900,000			338,900,000	137,458,881	201,441,119	59.44	The demand for procurement of some planned ICT facilities were not emerged.
TOTAL EXPENSES	9,321,209,000			9,321,209,000	7,326,728,023	1,994,480,977		
SURPLUS FOR THE YEAR	0			0	3,613,830,409	3,613,830,409		

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