



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



ISO 9001:2015 Certified

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

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

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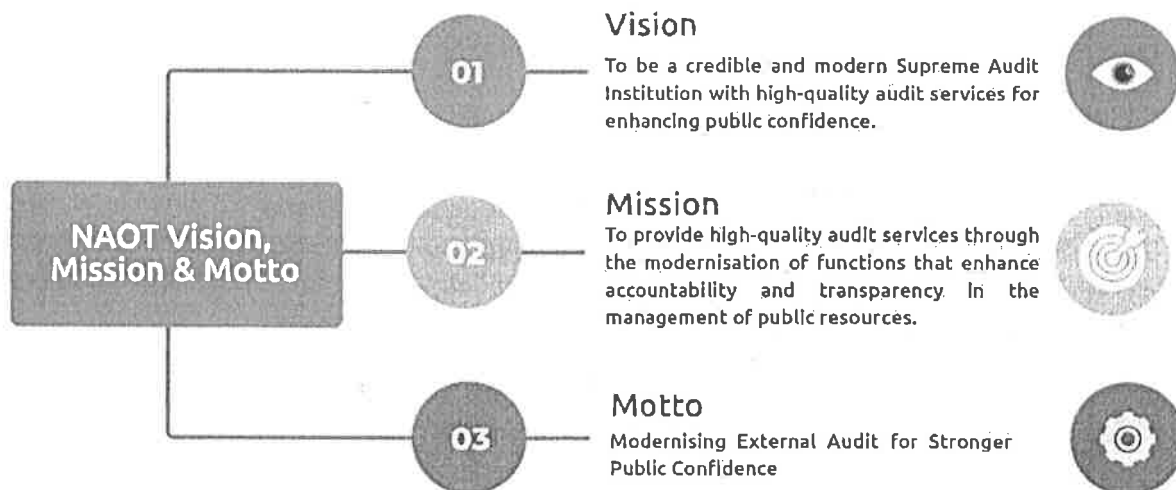
March 2025

AR/PA/MUHAS/2023/24

About the National Audit Office

Mandate

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



Independence and objectivity

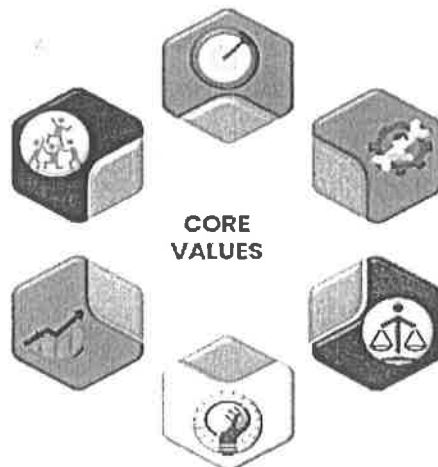
We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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TABLE OF CONTENTS

Abbreviations	iii
1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL	1
1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS	1
1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS	4
2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2024.....	6
3.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF MUHAS FOR THE YEAR ENDED 30 JUNE 2024	43
4.0 FINANCIAL STATEMENTS	44

Abbreviations

CHPE	Centre for Health Professional Education
ECL	Expected Credit Loss
HEET	Higher Education for Economic Transformation
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standard of Supreme Audit Institutions
MUHASSO	MUHAS Students' Organization
MUHAS	Muhimbili University of Health and Allied Sciences
PS - O PSM & GG	Permanent Secretary, President's Office - Public Service Management and Good Governance
PPRA	Public Procurement Regulatory Authority
SAC	Students Affairs Committee
TBA	Tanzania Building Agency
TANESCO	Tanzania Electric Supply Company

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson of the University Council
Muhimbili University of Health and Allied Science (MUHAS),
P.O. Box 65001,
Dar es Salaam,
Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Muhimbili University of Health and Allied Science, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of Muhimbili University of Health and Allied Science as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting and the manner required by the Public Finance Act, Cap. 349.

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 Science in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the Report by those charged with governance, statement of management responsibility and the

Declaration by the Head of Finance and 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 scepticism throughout the audit. I also:

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

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

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

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

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

Further, Section 48(3) of the Public Procurement Act, Cap. 410 requires me to state in my annual audit report whether 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 the procurement of works, goods, and services in the Muhimbili University of Health and Allied Science for the financial year 2023/24 as per the Public Procurement laws.

Conclusion

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

1. *Deficiency in preparation of tender documents and evaluation criteria*

Section 203(1) of the Public Procurement Regulations (2013) mandates that tender evaluations must adhere to the criteria outlined in the tender documents. My review of tender Y7/2023/2024/NC/11 for security services revealed several inconsistencies, indicating that the documents were not adequately reviewed before being made public. Key issues included an unclear tender validity period, unspecified requirements for average annual turnover, contradictory contract start and duration dates, and a lack of specified qualifications for key personnel. Additionally, there were no defined criteria for the number of similar contracts or their duration needed for evaluation.

These inconsistencies can lead to delays, subjective evaluations, and potential bias, undermining the fairness and effectiveness of the tender process. It is crucial to ensure that all tender documents are thoroughly reviewed and clearly defined.

2. *Procurement of goods and works made without competitive Quotations TZS 56,618,300*

Reg. 163 (1) & 164 (1) of the Public Procurement Regulations, 2013, requires procuring entities involved in procurement of goods and services through National shopping to do so by obtaining price quotations from at least three suppliers.

MUHAS issued imprest for some procurement of goods, and rehabilitation works amounted to TZS 56,618,300 directly from a single supplier without inviting competition from at least three suppliers, contrary to Reg.163(1) & 164(1) of the PPR, 2013.

3. *Lack of adequate response to tender clarifications*

Regulation 13 (2) of the Public Procurement Regulations (2013) requires the Procuring Entity, within three days after receiving a request for clarification, to communicate in writing to all

tenderers who have been provided with the solicitation documents. The communication should not identify the source of the request and should enable the tenderers to take the clarification into account in the preparation of their tenders.

My review of the tender evaluations and tender clarifications for 10 tenders was not responded to by the Procuring Management Unit. As a result, it might have hindered tenderers in preparing accurate and competitive bids, potentially affecting the quality and competitiveness of the tenders submitted.


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 Muhimbili University of Health and Allied Science for the financial year 2023/24 as per the Budget Act and other Guidelines.

Conclusion

Based on the audit work performed, I state that Budget formulation and execution of Muhimbili University of Health and Allied Science 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 2025



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

2.1 INTRODUCTION

The governance of Muhimbili University of Health and Allied Sciences is vested in the Council of the Muhimbili University of Health and Allied Sciences (MUHAS). The Council has the pleasure of presenting its report and the audited financial statements of Muhimbili University of Health and Allied Sciences for the year ended 30 June 2024.

2.2 FINANCIAL OVERVIEW

2.2.1 Financing of the Muhimbili University of Health and Allied Sciences [MUHAS].

a. Total Revenue Trend

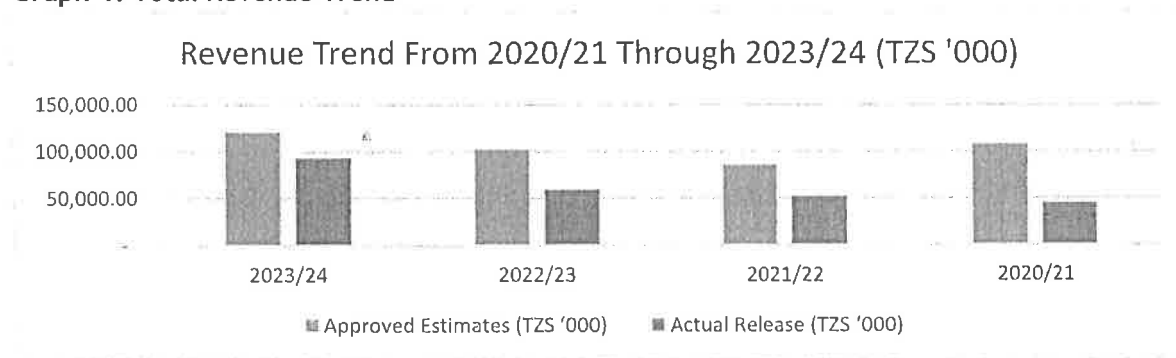
The activities of Muhimbili University of Health and Allied Sciences are financed mainly by non-exchange (Government and development partners grants) and exchange revenue. The approved budget for 2023/24 for Muhimbili University of Health and Allied Sciences was TZS 99,542,735,084. whereby TZS 74,946,607,611 was expected from Government Grants and Donor funds, and TZS 24,596,127,473 was expected from internal sources. However, the funds received during the year against the approved budget was TZS 90,584,267,026, which includes TZS 65,391,080,005 and TZS 25,193,187,021 from the government and development partners on one side and the university's own sources on the other side, respectively. The financial performance for the financial year 2023/24 was as follows:

Table 1: Budget vs Actual release of Government Grants for Non-Exchange Revenue

Financial Year	Approved Estimates (TZS '000)	Actual Release (TZS '000)	(Under)/over release (TZS '000)	%
2023/24	99,542,735.08	90,584,267.27	(8,958,467.81)	(9)
2022/23	102,812,148.10	59,641,660.03	(43,170,488.07)	(41.99)
2021/22	85,558,711.21	52,260,057.53	(33,298,653.68)	(38.92)
2020/21	107,459,850.80	44,921,898.44	(62,537,952.36)	(58)

Source: Audited financial statements for the financial years from 2020/21 to 2023/24

Graph 1: Total Revenue Trend



b. Own Source Revenue Performance

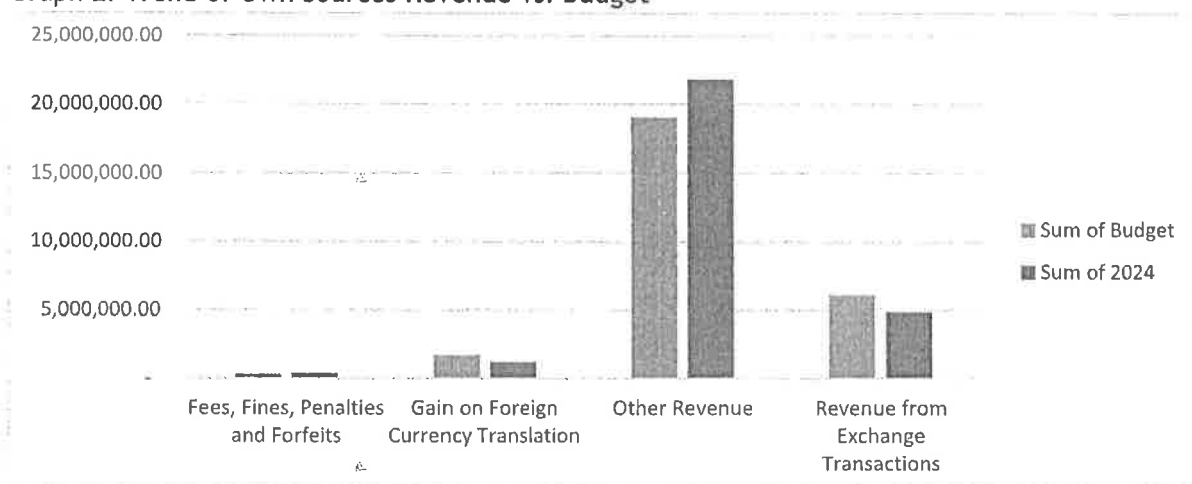
During the year under review, Muhimbili University of Health and Allied Sciences planned to collect a total of TZS 24,596,126,611 from own sources. The university managed to collect TZS 25,717,139,046, which is equivalent to 104.56% of the budget. Details of budget vs. actual collection of each revenue source is shown in Table 2 below:

Table 2: Budget vs Actual collections of each own source revenue (on comparative basis)

Revenue Items	Budget (Amount in TZS '000)	Actual collection 2024 (Amount in TZS '000)	Under/over collection
Fees, Fines, Penalties and Forfeits	280,544	353,425	26%
Gain on Foreign Currency Translation	0	1,139,665	100%
Other Revenue	18,205,659	19,454,754	7%
Revenue from Exchange Transactions	6,109,924	4,245,342,000	31%
Total Receipts	24,596,127	25,193,187,021	

Source: Audited financial Statements for financial year 2023/24

Graph 2: Trend of Own Sources Revenue vs. Budget



The major reason for more collection than the budget is the favourable exchange rate for USD against the local currency. The university receives tuition fees from foreign students and research grants, mainly, in USD. Then, the university deducts institutional overhead support at the rate of 15% and 8% on the funds received. Most of the research dollars received are translated into local currency. This led to foreign currency gain. The gain on foreign currency translation was not budgeted for; thus, the whole amount of realized and unrealized foreign exchange gain was considered as extra to the budget.

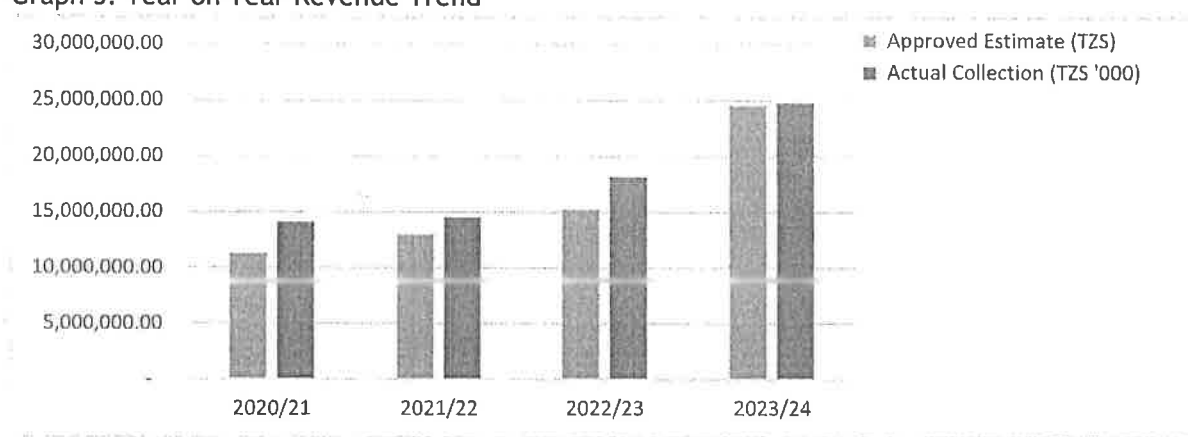
The table below shows the trend of own revenue sources budget and actual collection for three consecutive years.

Table 3: Trend of Own Source Revenues (Year-on-Year)

Financial year	Approved Estimate (TZS '000)	Actual Collection (TZS '000)	(Under)/Over collection (TZS '000)	%
2023/24	24,596,127	25,717,139	1,121,012	4%
2022/23	15,250,201	18,179,410	2,929,209	19%
2021/22	12,990,627	14,547,438	1,556,811	12%
2020/21	11,308,342	14,139,813	2,831,471	25%

Source: Financial Statements for the financial years from 2020/21 to 2023/24

Graph 3: Year on Year Revenue Trend



The reasons for collections variances in the previous years (2020/21 and 2022/23) were provided in the relevant years. For the year 2023/24 the revenue collection was in line with the budget. The main driver of this performance was the increased number of research grants, which bring funds and provide institutional overhead to the university. Favourable exchange rate between US dollar against Tanzanian shilling also had a positive impact on the university revenues.

2.3 THE COUNCIL

The Council members of Muhimbili University of Health and Allied Sciences who served during the year ended 30 June 2024 are as shown in Table 4:

Table 4: Members of the Council who served the University during the period ended 30 June 2024

S/N	Name	SEX	Title	Qualifications	Date of Appointment	Age
1.	Dr. Harrison George Mwakyembe	M	Chairperson	Diploma in Journalism, Bachelor of Laws, Master of Laws, Magister Legum, Doctor of Laws and Post-Graduate Certificate in Intellectual Property	24-Nov-20	68

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

2.	Prof. Appolinary A. R. Kamuhabwa	M	Vice Chancellor, Secretary (Ex-officio)	Bachelor of Pharmacy, Masters in Pharmaceutical Sciences, Doctor of Philosophy in Pharmaceutical Sciences and Postdoctoral Fellowship	01-Jun-23	58
3.	Dr. Fadhili Lyimo	M	Member, Appointee of Minister, MoH	Diploma in Clinical Medicine, Doctor of Medicine, Master of Medicine	01-Oct-17	50
4.	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	01-Jul-22	65
5.	Mr. Charles K. Lumaze	M	Member, Appointee of Minister of Finance	Bachelor of Arts (Economics), Master of Science in Economics and Finance for Development	18-Apr-19	55
6.	Dr. Charles Marwa	M	Member, Representative of Workers Union	BSc. Computer science (St. Joseph Institute), MA Information Studies (UDSM), Doctor of Philosophy	Sep-22	42
7.	Dr. Hawa Mbawala	F	Member, Representing Gender Unit (Chairperson)	Doctor of Dental Surgery, Doctor of Philosophy	01-Aug-17	45
8.	Prof. 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	01-Jul-17	50
9.	Prof. Mohamed Janabi	M	Member, ED, Muhimbili National Hospital	Doctor of Medicine, Master of Tropical Medicine, PhD in Cardiology and Post Doctorate	01-Nov-22	62
10.	Dr. Rehema Horera	F	Member, Representative of Ministry of Education, Science and Technology	Doctor of Philosophy	01-Aug-22	43
11.	Prof. Gasto Frumence	M	Member, Appointee of Senate	PhD in Public Health M.A (Political science and Public Administration) B.A (Political science and Public Administration)	03-Oct-22	59
12.	Dr. Enica Richard	F	Member, Appointee of Senate	Doctor of Medicine, Master of Medicine	03-Oct-22	58
13.	Ms. Vanessa Rutabana	F	MUHASSO President	Student	15-Aug-23	25
14.	Mr. Frank Prosper Msaki	M	MUHASSO Vice President	Student	15-Aug-25	24

Source: Office of the Vice Chancellor

The Council held four ordinary meetings during the year. Attached below is the table summarizing the matters that were discussed during the council meetings.

Table 5: Matters that were discussed during the council meetings

Council meeting No	Date	Matters discussed
71 st Council Meeting	9 th November 2023	<ul style="list-style-type: none"> i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous Council meeting ii) Report of the Vice-Chancellor on Events and Activities at the University during the period of 1 July to 30 September 2023. iii) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention. iv) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&HRMC) requiring Council Resolution/Attention. v) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention. vi) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention. vii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention. viii) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.
72 nd Council Meeting	2 nd February 2024	<ul style="list-style-type: none"> i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous Council meeting ii) Report of the Vice-Chancellor on Events and Activities at the University during the period of 1st October to 31st December 2023. iii) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention. iv) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&HRMC) requiring Council Resolution/Attention. v) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention. vi) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention. vii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention. viii) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.
73 rd Council meeting	10 th May 2024	<ul style="list-style-type: none"> i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous council meeting ii) Report of the Vice Chancellor on Events and Activities at the University during the period of 1st January to 31st March 2024. iii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention. iv) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention. v) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&HRMC) requiring Council Resolution/Attention.

		<ul style="list-style-type: none"> vi) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention. vii) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention. viii) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.
74 th Council Meeting	15 th August 2024	<ul style="list-style-type: none"> i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous council meeting ii) Report of the Vice Chancellor on Events and Activities at the University during the period of 1st April to 30th June 2024. iii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention. iv) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention. v) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&HRMC) requiring Council Resolution/Attention. vi) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention. vii) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention. viii) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.

AUDIT COMMITTEE

The Audit Committee members of Muhimbili University of Health and Allied Sciences who served during the year ended on 30 June 2024 are as shown:

Table 6: Members of the Audit Committee who served the University during the period ended 30 June 2024

S/N	Name	Title	Qualifications
1	Charles Lumaze	Chairman	BA (Economics), MSc. Economics and Finance for Development
2	Prof. Evaristo Joseph Liwa	Member	Dipl. I.S. (ARI), M. App. Sc., F.R.S. (T), FIST, PhD
3	CPA. Joel Kileo	Member	CPA(T), MSc. Accounting & Finance
4	CPA. Paulo Shambogo	Member	CPA(T), MSc. Accounting & Finance
5	Pisteo Abel	Secretary	Bachelor of Laws (LL.B.) UDSM

Source: Office of the Vice Chancellor

2.4 STATEMENT OF COMPLIANCE

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

These financial statements have been prepared in conformity with International Public Sector Accounting Standards (IPSAS), accrual basis.

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 judgment and estimates have been made for the year ended on 30 June 2024. 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.

2.5 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 policymakers, experts, and personnel in the health sector; and
- (v) To be a catalyst in the health sector reforms through conducting relevant research and educating the public in health-related issues.

2.6 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 3 Ordinary Diploma, 1 Advanced Diploma programme, 13 Undergraduate degree programmes, and 84 Postgraduate programmes. These are offered in the five schools and two institutes.

2.7 STUDENT ADMISSIONS

2.7.1 Diploma Students

During the reporting period (2023/2024), 202 students were admitted in the various MUHAS diploma programme. Of the total, only 121 registered to join various diploma programmes with 67 (55.4%) being males and 54 (44.6%) being females. The proportion of female admitted students was lower by 5.3% compared to the previous year despite the recorded few admitted students who registered. There was a decrease of students admitted due to shifting of three diploma programmes to NACTVET. 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 the National Council for Technical Education (NACTE). Thus, MUHAS does not admit students to those programmes.

2.7.2 Undergraduate Students

During the year 2023/2024 a total of 860 students were admitted into all undergraduate programs, compared to 790 students admitted during the year 2022/23. Of the total, 568 (66 %) were male and 292 (34 %) were female, an increase of 38 (2 %) from previous year. The female students' enrolment in undergraduate programs is still short of the target of 40% aimed in the MUHAS Medium Term Strategic Plan. This is due to lower proportion of female students who apply for various programmes at MUHAS compared to their counterparts. However, an increase of 5.8% in number of females recorded this ending year alerts of potential for reaching the medium-term strategic plan though at slower pace.

2.7.3 Postgraduate Students

During the reporting period, 985 postgraduate students were admitted/ selected to join various postgraduate programs. The current postgraduate enrolment/registration is 1,331 students (First year 663, second year 483 and third 185); this is almost comparable to the previous year whereby 1,185 students (First year 548, second year 413 and third 224) were enrolled. This encouraging trend is due to an increase in availability of sponsorship for qualified applicants and permission from employers for some of the admitted students.

2.8 STUDENTS PERFORMANCE ACADEMIC YEAR 2022/23 (FINANCIAL YEAR 2023/24)

2.8.1 Diploma

Out of 365 students in the reporting period, 364 (99.7%) sat for exams, 1 (0.3%) postponed/froze studies, 6(1.6%) students were discontinued on abscondment grounds from studies and no student (0%) was deceased. Out of 364 who sat for exams, 290 (79.6%) passed, 68(18.6%) failed, and were required to sit for supplementary examinations.

2.8.2 Undergraduate

Out of 2979 students in the reporting period, 2,934 (98.7%) sat for exams, 38 (1.3%) postponed/froze studies, 6 (0.2%) absconded/deregistered from studies and 1 (0.03%) was deceased. Out of 2,934 who sat for exams, 2394 (81.5%) passed, 501 (17.1%) failed and were required to sit for supplementary examinations and 39(1.3%) failed and were discontinued from studies.

2.8.3 Postgraduate

- 3 During the reporting period, a total of 1,326 postgraduate students sat for university examinations. Out of these, 947 (71.4%) passed their examinations, 364 (27.5%) failed their examinations and were referred to do supplementary examinations, and 15 (1.1%) failed and were discontinued from studies. During the reporting year, 7 (0.5%) postponed studies, and 39 (2.9%) missed some examinations due to freezing of studies.

3.1 GRADUATION CEREMONY DURING ACADEMIC YEAR 2022/23 (FINANCIAL YEAR 2023/24)

During the reporting period, the University marked its 17th graduation ceremony on 02 December 2023 during which a total of 819 graduates were awarded diplomas, advanced diplomas, first degrees, master's degrees, and doctor of philosophy as follows:

Diploma and Advance Diploma (143), split into Diploma in Medical Laboratory Sciences (3), Diploma in Environmental Health Sciences (53), Diploma in Diagnostic Radiography (63), Diploma in Orthopaedic Technology (7), Diploma in Pharmaceutical Sciences (3), Diploma in Nursing (1) and Advanced Diploma in Dermatovenereology (13).

First Degree Students were (675) split into MD (216), BSc RTT (11), BMLS (128), BPharm (62), DDS (61), BSc Environmental Health Sciences (87), Nursing (60), BSc Midwifery (12), BSc Nurse Anaesthesia (15) and BBME (23)

With regard to postgraduate students, 488 were awarded degrees as follows: -

Doctor of Philosophy (3), Master of Science Super-Specialties (43), Master of Medicine (197), Master of Science (12) Master of Dentistry (14), Master of Pharmacy in Hospital and Clinical Pharmacy (4), Master of Pharmacy in Pharmacognosy (1), Master of Pharmacy in Industrial Pharmacy (2), Master of Pharmacy in pharmaceutical Microbiology (1), Master of Pharmacy in Quality Control and Quality Assurance (2), Master of Pharmacy in Medicinal Chemistry (1), Master of Pharmacovigilance and Pharmacoepidemiology (4), Master of Public Health (108), Master of Public Health in Implementation Science (7), Master of Bioethics (6), Master of Arts in Health Policy and Management (2), Master of Science in Applied Epidemiology (15), Master of Science in Environmental and Occupational Health (1), Master of Science in Epidemiology and Laboratory Management (3), Master of Science in Project Management, Monitoring and Evaluation in Health (22), Master of Science in Tropical Disease Control (3), Master of Science in Health Economics and Policy (13), Master of Science in Nursing Mental Health (1), Master of

Science in Nursing Critical Care and Trauma (4), Master of Science in Midwifery and Women's Health (4), Master of Science in Cardiovascular Nursing (2), Master of Science in Nephrology Nursing (9), Master of Science in Oncology Nursing (2), and Master of Science in Health Sciences (2).

During the reporting period, the number of female graduates was 225 (46.1%) compared to the previous year whereby 193 (42.4%) female students graduated. The total number of students who completed their studies was 1,305 which is a decrease by 4.9% compared to a total of 1,440 students who completed studies in the previous year.

3.2 STUDENT OUTPUTS

3.2.1 Diploma Students

During the period under review 143 diploma students completed their studies. Out of the total 60 (42%) were females and 83 (58%) were males.

3.2.2 Undergraduate Degree Programmes

The number of graduates during the reporting period was 675 of whom 138 (20%) were females. The number of qualifying candidates increased by 47 (7%) compared to 628 students who graduated in the year 2021/22. The total of female undergraduate students who graduated during the reporting period decreased by 74 (35%) students compared to 2021/22

3.2.3 Postgraduate Students

During the reporting period, a total of 455 students graduated at a postgraduate program indicating an increase in number of qualifying candidates by 77 (20.4%) compared to 378 students who graduated in the previous year. Out of the total postgraduate graduates 193 (42.4%) were females.

3.3 RESEARCH PROJECTS

The University continued to conduct researches in line with the university's research agenda. Most of the researches were funded by foreign donors. During the reporting period, there were a total of 161 ongoing sponsored projects at various implementation stages. Among these, 5 were new projects. In addition, a total of 31 new grant applications were processed through the Office of Sponsored Projects of the Directorate of Research Publications and Innovation.

3.4 QUALITY ASSURANCE AT MUHAS

The university has a Quality Assurance unit whose mandate is to ensure 'fit for purpose' of all University activities. During the financial-year 2023/24 the institution continued to push for more involvement of MUHAS community in quality assurance matters.

3.4.1 Capacity building

Several trainings were held for staff at the institution including dissemination of various guidelines and revised quality assurance policy for quality improvement. The institution conducted a tracer study for post-graduate programs under the HEET project. After tracer study and Market survey, MUHAS revised /developed 105 curricula for both undergraduate and postgraduate programs.

3.4.2 Links with National and International organizations

The Institution 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.

3.5 HUMAN RESOURCE

3.5.1 Staff Establishment and Recruitment.

Total number of MUHAS staff as at 30 June, 2024 is 762 whereby the number of academic staff is 442 and administrative staff are 320.

During the reporting period, there were employees who were transferred in and out of MUHAS. The table below shows the number of staff who have been recruited, transferred and confirmed in the Public Service.

Table 7: Staff Recruitment, Transfer& Confirmation

S/N	STAFF	New Hire	Transfers		Confirmed Staff
			IN	OUT	
1	Academic Staff	9	0	2	2
2	Administrative Staff	11	10	8	0
	TOTAL	20	10	10	2

3.5.1.1 Non-government payroll staff recruitment

In this financial year, 34 non-government payroll staff contracts were renewed as a temporary measure and strategy to ensure reasonable level of staffing. The university incorporated the respective staff needs in the MUHAS Personnel Emoluments Budget and Annual Establishment Estimates for the financial year 2023/2024.

3.5.1.2 Post Retirement Contract

In this financial year, MUHAS received a permit from President Office, Public Service Management and Good Governance to renew employment of 2 academic staff on Retired Rehired basis.

3.5.1.3 Part Time Contract Staff Recruitment

For the purpose of retaining experienced professional health experts and implementation of succession plan, the Directorate issued part time contracts for 27 academic staff. The table attached shows in summary the part time contract staff.

Table 8: Part time contract staff

Rank	No. of staff
Senior Lecturers	12
Professors	6
Associate Professors	9
Total	27

3.5.1.4 Appointment of Adjunct Staff

During this financial year, 91 staff were engaged as Adjunct staff in different departments as it was recommended by Committee of Deans and Directors and approved by A&HRMC meetings. The initiative has strengthened the University by enhancing exchange of professional expertise in provision of quality education, research and consultancy as well as reducing the critical staffing gap.

3.5.1.5 MUHAS Personnel Emoluments Budget and Annual Establishment Estimates for Financial year 2023/2024

During the year MUHAS submitted the Personnel Emoluments Budget and Annual Establishment Estimates for the financial year 2024/2025. The budget incorporated all human resources needs so as to support smooth operations of the university. The budget was submitted to President's Office - Public Service Management & Good Governance (PO-PSM&GG) through HCMIS and the Ministry of Finance and Planning for approval.

3.5.2 Staff Promotions and Recategorization

3.5.2.1 Staff Promotion

Following the directives of President Office, Public Service Management and Good Governance, MUHAS promoted 90 staff during the year

3.5.2.2 Staff Recategorization for the year 2023/24

During the financial year 2023/24 25 staff were re-categorized into various cadres commensurate to their merits and staffing requirement.

3.5.3 Staff Salaries and Benefits

The government continued to pay salaries directly into staff accounts. Salaries and compensation of MUHAS staff were timely paid.

3.5.3.1 Staff Salaries Arrears

During this financial year 24 salary arrears claims that resulted from harmonized scheme of service for academic staff, promotion, new hire, corrections, and salary change for transferred staff were paid.

3.5.3.2 Gratuities

The university processed and followed up gratuities of 1 'Retired Rehired' staff after completion of the employment contract.

3.5.3.3 Staff Claims

During this financial year, staff claims for Clinical Allowance, Housing Allowance and Subsistence Allowance were submitted to the Ministry of Finance and Planning for further processing.

Moreover, MUHAS received a team of Internal Auditors from Ministry of Finance and National Audit Office of Tanzania (NAOT) who were invited to verify outstanding staff claims amounting to TZS 4,803,780,389.60.

3.5.4 Staff Training and Development.

3.5.4.1 Staff on Long Term Training

During the period under review, the university ensured that competent human resources with appropriate skills were available at the workplace. In recognition of the centrality of training, the university continues to train its employees both locally and overseas and to encourage and support individual efforts. In this respect, a number of employees were trained in different specialties from various learning institutions based on the university's training policy.

Table 9 below summarizes the status of staff on long training as at 30 June 2024.

Table 9: Staff Long-Term Training and Development Status as at 30 June 2024

S/N		PhD	Master	Other training (Post Doc, MSc. Super Specialization)	Total	
Academic Staff	Staff on Training	M =22 F =22	M = 38 F = 17	M = 3 F = 0		
	Total	44	55	3	102	
Admin & Technical Staff	Staff on Training	PhD	Master	Degree	Other training (Post Doc)	Total
		M = 0 F = 0	M= 5 F = 4	M = 0 F = 4	M = 0 F = 1	
		Total	0	9	4	1

3.5.4.2 Short Term Training

During this financial year, certain short-term trainings were conducted to MUHAS staff for the purpose of raising work performance as well as awareness of staff with regard to different issues at the work place. These short-term training are as follows: -

(i) Induction Training for newly employed staff

The university in collaboration with the Tanzania Public Service College (TPSC) organised and conducted one (1) induction training for thirty (30), newly employed MUHAS staff for the purpose of enhancing performance and skills; and promoting integrity.

(ii) Training on Preparation for Retirement to MUHAS Staff

During the financial year, the university prepared training for fourteen (14) staff who are expecting to retire which was conducted by the Tanzania Public Service College (TPSC) from 15th to 19th April 2024. The training focussed on enhancing staff who are expecting to retire to prepare for life and changes after retirement. The training provided entrepreneurship skills to the staff, which will enable them to understand the opportunities for investments as well as providing advice on financial and health management.

(iii) Training on HIV/AIDS and non-communicable diseases at workplace

The university through the directorate of Human Resources Management and Administration organised training on HIV/AIDS and Non-Communicable Diseases at work place, which was conducted on the 15th to 16th May 2024. 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 and Non-Communicable Diseases Committee, Peer Educators from each department, unit, directorate and school; and 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 in a healthy manner.

Further to that the MUHAS Peer Educators had an Outreach Program and provided HIV/AIDS and Non- Communicable Diseases awareness to two Secondary Schools; these are Furaha and Chanika Secondary, the outreach program was conducted in 29 May, 2024.

(iv) Customer Care Training

During the reporting period, the university in collaboration with Public Service College conducted training entitled 'Records Management, Confidentiality and Customer Service in Public Service' to 34 MUHAS Office Assistants and Auxiliary Police officers. The training was conducted from 19 to 21 June, 2024 at the Centre of Excellence in Cardio Vascular Sciences at Mloganzila campus.

PEPMIS Implementation for 2023/24

During the reporting period, the university started to implement the Public Employee Performance Management Information System (PEPMIS). All MUHAS staff submitted their implementation progress through the system as a tool for employee implementation Plan and evaluation of employee's performance.

3.5.5 Management of MUHAS Registry

The university continued to improve its systems and business processes. During the period the university started the process of setting E-Office system. This included training for MUHAS management team and action officers. This training was conducted from 20 to 24 June, 2024. The E-Office system is expected to begin implementation from 1 July, 2024.

3.5.6 Staff Turnover and Retention.

During the reporting period, a total of 34 staff left MUHAS due to resignation, retirement, end of contract, death, transfer and misconduct. The table below shows the number of staff who left MUHAS and the reasons for their departure:

Table 10: Staff who left the university and the reasons for the departure

3.5.7 Staff Disciplinary Issues.

During the reporting period, there was one 1 staff against whom disciplinary actions were taken.

S/N	STAFF	Contract End (RR)	Resignation	Retirement	Misconduct	Transfer out	Death	TOTAL
1.	Academic Staff	3	0	9	1	2	0	15
2.	Administrative Staff	0	0	11	0	8	0	19
	TOTAL	3	0	20	1	10	0	34

3.5.8 Selection of Best Workers in the Departments/Schools/Directorate

The exercise of searching for best workers was implemented during the reporting period. Two (2) staff, one from academic team and another from administrative and technical team were selected best workers at the University level. The staff were facilitated to attend "MEI MOSI" celebrations. Moreover, Sixty one (61) staff were selected best workers at the level of Directorate, Schools, Departments and Units.

3.5.9 OSHA Compliance

During the reporting period, the university continued implementation of Occupational Safety and Health Authority (OSHA) regulations. Total of 26 staff attended training on safety at work place. During this financial year OSHA team carried out a review of implementation of the regulations at MUHAS, however the report is not yet out.

3.5.10 International Women's Day

During the reporting the University participated in celebrating the International Women's Day which was held on 8 March, 2024. The Vice Chancellor, Prof. Appolinary R. Kamuhabwa officiated the ceremony. Various challenges facing women were discussed and addressed for the betterment of MUHAS women.

3.5.11 Scheme of Service for Administrative and Technical Staff

During the reporting period, the university's Scheme of Service for Administrative and Technical Staff was approved by the President's Office, Public Service Management and Good Governance. The scheme was aimed at creating a more conducive working environment for the staff.

3.5.12 Incentive Scheme

During the reporting period, the Directorate submitted and processed staff Allowances for the period of September 2024 up to June 2024 as per the approved MUHAS Incentive Scheme. The following allowances were paid to MUHAS staff

Table 11: Incentive Allowances Paid to MUHAS Staff

Sn	Description	Amount in TZS
1	Examination Allowance to Academic staff	63,280,000
2	Examination Allowance to Lab staff	5,900,000
3	Communication Allowance to Wardens, Personal Secretaries and Drivers	19,100,000
4	Transport Allowance to all staff	101,280,000
5	Car cleanliness allowance to drivers	4,500,000
6	Rent assistance allowance to all eligible MUHAS staff	778,000,000

3.5.13 Public Service Week

During reporting period, the university conducted Public Service Week by organizing and supervising various meeting with MUHAS Staff. The Officers of the Directorate of Human Resource Management and Administration visited various School, Directorates, Departments, and Unit to discuss and address various challenges, suggestion recommendations and commendations regarding overall MUHAS employee welfare.

3.6 STUDENTS WELFARE

3.6.1 Orientation for first year students

The university conducted orientation for first year undergraduate students' from 23 to 27 October, 2023. During this time, students were taken through important aspects of student life at MUHAS. Several topics were presented aiming at familiarizing the students with university life. The areas of orientation ranged from university management structure and all its key functions. The event was graced by the Vice Chancellor speech to first year students and respective Deputy Vice Chancellors' welcome remarks. Additionally, first year students were

oriented to various students' services available; such as guidance and counseling, financial issues and management, student health services including NHIF arrangement, mental health and drug abuse issues, gender and inclusivity, safety and security matters. Lastly, the students were welcomed to their respective schools during the White Coat Ceremony. At the occasion, each student was assigned a mentor for close guidance at school level. The orientation week was marked by sports bonanza held on 27 October, 2023.

3.6.2 Guidance and Counselling Services:

During the financial year, the guidance and counselling services were provided to students. A total of 138 (98 males and 40 females) from various schools, college and Institute of Allied Health Sciences were guided and counselled. Matters of concern which were reported to the counselling unit were: academic, social, psychosocial, financial, spiritual, psychiatric, health and disability. The matters affected their academic progress and forced them to seek supports from guidance and counselling unit.

3.6.3 Care and Support to Sick Students

The university, through the Students Services Bureau (SSB), facilitated availability of medical insurance membership cards to students. All of the students secured medical insurance services, specifically 3,200 students were insured with NHIF while the rest were insured through other medical insurance schemes.

During the reporting period, a total of two hundred and eighteen (218) students fell sick, of whom, 199 were attended as outpatients and 19 were hospitalized.

During the financial year, unfortunately, the university lost two (2) first year postgraduate students named Ms. Shirini Sharifu and Ms. Evelyn Betram Ngimbudzi, pursuing MSc. Oncology nursing and MSc Research and Publication, respectively.

3.6.4 Care of students with special needs

The university, through the office of Director of Students Services (DSS), continued to provide care and support to students with special needs. Currently, a total of 63 students with special needs are registered. The disability reported were: mobility (4 males, 1 female); hearing (11 males, 2 female) and visual impairment (41 male, 4 female). In continuing support and care for students with special needs, the university through the office of DSS has given two (2) tricycles to students who were identified with physical disability and mobility challenges.

3.6.5 Students Accommodation Services:

MUHAS owns and coordinates students' accommodation services at Muhimbili campus with four blocks and Chole Road hostel with six blocks. These accommodated 992 of undergraduate students; 472 Muhimbili and 520 Chole Road students' hostels. Moreover, a total of 34 postgraduate students were also accommodated at Block E located at Chole Road hostel.

The university procured additional 50 double-deck beds and 50 mattresses with bed covers. This aimed at increasing 50 accommodation spaces to clinical students from 425 to 475 at Muhimbili hostel. Also, renovation of hostels was done at Muhimbili and Chole Road hostels, respectively in order to ensure conducive environment to students.

3.6.6 Cafeteria Services

MUHAS coordinates students' cafeteria services at two of its current hostels, Muhimbili and Chole Road. The company that provides cafeteria services at these two hostels is Villa Catering. Overall, performance of the company was satisfactory, despite some challenges that were reported and addressed accordingly.

3.6.7 Students' Leadership and Governance

The university coordinated and continued to oversee the MUHAS Students Organisation (MUHASSO) government activities including; students' representation in various university statutory organs, communication of students matters to relevant university units, and their own association meetings and election. The students' government got necessary support from the University management as need arose.

The MUHASSO leadership for 2023/24 completed its term in May, 2024. The leadership worked closely as a team with DSS and collaborate with stakeholders to solicit funds to support their fellow students with financial challenges. The new government was elected and assumed office in mid-May, 2024. The new, top, MUHASSO leaders for 2024/25 academic year are: Mr. David Machange, MD 4 student as President and Mr. Enock Sichone a BMLS 2 student as a Vice President. Both took Oath of Office in May, 2024.

3.6.8 Events/Sports Activities

MUHAS students participated in 10th Edition of Tanzania University Sports Association (TUSA) sports and games competition held at Galanos High school premises in Tanga region. A total of 35 (26 male and 9 female) athletic students participated in the competitions. They took part in football game, basketball, netball, track and field as well as table tennis.

3.6.8.1 Students Extracurricular Activities

3.6.8.1.1 Students Clubs

The office of DSS continued to manage various students' social welfare groups such; clubs, academic associations and religious group activities. So far there are a total 5 clubs, 5 academic associations and 7 religious groups are operating among students community.

3.6.8.1.2 Seminars and training

Besides normal classes and academic programs, the university has been organizing several extracurricular events in term of training. During the reporting period; three training were organized. These are:

- i. identification and management of mental health problem among MUHAS students,
- ii. sensitization seminar against excessive drinking and drug abuse

- iii. anticorruption and frauds.

3.7 HIGHER EDUCATION FOR ECONOMIC TRANSFORMATION (HEET) PROJECT

During the period under review, the university continued with implementation of the Higher Education for Economic Transformation (HEET) project.

3.7.1 Construction or Rehabilitation of Infrastructure

Under HEET project MUHAS intends to construct a number of facilities these include lecture theatres with a total of 2,400 Sqm with three (3) lecture halls of five hundred (500) students each and two (2) of two hundred students each (200). Student apartments will also be constructed, postgraduate students' apartments of 3,000 Sqm and occupation capacity of 164 students. Undergraduate students hostel of 700 Sqm and occupation capacity of 200 students. Staff apartments of 720 Sqm with two (2) apartments of 3 bedrooms each and six (6) apartments with 2 bedrooms each will be constructed. As well, a cafeteria for students and Staffs will be constructed. This has a total area of 600 Sqm capable of accommodating 200 students and 100 staff. A building for School of Medicine will be constructed with an area of 10,700 Sqm. A library will be constructed with area of 2,600 Sqm and a capacity to accommodate 1000 students. A shared research, training and innovations laboratory facilities with a total area of 1,200 Sqm will be constructed. One building to accommodate ICT unit will be constructed with 1,500 Sqm. The project will also involve development of social and recreational facilities.

3.7.2 Environment and Social Impact Assessment (ESIA).

During the reporting period, ESIA reports for both campuses were received and incorporate comments provided by the Technical Advisory Committee (TAC) from NEMC to produce the Final Environmental Impact Statement (EIS) Draft. ESIA for Kigoma campus is waiting for completion of the Geotechnical report prior to final draft submission.

3.7.3 Construction of the academic facilities at Mloganzila

The final approved drawings submitted by the consultant (ARQES Africa Architects & Interior Designers Ltd) were further submitted to the World Bank (WB) in March 2024 for 'No Objection'. However, 'No objection' for advertising the tender off-line through International Competitive Bidding (ICB) was granted by the WB on 26 June 2024. Delays in advertising of the Tender was caused by a contradiction on which procurement criteria and methodology between PPRA through National e-Procurement System in Tanzania (NeST)) and WB STEP (offline) would be used in advertisement. It was however resolved that tender will be advertised offline as per WB procedures as indicated above.

3.7.4 Construction of Academic and Support Facilities at Kigoma Campus

During the reporting period, the Consultant, M/S OGM Consultants Architects, Planners, and Interior Designers prepared detailed drawings, bills of quantities, and master plan for Kigoma Campus. Presentation to MUHAS Project Implementation Unit (PIU) was done on 28 May, 2024, and to the university management on 30 May 2024. On 20 June 2024, the Consultant presented the proposed MUHAS Kigoma Campus to the Regional Commissioner, Kigoma Region to create awareness and ownership of the project. On 29 June 2024 delegates from World Bank and MoEST visited Kigoma Campus to assess planned accommodation and actual requirement for the possibility of additional funding

3.7.5 Updating Curriculum and Introducing Innovative Pedagogical Methodologies

During the period a total of 79 curricula were revised, and 24 new curricula were developed. The curricula are in final stages of approval before submission to TCU for accreditation. A total of 103 will be submitted to TCU for accreditation in September 2024.

3.7.6 Promoting Applied Research and Innovation Capacity

The development of the data repository is on-going and is expected to be completed by July 2024.

3.7.7 Building Functional Linkages with Private Sector/industry

One internal Industrial Advisory Committee (IAC) meeting was conducted on 6 June 2024 during curriculum review and other university-industry collaborative activities. Seven MOU are in place with Amana hospital, CCBRT, Muhimbili National Hospital, Muhimbili Orthopaedic Institute (MOI), Jakaya Kikwete Cardiac Institute (JKCI), Lugalo Hospital, and Ocean Road Cancer Institute. Two MoU are in process with Mwananyamala hospital and Temeke Referral hospitals since Sept 2023. MoUs for joint research with Sapienza University in Italy completed in April 2024. MoUs for joint projects with UDSM was completed in April 2024. Several MoU requests with various NGOs like MDH, AMREF, and AFRICai are in progress. Implementation of MoU under various stages. Students are already utilizing the health facilities including those whose MoU agreements are under processing.

3.7.8 Establishing State of the Art ICT Infrastructure and Equipment

Requirements for eLearning upgrade and customization were collected during stakeholders workshop conducted on 29 April to 3 May 2024. Also, requirement for system upgrade customization and testing including user acceptance test (UAT) was also collected during the workshop. Collection of requirements for SARIS upgrade were also done during the workshop.

3.7.9 Building Capacity of Academic Staff and University Leadership

MUHAS is planning to train a total of 30 academic staff, of which 20 will be trained at MSc. level and 10 at PhD level. A total of thirty-three (33) staff are being supported by the project Twenty (20) MSc and Ten (10) PhD students are registered and have commenced studies and are fully supported by the project. Three PhD students are partially sponsored. Two MSc candidates have already graduated.

3.7.10 Grievance Redress Mechanism (GRM), Environmental and Social Management Plan and COVID-19 Prevention Measures

There were no grievances received during reporting period.

3.7.11 Gender and Special Needs Information

A draft of 'Inclusive Education Policy' was completed and presented to the Committee of Deans and Directors (CDD) meeting on 18 June, 2024 and it was recommended for to council for approval. During the reporting period, a four days (1 - 4 June, 2024) training was organized by the Ministry of Education Science and Technology in Arusha to discuss effective and collaborative (Digitalization, Infrastructure, Procurement and Curriculum) implementation of Inclusive Education activities. Another training workshop was conducted for 15 MUHAS staff to become champions in gender mainstreaming; and developed an action plan for implementation. A five days training workshop for MUHAS Gender Desk members was conducted to operationalize the handling and processing of gender based violence (GBV) matters at MUHAS during the period.

3.7.12 HEET Financial Information

A total of USD 3,746,855.75 has been received during the financial year 2023/24 making a cumulative amount of USD 6,486,889.75 received since the commencement of the project on 21 June, 2022.

A total of USD 1,718,662.66 has been spent during the Financial 2023/24 making a cumulative expenditure of USD 2,016,385.62 since the commencement of the project. The expenditure rate is 31.08% of the cumulative amount received. The expenditure rate has been improved from the 10.54% reported in the last financial 2022/23 to 31.08% in the financial year 2023/24.

3.7.13 HEET Procurement Information

Procurement of Motor Vehicles to Facilitate Monitoring of Project implementation at Mloganzila and Kigoma Campuses. Procurement of two motor vehicles is in final stages. UNDP has started importation of Land Cruiser Hard Top and delivery is expected by 18 July 2024. Importation of a second vehicle (Toyota Min bus) is underway. A permit for procurement of a Land Cruiser hard top for Kigoma was obtained, and a quotation was requested from UNDP. However, the quotation could not be obtained because production of the type of vehicle was halted for some time by Toyota in Japan. The procurement process of the fourth vehicle (pick up) is in the permit request stage.

3.7.14 Monitoring, Evaluation and Learning Information

During the reporting period the university developed the project implementation plan with corresponding monitoring indicators. The review of the Results Framework Indicators (RFI) is ongoing in collaboration with Ministry of Education Science and Technology (MoEST). Bi-weekly meetings are conducted to monitor progress of the planned activities, and progress reports are submitted quarterly and as on demand. A five days' workshop to review developed project work plan was conducted from 20 to 24 May, 2024.

3.8 MAINTENANCE, RENOVATION AND OTHER ACTIVITIES

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

3.8.1 WORKS PROJECTS

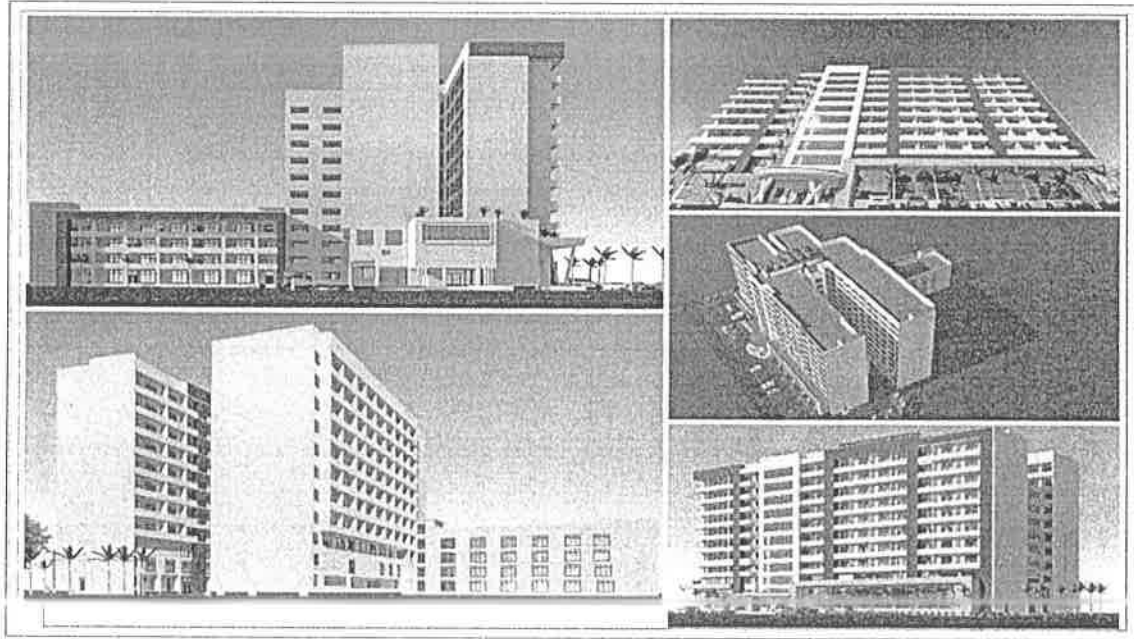
3.8.1.1 Construction of the Multi-Purpose Building for the Centre of Excellence in Cardiovascular Sciences at Mloganzila Campus

The construction of CoECVS (Phase I) was completed and the building was handed over on 11 March 2022. The Defects Liability Period (DLP) has ended. The Contractor submitted an insurance bond valued at TZS 47,608,420.42, that was to be used to address snags that would have arisen in case the Contractor failed to do so. At the moment insurance bond has been released, since all the defects which were falling under the responsibility of the main contractor and sub-contractors have been attended. Currently the building is under the attendance of the client - MUHAS, with Estates staff being given the responsibilities of attending repairs and maintenances as they appear.

3.8.1.2 Construction of MUHAS Cardiac Teaching Hospital (CTH)

During the period the university submitted ESIA report, feasibility study report, and detailed drawings for construction of MUHAS Cardiac Teaching Hospital to the AfDB Bank for further approval processes for funding.

Plate 1: Artistic Impression of the Proposed MUHAS Cardiac Teaching Hospital (CTH)



The proposed MUHAS Cardiac Teaching Hospital (CTH) is intended to enable the full functioning of the Center of Excellence in Cardiovascular Sciences at Mloganzila Campus by addressing the gaps that have been observed during the implementation of the Center. (CTH), a six hundred (600) bed capacity Cardiac Teaching Hospital will be built close to the current MAMC Mloganzila Hospital. It will be a 10-story building with four wings and will have the following functional areas; emergency area, outpatient services, cardiac diagnostic services, cardiac angiography services, coronary care unit, cardiac operation theater/cardiovascular thoracic surgery, cardiac high dependency area/ cardiac intensive care services, physiotherapy and rehabilitation wing. Will have four (4) Cath lab hybrid theaters, and provision for another six (6) cardiothoracic theatres making a total of ten (10) operating theatres. It will have ordinary, private, IPPM, and VIP wards

Joint mission meetings between the Government of Tanzania and AfDB have been held and the Bank has agreed to release USD 75,000,000 for implementation of PHASE II of the project once the Government of Tanzania has completed the internal process of signing for the loan

3.8.1.3 Construction of Additional Parking Space at CoECVS

To ensure adequate parking space, a contractor M/S Tunajenga Pamoja Africa Ltd was awarded a contract worth a sum of TZS 486,594,948 VAT inclusive to construct additional car parking spaces at Center of Excellence for Skills and Tertiary Education in Biomedical Sciences at Mloganzila (CoECVS). The contractor has completed execution of works and handing over was done. The Defects Liability Period has now commenced.

Plate 2: New constructed Car Parking at the CoECVS



3.8.1.4 Construction of a Repair Workshop and Landscaping Works at MUHAS Mloganzila Campus.

To ensure that the Estates and Works Management Unit' (EWMU) supporting services are delivered efficiently, the university has initiated landscaping works as well construction of a building that will house various EWMU technical specialties. The project commenced on 17 June, 2024, and is expected to be completed on 14 September 2024. There was a delay but the project was completed in December 2024

Plate 3: Front Elevation of the Repair Workshop and Landscaping Works at MUHAS Mloganzila



3.8.1.5 Establishment of The EAC Regional Centre of Excellence in Oral Health Science at The Muhimbili University of Health and Allied Sciences

The university prepared and presented to EAC Secretariat, preliminary drawings for construction of the EAC Regional Centre of Excellence in Oral Health Science. Currently, preparation of ESIA, feasibility study and drawings is in progress.

The plan to establish the Regional Centre of Excellence in Oral Health Sciences (RCoE OHS) is aimed at contributing to the development of an appropriate and highly skilled workforce in oral health sciences to meet EAC's immediate labour market needs and support the implementation of EAC's 'free' labour market protocols. The EAC Secretariat will be the coordinating entity while the United Republic of Tanzania Regional Centre of Excellence in Oral Health Sciences (URT) Ministry of Education Science and Technology will be the executing agency and MUHAS will be the implementing Agency.

This will be a five years -plan with the following activities construction of international standard infrastructure, installation of learning resources and equipment, updating curriculum and introducing innovative pedagogical methodologies, promoting excellence in service delivery, enhancing applied research and innovation capacity, developing online learning platforms and digital technology applications, establishing and installing state-of-the-art oral health sciences infrastructure and equipment, capacity building in the utilization of the state of the art oral health sciences infrastructure and equipment, and building capacity of academic staff and university leadership.

3.8.1.6 Consultancy Services for Design and Construction Supervision of Buildings and Other Facilities at Muhimbili University of Science and Allied Sciences-Kigoma Campus

The university through HEET project obtained funds from the World Bank to Construct a new campus in Kigoma.

Plate 4: A Bird View of MUHAS Campus of Kigoma



The Consultant M/S OGM Consultants Architects, Planners, and Interior Designers have been awarded the tender as consultants for design and construction supervision of buildings and other facilities in Kigoma. The contract commenced on 17 April 2024 and is expected to be completed on 17 April 2027. The contract includes preparing preliminary designs and a master plan for MUHAS Kigoma Campus, bidding document preparation and Supervision.

During the reporting period, the Consultant has been working on the preparation of detailed drawings, bills of quantities, and the preparation of Kigoma Campus master plan. On 20 June 2024, the Consultant made a presentation of the proposed MUHAS Kigoma Campus to the Regional Commissioner of Kigoma Region to create awareness and ownership of the project and also to request for additional land for the proposed infrastructure. The Geotechnical report has already been submitted and approved, final drawings and bidding documents have been submitted and approved. Tender initiation is in progress.

3.8.1.7 Provision of consultancy services for the HEET project at Mloganzila

The Consultant M/s Arques Africa Architect and Interior Designers Ltd in Association with M/s ML Engineering Consultancy, Build Consultant (T) Ltd and Anova Consult Co. Ltd of Tanzania were awarded the contract worth a sum of TZS 2,391,645,786.40 for provision of consultancy services for the HEET Project at Mloganzila Campus. The contract was signed on 15 December 2023. The consultant's contract is for design and supervision. Thus, the contract of the consultant ends when the contractors contract period comes ends.

The consultant submitted an inception report on the 29 December 2023, preliminary drawings and preliminary cost estimates of the project were presented on 11 January 2024. Preliminary Drawings and bill of quantities (BoQs) were presented to MUHAS stakeholders on 14 February 2024 and comments were raised. Comments were addressed by the Consultant and the Final Bidding Documents were presented to MUHAS management on 18 March 2024 and were approved for submission to the World Bank (WB) for No Objection.

During the reporting period, no objection for advertising the tender off-line through International Competitive bidding was granted by the WB on 26 June 2024. The tender is scheduled to be advertised on 15 July 2024.

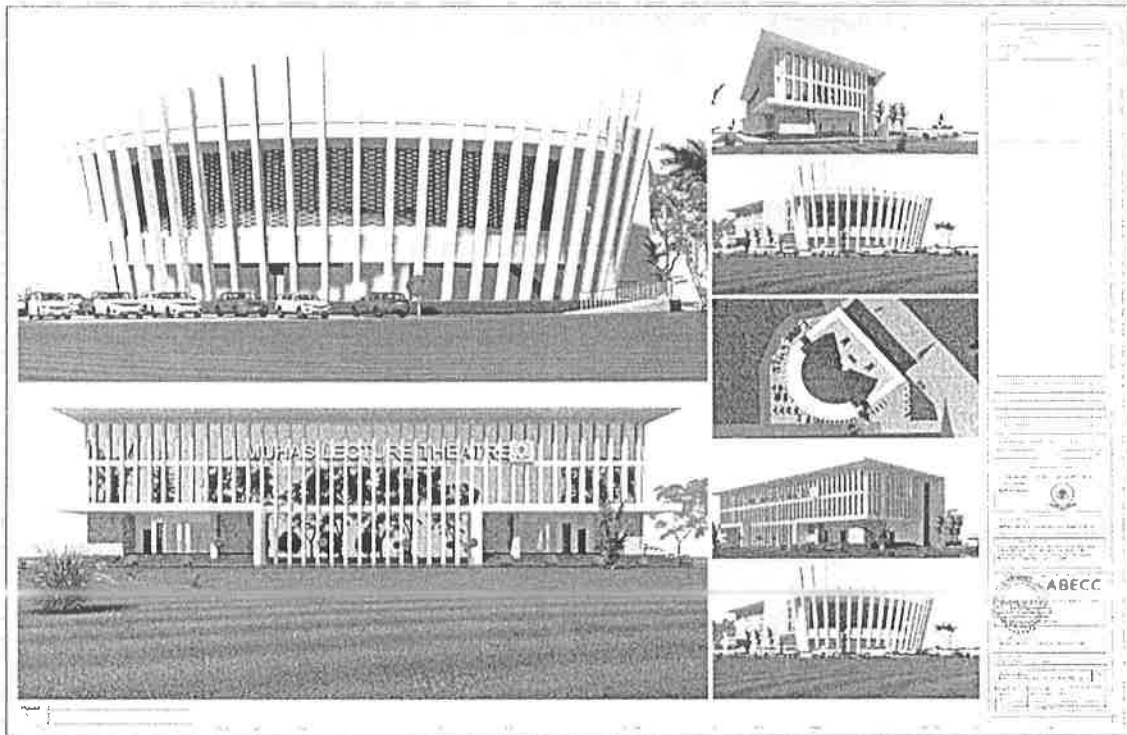
3.8.1.8 Construction of Staff Offices and Lecture Theatre at MUHAS -Muhimbili Campus

Owing to the shortage of Staff Office spaces and student teaching facilities, the University decided to initiate a project for the Construction of Staff Offices and Lecture theatres at MUHAS -Muhimbili Campus. After completion of the project, it is expected that the building will accommodate 122 staff offices and one big lecture theatre with sitting capacity of 400.

During the reporting period, hoarding of the Site boundaries, site offices, temporary toilet facilities, and store and drilling of the borehole was done. Setting out and excavation works have started.

The contractor was given Additional work for Construction of Staff Restaurant, during the reporting period, Hording and demolitions have been done. Diversion of existing services such sewerage system, electrical poles and water supply system was done. Setting out is in progress.

Plate 5: Architectural Views of Staff Offices and Lecture Theatre at MUHAS -Muhimbili Campus



3.8.1.9 Construction of a New Storm Water Drainage at MUHAS Main Campus including Hard Landscaping

To mitigate the problem of flooding around hard and soft land scape areas around Muhimbili Main Campus during rainy seasons, a contractor M/S Naki Construction Company Limited. was engaged to construct the storm water drainage system at MUHAS Main Campus. The contract commenced on 14 March 2024 and is expected to be completed on 11 July 2024. The project was completed in time and defect liability period has already ended. The Works included the excavation of trenches, laying of pipes, construction of manholes, construction of kerb stones and laying of paving blocks,

During the reporting period, the contractor completed construction of kerb stones, laying of paving blocks, and the construction of manholes including laying of pipes. The project is expected to be handed over on completion date as planned.

3.8.1.10 Renovation of Microbiology Lab & Immunology Building

The Contractor M/S Enkrin Construction Ltd was awarded a tender to renovate the Microbiology Lab and Immunology building to ensure that research is conducted in a conducive working environment. The works commenced on 15/04/2024 and are expected to be completed on 15 July 2024. There was slight delay in completion. However, the project was completed in September 2024, and has already been handed over. Project is still under DLP

The works involved demolition works for removing all windows, doors, and cupboards, replacement of timber trusses and roof covering, changing of the old electrical and earthing system, installation of new doors and windows. The works also involved plastering, painting and installation of new laboratory shelves, tables and working tops including laying of tiles and installation of new air conditioners and new wiring system and lighting.

During the reporting period, the replacement of new roofing covering has been completed, rainwater gutter, downpipes and painting has been completed. Electrical works are ongoing.

3.8.1.11 Rehabilitation of Pharmacy Laboratory

During the reporting period, the Contractor M/S Naki Construction Company Ltd has continued carrying out the rehabilitation of the MPL and Pharmacy Laboratories, to ensure that research teaching and research activities are carried out in a conducive working environment.

3.8.1.12 Replacement of Backup Batteries at ICT Server Room MPL

The university engaged a contractor to ensure that ICT services at MUHAS remain efficient to support core university functions. The scope of the project involved the removal of faulty backup batteries and replacing new ones as well as testing and commissioning.

During the reporting period, the Supplier removed faulty batteries and replaced them with new ones, also testing and commissioning of the solar batteries was done.

3.8.1.13 Provision of Consultancy Services for Design and Supervision for the Renovation of Uporoto Building, Construction of Proposed Annex Building, Perimeter Fence and Car Parking at Plot No. 42 Ursino Estates, Uporoto for the Establishment of MUHAS Health Polyclinic (Phase I)

As part of the ongoing governmental initiatives aimed at enhancing healthcare accessibility in Tanzania, Muhimbili University of Health and Allied Sciences (MUHAS) embarked on strategizing the establishment and operation of a private specialized medical practice, known as Muhas Health Polyclinic (MHP). The clinic will be under the ownership and management of MUHAS through its Board of Directors. MHP will assume responsibility for the comprehensive healthcare needs of its clientele and endeavour to establish sustainable medical service provisions.

During the reporting period, on 17 May 2024, the Consultant presented the inception report and the preliminary drawings and was given comments. The Consultant presented revised functions of preliminary drawings on 14 June 2024, 20 June 2024 and on 26 June 2024. The consultant has started working on detailed drawings and Bills of quantities.

3.8.1.14 Contract for Provision of Land Use Master Plan for the Bagamoyo Training Unit (BTU) at Bagamoyo District

As part of the ongoing MUHAS initiatives aimed at ensuring that MUHAS its lands are utilized to generate income, Muhimbili University of Health and Allied Sciences (MUHAS) engaged a consultant M/S Aru Built Environment Consulting Company Ltd, to develop Land Use Master Plan for MUHAS's Bagamoyo Training Unit (BTU). The contract commenced on 8 March 2024 and will end on 8 September 2024

3.8.2 PREVENTIVE MAINTENANCE CONTRACTS

3.8.2.1 Servicing of MPL lift at MUHAS Main Campus and Mloganzila Campus

During the year, university continued to work with service provider M/s Metatron Lift Company Limited, who was procured to conduct preventive maintenance and maintenance of MPL lift at Muhimbili Campus. This two-year' service contract commenced on 3 August 2023 and will end

on 2 August 2025. The preventive service among other tasks, also includes servicing of the lift's cooling fans, and guide shoe, as well as the lift's automation system Blow dust (inside the controller) using air blower. The services provider delivered services as per the contractual agreement.

3.8.2.2 Servicing of Standby Generators

To ensure that University standby generators continue to operate at optimum level, and their service lives are prolonged, the engaged services provider M/S M.D.I Energy Co. whose role is to service and repair standby generators at MUHAS. This service contract commenced on 3 August 2023, and will end on 2nd August 2025. During the reporting period, the service provider executed the second major service as scheduled.

3.8.2.3 Preventive maintenance of Air conditioners at MUHAS Main Campus, Kalenga House, Chole Students Hostels, and the Centre of Excellency for Cardiovascular Sciences Building at Mloganzila

To ensure that University Air-conditioners continue to operate at optimum levels, and their service lives are prolonged, the university engaged service provider M/S Ref Refrigeration and Air Conditioning.

During the reporting period, the service provider M/S Ref Refrigeration and Air Conditioning carried out preventive maintenance of Air conditioners at MUHAS, Kalenga House and Chole Students Hostels. This service contract commenced on 4 July, 2023, and will end on 4 July 2025.

3.8.2.4 Preventive Maintenance of Sewerage System at MUHAS Main Campus and Chole Road Student Hostels

To ensure that the University environment remains healthy and conducive, the university engaged services provider M/s Oldvai Decorators & General Suppliers to undertake Preventive Maintenance of the Sewerage System at MUHAS Main Campus, Chole Road Student Hostels, Mloganzila Campus and Bagamoyo Training Unit. This is a two-year services contract that commenced on 1 July, 2023, and will end on 31 June, 2025.

During the reporting period the reporting period the service provider performed a 3rd major service that commenced from 6 May 2024 to 16 May 2024.

3.8.3 GROUND MAINTENANCE AND CLEANING SERVICE CONTRACTS

3.8.3.1 Provision of Cleaning and Gardening Services at Muhas Main Campus, Chole Road Student Hostels and Bagamoyo Training Unit (Lot 1&2)

To ensure the presence of a pleasant and aesthetic environment in both the University soft and hard landscape areas as well as maintaining cleanliness in students' hostels, offices and lecture halls, the service provider M/S Ledso Consolidated Limited was engaged to offer cleaning and gardening services at both MUHAS's main Campus, Bagamoyo Training Unit (BTU), Kalenga House and Chole student's hostels. During the reporting period, the service provider's performance was unsatisfactory. Measures have been taken including notifying the service provider of the university's intention to terminate the contract, and giving the service provider 30 days period to make rectifications, and failure to do so, will lead to termination of the contract.

3.8.3.2 Provision of garbage collection services at MUHAS Campus, Dental Building, Kalenga House, Chole Road Students Hostels, Mloganzila Campus and Bagamoyo Training Unit

To ensure the proper collection and disposal of solid waste in various areas of the University Campuses, the service provider M/S BHN Solution Company Limited was engaged to provide garbage collection services at both MUHAS Campus, Chole students' hostels and at Kalenga Guest House.

3.8.3.3 Provision of Sanitary Disposal Services at Muhas Main Campus and Chole Road Student Hostels

During the reporting period, a new service provider, M/S Kishengweni Enterprises Ltd, was procured to provide Sanitary Disposal Services at both MUHAS's main Campus and Chole student hostels Under the supervision of the Estates Directorate. This service provider is engaged to ensure that hygienic conditions are maintained in all ladies' wet areas.

3.8.4 IN HOUSE REPAIRS

During the reporting period the university carried out several routine minor repair tasks in response to repair requests from various end users at the University Campuses. A few selected minor repairs and renovation works that are in the procurement processes are describe hereunder:

Table 12: Inhouse Repairs

S/ N	PROJECT	Amount Materials	Amount Labor	Total (TZS)	Status
1	Purchasing of Materials and Assistant Labour Costs for Face Uplifting and Leakages Treatment Of Muhas Main Campus Students' Hostels	37,897,765	20,750,000	58,647,765	Material Delivered
2	i) Purchasing of Materials and Assistant Labour Costs For Face Uplifting Of Block M Building At Main Campus	21,819,675	7,000,000	28,819,675	Material Delivered
	ii) Scaffold Hiring for Face Uplifting of Block M	2,920,500		2,920,500	In progress
3	i) Purchasing of Painting, Carpentry and Plumbing Materials and Assistant Labor Charges for Renovation Of Muhas Cadaver, Anatomy Histology Lab And Clogged External Down Pipes of MPL Building	53,006,485	9,500,000	62,506,485	Completed

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

	ii) Purchasing of Masonry and Aluminum Partitioning Materials and Assistant Labor Costs for Renovation Of Muhas Cadaver, Anatomy Histology Lab And Repair Of Clogged Down Pipes And Concrete Gutters	16,566,020	4,600,000	21,166,020	Material Delivering Stage -Labor Charges Approved
	iii) Purchasing of Air Conditioning and Installation for Renovation of Muhas Cadaver and Anatomy Histology Lab	29,311,200		29,311,200	Completed
4	i) Purchasing of Painting, Carpentry and Plumbing Materials and Assistant Labor Costs for Renovation Of 4 Apartments At Muhas Staff Houses No. Muhas/Res/001 And Face Uplifting The Building	68,697,501	15,900,000	84,597,501	Delivered-Labor Charges Approved
	ii) Purchasing of Masonry Materials and Assistant Labor Costs for Renovation Of 4 Apartments at Muhas Staff Houses No. Muhas/Res/001 And Face Uplifting	52,507,640	10,000,000	62,507,640	In progress
5	Purchasing of Aluminum Materials and Assistant Labor Charges for Rehabilitation of Microbiology Building Windows.	34,530,930	9,600,000	44,130,930	At Delivering Stage -Labor Charges Approved
6	i) Proposed Purchasing of Aluminum Materials and Assistant Labor Charges for Rehabilitation Of Muhas Harvard Building Windows	10,460,700	4,600,000	15,060,700	Delivering Stage -Labor Charges Approved
	ii) Proposed Purchasing of Painting Materials and Assistant Labor Charges for Rehabilitation of Muhas Harvard Building Windows	6,790,900	2,200,000	8,990,900	Materials Delivered Labor Charges Approved
7	i) Purchasing of Painting and Carpentry Materials and Assistant Labor Costs for Renovation of The Deputy Vice Chancellor's Academic Offices	9,154,135	1,900,000	11,054,135	Material Delivered

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

	I. Purchasing of Masonry and Aluminum Partitioning Materials and Assistant Labor Costs for Renovation of The Deputy Vice Chancellor's Academic Offices	13,330,460	2,500,000	15,830,460	Completed
	ii) Purchasing of Electrical Materials and Assistant Labor Costs for Renovation of The Deputy Vice Chancellor Academic Offices	6,743,009	1,000,000	7,743,009	Labor Charges Approved
8	Purchasing of Materials and Assistant Labour Costs for Rehabilitation of Vc's Offices, Washroom, Driver's Office, External Surrounding From Un Gate, Admission Offices, Library Office Q17, Muhas Staff Houses Two Apartments And Meter Separation.	30,254,610	5,800,000	36,054,610	Completed
9	Proposed Purchasing of Materials and Assistant Labor Charges for Rehabilitation Of SPHSS F2 Leaking Roof	4,088,700	7,000,000	11,088,700	Completed
10	Purchasing of Painting, Plumbing and Carpentry Materials and Assistant Labor Costs for Renovation Of Pathology Teaching Lab And Offices	19,138,125	5,900,000	25,038,125	In progress
11	Proposed Purchasing of Materials and Assistant Labor Charges for Fixing Floor Tiles at The Corridors of Pangani Hostels 1 & 2 Floors And Hard Land Scaping At Washing Area Behind Staff Canteen	27,064,480	10,840,000	37,904,480	Completed
12	Proposed Purchasing of Materials and Assistant Labor Charges for Fixing Paving Blocks (Hard Land Scaping) At MPL Parking Area	56,052,360	15,154,000	71,206,360	Completed
13	Proposed Urgent Purchasing of Plumbing Accessories and Assistant Labor Charges for Plumbing Repair at Main Campus Hostels	20,639,026	3,000,000	23,639,026	-Labor Charges Approved

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

14	i) Proposed Purchasing of Materials and Assistant Labor Charges for Rehabilitation of DICT Computer Training Lab (D5) Located At Ground Floor Microbiology Building	9,032,900	3,600,000	12,632,900	At Delivering Stage- Labor Charges Approved
	ii) Proposed Purchasing of Painting Materials and Assistant Labor Charges for Rehabilitation of DICT Computer Training Lab (D5) Located at Ground Floor Microbiology Building	7,342,550	4,500,000	11,842,550	Materials Delivered -Labor Charges Approved
15	i) Proposed Purchasing of Painting Materials and Assistant Labor Charges for Alteration and Rehabilitation of PMU Offices	4,202,275	4,800,000	9,002,275	Materials Delivered -Labor Charges Approved
	ii) Proposed Purchasing of Materials and Assistant Labor Charges for Alteration and Rehabilitation of PMU Offices	14,538,000	4,000,000	18,538,000	At Delivering Stage -Labor Charges Approved
16	Schedule of Materials For Face Lifting Chole Road Hostel Fence	12,506,968	6,900,000	12,406,968	Materials already Procured waiting for Labour charges processing
17	Schedule of Materials For Face Lifting Chole Road Hostel Block "A, B, C, D E And F"	86,313,903	33,600,000	119,913,903	Materials already Procured waiting for Labor charges processing
18	Schedule of Materials and Assistant Labour Cost For Renovation Of Account Building (Finance Offices, Corridor And External)	70,753,495	18,965,000	89,718,495	Materials already Procured waiting for Labor charges processing
19	Schedule of Materials For Paving Works Area Between Library, Account And Elimu Ya Afya Kwa Umma	227,089,230	42,894,000	269,983,230	Procurement stage the paving and Kerbstone are in production process

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

20	Schedule of Materials For Face Lifting Muhas Res/ 002, 003 And 004	87,466,822	33,675,000	121,141,822	Materials already Procured waiting for Labor charges processing
21	Schedule of Materials and Assistant Labor Cost For Fixing Paving Blocks At The Mai Entrance Gate And Along New Drainage System	82,697,940	33,079,176	115,777,116	Procurement stage the paving and Kerbstone are in production process
22	Schedule of Materials and Assistant Labor Cost for Paving Works Area Ruvu Block And Playground	127,775,120	21,656,800	149,431,920	Procurement stage the paving and Kerbstone are in production process
23	Materials and Labor Charges For Rehabilitation Kalenga Rest House Painting Welding And Carpentry	49,888,837	16,940,000	66,828,837	Materials document in approval Stage but some electrical issues started
24	Schedule of Materials And Assistant Labour Cost For Proposed Maintenance And Renovation Of The Ground Floor House Res/ 003 Two Bed Room. Masonry	24,489,042	7,030,000	31,519,042	Materials already Procured waiting for Labour charges processing
25	Cost Estimates for Grinding And Polishing Terrazzo Floor In The Cafeteria Of Chole Hostel	6,424,800	2,160,000	8,584,800	Completed on 18 July 2024
26	Cost Estimates for Installing Down Pipes In The Blocks Of Chole Hostel	6,503,000	3,010,000	9,513,000	Completed on 1 July 2024
27	Fund for Making New Safety Grill Doors, Repairing Window Grills And Making New Toilet Door Frames At Chole Hostel			5,570,250	Completed on 17 May 2024

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

28	Lan Installation Materials for Proposed Extension And Alteration Estates Office At CHPE Building 3rd Floor			7,351,668	Completed on 1 June 2024
29	Cost Estimates For Purchasing Materials And Labour Charges For grinding And Polishing Floor Terrazzo At Itm , Account Building And Polishing Internal Stair At Mpl Building	7,780,000	2,160,000	9,940,000	Completed on 1 July 2024
30	Cost Estimates For Purchasing Latest Flower Pots, Natural And Artificial Flowers For Upper And Lower Corridors To Vc's Office, Mpl, Chpe And New Office Building	8,820,000	480,000	9,300,000	Completed on 1 July 2028
31	Fund For Repairing And Additional Of More Drying Lines On The Chole Hostel Ground	4,651,800	3,345,000	7,996,800	Completed
32	Repairing and Refurbishment Of Chair Located At Student Bed Room And Cafeteria Chole	9,980,000		9,980,000	Completed
33	Cost for Proposed Replacement Of New BillBoard Located At Muhas Main Entrance And Repair Executive's Parking Tent			6,728,360	Completed
	TOTAL			1,768,920,157	

3.9 COUNCILLORS' INTERESTS

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

3.10 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- (Table 13)

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Table 13: Summary of the remuneration paid to Councillors' and Key Management Personnel

ITEM	ANNUAL REMUNERATION	
	2023/24	2022/23
	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	320,118,000	257,526,400
Total	<u>442,578,000</u>	<u>389,825,584</u>

Source: Office of the Director of Finance

* Key management personnel include:

Vice Chancellor,

Deputy Vice Chancellor- Academic

Deputy Vice Chancellor- Planning, Finance and Administration.

Deputy Vice Chancellor- Research & Consultancy,

3.11 TRANSACTIONS DONE WITH OTHER GOVERNMENT OWNED ENTITIES, GOVERNMENT DEPARTMENT AND STATE-OWNED ENTERPRISES.

ENTITY NAME: MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED
SCIENCE FINANCIAL YEAR: 2023/24

Table 14: Transactions with Other Government Entities -Receivables

S/N	Goods/Services Provided	Name of entity which received goods/services	Amount received	Receivable balance
1	Tuition Fees	Higher Education Students' Loan Board	2,658,115,929	1,654,718,554
2	Tuition Fees and Direct Cost	Ministry of Health, Community Development, Gender, Elderly & Children	848,388,000	2,026,614,000
3	Dental Clinic	National Health Insurance Fund	1,156,495,701	750,015,089
4	Tuition Fees and Direct Cost	Muhimbili National Hospital	-	69,260,000
5	Tuition Fees and Direct Cost	Ministry of Education, Science & Technology	-	328,390,000
6	Rent	Tanzania Posts Corporation	-	31,291,119
		Total	4,662,999,630	4,860,288,762

Table 15: Transactions with Other Government Entities -Payables

S/N	GOODS/SERVICES RECEIVED	Name of entity which provided goods/services	Amount Paid	Payable balance
1	Electricity	TANESCO	968,313,035	74,181,698
2	Printing Services	Government Printers	1,305,000	-

3	Water Expenses	Muhimbili National Hospital	278,719,514	39,203,524
4	Fees	NEMC	0	5,000,000
5	Water Expenses	DAWASCO	309,747,081	18,830,379
6	Internet and Email Services	COSTECH	186,690,972	5,400,000
7	Communication	TTCL	9,331,698	932,099
8	Security	SUMA JKT GUARD LTD	1,019,259,303	40,141,555
9	Fuel	PPRA	192,598,935	80,000,000
		Total	2,965,965,538	263,689,255

3.12 DONATIONS

During the year two tri-cycles were lent to two students who were identified to have mobility challenges. These tri-cycles were provided to be used while the students were at the campus and left them when they left.

3.13 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.

3.14 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 2024, MUHAS contributed TZS 415,984,378.17 to the consolidated fund for that purpose.

3.15 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 [R.E. 2021].

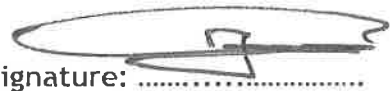
BY ORDER OF THE COUNCIL

Dr. Rehema Horera,

Vice Chairperson: Signature: 

Date: 31.01.2025

Prof. Appolinary A. R. Kamuhabwa,

Member: Signature: 

Date: 31.01.2025

Vice Chancellor
Muhimbili University of Health and
Allied Sciences
P.O. Box 65001
DARES SALAM

Controller and Auditor General

AR/PA/MUHAS/2023/24

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

It is the Council'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 Council 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 2024.

The Council further confirms that applicable accounting standards in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis 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.

BY ORDER OF THE COUNCIL

Dr. Rehema Horera,

Vice Chairperson: Signature:



Date: 31.01.2025

Prof. Appolinary A. R. Kamuhabwa,

Member: Signature:



Date: 31.01.2025
 Muhimbili University of Health and Allied Sciences
 P.O. Box 65001
 DAR ES SALAAM

3.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF MUHAS FOR THE YEAR ENDED 30 JUNE 2024


The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by the Auditors and Accountants (Registration) (amendment) 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 those charged with governance, in this case the Council, 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 J. Mwaduga, being the Head of Finance/Accounting of Muhimbili University of Health and Allied Sciences (MUHAS) hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30 June 2024 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 of the financial operations of MUHAS as on that date and that they have been prepared based on properly maintained financial records.

Signed:



Name: CPA Abdallah J. Mwaduga

Position: **Director of Finance**

NBAA Membership No: **ACPA 1930**

Date:

4.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION FOR THE PERIOD AS AT 30 JUNE 2024

	Note	2023/24 TZS	2022/23 TZS
ASSETS			
Current Assets			
Cash and Cash Equivalents	62	40,022,538,026	39,917,861,383
Inventories	70	114,027,621	122,100,022
Prepayments	69	2,284,209,539	239,630,712
Receivables	67	7,047,060,408	3,429,911,156
Total Current Assets		49,467,835,594	43,709,503,273
Non-Current Assets			
Intangible Assets	78	23,858,205	6,125,560
Property, Plant and Equipment	77	96,472,135,424	93,048,921,227
Total Non-Current Asset		96,495,993,629	93,055,046,787
TOTAL ASSETS		145,963,829,223	136,764,550,060
LIABILITIES			
Current Liabilities			
Deferred Income	93	20,720,717,942	14,318,607,864
Deposits	94	1,742,189,812	3,808,182,988
Employee Benefits	91	6,396,518,269	5,487,838,162
Payables and Accruals	89	1,750,628,077	5,883,957,532
Total Current Liabilities		30,610,054,100	29,498,586,546
TOTAL LIABILITIES		30,610,054,100	29,498,586,546
Net Assets		115,353,775,123	107,265,963,514
NET ASSETS			
Capital Contributed by:			
Taxpayers/Share Capital		29,029,722,438	29,029,722,438
Accumulated Surpluses / Deficits		86,324,052,685	78,236,241,076
TOTAL NET ASSETS		115,353,775,123	107,265,963,514

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 R. R. R. R.

Date: 31.01.2025

Vice Chancellor [Signature]

Vice Chancellor
Muhimbili University of Health and
Allied Sciences
P.O. Box 65001
DARES SALAAM

Date: 31.01.2025

Controller and Auditor General

AR/PA/MUHAS/2023/24

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

Classification of Expenses by Nature		2023/24	2022/23
	Note	TZS	TZS
REVENUE			
Revenue			
Fair Value Gains On Asset and Liabilities	24	167,872,096	0
Fees, Fines, Penalties and Forfeits	19	353,424,902	340,005,560
Gain on Foreign Currency Translation	27	1,139,665,607	224,795,133
Other Revenue	31	19,478,109,031	12,428,238,778
Revenue from Exchange Transactions	17	4,814,994,113	4,600,594,160
Subvention from other Government entities	32	68,468,929,747	52,510,951,287
Total Revenue		94,422,995,496	70,104,584,918
TOTAL REVENUE		94,422,995,496	70,104,584,918
EXPENSES AND TRANSFERS			
Expenses			
Amortization of Intangible Assets	39	6,817,355	33,412,685
Depreciation of Property, Plant and Equipment	37	2,302,964,566	2,750,893,943
Expected credit Loss	54	8,007,122	648,883,812
Maintenance Expenses	36	5,306,829,758	2,203,600,223
Other Expenses	52	32,925,153,186	25,057,608,338
Use of Goods and Service	35	10,935,611,442	9,460,749,120
Wages, Salaries and Employee Benefits	34	34,433,816,083	31,356,273,232
Total Expenses		85,919,199,512	71,511,421,353
Transfer			
Other Transfers	60	415,984,378	110,000,000
Total Transfer		415,984,378	110,000,000
TOTAL EXPENSES AND TRANSFERS		86,984,067,702	71,621,421,353
Surplus / Deficit		8,087,811,606	-1,516,836,434

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 ABRGA

Vice Chancellor [Signature]

Date: 31-01-2025

Muhimbili University of Health and Allied Sciences
P.O. Box 65001
DARES SALAAM

Date: 31-01-2025

Controller and Auditor General

AR/PA/MUHAS/2023/24

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	NOTES	2023/24 TZS	2022/23 TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Fees, Fines, Penalties and Forfeits	101.1	353,424,902	340,005,560
Gain on Foreign Currency Translation	101.2	1,139,665,607	140,336,026
Other Revenue	101.3	19,454,754,424	12,339,891,156
Revenue from Exchange Transactions	101.4	4,245,342,088	5,314,151,394
Revenue Grants	101.5	71,793,190,083	57,282,085,902
Total Receipts		96,986,377,104	75,416,470,039
PAYMENTS			
Maintenance Expenses	101.6	5,306,829,756	2,203,600,222
Other Expenses	101.7	32,925,153,186	25,057,608,338
Use of Goods and Service	107.8	15,060,868,496	10,308,362,912
Wages, Salaries and Employee Benefits	101.9	33,525,135,976	30,203,986,561
Decrease in Deposit	101.1	2,065,993,176	708,084,500
Other Transfers	101.11	415,984,378	110,000,000
Total Payments		89,299,964,970	68,591,642,533
NET CASH FLOW FROM OPERATING ACTIVITIES		7,686,412,134	6,824,827,506
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Advance Payment for Acquisition of Property Plant and Equipment	101.12	-2,044,578,827	0
Acquisition of Property, Plant and Equipment	101.13	-5,726,178,762	-2,772,976,860
Acquisition of Intangibles	101.14	-24,550,000	0
Proceeds from sales of Property, Plant and Equipment	101.15	45,700,000	0
Total Investing Activities		-7,749,607,589	-2,772,976,860
NET CASH FLOW FROM INVESTING ACTIVITIES		-7,749,607,589	-2,772,976,860
CASH FLOW FROM FINANCING ACTIVITIES			
Financing Activities			
Total Financing Activities		0	0
NET CASH FLOW FROM FINANCING ACTIVITIES		0	0
Net Increase		-63,195,451	4,051,850,645
Cash and cash equivalent at beginning of period		40,199,089,275	36,147,238,630
Cash and cash equivalent at end of period		40,135,893,824	40,199,089,275

Chairperson 

Date: 31.01.2025

Muhimbili University of Health and Allied Sciences
P.O. Box 65001
DARES SALAM


Vice Chancellor 

Date: 31.01.2025

TATEMENT OF CHANGES IN NET ASSET FOR THE PERIOD ENDED 30 JUNE 2024

	Tax Payer's Fund TZS	Accumulated Surplus/(Deficit) TZS	Other Reserve TZS	Total TZS
Opening Balance as at 01 Jul 2023	29,029,722,438	78, 236,241,076	-	107,265,963,518
Addition Capital Injected	-	-	-	-
Other Reserve	-	-	-	-
Other	-	-	-	-
Appropriations	-	-	-	-
Minority Interest	-	-	-	-
Surplus/ Deficit for the Year	-	8,087,811,606	-	8,087,811,606
Closing Balance as at 30 Jun 2024	29,029,722,438	86,324,052,685	-	115,353,775,124
Opening Balance as at 01 Jul 2022	29,029,722,438	79,753,077,510	-	109,431,683,759
Addition Capital Injected	-	-	-	-
Other Reserve	-	-	-	-
Other	-	-	-	-
Appropriations	-	-	-	-
Minority Interest	-	-	-	-
Surplus/ Deficit for the Year	-	(1,516,836,434)	-	(1,516,836,434)
Closing Balance as at 30 Jun 2023	29,029,722,438	78, 236,241,076	-	107,265,963,514

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

Chairperson 

Date: 31.01.2025

Vice Chancellor 

Date: 31.01.2025

Muhimbili University of Health and
Allied Sciences
P.O. Box 65001
DAR ES SALAAM

MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY
00Y70000 - MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCES
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget	Reallocations/Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Budget & Actual (B-A)	Difference in %}	Notes
			TZS	TZS	TZS		
RECEIPTS							
Fees, Fines, Penalties and Forfeits	280,544,820	-	280,544,820	353,424,902	-72,880,082	-26	
Gain on Foreign Currency Translation	-	-	-	1,139,665,607	-1,139,665,607	100	i
Other Revenue	18,205,658,553	-	18,205,658,553	19,454,754,424	-1,249,095,871	-7	
Revenue from Exchange Transactions	6,109,924,100	-	6,109,924,100	4,245,342,088	1,864,582,012	31	
Revenue Grants	74,946,607,611	-	74,946,607,611	65,391,080,005	9,555,527,606	13	ii
Total Receipts	99,542,735,084	-	99,542,735,084	90,584,267,026	8,958,468,058	9	
PAYMENTS							
Maintenance Expenses	11,476,102,831	-	11,476,102,831	5,306,829,758	6,169,273,073	54	iii
Other Expenses	41,624,100,498	-	41,624,100,498	32,925,153,186	8,698,947,312	21	iv
Use of Goods and Service	16,838,057,878	-	16,838,057,878	15,060,868,496	1,777,189,382	11	
Wages, Salaries and Employee Benefits	29,494,473,877	-	29,494,473,877	29,225,017,343	269,456,534	1	
Other Transfers	110,000,000	-	110,000,000	415,984,378	-305,984,378	-278	
Total Payment	99,542,735,084	-	99,542,735,084	82,933,853,161	16,608,881,923		
Net Receipts/Payments				7,650,413,865	-7,650,413,865		

Chairperson 

Date: 31.01.2025


Vice Chancellor

Date: 31.01.2025

Vice Chancellor,
Muhimbili University of Health and Allied Sciences
P.O. Box 65001
DARES SALAM

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 as 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

During the financial year under review the University continued to apply the following Tanzania Financial Accounting Standards which had no equivalent IPSASs issued by the National Board of Accountants and Auditors (NBAA): -

TFRS No 1 Report by Those Charged with Governance (Effective for the financial statements beginning on or after 1 July 2010) revised on 22 June 2020 (Effective from 1 January 2021).

2.1 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 qualifying 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

Some changes were made in depreciation rates for buildings, equipment and computers as shown in the table above. The depreciation rate for buildings reduced from 4% to 1.33% per annum, equipment from 12.5% to 20% per annum and computers from 33.33% to 25% per annum. This was so done in order to align with the Accountant General's Circular No. 2 of 2017/18

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	1.33
Furniture and Fixtures	20.00
Equipment	20.00
Computers	25.00
Motor Vehicles	20.0
Library Books	50.0
Graduation Gown	20.0
Computer Software	33.3

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 to 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

In August 2018, International Public Sector Accounting Standards Board (IPSAB) issued IPSAS 41- Financial Instruments. MUHAS adopted this standard for the first time in 2023/24. Impairment of receivables is done through the guidelines of this standard. Financial instruments are contracts that give rise to both, a financial asset in one entity and a financial liability or an equity instrument in another. Through IPSAS 41, a more forward-looking impairment model that is designed to provide users of financial statements with information on expected credit losses (ECL) that is more useful and timely. Compared to the existing impairment model, IPSAS 41 provides a single forward-looking model that eliminates the threshold for impairment recognition. It is no longer necessary for a trigger event to occur prior to recognizing a credit loss. The loss is recognized through the statement of comprehensive income. 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 year-end 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

In line with IPSAS 41 Cash and cash Equivalent are recorded at amortized cost. Cash and cash equivalents are carried in the Statement of Financial Position at face value. For the purpose of cash flow statement, cash and cash equivalents comprises cash in hand and deposits held on call. The expected credit loss (ECL) for reported amount is computed and recognized through the statement of comprehensive income.

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: -

3.12.2.1 Short Term Cash Surpluses

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

3.12.2.3 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.

4.0 Change of Accounting Policy -Introduction of IPSAS 41 -Financial Instruments

The introduction of IPSAS 41 substantially modifies IPSAS 29 by classifying financial assets and liabilities through a principles-based classification model, a forward-looking expected credit loss model. MUHAS recognises financial instruments when it becomes party to the contractual provisions.

Financial Assets

Initial and Subsequent Measurement

Financial assets are initially measured at fair value and subsequently measured as per following criteria:

- i. The management model within which the Financial Asset is held.
- ii. The characteristics of contractual cash flows are solely payments of Principal and Interest.

Classification of Financial Assets

Classification is based on the criteria mentioned above, as a result the following classes of financial instruments arise namely;

- i. Financial assets at Amortized Cost,
- ii. Financial asset at Fair Value through Net asset/ Equity, and
- iii. Financial asset at Fair Value through Surplus or Deficit.

Financial Assets at Amortized cost

Financial Assets are subsequently measured at Amortized Cost if both of the following conditions are met;

1. The financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flow and
2. The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding

This includes CASH AND CASH EQUIVALENT

Financial Assets at Fair Value through Net Assets/Equity

Financial assets are subsequently measured at fair value through net assets or equity if both of the following conditions are met;

1. The financial asset is held within management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and
2. The contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at Fair Value through Surplus/Deficit

Financial Assets are subsequently measured at Fair Value through Surplus /Deficit unless they are measured at amortized costs or fair values through net assets/equity based on conditions mentioned above.

Impairment of financial assets

The impairment of financial asset is calculated using expected credit losses model. MUHAS recognizes loss allowances {Expected Credit Losses (ECL)} on all financial assets except those that are measured at FVTSD and credit impaired financial assets. The Entity uses the Amortized Cost approach in determining the impairment of Cash and Cash equivalent, and Receivables. A loss allowance is calculated at each reporting date however, the ECL model is updated on *annual* basis to accommodate any event that might cause significant increase in credit risks on financial asset. The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss. Determining whether an expected credit loss should be based on 12-month expected credit losses or lifetime expected credit losses depends on whether there has been a significant increase in credit risk of the financial asset since initial recognition.

Loss allowances for ECL are presented in the statement of financial position as follows:
Financial assets measured at amortized cost: as a deduction from the gross carrying amount of the assets;

Inputs into measurement of ECLs

The key inputs into the measurement of ECLs are the discounted product of: probability of default (PD), loss given default (LGD) and exposure at default (EAD).

The PD represents the likelihood of a borrower defaulting on its financial obligation (as per "Definition of default and credit-impaired" above), either over the next 12 months (12M PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Entity expects to be owed at the time of default, over the next 12 months (12M EAD) or over the remaining lifetime (Lifetime EAD). Loss Given Default (LGD) represents the Bank's expectation of the extent of loss on a defaulted exposure. LGD

varies by type of counterparty, type and seniority of claim and availability of collateral or other credit support. LGD is expressed as a percentage loss per unit of exposure at the time of default (EAD).

LGD is calculated on a 12-month or lifetime basis, where 12-month LGD is the percentage of loss expected to be made if the default occurs in the next 12 months and Lifetime LGD is the percentage of loss expected to be made if the default occurs over the remaining expected lifetime of the loan.

The ECL is determined by projecting the PD, LGD and EAD for each future month and for each individual exposure or collective segment. These three components are multiplied together and adjusted for the likelihood of survival (i.e. the exposure has not prepaid or defaulted in an earlier month). This effectively calculates an ECL for each future month, which is then discounted back to the reporting date and summed. The discount rate used in the ECL calculation is the original effective interest rate or an approximation thereof. The Lifetime PD is developed by applying a maturity profile to the current 12month PD. The maturity profile looks at how defaults develop on a portfolio from the point of initial recognition throughout the lifetime of the loans. The maturity profile is based on historical observed data and is assumed to be the same across all assets within a portfolio and credit grade band

The Impact of Adoption of this New Policy

The impact of introducing IPSAS 41 is the emergence of Expected credit loss /gain in the Financial Statements by having different Cash and Cash Equivalent figures reported in the Statement of Financial Position and the Statement of Cash flows with Exposure at Default (EAD) (Balance) at the end of the financial year.

The university adopted IPSAS 41 for the first time this year. The university's financial instruments for the period were Bank Balances and Trade and Other Receivables. Trade and Other Receivables were measured at their initial invoice values. Expected Credit Loss was computed and an adjustment for the credit risk was made to the revenue receivables. The impact of this ECL for this year is that, the ECL for Receivable Increased by TZS 8,007,122. For Cash at bank, there was a decrease in ECL by TZS 167,872,096.03 during the period.

EXPECTED CREDIT LOSS COMPUTED

Delinquency Buckets	Probability of Default (PD)	Exposure	Loss Given Default	ECL Provision (Unadjusted)	ECL Provision (Adjusted)
0-90 Days	0%	5,653,661,173	30%	-	-
91-180 Days	0%	-	30%	-	-
181-270 Days	33%	-	30%	-	-
271-365 Days	33%	-	30%	-	-

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

365-450 Days	33%	-	30%	-	-
451-540 Days	33%	-	30%	-	-
541-630 Days	50%	-	30%	-	-
631-720 Days	50%	-	30%	-	-
721-810 Days	50%	328,390,000	30%	164,195,000	49,714,736.17
811-900 Days	33%	-	30%	-	-
901-990 Days	17%	-	30%	-	-
991-1080 Days	17%	-	30%	-	-
Above 1080 Days	100%	1,076,523,500	30%	1,076,523,500	325,948,304.06
	35%	7,058,574,673		1,240,718,500	375,663,040.23

Average Flow Rate	35%			
Recovery Rate	65%			
LGD	=	(1-Recovery Rate)	X	Net Exposure
	=			Gross Exposure
			35%	X
				6,106,244,362.78
				7,058,574,672.78
	=		35%	X
				87%
	=			30%

Analysis of Cash and Cash Equivalent

For the purpose of the Cash flow Statement, cash and cash equivalent comprises of the with Bank of Tanzania, NMB, CRDB and NBC. Carrying values were calculated for the balances which were available on 30 June 2024 and their respective opening balances as follows:

Balances as at 30 June 2024

BANK NAME	30 JUNE 2023 (EAD)	PD	LGD	ECL	CARRYING VALUE
CRDB	4,297,131,693.21	0.0216	0.9983	92,656,044.57	4,204,475,648
NMB	5,722,995,243.32	0.0216	0.9987	123,454,697.26	5,599,540,546
NBC	16,286,787,917.72	0.0040	0.9995	65,117,151.67	16,221,670,766
BOT	14,735,313,742.71	.00	-	-	14,735,313,742

Controller and Auditor General

AR/PA/MUHAS/2023/24

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

BANK NAME	30 JUNE 2024 (EAD)	PD	LGD	ECL	CARRYING VALUE
CRDB	890,472,892.20	0.0216	0.9916	19,072,214.47	871,400,677.73
NMB	2,868,565,053.56	0.0216	0.9974	61,799,005.16	2,806,766,048.40
NBC	8,128,644,461.25	0.0040	0.9991	32,484,577.85	8,096,159,883.41
BOT	25,694,866,337.80	.00	-	-	25,694,866,337.80
CASH IN HAND		.00	-	-	-
TOTAL	37,582,548,744.82			113,355,797.47	37,469,192,947.34

Accumulated ECL closing	113,355,797.47
Accumulated ECL opening	<u>281,227,893.50</u>
Decrease in ECL	<u>(167,872,096.03)</u>

Moreover, the Entity operates with NBC, CRDB and NMB Banks with current global ratings of AA- from Fitch, Aa3 from Moody's, and AA- from S&P , which gives Probability of Default (PD) of 0.04.

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

	TZS	TZS
17 - Revenue from Exchange Transactions		
APPEAL FEES- Exchange	251,680	300,000
Gains on Disposal	45,700,000	0
Graduation Gown hire - Exchange	28,182,000	32,202,000
Interest from Quality Assurance Fees	99,399,760	8,221,340
Revenue from Institutional Overhead- Exchange	2,999,770,928	2,617,230,642
Revenue from Medical and Dental Charges	1,640,997,654	1,942,640,178
Revenue from Research Fees - Exchange	607,091	0
Tuition Fees For University/College Students- Exchange	85,000	0
	4,814,994,113	4,600,594,160
19 - Fees, Fines, Penalties and Forfeits		
Registration Fees	193,757,440	125,227,640
Revenue from Annual Fees	159,667,462	214,777,920
	353,424,902	340,005,560
24 - Fair Value Gains On Asset and Liabilities		
Reversal of provision for impairment of Receivables (ECL)	167,872,096	0
	167,872,096	0
27 - Gain on Foreign Currency Translation		
Foreign Exchange differences (Gain) - Monetary	1,139,665,607	224,795,133
	1,139,665,607	224,795,133
31 - Other Revenue		
Academic transcript fees	102,618,671	113,313,856
Application fee	295,414,914	553,668,685
Interest from Revenue from identification fees	18,585,640	13,821,540
Interest from Revenue from Research Fees	169,976,331	135,876,135
Miscellaneous Revenue	2,061,250	9,411,000

Controller and Auditor General

AR/PA/MUHAS/2023/24

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Miscellaneous Income	699,440,698	1,331,292,940
Other Collections	474,490,686	289,511,849
Revenue from Consultancy Fees	7,189,000	9,745,065
Revenue from Examination Fees	755,363,328	447,523,704
Revenue from Rent of Government Quarters	499,722,591	668,886,204
Revenue from Tuition Fees	15,544,141,921	8,287,790,558
Student Accommodation Fee	156,346,001	142,327,000
Supervision Fees	752,758,000	425,070,242
	19,478,109,031	12,428,238,778
32 - Subvention from other Government entities		
Government Grant Personal Emolument	27,714,028,036	25,077,873,320
Subvention Capital	5,619,537,340	46,827,990
Subvention Development Foreign	33,981,241,909	26,571,448,907
Subvention Other Charges	1,154,122,462	814,801,070
	68,468,929,747	52,510,951,287
34 - Wages, Salaries and Employee Benefits		
Civil Servants	27,492,098,737	25,106,014,988
Court Attire Allowance	2,000,000	0
Extra-Duty	720,105,441	362,800,000
Facilitation Allowance Expenses -employee	25,430,000	0
Field (Practical Allowance)	653,004,483	517,235,546
Food and Refreshment	1,193,000	550,000
Fuel Allowance	190,000,000	0
Furniture Expenses	37,479,936	0
Hardship Allowance	20,520,000	10,395,000
Honoraria	897,997,377	501,352,996

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Housing Allowance discretionary Expenses	3,600,000	0
Housing allowance Expenses	722,400,000	717,600,000
Leave Travel	215,611,500	162,308,000
Local Based Staff Salaries	118,360,000	0
Local Staff Salaries	1,286,252,459	2,447,648,315
Moving Expenses	122,532,200	45,902,501
Overseas Bursary Allowance	0	5,000,000
Professional Allowances	450,482,500	405,630,000
Responsibility Allowance	868,201,230	730,263,322
Sitting Allowance	365,398,520	290,398,134
Special Allowance	78,721,000	30,860,000
Subsistence Allowance	25,107,700	9,005,900
Telephone	0	3,099,530
Telephone Allowance	23,740,000	2,709,000
Transport Allowance	101,280,000	0
Uniform Allowance	12,300,000	7,500,000

34,433,816,083

31,356,273,232

35 - Use of Goods and Service

Accommodation Hospitality Supplies and Services	8,000,000	0
Advertising and publication	3,525,000	0
Advertising and Publication - Communication & Information	8,100,000	83,029,399
Air Travel Tickets Training - Domestic	10,068,500	0
Air Travel Tickets Training - Foreign	101,784,300	28,409,200
Air Travel Tickets Travel - In - Country	70,086,870	64,980,192
Air Travel Tickets Travel Out of Country	68,606,600	48,356,516
Animal Feeds	15,330,000	14,144,000

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Artistic Materials	75,000	1,838,268
Bed and Mattresses	4,000,000	177,000
Books, Reference and Periodicals	6,390,028	0
Catering Services	364,024,200	261,179,863
Classroom Teaching Supplies	2,934,000	6,470,332
Cleaning Supplies - Use of goods and Services	73,469,726	26,761,000
Clothing and Attachment	24,498,700	410,000
Communication Network Services	3,050,000	6,241,000
Computer Software - Use of goods and Services	375,000	7,218,962
Computer Supplies and Accessories	60,606,164	115,414,759
Conference Facilities	37,622,281	192,948,427
Consumable Medical Supplies	89,982,041	56,951,985
Curtains	19,100,000	0
Dental Supplies	218,384,413	244,791,894
Diesel	192,598,935	206,533,630
Drugs and Medicines	6,125,000	2,980,820
Educational Radio and TV broadcasting programming	9,600,000	3,700,000
Electricity - Utilities Supplies and Services	968,313,035	959,057,813
Entertainment - Hospitality Supplies and Services	188,180,500	130,137,500
Examination Expenses	256,627,115	334,467,631
Exhibition, Festivals and Celebrations	79,068,973	50,610,400
Food and Refreshments	87,348,431	85,198,600
Fumigation Expenses	7,080,000	0
Furniture and Appliances	22,317,032	42,012,330
Gifts and Prizes	20,690,000	44,992,800

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Ground Transport (Bus, Train, Water)	75,303,406	31,275,207
Ground travel (bus, railway taxi, etc) Travel - In - Country	90,272,327	234,770,330
Ground travel (bus, railway taxi, etc) Travel Out of Country	3,000,000	0
Health Insurance Training - Foreign	0	2,498,802
Heavy Equipment - Rental Expenses	106,418,000	0
Hospital Supplies	49,861,173	586,030
Internet and Email connections	186,690,972	168,734,685
Laboratory small non-durable equipment	59,659,000	115,750,620
Laboratory Supplies	142,577,062	93,431,248
Land Rent Expenses - Other operating Expenses	69,243,368	89,099,490
Laundry and Cleaning Expenses	12,868,000	19,317,500
Library Books Educational Materials, Services and Supplies	294,000	3,002,887
Lodging/Accommodation Travel - In - Country	50,000,000	41,033,748
Lodging/Accommodation Travel Out Of Country	14,219,520	3,828,320
Medical Gases and Chemicals	1,359,360	127,382
Mobile Charges	23,203,000	10,884,000
Motor Oil	0	1,461,600
Newspapers and Magazines	17,042,600	23,350,200
Office Consumables (papers, pencils, pens and stationaries)	797,552,198	616,507,180
Outsourcing Costs (includes cleaning and security services)	1,019,259,303	933,644,950
Per Diem - Domestic	1,508,272,485	665,440,600
Per Diem - Foreign	12,422,678	48,541,679
Per diem	11,300,200	1,317,849,520
Petrol	10,311,472	0
Printing accessories	75,387,968	32,406,976
Printing and Photocopy paper	65,929,505	0

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Printing and Photocopying Costs	144,980,171	155,556,829
Printing Material	27,162,373	162,640,407
Production and Printing of Training Materials	1,000,000	0
Publicity	780,000	1,800,000
Remuneration of Instructors	4,800,000	4,120,000
Rent - Housing	862,473,237	255,493,490
Research and Dissertation Training - Domestic	36,349,910	10,836,000
Research and Dissertation Training - Foreign	70,666,602	42,119,616
Schools Laboratory Supplies	0	42,913,177
Seeds	27,274,000	1,000,000
Sewage Charges - Utilities Supplies and Services	117,516,205	98,819,740
Software License Fees	24,509,000	12,072,766
Special Foods (diet food)	5,714,000	5,346,000
Special Needs material and supplies	0	3,000,000
Special Uniforms and Clothing	6,889,300	13,839,898
Special Women Clothes	0	2,400,000
Specialized Medical Supplies	2,326,850	0
Sporting Supplies	59,886,000	500,000
Stationery	1,660,000	0
Subscription Fees	73,045,252	70,117,792
Technical Materials	2,300,000	100,000
Technical Service Fees	3,363,000	2,820,000
Telephone Charges (Land Lines)	9,331,698	15,412,885
Training Allowances	176,058,048	17,347,309
Training Materials	17,104,128	35,641,828

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Tuition Fees Training - Domestic	228,819,625	243,962,449
Tuition Fees Training - Foreign	662,918,763	262,940,472
Uniforms and Ceremonial Dresses	0	636,800
Uniforms -Clothing, Bedding, Footwear and Services	29,880,423	9,550,000
Upkeep Allowances	562,222,964	156,328,988
Upkeep of Grounds and Amenities	780,000	2,900,400
Upkeep/ Stipend Allowance	18,027,570	0
Visa Application Fees	16,915,801	1,214,324
Water Charges	309,747,081	356,553,200
Wire, Wireless, Telephone, Telex Services and Facsimile	700,000	207,475

10.935.611.442	9,460,749,120
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36 - Maintenance Expenses

Air conditioners	26,134,409	10,189,828
Cement, Bricks and Building Materials	1,840,971,971	853,880,163
Cement, bricks and construction materials	2,354,337,497	731,132,946
Cold Room Units	0	1,000,000
Computers, printers, scanners, and other computer related equipment	19,575,258	5,096,534
Direct labour (contracted or casual hire) - Buildings	35,459,500	2,994,000
Direct labour (contracted or casual hire) - Roads and Bridges	200,000	0
Direct labour (contracted or casual hire) - Vehicles and Transportation Equipment	210,000	100,000
Direct labour (contracted or casual hire) - Water and Electricity	6,600,000	5,000,000
Electrical and Other Cabling Materials - Buildings	2,422,560	4,829,520
Electrical and Telephone Cable Installations	1,236,250	2,000,000
Fax machines and other small office equipment	0	7,498,050
Fire Protection Equipment	6,895,000	0

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Fumigation Expenses	30,000,000	0
Mechanical, electrical, and electronic spare parts	23,763,593	14,775,130
Medical and Laboratory equipment	28,347,491	68,580,240
Motor Vehicles and Water Craft	224,294,728	199,721,772
Outsource maintenance contract services - Buildings	52,564,321	243,402,414
Outsource maintenance contract services - Machinery, Equipment and Plant	504,103,792	0
Outsource maintenance contract services - Office Equipment and Appliances	3,958,500	600,000
Outsource maintenance contract services - Vehicles and Transportation Equipment	49,087,092	0
Paint and Weather Protection Coatings	0	693,840
Panel and body shop repair materials and services	4,976,000	0
Photocopiers	31,459,176	7,089,000
Plumbing Supplies and Fixtures	6,142,000	5,201,674
Servers -Maintenance of Specialized equipment	3,310,000	0
Small Car Mechanics Tools	60,000	0
Small tools and equipment	1,945,643	0
Spare Parts - Vehicles and Transportation Equipment	800,000	0
Telephones and Office PABX systems	1,917,274	2,896,120
Tyres and Batteries	20,087,357	33,337,661
Water Pumps	0	1,711,731
Wood and Timber Supplies	11,485,346	1,869,600
X-Ray Equipment	14,485,000	0

5,306,829,758

2,203,600,223

37 - Depreciation of Property, Plant and Equipment

Commercial Building Depreciation	250,925,970	489,442,890
Computers and Photocopiers Depreciation	574,526,314	414,187,474

Controller and Auditor General

AR/PA/MUHAS/2023/24

67

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Graduation Gown Depreciation	13,030,000	12,126,667
Library Books Depreciation	0	667,846,854
Motor vehicles, Depreciation	469,057,933	414,928,137
Office equipment Depreciation	549,339,277	412,431,781
Office Furniture and Fittings Depreciation	446,085,072	339,930,140

	2,302,964,566	2,750,893,943
39 - Amortization of Intangible Assets		
Computer Software Amortization	6,817,355	33,412,685

	6,817,355	33,412,685
52 - Other Expenses		
Audit fees Expenses	100,000,000	120,000,000
Bank Charges and Commissions	3,834,862	6,581,306
Burial Expenses	27,000,000	25,800,480
consultancy fees	648,740,957	300,185,949
education supervision expenses	0	2,300,000
Honorariums (expert opinion)	4,630,000	0
Insurance Expenses	56,130,145	48,932,141
Investigation expenses	15,360,000	0
Legal fees Expenses	0	2,185,000
Loan management and servicing fee	1,230,000	8,500,000
Materials Testing Services Expenses	2,180,640	0
Shipping Administration Charges	0	1,800,000
Sundry Expenses	29,445,709,501	24,541,323,462
Tax Refund Expenses	2,620,337,081	0

32,925,153,186	25,057,608,338
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MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

54 - Expected credit Loss

Expected Credit Loss	8,007,122	367,655,918
Expected Credit Loss	0	281,227,894
	8,007,122	648,883,812

60 - Other Transfers

Contribution to CF (15%)	415,984,378	110,000,000
	415,984,378	110,000,000

62 - Cash and Cash Equivalents

BoT Own source Collection Account	15,595,974,338	9,266,284,969
Bunge Motor Vehicle Electronic Advance Account	105,099,577	92,925,503
Deposit Cash Account	481,262,176	4,708,006,497
Development Expenditure Cash Account	6,201,963,178	7,609,135,720
FIIR Development Expenditure	32,363,468	22,231,017
HESLB Funds Account	1,640,620,054	4,187,612,196
Imprest Cash Account	74,477,000	0
Own source Collection Account - NBC	16,947,194	29,183,818
Own source Collection Account - NMB	87,091,060	97,261,951
Own source Collection Account -CRDB	495,450	4,220,450
Own source Development Expenditure	716,130,836	794,692,627
Own source Recurrent Expenditure GF	34,153,955	183,238,988
Provision for ECL (Cash)	(113,355,797)	(281,227,894)
Recurrent Expenditure Cash Account	350,353,204	2,520,059,067
Unapplied Cash Account	1,319,853,501	(809,403,566)
USD BOT Collection Account	10,911,497,600	5,469,028,069
USD Commercial Collection Account	2,567,611,232	6,017,611,970
	40,022,538,026	39,917,861,383
67 - Receivables		
Imprest Receivable - Staff	1,560,708,691	1,036,756,666
Other receivables	324,829,697	301,475,090

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Revenue from exchange transactions	5,424,711,035	2,345,191,939
Staff advances and Imprest Receivable	16,474,025	18,143,379
Trade Receivables	96,000,000	96,000,000
Receivable ECL Adjustment	375,663,040	367,655,918
	7,047,060,408	3,429,911,156
69 - Prepayments		
Prepayment Consumables	0	0
Prepayments Assets - Monetary	2,284,209,539	239,630,712
	2,284,209,539	239,630,712
70 - Inventories		
Consumables	114,027,621	122,100,022
	114,027,621	122,100,022
77 - Property, Plant and Equipment		
Acc. Depreciation Graduation Gown	(42,736,667)	(29,706,667)
Accumulated Depreciation - Library Books	(3,339,234,268)	(3,339,234,268)
Accumulated Depreciation Building	(12,956,532,309)	(12,705,606,340)
Acquisition of land Monetary	62,447,964,616	62,447,964,616
Canal Accumulated Depreciation	(988,713,788)	(414,187,474)
Commercial Building Accumulated Depreciation	(3,183,172,708)	(2,714,114,775)
Computers and Photocopiers Monetary	3,266,802,715	2,008,868,025
Graduation Gown Monetary	79,800,000	79,800,000
Library Books	3,339,234,270	3,339,234,270
Machinery and equipment not elsewhere classified - WIP	1,310,030,916	0
Motor vehicles, Monetary	3,799,485,050	3,799,485,050
Office buildings and structures Monetary	34,635,440,964	34,635,440,964
Office buildings and structures Non-monetary	2,180,184,431	2,180,184,431
Office equipment Monetary	3,014,418,902	2,539,850,497

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Office Furniture and Fittings Accumulated Depreciation	(786,015,212)	(339,930,140)
Office Furniture and Fittings Monetary	9,109,246	0
Office Furniture Monetary	4,647,840,324	1,973,304,819
Other Office equipment Accumulated Depreciation	(961,771,059)	(412,431,781)

96,472,135,423	93,048,921,227
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78 - Intangible Assets

Computer Software Accumulated Impairment	(215,170,048)	(208,352,693)
Computer Software Monetary	239,028,253	214,478,253

23,858,205	6,125,560
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89 - Payables and Accruals

EFT Pension Addition	0	3,166,901,919
Meals, Accommodation and Stationaries Addition	0	1,020,062,528
Other Payables Opening	1,020,620,181	1,020,620,181
Retention Payable Addition	145,188,418	0
Special Faculty Addition	0	22,610
Supplies of goods and services Addition	412,966,834	535,971,816
Withholding tax	0	0
Withholding Tax Payable Addition	171,852,644	138,378,478

1,750,628,077	5,883,957,532
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91 - Employee Benefits

Defined benefit scheme Opening	472,327,880	684,057,773
Other employee benefit Opening	5,924,190,389	4,803,780,389

6,396,518,269	5,487,838,162
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93 - Deferred Income

Deferred Rent Income	3,827,917	3,827,917
Deferred Subvention Capital	15,171,298,583	12,359,505,818
Deferred Subvention Current	355,258,611	54,905,407

Controller and Auditor General

AR/PA/MUHAS/2023/24

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Development Deferred Income Addition	0	(142,891,243)
Tuition Fee - Deferred Income	5,190,332,831	2,043,259,965
	<u>20,720,717,942</u>	<u>14,318,607,864</u>
94 - Deposits		
Deposit General	422,336,311	4,617,586,554
Unapplied Deposit Account Addition	1,319,853,501	(809,403,566)
Balance as at 1 July 2023	<u>1,742,189,812</u>	<u>3,808,182,988</u>

NOTE: 77 PROPERTY, PLANT AND EQUIPMENT

	Furniture & Fittings	Equipment	Computer	Motor Vehicles	Building	Land	Graduation Gown	Library Books	WIP	Total
Cost	TZS"000,000"	TZS"000,000"	TZS"000,000"	TZS"000,000"	TZS"000,000"	TZS"000,000"	TZS"000,000"	TZS"000,000"		TZS"000,000"
As at July 1, 2023	1,973	2,539	2,008	3,799	36,815	62,447	79	3,339	-	112,999
Additions	2,684	474	1,258	-	-	-	-	-	1,310	5,726
Adjustments/ disposal	-	-	-	152	-	-	-	-	-	152
As at 30 June 2024	4,657	3,014	3,266	3,952	36,815	62,447	79	3,339	1,310	118,878
Accumulated depreciation										
As at July 1, 2023	339	412	414	2,714	12,705	-	29	3,339	-	19,952
Charge during the year	446	549	574	469	250	-	13	-	-	2,301
Disposal	-	-	-	152	-	-	-	-	-	152
At 30 June 2024	786	961	988	3,336	12,956	-	42	3,339	-	22,408
Carrying value - 30 June 2024	3,870	2,052	2,278	616	23,859	62,447	37	-	1,310	96,469
Cost										
As at July 1, 2022	1,429	1,417	851	3,799	36,723	62,447	56	3,339		110,061
Additions	543	1,122	1,157	-	92	-	23	-		2,937
Adjustments/ disposal	-	-	-	-	-	-	-	-		-
As at 30 June 2023	1,973	2,539	2,008	3,799	36,815	62,447	79	3,339		112,900

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Note: 95 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: 96 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 Osward 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 June 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 Osward Philip Silwamba and 3 others VS 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 2020 (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. 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 of Solicitor General for preparation of defence if the case will be instituted.

Note: 97 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 2023 to 30 June 2024 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: 98 Donor Research Projects

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

	2023/24	2022/23
	TZS	TZS
Sickle Pan - African Research Consortium	2,168,223,812	1,000,677,491
Transforming Health Profession	1,300,508,682	1,433,834,848
Education in TZ (THET)		
	3,468,732,494	2,434,512,339

Note: 99 Donor Research Grants

	2023/24 (TZS)	2022/23 (TZS)
Balance as at 1 July	12,359,505, 818	9,419,204,941
Total funds received during the year	36,793,034,674	29,511,749,784
Total funds utilized during the year	(33,981,241,909)	(26,571,448,907)
Balance as at 30 June (deferred)	15,171,298,583	12,359,505,818

Note: 100 Cash Flow Notes

		2024					2023		
DETAILS	NOTE S	AMOUNT BEFORE ACCRUAL ADJUSTMENT	ADJUSTMENT	EXPLANATION OF ADJUSTMENT	AMOUNT AFTER ACCRUAL ADJUSTMENT		AMOUNT BEFORE ACCRUAL ADJUSTMENT	ADJUSTMENT	AMOUNT AFTER ACCRUAL ADJUSTMENT
REVENUE		TZS '000	TZS '000		TZS '000		TZS '000	TZS '000	TZS '000
Fees, Fines, Penalties and Forfeits	101.1	353,425	-		353,425		340,006	-	340,006
Effect of Foreign Currency Changes	101.2	1,139,666	-	Un realized gain/ for the year ended 30/06/2023	1,139,666		224,795	(84,459)	140,336
Other Revenue	101.3	19,478,109	(23,355)	Revenue from services rendered by MUHAS but funds are yet to be received up to 30/06/2023 (note 67 other receivable)	19,454,754		12,428,239	(88,348)	12,339,891
Revenue from Exchange Transactions	101.4	4,814,994	(569,652)	loss on disposal and Retired Imprest for implementing various activities (note 67 imprest receivable and note 17 gain on disposal)	4,245,342		4,535,880	778,272	5,314,152
Subvention from other Government entities	101.5	68,468,930	3,324,260	Funds for Un implemented project and other activities, increase in deferred revenue and Decrease of the Staff advances (note 67, note 93)	71,793,190		52,510,951	4,771,135	57,282,086
		94,255,123	1,402,160		96,986,377		70,039,871		75,416,471
EXPENSES									
Maintenance Expenses	101.6	5,306,830	-		5,306,830		2,203,600	-	2,203,600
Other Expenses	101.7	32,925,153	-		32,925,153		25,057,608	-	25,057,608

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

Use of Goods and Service	101.8	10,935,611	4,125,257	Amounts for use of goods & services from previous years paid in the current year including Payable to supplier and goods, withholding tax, and others payable (note 89)	15,060,868	9,490,517	817,845.00	10,308,362
Wages, Salaries and Employee Benefits	101.9	34,433,816	(908,680)	Payments for wages, salaries and employee benefits for the year 2023/2024 not paid up to 30/06/2024(note 91)	33,525,136	31,356,273	-1,152,287	30,203,986
Total		83,601,410	3,216,577		86,817,987	68,107,998		67,773,556
Decrease in Deposit	101.1	2,065,993	-		2,065,993	708,084		708,084
Other Transfers	101.11	415,984	-		415,984	110,000		110,000
Total		2,481,978			2,481,978	818,084		818,084
TOTAL EXPENSES AND TRANSFERS		86,083,388			89,299,965	68,926,082		68,591,640
Surplus / Deficit		8,171,735			7,686,412	1,113,789		6,824,831
Advance Payment for Acquisition of Property Plant and Equipment	101.12	(2,044,579)	-		(2,044,579)			
PPE Acquisition	101.13	(5,726,179)	-		(5,726,179)	2,938,564	-298,990	2,639,574
Acquisition of Intangible Asset	101.14	(24,550)	-		(24,550)			
PPE Disposal	101.15	45,700	-		45,700			

Note: 101 Notes on variances on reconciliation of Statement of Comparison of Budget vs Actual Performance

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

- I. Variance explained by Increase in Gain on Foreign Currency Translation because There is No budget for Foreign Currency Translation
- II. Variance is explained by low funds disbursed by the government and donors compared to the budget approved.
- III. Constraints of funds received from the Government
- IV. Constraints of funds received from Donor and low implementation of project activities

Note: 102 RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

	2023/24 TZS	2022/23 TZS
Cash flows from operating activities		
Surplus for the year	8,087,811,606	(1,516,836,435)
Adjustment for:		
Depreciation	2,302,964,566	2,750,893,943
Amortization	6,817,355	33,412,685
Decrease in ECL	(167,872,096)	-
Increase in ECL	8,007,122	648,883,812
Gain on Disposal	(45,700,000)	
Operating surplus before changes in working capital items	10,192,028,553	1,916,354,005
Changes in Working Capital:		
Change in inventory	8,072,401	37,900,399
Change in trade and other receivables	(3,625,156,374)	1,278,555,295
Change in trade and other payables	1,111,467,554	3,592,017,808
Net Cash flows from/(to) operating activities	7,686,412,134	6,824,827,507