



**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



**MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCES**

**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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AR/PA/MUHAS/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 URT of 1977 and in Section 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.

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## **ABBREVIATIONS**

<b>CAG</b>	Controller and Auditor General
<b>MUHASSO</b>	Muhimbili University of Health and Allied Sciences Students' Organization
<b>NAO</b>	National Audit Office
<b>TANESCO</b>	Tanzania Electric Supply Company
<b>DAWASCO</b>	Dar es Salaam Water Supply Company
<b>MUHAS</b>	Muhimbili University of Health and Allied Sciences
<b>TZS</b>	Tanzania Shillings

## **1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

**To:** Chairperson of the Council,  
Muhimbili University of Health and Allied Sciences,  
P.O. Box 65001,  
Dar es Salaam.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Unqualified Opinion**

I have audited the financial statements of Muhimbili University of Health and Allied Sciences, 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 Muhimbili University of Health and Allied Sciences 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 the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Muhimbili University of Health and Allied Sciences 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 of Chairperson of the Council and the Declaration by the Head of Finance but

does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 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 works, goods and services in the Muhimbili University of Health and Allied Sciences for the financial year 2021/22 as per the Public Procurement laws.

#### **Conclusion**

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

#### **Contractors performance not covered by performance security**

MUHAS had contract with Dazzy Building and Civil Contractors through Contract No. PA/007/2020-2021/W/ 01 LOT 4 for renovation of school of dentistry building - Phase II at a price of TZS 209,547,362.80 for the period of four months. However, invitation documents and the signed contract had no clause for submission of performance security contrary to Regulation 29 (1) of the Public Procurement Regulations 2013.

### **1.2.2 Compliance with the Budget Act and other Budget Guidelines**

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the Muhimbili University of Health and Allied Sciences 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 Muhimbili University of Health and Allied Sciences 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

### COUNCIL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Council of the Muhimbili University of Health and Allied Sciences (MUHAS) has pleasure in presenting its report and audited financial statements of Muhimbili University of Health and Allied Sciences for the year ended 30 June 2022.

## 2.1 THE COUNCIL

The Council members of Muhimbili University of Health and Allied Sciences who served during the year ended 30 June 2022 are as shown in Table 1:

Table 1: Current Members of the University Council and their Qualifications

S/N	NAME	SEX	Title	Qualifications	Date of Appointment	Age
1.	Dr. Harrison George Mwakymbe	M	Chairperson	Diploma in Journalism, Bachelor of Laws, Master of Laws, Magister Legum, Doctor of Laws and Post-Graduate Certificate in Intellectual Property	24 November 2020	67
2.	Prof. Andrea B. Pembe	M	Vice Chancellor, Secretary (Ex-officio, Member)	Doctor of Medicine, Master of Medicine, Doctor of Philosophy	1 June 2018	56
3.	Prof. Charles Mgone	F	Member, President of MUHAS Convocation - Representative of Alumnae	Doctor of Medicine, Master of Medicine, Doctor of Philosophy, Fellow Royal College of Paediatrician	July 2019	73
4.	Dr. Fadhili Lyimo	M	Member, Appointee of Minister, MoHCDGEC	Diploma in Clinical Medicine, Doctor of Medicine, Master of Medicine	1 October 2017	49
5.	Prof. Evaristo J. Liwa	M	Member, Appointee of CVCPT, (Vice Chairperson)	Master of Applied Science in Topographic Science, Advanced Diploma in Land Surveying, Doctor of Philosophy	July 2019	63
6.	Dr. Jamala Taib	M	Member, Appointee of Revolutionary Government, Zanzibar	Doctor of Medicine, Master of Medicine	December 2018	57
7.	Mr. Charles K. Lumaze	M	Member, Appointee of	Bachelor of Arts (Economics), Master of	18 April 2019	54

S/N	NAME	SEX	Title	Qualifications	Date of Appointment	Age
			Minister of Finance	Science in Economics and Finance for Development		
8.	Dr. Joseph Otieno	F	Member, Appointee of SENATE	Post-Doctoral. Plant DNA barcoding, Post Graduate Diploma in Herbarium Management, Master of Science in Forestry Management, Bachelor of Science in Forestry, Doctor of Philosophy	18 April 2019	56
9.	Dr. Hawa Mbawala	F	Member, Representing Gender Unit (Chairperson)	Doctor of Dental Surgery, Doctor of Philosophy	1 August 2017	44
10.	Dr. Dennis Russa	M	Member, Representing Academic Staff Assembly (Chairman MUASA)	Bachelor of Veterinary Medicine, Master of Science in Veterinary Epidemiology and Economics, Doctor of Philosophy	1 July 2017	49
11.	Prof. Kennedy Mwambete	M	Member, Representing Workers Union (Chairman THTU)	Bachelor of Pharmacy, MSc. in Pharmaceutical Sciences, Doctor of Philosophy	14 March 2018	55
12.	Prof. Lawrence Museru	M	Member, ED, Muhimbili National Hospital	Doctor of Medicine, Master of Medicine	October 2016	68
13.	Mr. Ntiga Kalyango	M	MUHASSO President	Student	June 2021	26
14.	Mr. Majaliwa M. Majala	M	MUHASSO Vice President	Student	June 2021	24

Source: Office of the Vice Chancellor

**Note:** The Council held four ordinary meetings during the year.

## 2.2 AUDIT COMMITTEE

The Audit Committee members of Muhimbili University of Health and Allied Sciences who served during the year ended on 30 June 2022 are as shown in Table 2:-

**Table 2: Members of the Audit Committee and their Qualifications**

S/N	Name	Title	Qualifications
1	Mr. Charles K. Lumaze	Chairperson	BA (Economics), MSc in Economics and Finance for Development
2	Mr. Clement L. N. Timothy	Member	Advanced Diploma in Accountancy (ADA), CPA (T), MSc (Audit Management and Consultancy)
3	Dr. Dinah B. Gasarasi	Member	Bachelor of Science (Educ), MSc (Public Health), PhD (Parasitology and Medical Entomology).
4	Prof. Evaristo J. Liwa	Member	Doctor of Philosophy (PhD).
5	Mr. Pisteo A. Lwabulungu	Secretary	Bachelor of Laws (LLB), Postgraduate Diploma in Legal Practices

*Source: Office of the Vice Chancellor*

### **2.3 RESPONSIBILITY OF THE COUNCIL FOR THE FINANCIAL STATEMENTS**

Under the provisions of the Muhimbili University of Health and Allied Sciences Charter and Rules (2007), the Council is responsible for the preparation and fair presentation of financial statements that give a true and fair view of the University's state of affairs and of the operating results.

The financial statements have been prepared in conformity with International Public Sector Accounting Standards (IPSAS).

In order to meet the requirements of IPSAS, the Council confirms that in the preparation of the financial statements, suitable accounting policies have been applied consistently and reasonably; and prudent judgments and estimates have been made for the year ended on 30 June 2022. The Council also confirms that the financial statements have been prepared on the 'going concern' basis and that the University has internal controls which provide reasonable assurance that assets are safeguarded and fraud and other irregularities are prevented or detected on time.

### **2.4 FUNCTIONS OF THE UNIVERSITY**

The functions and activities of the University are guided by the following components of the mission as stipulated in the Charter that established the University.

- (i) To provide in Tanzania a place of learning, education, research in health sciences and through these provide service of a quality required and expected of a university institution of the highest standard and maintain the respect for scholarship and academic freedom.
- (ii) To prepare students through regular and professional courses in the fields of health and allied health sciences for degrees, diplomas, certificates and other awards of the Muhimbili University of Health and Allied Sciences.
- (iii) To contribute to the intellectual life of Tanzania, to act as a focal point for its cultural development and to be a centre for studies, service, and research pertaining to the interests of the people of Tanzania.

- (iv) To be the main producer of key policy makers, experts and personnel in the health sector.
- (v) To be a catalyst in the health sector reforms through conducting relevant research and educating the public in health-related issues.

## **2.5 UNIVERSITY ACADEMIC PROGRAMMES**

MUHAS has a wide range of academic programmes and the best academic staff profiles in the field of Health and Allied Sciences in Tanzania.

The University gives high priority to quality programmes development, delivery and successful outcomes for graduates.

Currently the University offers 6 Ordinary Diploma, 1 Advanced Diploma programme, 15 Undergraduate degree programmes and 81 Postgraduate programmes. These are offered in the five schools and two institutes.

## **2.6 STUDENT ADMISSIONS**

### **2.6.1 Diploma Students**

During the reporting period, 288 new students were admitted in the various MUHAS diploma programme. Of the total, only 126 (43.7) registered to join various diploma programmes with 73 (57.9%) being males and 53 (42.1%) being females. The proportion of female admitted students was higher by 2.4% compared to the previous year despite the recorded few admitted students who registered. There was a decrease of students admitted in 2021/22 (151) compared to 618 students admitted in the previous year. The decrease was due to shifting of three diploma programmes to NACTE. The diploma programmes withdrawn are; Diploma in Nursing (DN), Diploma in Pharmaceutical Sciences (DPS) and Diploma in Medical laboratory Sciences (DMLS). These were withdrawn by the Ministry of Health and shipped to NACTE. Thus, MUHAS could not admit students in those programmes.

### **2.6.2 Undergraduate Students**

During 2021/22 a total of 846 students were admitted into all undergraduate programs, compared to 780 students admitted during the year 2020/21. Of the total, 627 (74.1%) were male and 219 (25.9%) were females, an increase of 3.3% from previous year of 22.6%. The female student's enrolment in undergraduate programs is still short of the target of 40% aimed in the MUHAS Medium Term Strategic Plan. This is due to the lower number of qualifying female students who apply for various programmes at MUHAS. However, an increase of 3.3% in number of females recorded this ending year alerts of potential for reaching the medium-term strategic plan though at slower pace.

### **2.6.3 Postgraduate Students**

During the reporting period 697 postgraduate students were admitted/ selected in various postgraduate programs.

The current postgraduate enrolment/registered is 1,212 students (First year 485, second year 512 and third 215); this is almost comparable to the previous year whereby 1,274 students (First year 559, second year 545 and third 170) were enrolled. This encouraging trend is due to increasing availability of sponsorship for qualified applicants and permission from employers for some of the admitted students.

## **2.7 STUDENTS PERFORMANCE 2021/2022**

### **2.7.1 Diploma**

A total of 735 students sat for examinations during the reporting period and 628 (85.4%) passed at first sitting. A total of 98 (13.3%) failed their examination during the first sitting, 5 (0.7%) student postponed examinations or studies, and 4 (0.5%) students were discontinued.

### **2.7.2 Undergraduate**

During the reporting period, a total of 2,740 undergraduate students sat for the University examinations and out of these, 2139 (78.10%) passed their examinations. Four hundred and seventy-two, 472 (17.30%) students failed various examinations and they had to sit for supplementary examination while 47 (1.70%) students postponed/froze studies. Unfortunately, 2 (0.07%) students passed away. Additionally, 40 (1.46%) students were discontinued from studies on academic grounds. Eight (8) students (0.29%) deregistered from studies on various personal reasons while 41 (1.50%) lagged behind their original cohort due to regulation restrictions of clearing courses before moving to the next level.

### **2.7.3 Postgraduate**

During the reporting period, a total of 1,102 postgraduate students sat for university examinations. Out of these, 848 (77%) passed their examinations, 210 (19.1%) failed their examinations and were referred to do supplementary examinations, 13 (1.2%) failed and were discontinued from studies, 1 (0.1%) absconded examination, 1 (0.1%) postponed studies and 20 (1.8%) missed some examinations due to freezing of studies.

## **2.8 GRADUATION CEREMONY 2021/22**

During the reporting period, the University marked its 15<sup>th</sup> graduation ceremony on 4 December 2021 during which a total of 737 graduates were awarded degrees and diplomas as follows: - two hundred fifty-eight (201) Diplomas and Advance Diploma and five hundred thirty-six (536) first degrees.

Diploma and Advance Diploma Students were two hundred and one (201), splitted into Diploma in Medical Laboratory Sciences (32), Diploma in Environmental Health Sciences (43), Diploma in Diagnostic Radiography (30), Diploma in Orthopaedic Technology (10), Diploma in Pharmaceutical Sciences (24), Diploma in Nursing (51) and Advanced Diploma in Dermatovenereology (11).

First Degree Students were (536) splitted into MD (185), BSc RTT (20), BMLS (95), BPharm (67), DDS (35), BSc Environmental Health Sciences (85) and BSc Nursing (49).

With regards to postgraduate students, 378 were awarded degrees as follows: - Doctor of Philosophy (4), Master of Science Super-Specialties (20), Master of Medicine (146), Master of Science in Biochemistry (5), Master of Science in Clinical Pharmacology (1), Master of Science in Clinical Psychology (5), Master of Science in Microbiology and Immunology (9), Master of Science in Physiology (3), Master of Science in Pharmaceutical Management (4), Master of Dentistry (5), Master of Pharmacy \_ Hospital and Clinical Pharmacy (2), Master of Pharmacy in Pharmacognosy (1), Master of Pharmacy in Industrial Pharmacy (2), Master of Pharmacy in Quality Control and Quality Assurance (1), Master of Public Health (60), Master of Science in Epidemiology and Laboratory Management (5), Master of Science in Applied Epidemiology (9), Master of Science in Project Management, Monitoring and Evaluation in Health (42), Master of Science in Environment and Occupational Health (4), Master of Science in Parasitology and Medical Entomology (1), Master of Science in Health Information Management (2), Master of Science in Tropical Disease Control (3), Master of Science in Behavioural Change Communication for Health (2), Master of Science in Nursing Mental Health (1), Master of Science in Nursing Critical Care and Trauma (23), Master of Science in Midwifery and Women's Health (5), Master of Bioethics (8), Master of Arts in Health Policy and Management (1), Master of Science in Traditional Medicine Development (3), Master of Science by Research - Parasitology and Entomology and (1). During the reporting period, the number of female graduates who graduated were 433 (37.65%) compared to the previous year whereby 310 (33.2%) female students graduated which is an increase by (4.45%). The total number of students who completed their studies was 1,150 which is an increase by (18.69%) students completed in the previous year which their total number of students who completed their studies was 935 for the year 2019/20.

## **2.9 STUDENT OUTPUTS**

### **2.9.1 Diploma Students**

During the period under review 201 diploma students completed their studies. Out of the total 79 (39.3%) were females. This increased the female/male ratio by 0.2% compared to the previous year. During the reporting period the number of qualifying candidates decreased by 1 (0.5%) compared to the year 2020/21.

### **2.9.2 Undergraduate Degree Programmes**

The number of graduates during the reporting period (2021/22) was 536 of whom 161 (30.0%) were females. The number of qualifying candidates increased by 70 (13.1%) compared to 466 students who graduated in the year 2020/21. The total of female undergraduate students who graduated during the reporting period increased by 12 students compared to 2020/21 (of 149) but the proportion of females to males decreased by (10.2%).

### **2.9.3 Postgraduate Students**

During the reporting period, a total of 378 students graduated at a postgraduate program indicating an increase in number of qualifying candidates by 22 (6.2%) compared to 356 students who graduated in 2020/21. Out of the total postgraduate graduates 191 (50.5%) were females.

### **2.10 RESEARCH PROJECTS**

Researches conducted at the University continued to be largely funded by foreign donors. In the period of July 2021 to June 2022, the University had 104 active international collaborative projects; out of which 38 were new projects.

### **2.11 QUALITY ASSURANCE AT MUHAS**

The Directorate of Quality Assurance is a full directorate under the office of the Vice Chancellor. Its mandate is to ensure 'fit for purpose' of all University activities. During the 2021/22 financial-year the directorate continued to push for more involvement of MUHAS community in quality assurance matters.

Overall, the concept of quality assurance continued to slowly hold traction amongst MUHAS community members with increasing emphasis on adherence to procedures and evidenced-based decision-making. The limited number of staff and overwhelming burden of tasks and activity remain the main hindrance of full embracement of quality assurance across the University.

#### **Recruitment**

No staff was recruited to the directorate in the 2020/21 academic year in spite of repeated requests to build the capacity of the directorate to enable it to monitor and evaluate teaching/learning, research and public health activities across the University.

#### **Capacity building**

A number of trainings were held for staff at Muhimbili campus as described below. Dissemination of university wide tracer report was done at the university and it is ongoing with hard copies being printed but also the report is in the Website. We printed the hard copies of the Guidelines and tools for the Assessment and monitoring of teaching practices at MUHAS.

#### **Links with National and International organizations**

The directorate has continued to work with the Tanzania Commission for Universities, the Inter-University Council of East Africa and other Universities inside and outside the country to learn best practices in the provision of higher education and health services.

#### **Challenges**

In spite of these achievements, the directorate continued to carry out its activity without having an office secretary, a data programmer and Quality Assurance officer. In addition,



financial resources for different activities such as tracer studies, curriculum revisions, self-assessments need to be allocated and protected.

## 2.12 HUMAN RESOURCE

### 2.12.1 Staff Recruitment and Transfers

During the reporting period the Directorate in collaboration with Public Service Recruitment Secretariat (PSRS) coordinated various employment exercises. The Staff recruitment covered positions for Academic, Administrative and Technical as summarized in the Table 3 below:

**Table 3: Staff Recruitment & Transfer**

S/N	STAFF	NEW	TRANSFERS	TOTAL
1	Academic Staff	4	5	9
2	Administrative Staff (Muhimbili Campus)	3	23	26
	<b>TOTAL</b>	<b>7</b>	<b>28</b>	<b>35</b>

*Source: Office of the Vice Chancellor*

### 2.12.2 Staff Training and Development

#### (a) Long Training

During the period under review the Directorate continued to ensure that competent, functional, relevant and adequate human resource with appropriate skill mix and competences are in place. In recognition of the importance embodied in the staff training, the University continued to train its employees both locally and overseas and it continued to encourage and support individual's efforts. In this respect a number of employees attended Diploma, Undergraduate and Postgraduate courses at higher learning institutions as summarized in the Table 4 below:

**Table 4: Staff Training status as at 30 June 2022**

S/N		PhD	Master	Other training (Post Doc, MSc. Super Specialization)	Total	
Academic Staff	Staff on Training	M =6	M = 27	F= 2	65	
		F =11	F = 16	M=3		
	Total	17	43	5		
	Staff completed training	M = 7	M = 8	M = 0	24	
F = 4		F = 4	F = 1			
	Total	11	12	1		
Admin & Technical Staff	Staff on Training	PhD	Master	Degree	Diploma	Total
		M=0	M= 1	M = 6	M = 0	
	F =1	F = 1	F = 3	F = 0		
	Total	1	2	9	0	12

*Source: Office of the Vice Chancellor*

**(b) Short Term Training**

During the reporting period a number of staff attended short courses / professional trainings locally and internationally. Such trainings include Customer Care, Research, and Records Management, Professional capacity building Training, Professionalism and Ethics. Some of the Trainings are elaborated below:

**i. Induction Training for newly employed staff**

The Directorate of Human Resources Management & Administration in collaboration with the Tanzania Public Service College (TPSC) organised and conducted one induction course training to newly employed MUHAS staff for the purpose of enhancing performance skills and promote high level of integrity. The training was conducted from 21 March 2022 to 25 March 2022 at CHPE Building, DPI Room at MUHAS.

**ii. Training on preparation for retirement to MUHAS staff**

In the financial year, the Directorate prepared training for Retirement which was conducted by the Tanzania Public Service College (TPSC) from 21 March 2022 to 25 March 2022. The training focused on enhancing staff who are expecting to retire to prepare for life and changes after retirement. The training provided entrepreneurship skills which will enhance the retired staff to understand the opportunities for investments as well as advice on financial and health management.

**iii. Training on Prevention of Corruption at Workplace to MUHAS Staff**

Directorate of Human Resources Management and Administration organised training on prevention of corruption at workplace, which was conducted on 14 and 15 June 2022 by the Integrity Committee in collaboration with PCCB, Ethics Secretariat and President's Office - State House. This training created awareness on the importance of preventing corruption at work place for the University staff.

**iv. Training on HIV/AIDS and Non - Communicable Disease at the work place**

The Directorate of Human Resources Management and Administration organised the training on HIV/AIDS and Non-Communicable Diseases at the work place which was conducted on the 24 - 27 May 2022. The training was facilitated by the President's Office, Public Service Management & Good Governance in collaboration with TACAIDS. The training was conducted to MUHAS HIV Committee, Peer Educators from each Department, Unit, Directorate and Schools as well as all the staff at the University. This training created awareness on the importance of preventing the spread of HIV/AIDS at the work place and how to eat and live healthy.

**v. Integrity Training for all MUHAS Management and Staff**

In this financial year, a training was conducted by Senior Officers and Representatives from Chief Secretary Office (State House), President Office - Public Services Management and Good Governance; Ethics Secretariat and PCCB. The MUHAS Management attended the training held on the 14 June 2022 and all other staff attended training on the 15 June

2022. The training focused on directing staff to work under guidance of the Public Service Rules and Regulations, 2003 as provided by the Government.

**vi. Training on the eMREJESHO System to MUHAS Staff**

Following appointment of the MUHAS Complaints Handling Committee, 5 members and 1 ICT Officer were facilitated to attend training on eMREJESHO system conducted by the President’s Office, Public Service Management & Good Governance. The system has been established by the Government for the purpose of responding to complaints, inquiries as well as receiving recommendations from the public and stakeholders. This training will also be provided to MUHAS Leaders and students as part of the University Community.

**2.12.3 Staff Promotion**

Following the directives of President Office, Public Service Management and Good Governance through circular with Ref. No.FA.97/228/01/04 dated 22 April 2022, MUHAS promoted 80 staffs, with a total of 22 academic staffs and 58 administrative staffs. Basing on the above-mentioned directives, staff who were due for promotion were issued promotion letters after been uploaded and approved in the Human Capital Management Information System (NEW HCMIS).

**2.12.4 Obituary**

During the reporting period, two (2) staff passed away. One academic staff from the Department of Restorative Dentistry and another one from the Community Health Nursing Department as shown in Table 5 below. May their souls rest in peace.

**Table 5: Obituary**

S/N	Name	Designation	Date Passed Away	Department/School
1.	Mr. Prosper S. Tibalinda	Health Laboratory Scientist Officer I	23 November 2021	School of Pharmacy
2.	Ms. Kuruthumu Issa Mgenzi	Personal Secretary II	17 January 2022	School of Pharmacy

**2.12.5 Staff Retirement, End of Contract and Resignation**

**Retirement, End of Contract and Resignation for Academic staff**

**(a) Retirement**

During the reporting period, two Academic Staff and three Administrative & Technical staff attained compulsory retirement age and left employment with MUHAS.

**(b) End of Contract**

During the reporting period, post retirement contracts in respect of two retired academic staffs came to an end and there was renewal of contract for two academic staffs as per guidance issued through Government Circular No. 1 of 2018.

#### **2.12.6 Establishment of MUHAS Confidential Registry**

In this financial year, the Directorate of Human Resources Management & Administration continued to improve MUHAS Registry Office basing on directives from President Office, Public Service Management, Records and Archives Management Department. A total of 572 confidential personal files and 20 confidential subject files were opened and is still ongoing.

#### **2.12.7 Staff Performance Appraisal for 2021/22**

Following the end of the financial year 2021/22, 263 Academic Staffs and 280 Administrative and Technical staff submitted OPRAS forms. All staff that had filled in OPRAS forms were issued with OPRAS response letters. The Directorate is on the process of finalizing the assessment for the financial year 2021/22 for the SPMAC meeting which is expected to be conducted in September 2022.

#### **2.12.8 Appointment of Different Committees**

For the purpose of improving staff statutory rights and maintaining good industrial relations, MUHAS Management has finalized the improvement of the human resources policies that were submitted by two committees namely:

- (i) Committee for revising MUHAS Scheme of Services for Administrative and Technical Staff,
- (ii) Committee for revising MUHAS Client Services Charter
- (iii) The Committee for revising MUHAS Staff Regulations 2015 is on process to finalize the policy.

Furthermore, during this financial year, three (3) committees were appointed by MUHAS Management as guided by the PS - PO PSM & GG, namely:

- (i) Incentive Scheme Committee
- (ii) Committee for training on eMREJESHO SYSTEM to MUHAS staff
- (iii) Committee for revising the MUHAS Scheme of Service of Service,2016 (for addendum to cadres as guided by the Authority).

#### **2.12.9 Resignation**

During the reporting period one Academic staff resigned.

#### **2.12.10 Staff Turnover and Retention**

In the reporting period, a total number of 15 staffs left MUHAS due to resignation, retirement, end of contract, death, transfer and misconduct. The turnover rate was 2% per annum.

#### **2.12.11 Medical Assistance**

During the period under audit, the University continued to provide free medical care to students, staffs, and staff spouses and up to four dependants under the National Health Insurance Fund arrangements, and for those referred abroad for treatment.

#### **2.12.12 Leave Passage**

Leave passage for staff continued to be provided once in two years.

#### **2.12.13 Financial Assistance**

Loans, salary advances and other financial assistance were available to employees depending on the merit of each case as assessed by management but within the limitations of the University's Financial Regulations and Treasury Registrar circulars. The University also facilitates long-term loans issued to employees by banks and other financial bodies.

#### **2.12.14 Staff Emoluments**

During the period, the Government paid staff salaries on monthly basis and timely in accordance with approved scales directly into staff bank accounts.

#### **2.12.15 Retirement Benefits**

During the period under review, the University continued to contribute to various pension schemes in favour of permanent and pensionable employees according to their entitlements. Contributions based on basic salaries were made to Pensions Funds (15% or 10% depending on their pension scheme) and Employees on contract terms were paid 25% of their substantive salaries drawn during the contract period as gratuity at the end of their engagement.

#### **2.12.16 Staff Disciplinary Matters**

During the reporting period, we had two staffs that were having disciplinary issues and they are under various procedures and processes with the University Authorities as per rules and regulations.

### **2.13 STUDENTS WELFARE**

#### **2.13.1 Orientation for first year students:**

The Dean of Students Office (DOSO) organized a one-week orientation for the new students for 2021/22 academic year. The event took place from 1 to 5 November 2021. All activities were successfully accomplished as planned.

#### **2.13.2 Guidance and Counselling Services:**

The guidance and counseling services were provided to students. A total of 112 students (93 males and 19 females) from various schools and the Institute of Allied Health Sciences were guided and counselled. Matters of concern which were reported to the counseling unit were: academic, social, psychosocial, financial, spiritual, health, and psychiatric.

#### **2.13.3 Care and Support to Sick Students:**

The Students Services Bureau supported sick students by facilitating availability of medical insurance membership cards and closely following up those who were hospitalized. During the reporting period, a total of 143 students fell sick - of whom 108 were attended to as outpatients and 35 were hospitalized.

#### **2.13.4 Students Accommodation Services:**

##### **a) Enforcement of Students Tenancy Agreement:**

During the reporting period, the Students Services Bureau (SSB) allocated rooms to eligible Students at Muhimbili, Chole Road, and Nursing Hostels. The SSB also enforced Students Tenancy Agreement and Students By-laws pertaining to accommodation.

##### **b) Cafeteria Services:**

The company that was, and still is, providing cafeteria services at Muhimbili and Chole Road Hostels is Villa Catering. Overall, performance of the company was satisfactory, despite some challenges that were reported and addressed accordingly.

##### **c) Security Issues at the Hostels:**

Security matters at both Muhimbili and Chole Road student's hostels are taken care by SUMA JKT. Overall, performance of the company was satisfactory, despite some challenges that were reported and addressed accordingly.

##### **d) Students' Leadership and Governance:**

MUHASSO Government continued with their activities harmoniously to a large extent. The students' government got necessary support from the University Management as need arose. The 2021/22 MUHASSO leadership completed its term in early May 2022. The new government was elected and assumed powers in late June 2022. The new top MUHASSO leaders for 2022/23 academic year were Mr. Erick Enock DDS4 (President) and Mr. David Machange, MD2 (Vice President).

##### **e) Events/Sports Activities:**

###### **Internal Sports Events**

Several Intra-University sports events - particularly football and Volleyball competition were organized and conducted by MUHASSO.

#### **2.14 MAINTENANCE, RENOVATION AND OTHER ACTIVITIES**

During the year the University continued with maintenance, renovation and other activities continuously as shown below:

##### **2.14.1 Construction of the Multi-Purpose Building for the Centre of Excellence in Cardiovascular Sciences at Mloganzila Campus**

This project is being executed by the Contractor M/S Group Six International at a contract sum of TZS 12,300,990,594.41 (fixed price). The Consultant for this project is HabConsult Ltd. The amount certified to date is TZS 9,852,149,601.89, and the amount paid to date is TZS 9,852,149,601.89. This project commenced on 20 February 2018 and was supposed to be completed on 20 February 2019. However due to various reasons, the first extension

of time was granted from 20 February - 30 May 2019, second extension from 30 May to 30 November 2019, third extension of time from 30 November 2019 to 30 December 2020, fourth extension of time from 30 December 2020 to 30 June 2021, fifth extension of time from 30 June 2021-31 August 2021 and sixth extension of time from 31 August 2021 to 31 December 2021.

The construction has now been completed and the building was handed over on 11 March 2022 with a snag list. The Project is under defects liability period for a one year up to March 2023 where the consultant and the contractor will be responsible for identification and attendance of all defects occurred.

#### **2.14.2 Proposed Vertical Extension of the SPHSS Building**

Due to acute shortage of office spaces at the University, the University through the School of Public Health decided to extend the SPHSS building (Block M) vertically to add one more floor on top of the existing single-story structure in order to mitigate the problem. This project is being executed by the Contractor M/s G.E. Engineering and the total cost of the extension works is TZS 187,783,843.00 (VAT Inclusive). The Consultant for this project is A.V. Consultant. This project commenced on 08 December 2021 and was supposed to be completed on 08 June 2022. However, the contractor requested for time extension starting from 15 June 2022 up to 9 August 2022 to finish up some additional works requested and approved by the client.

#### **2.14.3 Construction of School of Dentistry Dispensing Room**

As a measure carried out to uplift the appearance of the School of Dentistry building as well as improving working environment and provision of services at the School of Dentistry Dispensing Room, the Contractor M/S Afri-works Co. Ltd was awarded a contract worth TZS 69,894,406.00 (VAT Inclusive), to execute the mentioned works. These works that commenced on 6 January 2022 were completed on 6 April 2022.

#### **2.14.4 Construct a Storm Water Channel at BADECO Expand satellite teaching facilities at Bagamoyo Teaching Unit (BTU).**

In an effort to control the damage that was caused by the storm water from upper lying areas of Bagamoyo township towards MUHAS's BADECO beach plot, as well as creating conducive research and learning environment at Bagamoyo Training Unit (BTU). The contractor M/S Elite Construction Ltd was awarded a contract worth TZS 134,512,032.00 VAT inclusive to execute works. These works involved construction of a storm water channel towards the Indian ocean as well as renovation works at BTU. The works started on 16 May 2022 and are expected to be completed on 1 August 2022

#### **2.14.5 Renovation of School of Pharmacy Teaching Facilities.**

The Contractor M/S Harisini Enterprises Ltd was engaged to carry out renovations works of the School of Pharmacy teaching facilities so as to uplift the learning environment at the school. These works were valued at a contract sum of TZS 125,685,340 and TZS

27,131,740.00 (VAT Inclusive), that commenced on 31 January 2022 and were successfully completed on 30 April 2022.

#### **2.14.6 Construction of Water Tank at MUHAS.**

As a measure taken to ensure that MUHAS has its own water source that is connected directly to DAWASA mains, rather than the current situation whereby MUHAS gets its water supply through Muhimbili National Hospital (MNH), the contractor M/S Maski & Sons Construction Co. Ltd has been awarded a contract worth TZS 924,485.743.39 VAT inclusive to construct an overhead concrete water storage tank as well as an underground concrete water storage tank. This project's construction life span is six months, and it started on 4 July 2022 and will be completed on 4 January 2023.

#### **2.14.7 Strengthening Boundaries at Mloganzila Campus**

M/S Afri Works Company Ltd was awarded a contract worth TZS 159,645,150.00 VAT inclusive as a contractor to carry out boundaries recovery as well as placement of heavy concrete barriers along the borders of MUHAS's Mloganzila land, that started on 13 June 2022 and will be completed on 13 August 2022. Once the project is completed it will strengthen the security of MUHAS's vast land at Mloganzila against encroachment and the rapidly mushrooming settlements and increasing human activities along MUHAS land's borderline.

#### **2.14.8 Proposed Extension of X-Ray Room at School of Dentistry**

The Estates Directorate supervised works contract worth TZS 31,528,420.00 (VAT inclusive), executed by the Contractor M/S Afri-works ltd, geared at improving the physical working environment at the School of Dentistry X-ray section. The works commenced on 3 May 2022 and were completed on 20 May 2022.

#### **2.14.9 Provision of Sanitary Disposal Services at MUHAS and Chole Road Hostels**

During the reporting period, service provider M/S Envirotec Hygiene and Pest Control Limited continued with the Provision of sanitary disposal services at both MUHAS's main campus and Chole Road student's hostels. This service provider is engaged to ensure that hygienic conditions are maintained. This service contract is worth TZS 28,320,000 VAT inclusive, and it commenced on 18 November 2021 and will end on 18 November 2023.

#### **2.14.10 Gardening, Cleanliness and Grounds Maintenance.**

During the reporting period the service provider for gardening, cleaning and grounds maintenance M/S Ledso Consolidated Limited continued offering services at both MUHAS's main campus, Bagamoyo Training Unit (BTU) and Chole Road student's hostels at a contract sum of TZS 22,900,000 VAT inclusive per month. This two-year contract commenced on 18 November 2021 and will end on 30 November 2022.

As well, during the reporting period, the service provider, M/S K- Environment Sanitation Services, who was contracted to provide garbage collection services at both, Muhimbili campus, Chole Road students' hostels and at Kalenga Guest House continued with the



service. The contract sum is TZS 4,200,000 per month and the contract commenced on 3 May 2021 and will end on 3 May 2023.

#### **2.14.11 Preventive Maintenance Projects.**

To ensure that various equipment continue to perform well, the University continued with preventive maintenance project for servicing and maintenance of MPL lift at Muhimbili campus during the reporting period. This project is being executed by the service provider M/S Derm Elevators at contact sum of TZS 500,000 per month VAT inclusive. This two years' service contract commenced on 03 May 2021 and will end on 02 May 2023.

During the reporting period the service provider M/S Ref Refrigeration and Air Conditioning carried out preventive maintenance of air conditioners at Muhimbili, Kalenga House and Chole Students Hostels. This two years' service contract is executed every after three months is worth TZS 11,692,000 VAT inclusive per quarter, and it commenced on 10 May 2021 and will end on 9 May 2023.

The Directorate also supervised the preventive maintenance and repair of sewerage system at Muhimbili campus, Kalenga House and Chole Road Hostels during the reporting period. This service contract was carried out by the service provider M/S Kisomboko Company Limited after every four months at a contract sum of TZS 14,817,500 VAT inclusive per service. This two years' service contract commenced on 12 April 2021 and will end on 11 April 2023.

#### **2.14.12 In House Repairs**

During the reporting period the Directorate carried out a number of routine minor repair tasks in response to repair request from various end users at the University Campuses. Among these minor repairs and renovation works included:

- i. Painting of the DVC-PFA offices, VC washroom and treatment of wall that has been affected by fungus near the near BVR machine. The cost of the repair works was worth TZS 1,990,000, and started on 14 May 2022 and were completed on 22 May 2022;
- ii. Painting worn out school of pharmacy corridors walls and staircases. The repair work's labour cost was TZS 3,735,000 and started on 17 June 2022 and were completed on 27 June 2022;
- iii. Rehabilitation of the staff house located at Mazengo street in Upanga at TZS 4,436,760. Repairs started on 24 May 2022 and were completed on 28 May 2022; and
- iv. Rehabilitation of ICT postgraduate classroom, the rehabilitation started on 25 May 2022 and was completed on 28 May 2022, at a cost of TZS 3,735,000.

#### **2.15 COUNCILLORS' INTERESTS**

There were no Councillors' interests in the affairs of the University, which were not declared/disclosed during the year under review.

## 2.16 RELATED PARTY TRANSACTIONS

MUHAS is an entity which is wholly owned by the government. The Government significantly influences the roles of the University as well as being its major financier. The University enters into transactions with other government owned entities, government departments and state-owned enterprises on an arm's length basis. Below is a summary of the Councillors and the key management personnel remuneration paid during the year under review: -See Table 6 below.

**Table 6: Summary of the remuneration paid to Councillors' and Key Management Personnel**

ITEM	ANNUAL REMUNERATION	
	30.06.2022	30.06.2021
	TZS	TZS
Councillors' Allowances/Remuneration	65,000,000	65,000,000
Committee Allowance/Remuneration	57,460,000	67,299,184
Emoluments to key Management Personnel	257,526,400	241,041,600
<b>Total</b>	<b><u>379,986,400</u></b>	<b><u>373,340,784</u></b>

Source: Office of the Director of Finance

\* Key management personnel include:

Vice Chancellor,  
Deputy Vice Chancellor-Academic, Research & Consultancy,  
Deputy Vice Chancellor-Planning, Finance and Administration.

Transactions done with other government owned entities, government departments and state-owned enterprises.

	30.06.2022	30.06.2021
	TZS	TZS
<b>RECEIVABLES</b>		
Higher Education Students' Loan Board	1,386,283,224	102,830,088
Ministry of Health, Community Development, Gender, Elderly & Children	30,340,000	-
National Health Insurance Fund	280,715,950	431,845,000
Muhimbili National Hospital	69,260,000	69,260,000
Ministry of Education, Science & Technology	358,730,000	-
Tanzania Posts Corporation	2,491,119	-
Government Procurement Service Agency	-	503,019,317
<b>TOTAL</b>	<b><u>2,127,820,293</u></b>	<b><u>1,106,954,405</u></b>
<b>PAYABLES</b>		
TANESCO	75,785,451	75,663,672
Government Printers	1,305,000	-

Muhimbili National Hospital	31,134,536	84,118,189
TCU	2,500,000	-
DAWASCO	8,881,883	7,064,524
COSTECH	14,400,000	-
TTCL	240,496	-
SUMA JKT GUARD LTD	34,467,730	75,107,000
<b>TOTAL</b>	<b>168,715,096</b>	<b>241,953,385</b>

## 2.17 DONATIONS

There were no donations contributed during the year 2021/22.

## 2.18 PERSONS WITH DISABILITIES

MUHAS being an equal opportunity employer has no discrimination of whatever kind against persons with disabilities. It provides opportunities for those vacancies that the disabled persons are capable of performing.

## 2.19 CONTRIBUTION TO THE CONSOLIDATED FUND

Over the years the university has been remitting some of its earnings to the consolidated fund. This is the university's contribution towards the government's efforts of providing social services. For the year that ended on 30 June 2022 MUHAS contributed TZS 110,000,000 to the consolidated fund for that purpose.

## 2.20 INDEPENDENT AUDITORS

The Controller and Auditor General (CAG) is the statutory auditor of Muhimbili University of Health and Allied Sciences by virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (as amended from time to time), and as amplified in Section 32(4) of the Public Audit Act, Cap 418. However, in accordance with Section 33 of the Act, M/S LINDAM AUDIT (LINDAM), were authorized to carry out the audit of the financial statements of MUHAS jointly with the Controller and Auditor General for the financial year that ended on 30 June 2022.

### BY ORDER OF THE COUNCIL

Dr. Harrison G. Mwakyembe, Chairperson: Signature:  Date: 22.03.2023

Prof. Andrea B. Pembe, Member: Signature:  Date: 22.03.2023

**3.0 STATEMENT OF COUNCILLOR'S RESPONSIBILITY FOR THE YEAR ENDED 30 JUNE 2022**

It is the Governing Board's responsibility to ensure proper books of accounts are kept and at the end of each financial year to produce financial statements which reflect a true and fair view of the state of affairs and the results of operations of the University.

The Governing Board confirms that suitable policies have been used and applied consistently and reasonably, and neutral judgments and estimates have been made in the preparation of the University's Financial Statements for the year ended 30 June 2022.

The Governing Board further confirms that applicable accounting standards in accordance with International Public Sector Accounting Standards have been followed and that the financial statements have been prepared on a going-concern and accrual basis. The Board has reasonable expectations that the University has adequate resources to continue in operation for the foreseeable future.

Dr. Harrison G. Mwakyembe, Chairperson: Signature:  Date: 22-03-2023

Prof. Andrea B. Pembe, Member: Signature:  Date: 22-03-2023

**4.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF MUHAS FOR THE YEAR ENDED 30 JUNE 2022**

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

It is the duty of a Professional Accountant to assist the Council members/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's financial 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 Council members/Governing Body as under Council Responsibility statement.

I, Abdallah Mwaduga, being the Head of Finance/Accounting of MUHAS 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 MUHAS as on that date and that they have been prepared based on properly maintained financial records.

Signed: 

Position: **Director of Finance**  
NBAA Membership No: **ACPA 1930**

Date: 22/03/2023

## 5.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022			
ASSETS	NOTES	30.06.2022	30.06.2021
		TZS	TZS
<b>Current assets</b>			
Cash and cash equivalents	14	36,147,238,630	33,802,659,542
Receivables	15	5,199,706,706	3,964,116,392
Prepayments	16	77,267,579	68,506,590
Inventories	17	160,000,420	183,605,018
		<u>41,584,213,335</u>	<u>38,018,887,542</u>
<b>Non-current assets</b>			
Property, plant and equipment	23	96,483,752,012	89,629,219,068
Intangible assets	25	12,232,780	-
		<u>96,495,984,792</u>	<u>89,629,219,068</u>
<b>TOTAL ASSETS</b>		<u>138,080,198,127</u>	<u>127,648,106,610</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables and accruals	18	9,043,195,975	6,873,630,338
Employee benefits	19	653,361,102	1,099,506,555
Deferred income (Revenue)	20	890,475,125	2,127,556,538
Deposits	22	7,412,372,198	5,729,161,626
		<u>17,999,404,400</u>	<u>15,829,855,057</u>
<b>Non-Current Liabilities</b>			
Deferred income (Capital)	21	51,748,862,016	46,051,352,212
<b>TOTAL LIABILITIES</b>		<u>69,748,266,416</u>	<u>61,881,207,269</u>
<b>NET ASSETS</b>		<u>68,331,931,711</u>	<u>65,766,899,341</u>
<b>NET ASSETS/EQUITY</b>			
Taxpayers/share capital		29,029,722,438	29,029,722,438
Accumulated surplus		39,302,209,273	36,737,176,903
<b>TOTAL NET ASSETS/EQUITY</b>		<u>68,331,931,711</u>	<u>65,766,899,341</u>

The accounting policies and the notes form an integral part of these financial statements. The financial statements were approved and authorized for issue by the University Council on 17/02/2023 and were signed on its behalf by:

Chairperson 

Date: 22-03-2023

Council member 

Date: 22-03-2023

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

	NOTES	30.06.2022	30.06.2021
<b>REVENUE</b>		<b>TZS</b>	<b>TZS</b>
Fees, fines, penalties and forfeits	4	242,293,051	149,342,924
Revenue Grants	5	54,302,441,260	45,818,582,150
Revenue from exchange transactions	6	11,170,098,793	10,425,291,972
Other revenue	7	3,401,676,022	4,414,766,863
Gain on foreign currency translations	13	-	111,934,412
<b>TOTAL REVENUE</b>		<b>69,116,509,126</b>	<b>60,919,918,321</b>
<b>EXPENSES AND TRANSFERS</b>			
<b>Expenses</b>			
Wages, salaries and employees benefits	8	29,095,096,876	25,493,171,058
Use of goods and services	9	27,042,494,784	28,238,900,832
Maintenance expenses	10	1,335,412,860	1,532,135,952
Other expenses	12	6,303,586,485	229,859,595
Depreciation of Property, plant and equipment	24	2,658,778,531	1,563,089,180
Amortization of intangible assets	26	6,107,220	4,547,020
<b>Total expenses</b>		<b>66,441,476,756</b>	<b>57,061,703,637</b>
<b>Transfers</b>			
Grants, subsidies and other transfer payments	11	110,000,000	1,935,985
<b>Total transfers</b>		<b>110,000,000</b>	<b>1,935,985</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>66,551,476,756</b>	<b>57,063,639,622</b>
<b>SURPLUS FOR THE YEAR</b>		<b>2,565,032,370</b>	<b>3,856,278,699</b>

The accounting policies and the notes form an integral part of these financial statements.

The financial statements were approved and authorized for issue by the University Council on.....and were signed on its behalf by:

Chairperson 

Date: 22.03.2023

Council member 

Date: 22.03.2023

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

	CAPITAL FUND	ACCUMULATED SURPLUS	TOTAL
	TZS	TZS	TZS
Balance as at 1 July 2020	29,029,722,438	32,880,898,204	61,910,620,642
Surplus for the year	-	3,856,278,699	3,856,278,699
<b>Balance as at 30 June 2021</b>	<b>29,029,722,438</b>	<b>36,737,176,903</b>	<b>65,766,899,341</b>
Balance as at 1 July 2021	29,029,722,438	36,737,176,903	65,766,899,341
Surplus for the year	-	2,565,032,370	2,565,032,370
<b>Balance as at 30 June 2022</b>	<b>29,029,722,438</b>	<b>39,302,209,273</b>	<b>68,331,931,711</b>

The accounting policies and the notes on form an integral part of these financial statements.

The financial statements were approved and authorized for issue by the University Council on.....and were signed on its behalf by:

Chairperson 

Date: 22.08.2023

Council member 

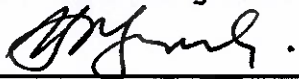
Date: 22.08.2023



**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	30.06.2022 TZS	30.06.2021 TZS
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Revenue grants	33	58,762,869,650	45,818,582,150
Revenue from exchange transactions	33	9,912,847,491	8,366,259,221
Other revenue	33	3,401,676,022	5,391,193,828
Fees, fines, penalties and forfeits	4	242,293,051	149,342,924
Gain on foreign currency translations	13	-	111,934,412
<b>Total receipts</b>		<b>72,319,686,214</b>	<b>59,837,312,535</b>
<b>Payments</b>			
Wages, salaries and employee benefits	33	(29,541,242,329)	(25,405,671,609)
Use of goods and services	33	(23,166,113,978)	(29,616,075,010)
Other expenses	12	(6,303,586,485)	(33,052,536)
Maintenance expenses	10	(1,335,412,860)	(1,532,135,952)
Grants, Subsidies and other Transfer Payments		(110,000,000)	(1,935,985)
		<b>(60,456,355,652)</b>	<b>(56,588,871,092)</b>
<b>Net cash flows from operating activities</b>		<b>11,863,330,562</b>	<b>3,248,441,443</b>
<b>Cash flows from investing activities</b>			
Acquisition of property and equipment	23	(9,513,311,475)	(2,627,972,918)
Proceeds from sale of Property, plant & equipment		12,900,000	-
Acquisition of intangibles	25	(18,340,000)	-
<b>Net cash flows used in investing activities</b>		<b>(9,518,751,475)</b>	<b>(2,627,972,918)</b>
<b>Cash flows from financing activities</b>			
Grants received/transferred/amortized	21.1	(2,438,303,829)	(3,721,977,171)
<b>Net cash flows from financing activities</b>		<b>(2,438,303,829)</b>	<b>(3,721,977,171)</b>
<b>Increase/(decrease) in cash and cash equivalents</b>		<b>2,344,579,088</b>	<b>(3,101,508,647)</b>
Cash and cash equivalents at beginning of the year		33,802,659,542	36,904,168,189
<b>Cash and cash equivalent at the end of the year</b>	14	<b>36,147,238,630</b>	<b>33,802,659,542</b>

The financial statements were approved and authorized for issue by the University Council on...17/02/2023...and were signed on its behalf by:

Chairperson 

Date: 22.03.2023

Council member 

Date: 22.03.2023

**MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCES (MUHAS)**

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2022**

Details	Original Budget {A}		Final Budget {B}		Actual on Comparable Basis {C}		Difference {B-C}	Difference in %	Note
	TZS		TZS		TZS	TZS			
<b>RECEIPTS</b>									
Fees, fines, penalties and & forfeits	218,155,976		218,155,976		242,293,051		(24,137,075)	(11)	
Other revenue	2,152,035,072		2,152,035,072		3,401,676,022		(1,249,640,950)	(58)	i
Revenue from exchange transactions	10,620,436,216		10,620,436,216		10,903,468,556		(283,032,340)	(3)	
Revenue grants	85,558,711,214		85,558,711,214		52,260,057,531		33,298,653,683	39	ii
<b>TOTAL RECEIPTS</b>	<b>98,549,338,478</b>		<b>98,549,338,478</b>		<b>66,807,495,160</b>		<b>31,741,843,318</b>		
<b>PAYMENTS</b>									
Grants, subsidies and other transfer payments	110,000,000		110,000,000		110,000,000		-	-	
Maintenance expenses	1,994,407,012		1,994,407,012		1,334,409,344		659,997,668	33	
Other expenses	14,414,197,742		14,414,197,742		6,390,279,796		8,023,917,946	56	iii
Use of good sand services	55,641,574,673		55,641,574,673		24,397,873,695		31,243,700,978	56	iv
Wages, salaries and employees benefits	53,922,510,470		53,922,510,470		29,090,798,672		24,831,711,798	46	v
<b>TOTAL PAYMENTS</b>	<b>126,082,689,897</b>		<b>126,082,689,897</b>		<b>61,323,361,507</b>		<b>64,759,328,390</b>		
<b>NET RECEIPTS/PAYMENTS</b>	<b>(27,533,351,419)</b>		<b>(27,533,351,419)</b>		<b>5,484,133,653</b>		<b>(33,017,485,072)</b>		

**STATEMENT OF RECONCILIATION OF ACTUAL AMOUNT ON A COMPARABLE BASIS AND ACTUAL AMOUNT  
IN FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

Details	Actual amounts on comparable basis	Cash Flows	Differences
<b>REVENUE</b>			
Receipts from non-exchange transactions	54,302,441,260	58,762,869,650	(4,460,428,390)
Receipts from Exchange transactions (Internal)	14,814,067,866	13,556,816,564	1,257,251,302
<b>Total Revenue (A)</b>	<b>69,116,509,126</b>	<b>72,319,686,214</b>	<b>(3,203,177,088)</b>
<b>EXPENSES</b>			
Grants, subsidies and other transfer payments	110,000,000	110,000,000	-
Maintenance expenses	1,335,412,860	1,335,412,860	-
Other expenses	6,303,586,485	6,303,586,485	-
Use of goods and services	27,042,494,784	23,166,113,978	3,876,380,806
Wages, salaries and employees benefits	29,095,096,876	29,541,242,329	(446,145,453)
<b>Total expenses (B)</b>	<b>63,886,591,005</b>	<b>60,456,355,652</b>	<b>3,430,235,353</b>
<b>Excess of Receipt Over Payment ( C)</b>	<b>5,229,918,121</b>	<b>11,863,330,562</b>	<b>(6,633,412,441)</b>
<b>Basic Differences in Operating Cash flows (+/-)</b>			
Add: Cash receipts from receivable	(1,244,351,302)	-	(1,244,351,302)
Less: Payment to supplier and other payables	7,877,763,743	-	7,877,763,743
Less: Payment made for acquisition of PPE	(2,620,019,255)	(2,620,019,255)	-
Less: Changes in grants received	(2,438,303,829)	(2,438,303,831)	-
<b>Total Basic Differences (D)</b>	<b>6,805,007,478</b>	<b>(5,058,323,086)</b>	<b>6,633,412,441</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent ( E)=(C+D)</b>	<b>2,344,579,088</b>	<b>2,344,579,088</b>	<b>-</b>
Add: Cash at the beginning of the year (F)	33,802,659,542	33,802,659,542	-
<b>Cash and Cash Equivalent at the end of the Year (G)=E+F</b>	<b>36,147,238,630</b>	<b>36,147,238,630</b>	<b>-</b>
<b>REPRESENTED BY;</b>			
Cash and Cash Equivalent at the beginning of the year	33,802,659,542	33,802,659,542	-
Net Change in operating activities	11,863,330,562	11,863,330,562	-
Net Change in investing activities	(9,518,751,475)	(9,518,751,475)	-
Net Change in financing activities	-	-	-
<b>Cash and Cash Equivalent at the end of the period<sup>1</sup></b>	<b>36,147,238,630</b>	<b>36,147,238,630</b>	

<sup>1</sup>According to IPSAS 24 (Budget and Actual Amounts), it is entailed that If a basis other than the accrual basis is adopted for the budget, the major totals presented in the statement of budget and actual comparison will be reconciled to net operating, investing and financing cash flows in the financial statements. Since the entity prepares the Statement of financial performance on Accrual basis and the Budget being prepared in cash basis, this statement of reconciliation is of vital importance as it will reconcile the timing differences between the accrual and cash basis.

## **6.0 NOTES TO THE FINANCIAL STATEMENTS**

### **Note: 1.0 GENERAL INFORMATION**

#### **1.1 Establishment**

Muhimbili University of Health and Allied Sciences (MUHAS) is a fully-fledged University that was established by the University Act (No. 7 of 2005) and the MUHAS Charter and Rules of 2007. The University came into existence after the then Muhimbili University College of Health Sciences, then constituent college of the University of Dar es Salaam, was accredited by the Tanzania Commission for Universities in 28 March 2007.

#### **1.2 Basis of Financial Statements Preparation**

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). No adjustments have been made for inflationary factors affecting the financial statements.

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the University's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are separately disclosed in a note.

### **Note: 2.0 APPLICATIONS OF ACCOUNTING STANDARDS**

**2.1** During the financial year under review the University continued to apply the following Tanzania Financial Accounting Standards (TFAS) which had no equivalent IPSASs issued by the National Board of Accountants and Auditors (NBAA): -  
TFRS No 1 Directors' Report (Effective for the financial statements beginning on or after 1 July 2010).

#### **2.2 Functional and Presentation Currency**

The functional currency of MUHAS, which is also its presentation currency, is the Tanzania Shilling.

### **Note 3.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **3.1 Property, Plant and Equipment**

Property, plant and equipment are initially recorded at historical cost, which includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the assets' carrying amount or recognized as a separate asset, as appropriate, only when it is probable that the future economic benefits associated with the cost of the item can be measured reliably. All other repair and maintenance are charged to the income statement during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation of property and equipment are credited to other reserves in shareholders' equity. Decreases that offset previous increases of the same asset are charged to reserves. All other decreases are charged to the income statements.

### 3.2 Depreciation

Depreciation on assets is calculated using the straight-line method to write off the cost of each asset value over its estimated useful life at a given rate per annum as detailed below:

Category	Rate%
Land	0.0
Buildings	4.0
Furniture and Fixtures	20.0
Equipment	12.5
Computers	33.3
Motor Vehicles	20.0
Library Books	50.0
Graduation Gown	20.0
Computer Software	33.3

Depreciation is charged full in the year of purchase and none in the year of disposal. In accordance with IPSAS 17 - Property, Plant & Equipment, depreciation of an asset will begin from the month the asset is available and ready for use.

An asset's carrying amount is written down immediately to its recoverable amount when there is strong evidence that carrying amount is greater than its estimated recoverable amount.

Likewise, the assets' residual values and useful lives are reviewed only when the conditions to warrant the review exists at the balance sheet date.

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Gain and losses on disposal are determined by comparing the disposal proceeds with the carrying amount and are charged to statement of financial performance.

Intangible assets that have an indefinite useful life are not subject amortization and are tested annually for impairment. Intangible asset that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicates that the carrying amount may not be recoverable.

### **3.3 Inventories**

#### **3.3.1 Inventories Valuation**

Inventories are valued at the lower of cost and net realizable value. Cost is determined by using first in first out method of valuation. This method of valuation is consistent with that of previous years.

#### **3.3.2 Impairment of Inventories**

When there is objective evidence that the value of inventories is impaired either through damage and or obsolescence, provision is made to that effect through income and expenditure statement.

### **3.4 Receivables, Deposits and Prepayments**

Receivables, deposits and prepayments are recognized initially at cost and subsequently measured at amortized cost net of provision for impairment.

### **3.5 Provision for Impairment of Receivables**

Provision for impairment of receivables is established when there is objective evidence that the University will not be able to collect all amounts due according to the original terms of the specific receivables.

The loss is recognized through income and expenditure statement. Bad debts are written off after all steps to recover them have failed.

### **3.6 Foreign Currency Translations**

#### **(i) Functional and Presentation Currency**

The financial statements are presented in Tanzania Shillings, which is the University's functional and presentation currency.

#### **(ii) Transactions and Balances**

Foreign currency transactions are translated into Tanzania shillings at the rates of exchange ruling at the dates of the transactions. Monetary assets and liabilities at the yearend expressed in foreign currencies are translated into Tanzania Shillings at the rates of exchange ruling at the end of the financial year. The resultant gains/losses on exchange rate translations are dealt with in the income and expenditure account.

**3.7 Cash and Cash Equivalents**

Cash and cash equivalents are carried in the balance sheet at face value. For the purpose of cash flow statement, cash and cash equivalents comprises cash in hand and deposits held on call.

**3.8 Revenue Recognition**

Revenue comprises the fair value of Government Subvention, Revenue Grants, Student fees, Interest Income and Other Income.

**Revenue is recognized as follows:**

**Government Subvention and Assistance**

Funds disbursed by the government to the University to assist in carrying out its functions are recognized by the University on Accrual basis whereas Recurrent Revenue is credited to the statement of Financial Performance and Development Funds are capitalized on IPSA's Accrual Basis.

**Revenue Grant**

Revenue grants for operating expenditure are credited to the statement of Financial Performance as Revenue in the respective Accounting year and amount fall beyond accounting period is deferred in the following year.

**Student Fees**

Student Fees are recognized in the accounting period in which the related academic year falls on accrual basis.

**Rental Income**

Rental income is recognized in the particular accounting period in which revenue falls on accrual basis and amount fall beyond accounting period is deferred upon following year.

**Interest Income**

Interest Income is recognized in the Statement of Financial Performance in the accounting period in which they fall on accrual basis.

**Other Income**

Other Income is recognized in the accounting period in which they relate on accruals basis.

**3.9 Capital Grants**

Capital grants received to finance capital expenditure or received in the form of property, plant and equipment are credited to the Capital Grants Account and the value of capital grants are amortized over their estimated useful lives.

### **3.10 Provisions, Contingent Liabilities and Contingent Assets**

#### **Provisions**

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

Provisions are reviewed at each reporting date, and the adjustments are made to reflect the current best estimate. The adjustments are included in the current period's net surplus or deficit.

#### **Contingent Liabilities**

University does not recognize a contingent liability.

A disclosure of the contingent liability is made except where the possibility of an outflow of resources embodying economic benefits or service potential is remote.

#### **Contingent Assets**

Contingent Assets are not recognized in financial statements as they may result in recognition of revenue which may not be realized.

### **3.11 Employees Benefits**

#### **3.11.1 Retirement Benefits**

The university has defined benefit contribution planned schemes for its employees a defined contribution plan under which the University pays fixed contributions in addition to the employees' own contribution to the scheme. Contributions are paid on a monthly basis with the employer paying 15% of the employee's salary while the employee contributes 5%. The university has no legal or constructive obligation to pay further contributions if the funds do not hold sufficient assets to pay all employees the benefits relating employee service in the current and prior period.

The University has statutory obligations to various pension schemes in favour of all the employees employed under permanent and pensionable terms. The pension schemes in force, which the University contributes, are the PPF, PSPF, NSSF, LAPF, and GEPF Scheme. After merger of pension schemes, the university contributes to PSSSSF and NSSF.

#### **3.11.2 Short Term Benefits**

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



### 3.11.3 Gratuity

The University accrues and pays gratuity of annual basic salary when due to staff whose employment are on contract basis.

### 3.11.4 Termination Benefit

Termination benefits are payable whenever an employee's employment is terminated before the normal retirement date or whenever an employee accepts voluntary redundancy in exchange of these benefits.

## 3.12 Financial Risk Management

The overall risk management focuses on the unpredictable financial markets and is aimed at minimizing potential adverse effects on the University's financial performance. The specific risk management policies of the University are as follows: -

### 3.12.1 Liquidity Risk

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

### 3.12.2 Credit Risk Management

The potential credit risk involves short-term cash and receivables, which are managed as follows: -

#### a) Short Term Cash Surpluses

The University deposits with banks of high credit standing her short-term cash surpluses.

#### b) Receivables

Students joining the University on private sponsorship are required to pay tuition fees in cash. Few cases of students especially those who have reputable sponsors are allowed to continue with their studies before paying fees in cash.

#### c) Foreign Currency Risk

Foreign currency risk is managed at an operational level. Losses arising from foreign liabilities are managed through timely payment of outstanding liabilities.

	30.06.2022	30.06.2021
	TZS	TZS
<b>Note: 4 Fees, fines, penalties and forfeits</b>		
Receipt from annual fees	108,871,621	75,000
Registration fees	133,421,430	149,267,924
	<u>242,293,051</u>	<u>149,342,924</u>

**Note: 5 Revenue Grants**

Government Grant Development Foreign	29,289,692,446	23,458,219,930
Government Grant Development Local	100,904,940	-
Government Grant Other charges	1,023,651,210	618,598,181
Gouvernement Grant Personnel	23,731,271,739	21,741,764,039
Emolument		
Recurrent Grants	156,920,925	-
	<u>54,302,441,260</u>	<u>45,818,582,150</u>

**Note: 6 Revenue from Exchange Transactions**

Application fee	21,153,564	237,889,666
Gain on disposal	12,900,000	-
Project and Dissertation Supervision	386,114,800	-
Receipts from Consultancy fees	955,500	-
Receipts from government quarters	670,064,977	238,841,129
Receipts from medical and dental charges	1,070,867,950	1,350,492,859
Receipts from tuition fees	8,460,840,400	7,859,531,018
Student accommodation fees	137,122,602	144,061,300
Supervision fees	410,079,000	594,476,000
	<u>11,170,098,793</u>	<u>10,425,291,972</u>

**Note: 7 Other revenue**

Accommodation service charges (Hostel)	84,912,254	84,277,888
Appeal fees	1,059,000	280,000
Exemption fees	2,950,264	-
Graduation gown hire	30,774,985	16,800,000
Miscellaneous receipts	70,366,636	21,858,452
Miscellaneous income	739,423,038	1,618,786,874
Other collections	274,118,271	359,808,651
Quality Assurance fees	79,742,160	-
Receipt from institutional overhead	1,514,751,587	1,590,570,873
Receipt from research fees	135,254,195	102,528,852
Receipts from examination fees	454,382,912	604,882,465
Receipts from identification fees	12,328,720	14,972,808
Tuition fees for University/College Students	1,612,000	-
	<u>3,401,676,022</u>	<u>4,414,766,863</u>

**Note: 8 Wages, Salaries and Employee Benefits**

Civil servants	23,330,414,775	22,604,376,057
Extra duty	-	460,366,700
Extra duty	408,844,130	445,397,488
Field (Practical Allowances)	731,075,480	-
Food and refreshments	8,720,733	26,949,980
Furniture allowances	218,770,000	58,226,704
Gratuities	25,400,000	-
Honoraria	335,217,247	208,304,409

Housing allowances	670,528,002	534,000,000
Leave travel	144,073,957	87,050,900
Local staff salaries	2,015,179,634	7,697,159
Moving expenses	53,841,012	56,824,534
Professional allowances	371,590,000	365,290,000
Responsibility allowances	354,675,000	399,367,931
Sitting allowances	283,738,377	191,687,514
Special allowances	53,593,972	5,675,000
Subsistence allowances	83,025,733	30,653,100
Telephone	6,408,824	11,303,582
	<b>29,095,096,876</b>	<b>25,493,171,058</b>

**Note: 9 Use of Goods and Services**

Accommodation	5,130,000	-
Advertising and publication	181,248,394	47,778,865
Air travel tickets	42,446,605	38,352,630
Bed and Mattresses	890,000	-
Bed Sheets and Linen	400,000	-
Catering services	137,084,245	90,082,505
Classroom teaching supplies	1,000,000	9,506,604
Cleaning supplies	38,251,720	-
Clothing and attachment	28,309,740	-
Computer software	43,922,892	16,963,477
Computer supplies and accessories	3,602,327	136,454,400
Conference facilities	71,844,773	13,138,380
Consumable medical supplies	12,779,989	11,206,000
Courier services	2,400,000	-
Dental supplies	54,690,000	-
Diesel	119,831,796	211,424,320
Drugs and medicines	-	68,135,000
Education Radio and TV broadcasting program	11,684,600	-
Electricity	980,424,370	867,692,081
Entertainment	105,319,000	36,937,660
Examination expenses	302,748,309	114,618
Exhibition, Festivals and Celebrations	15,581,260	-
Expenses of Former Leaders	3,500,000	-
Food and refreshments	27,568,000	1,200,000
Fumigation	28,589,557	10,942,768
Furniture and Appliances	680,000	4,000,000
Gifts and prizes	14,416,820	1,420,000
Ground transport (Bus, Train, Water)	106,562,708	29,180,918
Ground travel (bus, railway taxi, etc)	125,411,578	15,185,900
Hiring of training facilities	2,400,000	-
Hospital supplies	405,167,629	-
Internet and e-mail connections	112,750,265	122,839,752
Laboratory small non-durable equipment	32,273,000	-
Laboratory supplies	99,186,400	-

Land rent expenses	63,758,841	66,633,632
Laudry and cleaning	12,201,500	-
Library books	88,410,100	32,377,818
Lodging/Accommodation	3,203,900	-
Lubricants	4,865,850	-
Medical Gases and Chemicals	23,951,400	-
Mobile charges	2,520,000	-
Motor oil	46,000	354,000
Natural gas	-	190,000
News services fees	1,681,000	6,808,100
Newspapers and Magazines	19,046,700	18,323,000
Office consumables (papers, pencils, pens and stationeries	423,584,924	509,877,404
Outsourcing costs (includes cleaning and security services)	853,698,443	577,199,466
Per diem - Domestic	402,614,818	293,093,559
Per diem - Foreign	-	4,992,990
Posts and telegraphs	735,000	32,098,584
Printing and accessories	6,050,760	-
Printing and photocopy papers	40,017,100	-
Printing and photocopying costs	18,194,500	5,276,000
Printing materials	73,508,200	45,062,000
Programs transmission fees	495,048	3,300,000
Protective clothing, footwear and gears	7,552,000	-
Publicity	7,740,000	-
Remuneration of Instructors	2,686,340	4,469,000
Rent - Housing	210,938,433	216,205,169
Research and consultancies	20,459,277,138	23,863,918,279
Research and Dissertation	84,414,188	60,278,750
Sewarage charges	70,115,090	49,054,641
Software license fees	-	27,000,000
Special needs materials and supplies	26,744,043	5,745,997
Special uniforms and clothing	17,939,800	-
Specialised medical supplies	3,401,500	-
Sporting supplies	5,713,500	2,570,000
Subscription fees	49,020,675	-
Technical service fees	15,450,000	-
Telephone charges (Lamd lines)	12,061,228	-
Training allowances	45,108,200	135,542,810
Training materials	68,458,440	59,901,240
Tuition fees	325,183,089	134,044,669
Uniforms	5,850,000	15,410,000
Uniforms and ceremonial dresses	1,950,000	10,626,240
Upkeep allowances	11,280,781	-
Upkeep of Grounds and Amenities	3,474,000	-
Vaccines	1,203,000	-
Visa application fees	579,970	-
Water charges	449,523,308	324,019,439

Wire, wireless, telephone, telex services and facsimile	150,000	1,972,167
	<u>27,042,494,784</u>	<u>28,238,900,832</u>

**Note: 9.1 Restatement of Rent - Housing**

	RESTATED 30-Jun-21	AUDITED 30-Jun-21
Payments for rent - housing	213,861,390	213,861,390
Adjustment	2,343,779	-
<b>Restated rent - housing</b>	<u>216,205,169</u>	<u>213,861,390</u>

**Note: 10 Maintenance expenses**

Air conditioners	17,950,279	3,000,000
Cement, bricks and building materials	234,596,380	28,821,168
Cement, bicks and construction materials	316,073,245	-
Computers, printers, scanners, and other computer related equipment	8,138,000	13,919,661
Direct Labour (contracted or casual hire)	5,591,000	-
Electrical and other cabling materials	28,592,552	-
Mechanical, electrical and electronic spare parts	17,527,830	-
Motor vehicles and water craft	199,123,300	234,817,574
Outsource maintenance contract services	245,778,415	1,251,577,549
Paint and weather protection coatings	18,626,600	-
Photocopiers	3,993,000	-
Plumbing supplies and fixtures	8,674,670	-
Roofing materials	1,844,991	-
Spare parts	26,217,734	-
Telephone and office PABX systems	2,977,412	-
Tyres and batteries	197,226,514	-
Water pumps	420,000	-
Wood and timber supplies	2,060,938	-
	<u>1,335,412,860</u>	<u>1,532,135,952</u>

**Note: 11 Grants, subsidies and other transfer payments**

Contribution to CF (15%)	110,000,000	-
Subscription to other International Institutions	-	1,935,985
	<u>110,000,000</u>	<u>1,935,985</u>

**Note: 12 Other expenses**

Audit fees	125,833,200	120,074,000
Bank charges and commissions	13,771,469	26,505,659
Burial expenses	65,672,543	41,827,400
Consultancy fees	325,361,447	8,400,000
Education supervision expenses	2,316,200	-
Foreign exchange differences (losses)	21,238,745	6,236,560
Insurance expenses	39,657,939	-

Legal fees	4,280,000	-
Property insurance premiums	-	26,815,976
Shipping administration charges	8,200,000	-
Sundry expenses	5,697,254,942	-
	<u>6,303,586,485</u>	<u>229,859,595</u>

**Note: 13 Gain on foreign currency translation**

Foreign exchange differences (Gain)	-	111,934,412
	<u>-</u>	<u>111,934,412</u>

**Note: 14 Cash and cash equivalents**

BoT Own source Collection Account	8,036,246,355	5,378,831,531
Danish Kr Development Expenditure	2,289,928	2,583,661
Deposit General Cash Account	2,353,072,302	99,592,186
Development Expenditure Cash Account	9,764,112,988	10,388,948,317
EUR Development Expenditure	28,382,700	32,370,074
GBP Development Expenditure	89,062,548	100,508,841
HESLB Funds Account	2,764,841,975	2,776,383,977
Own source Collection Account - CRDB	390,000	305,000
Own source Collection Account - NBC	68,182,758	455,698,157
Own source Collection Account - NMB	88,705,000	20,000
Own source Development Expenditure	1,838,970,297	511,285,571
Own source Recurrent Expenditure GF	1,214,372,762	4,410,835,127
Recurrent Expenditure Cash Account	1,961,470,292	2,139,080,382
Unapplied Cash Account	661,096,307	580,652,806
USD BOT Collection Account	1,965,318	38,743,749
USD Commercial Collection Account	5,870,153,797	4,508,885,990
USD Recurrent Expenditure	1,403,923,303	2,377,934,173
	<u>36,147,238,630</u>	<u>33,802,659,542</u>

**Note 14.1 Exchange rates applied at the year ended 30 June 2022**

1. USD            TZS 2,304.20/1 USD
2. EURO        TZS 2,434.15/1 EURO
3. GBP         TZS 2,817.34/1 GBP
4. DANISH KRONE    TZS 325.73/1 DK

**Note: 15 Receivables**

Imprest receivable	281,446,379	285,411,558
Withholding tax receivable	96,000,000	96,000,000
Receivables	1,520,031,752	404,482,730
Staff advances and imprest	20,186,933	20,739,162
Supplies of goods and services	3,282,041,642	3,157,482,942
	<u>5,199,706,706</u>	<u>3,964,116,392</u>

**Note: 16 Prepayments**

Advance for office rent	<u>77,267,579</u>	<u>68,506,590</u>
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**Note: 17 Inventories**

Consumables	<u>160,000,420</u>	<u>183,605,018</u>
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**Note: 18 Payables and Accruals**

Gratuity payable	3,955,245	3,955,245
Other payables	4,488,529,357	3,014,477,343
Staff claims	3,787,473,889	2,783,283,889
Supplies of goods and services	652,235,670	879,002,815
VAT payable	49,380,433	77,811,073
Withholding tax	61,621,381	115,099,973
	<u>9,043,195,975</u>	<u>6,873,630,338</u>

**Note 18.1 Restatement of supplies of goods and services**

	RESTATED 30-Jun- 21	AUDITED 30-Jun- 21
Supplies of goods and services	876,659,036	876,659,036
Adjustment	2,343,779	-
Restated supplies of goods and services	<u>879,002,815</u>	<u>876,659,036</u>

**Note: 19 Employee Benefits**

Defined benefit scheme	<u>653,361,102</u>	<u>1,099,506,555</u>
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**Note: 20 Deferred Income (Revenue)**

Recurrent deferred income (PE)	7,847,451	462,941,396
Recurrent deferred income (OC)	882,527,674	1,664,615,142
	<u>890,475,125</u>	<u>2,127,556,538</u>

**Note: 21 Deferred Income (Capital)**

Deferred capital grant	43,746,858,970	36,848,126,751
Development deferred income	8,002,003,046	9,203,225,461
	<u>51,748,862,016</u>	<u>46,051,352,212</u>

**Note 21.1 Grants received/transferred/amortized**

Balance at 1 July (Note 20 & 21)	48,178,908,750	51,900,885,921
Balance at 30 June (Note 20 & 21)	52,639,337,141	48,178,908,750
Additions during the year	4,460,428,391	(3,721,977,171)
Less: Paid directly to Centre of Excellence by the Ministry to the contractor	(6,898,732,220)	-
Net cash movement during the year	<u>(2,438,303,829)</u>	<u>(3,721,977,171)</u>

**Note: 22 Deposits**

Deposit general	3,985,059,056	2,370,824,343
Meals, accommodation and stationeries	967,126,470	971,870,055
Special facult	835,044,441	841,768,498
Student's research fund	964,045,924	964,045,924
Unapplied deposit account	661,096,307	580,652,806
	<u>7,412,372,198</u>	<u>5,729,161,626</u>



**NOTE: 23 PROPERTY, PLANT AND EQUIPMENT**

Cost	Leasehold Land		Buildings		Furniture & Fittings		Equipment		Computer		Motor Vehicles		Library Books		Graduation Gown		WIP		Total
	TZS		TZS		TZS		TZS		TZS		TZS		TZS		TZS		TZS		
At 01 July 2021	70,292,964,616		20,243,196,247		2,544,736,898		4,815,684,920		2,790,108,043		3,083,793,579		264,033,957		71,497,623		6,685,291,094		110,791,306,977
Additions	-		6,937,201,133		281,322,744		371,209,329		1,072,818,640		850,759,629		-		-		-		9,513,311,475
Adjustments/disposal	-		6,685,291,094		-		-		-		(254,817,824)		-		-		(6,685,291,094)		(254,817,824)
At 30 June 2022	70,292,964,616		33,865,688,474		2,826,059,642		5,186,894,249		3,862,926,683		3,679,735,384		264,033,957		71,497,623		-		120,049,800,628
Accumulated Depreciation																			
At 01 July 2021	-		9,446,655,288		2,194,244,375		3,864,855,574		2,469,774,027		2,851,027,012		264,034,011		71,497,623		-		21,162,087,910
Charge during the year	-		1,354,627,539		240,245,217		258,553,175		539,976,625		265,425,975		-		-		-		2,658,778,531
Disposal	-		-		-		-		-		(254,817,824)		-		-		-		(254,817,824)
At 30 June 2022	-		10,801,282,827		2,434,489,592		4,123,408,749		3,009,700,652		2,861,635,163		264,034,011		71,497,623		-		23,566,048,616
Carrying Value - 30 June 2022	70,292,964,616		23,064,405,647		391,570,050		1,063,485,500		853,226,031		818,100,221		(54)		-		-		96,483,752,012
Cost																			
At 01 July 2020	62,447,964,616		20,243,196,247		2,416,908,246		4,647,647,317		2,455,363,011		3,083,793,579		264,033,957		71,497,623		4,687,929,467		100,318,334,063
Additions	-		-		127,828,651		168,037,603		334,745,033		-		-		-		1,997,361,627		2,627,972,914
Adjustments	7,845,000,000		-		-		-		-		-		-		-		-		7,845,000,000
At 30 June 2021	70,292,964,616		20,243,196,247		2,544,736,897		4,815,684,920		2,790,108,044		3,083,793,579		264,033,957		71,497,623		6,685,291,094		110,791,306,977
Accumulated Depreciation																			
At 01 July 2020	-		8,636,927,437		1,988,219,916		3,639,256,647		2,256,102,153		2,742,960,936		264,034,011		71,497,623		-		19,598,998,724
Charge during the year	-		809,727,850		206,024,459		225,598,928		213,671,874		108,066,075		-		-		-		1,563,089,186
Adjustments	-		-		-		-		-		-		-		-		-		-
At 30 June 2021	-		9,446,655,288		2,194,244,375		3,864,855,574		2,469,774,027		2,851,027,011		264,034,011		71,497,623		-		21,162,087,910
Carrying Value - 30 June 2021	70,292,964,616		10,796,540,960		350,492,522		950,829,345		320,334,016		232,766,567		(54)		-		6,685,291,094		89,629,219,068

**Note 23.1 Breakdown for PPE additions during the year 2021/22**

1. PPE purchased by MUHAS directly TZS 2,614,579,255
  2. PPE paid for Centre of Excellence Cardiovascular direct by the Ministry to the contractor TZS 6,898,732,220
- Total** TZS 9,513,311,475

**Note 23.2 Assets fully depreciated but still in use**

MUHAS has assets with Net book value of zero but still in use. A total number of 31,443 assets items of different category have zero net book value out of 33,735 assets items.

	30.06.2022 TZS	30.06.2021 TZS
<b>Note: 24 Depreciation of Property, Plant and Equipment</b>		
Depreciation - Computers and Related Equipment	539,926,625	213,671,874
Depreciation - Furniture & Fittings	240,245,217	206,024,459
Depreciation - Motor Vehicles	265,425,976	108,066,075
Depreciation - Office Buildings	1,354,627,538	809,727,850
Depreciation - Office equipment	258,553,175	225,598,922
	<u>2,658,778,531</u>	<u>1,563,089,180</u>

**Note: 25 Intangible Assets**

Computer software at 1 July	-	196,138,253
Additions during the year	18,340,000	-
Accumulated Amortization -Computer Software	(6,107,220)	(196,138,253)
Net book value at 30 June	<u>12,232,780</u>	<u>-</u>

	30.06.2022 TZS	30.06.2021 TZS
<b>Note: 26 Amortization of Intangible Assets</b>		
Computer software amortization	<u>6,107,220</u>	<u>4,547,020</u>

**Note: 27 Income taxes**

The University being a government entity is exempted by the prevailing tax laws from paying corporate tax; hence no provision for taxation has been made in the financial statements.

**Note: 28 Contingent Liabilities**

During the reporting period court cases which are in different stages pending in the high courts, District court and Commission for Mediation and Arbitration are itemized bellow;

**i. Land case No. 342 of 2015 between Oswald Philip Silwamba and 3 others VS MUHAS**

Land case involving the cited plaintiffs claiming against MUHAS to have been unlawfully demolished their properties at Mloganzila area and declined to pay them compensation.

The case was concluded on 21/06/2019 on favour of the plaintiff and MUHAS was ordered to pay the plaintiffs specific damage of TZS. 500,000,000 and general damage of TZS. 80,000,000 together with cost of the case. The case is at the stage of execution.

Further investigation has been done and observation shows the complainant's property was demolished but was in the premises of MUHAS. The management is looking the way to settle the matter.

**ii. Miscellaneous Application for bill of cost No. 117 of 2019 between Oswald Philip Silwamba and 3 others VRS MUHAS**

This Misc. Application also involved cited parties, the applicants claiming to be paid a grand total of TZS. 18,020,000 by MUHAS (decree debtor) as the cost incurred during the period of litigation

The application already argued by way of written submission by all parties and it is pending for ruling of the court

The MUHAS Legal Unit handled the matter accordingly waiting for ruling of the court.

**iii. Misc. Application for Execution No. 3 of 3020 (originating from Land Case No. 342 of 2015) between Osward Philip Silwamba and 3 others VRS MUHAS**

The application involved the same parties the applicants claiming to execute the orders of the Court that is to be paid their damage by MUHAS as granted by the Court

Also, the application already argued by way of written submission waiting for ruling, MUHAS Legal Unit also attended the matter as well.

**iv. Labour Case No. 236 of 2018 between Salmin Omary and others VRS MUHAS**

The applicants were terminated from employment by MUHAS and they were claiming to be paid their salary increments during their termination

The matter was concluded and MUHAS was ordered to pay salary arrears of the applicants.

In June 2022, the university receive TZS 372 million from Ministry of Finance and Planning to cater for payment of these staff. These plaintiffs were paid in August 2022.

**v. 90 days' Notice of intention to sue**

This notice was brought by Exodus Gold Company Ltd intending to sue MUHAS for termination of contract for installation of projection.

The notice was filed in the office of solicitor General and already taken attention for the case if any.

The Management already handled all documents related to the contract to the office or Solicitor General for preparation of defence if the case will be instituted.

**Note: 28 Capital Commitments**

Management certifies that MUHAS benefited with TZS 2,227,187,254 for capital development for construction of buildings at Mloganzila which was paid direct to the contractor by Ministry of Education, Science and Technology.

**Note: 29 Government Subventions**

Total Government Subventions amounted to TZS 52,260,057,531; out of this TZS 23,359,212,099 was for Personnel Emolument and TZS 1,023,651,210 was for Other Charges grants. TZS 27,720,273,297 was for Development grants and TZS 156,920,925 was for Recurrent grants.

**Note: 30 Notes to the Statement of Comparison of budget and actual amounts**

1. The University budget is prepared on cash basis and covers the period from 1 July 2021 to 30 June 2022 and financial statements covers the same period.
2. MUHAS budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The Financial statements are prepared on accrual basis based on the nature of expenses in the statement of financial performance. The amounts in the statement of financial performance were reconciled from the accrual basis to cash basis.
3. There is no timing difference for MUHAS as the budget covers the same period as the financial statements.

4. There is no entity difference for MUHAS as there is no other entity or part of the entity associated with it.

**Note: 30.1 Reconciliation of Statement of Budgetary Comparison and Statement of Financial Performance**

	OPERATING TZS	FINANCING TZS	INVESTING TZS	TOTAL TZS
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	7,304,480,344	-	-	7,304,480,344
Changes in receivables	(1,244,351,302)	-	-	(1,244,351,302)
Changes in payables	(3,495,096,672)	-	-	(3,495,096,672)
Actual Amount in the Statement of Financial Performance	<b>2,565,032,370</b>	-	-	<b>2,565,032,370</b>

Major variances in the statement of comparison of budget and actual amounts are explained below;

- I. Variance explained by Increase in receipts from interenally generated revenue compared to the budgeted amount.
- II. Variance is explained by low funds disbursed by the government and donors contrary to the budget approved.
- III. Less activities were implemented and paid for compared to amount received and added to the budget for the year.
- IV. Less activities were implemented and paid for compared to amount received and added to the budget for the year.
- V. Less activities were implemengted and paid for compared to the amount received and added to the budget for the year.

**Note: 31 Donor Research Projects**

Major projects carried out during the year are as itemized below:

	2020/22 TZS	2019/21 TZS
Sickle Pan - African Research Consortium	1,000,677,491	1,128,478,900
Transforming Health Profession Education in TZ (THET)	1,433,834,848	1,985,021,992
	<u>2,434,512,339</u>	<u>3,113,500,892</u>

**Note: 32 Donor Research Grants**

Balance as at 1 July	10,577,894,508	16,194,575,049
Total funds received during the year	26,460,678,790	16,072,759,534
Total funds utilized during the year	(29,036,570,252)	(21,689,440,075)
<b>Balance as at 30 June (deferred)</b>	<b>8,002,003,046</b>	<b>10,577,894,508</b>

**Note:33 STATEMENT OF RECONCILIATION OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2022**

DETAILS	NOTES	AMOUNT BEFORE ACCRUAL ADJUSTMENT (TZS)	ADJUSTMENT (TZS)	EXPLANATION OF ADJUSTMENT (TZS)	AMOUNT AFTER ACCRUAL ADJUSTMENT (TZS)
<b>REVENUE</b>					
Revenue grants	5	54,302,441,260	4,460,428,391		58,762,869,650
Fees, fines, penalties and forfeits	4	242,293,051	-		242,293,051
Other Revenue	7	3,401,676,022	-		3,401,676,022
Revenue from Exchange Transactions	6	11,170,098,793	(1,257,251,302)	Unpaid amount from tuition fees, Dental revenue and rental facilities up to 30 June 2022.	9,912,847,491
		<b>69,116,509,126</b>	<b>3,203,177,089</b>		<b>72,319,686,214</b>
<b>EXPENSES</b>					
Maintenance Expenses	10	1,335,412,860	-		1,335,412,860
Other Expenses	12	6,303,586,485	-		6,303,586,485
Use of goods and services	9	27,042,494,784	(3,876,380,806)	Unpaid amount for goods received or services received up to 30/06/2022	23,166,113,978
Wages, Salaries and Employee Benefits	8	29,095,096,876	446,145,453	Payments for wages, salaries and employee benefits from previous years settled in the financial year 2021/2022	29,541,242,329
<b>Total Expenses</b>		<b>63,776,591,005</b>	<b>(3,430,235,353)</b>		<b>60,346,355,652</b>
Grants, Subsidies and other Transfer Payments	11	110,000,000			110,000,000
<b>Total</b>		<b>110,000,000</b>			<b>110,000,000</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>63,886,591,005</b>			<b>60,456,355,652</b>

**Note: 34 Comparative figures**

Previous year's figures have been re-grouped wherever necessary to make them comparable with the current year's figures.