



**THE UNITED REPUBLIC OF TANZANIA**

**NATIONAL AUDIT OFFICE**



**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 2025**

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March 2026

AR/PA/MUHAS/2024/25

## 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.

### NAOT Vision, Mission & Motto



### Core Values



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## Abbreviations

<b>CHPE</b>	Centre for Health Professional Education
<b>ECL</b>	Expected Credit Loss
<b>HEET</b>	Higher Education for Economic Transformation
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISSAIs</b>	International Standard of Supreme Audit Institutions
<b>MUHASSO</b>	MUHAS Students' Organization
<b>MUHAS</b>	Muhimbili University of Health and Allied Sciences
<b>PS - PO PSM &amp; GG</b>	Permanent Secretary, President's Office - Public Service Management and Good Governance
<b>SAC</b>	Students Affairs Committee
<b>TBA</b>	Tanzania Building Agency
<b>TANESCO</b>	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 2025, 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 the Muhimbili University of Health and Allied Science as at 30 June 2025, 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, as issued by International Public Sector Accounting Standards Board (IPSASB), and as required by the Public Finance Act, Cap. 348.

#### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Muhimbili University of Health and Allied 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.

#### Emphasis of Matters

I draw attention to the matters below. My opinion is not modified in respect of these matters.

### **Land allocated to MUHAS at Pemba Mnazi by Kigamboni Municipal Council**

The financial statements include disclosure Note 77 related to land given to MUHAS by the Kigamboni Municipal Council, which does not have a value. The land was obtained from the Kigamboni Municipal Council as part of an exchange arrangement following the expropriation of another MUHAS-owned parcel of land by the Council. I have performed audit procedures in accordance with auditing standards with respect to these disclosures. The land does not meet the recognition criteria to be recognised in financial statement.

Users of the financial statements should carefully consider the information presented in the disclosures, indicating the reasons for non-recognition of land in financial statement.

### **Roads Within MUHAS Campus**

The financial statements include disclosure Note 77 related to Roads within MUHAS Campus which are not recognised in financial statement. I have performed audit procedures in accordance with auditing standards with respect to these disclosures. As at the reporting date, the University had not completed a formal assessment to comprehensively identify, map, and establish reliable measurement of all internal roads under its control. Consequently, the roads were not recognized in the Statement of Financial Position.

Users of the financial statements should carefully consider the information presented in the disclosures, indicating the reasons for non-recognition of roads in financial statement.

### **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 Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

## **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 conducted a compliance audit of the procurement of works, goods and services at Muhimbili University of Health and Allied Sciences the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation

of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Based on the audit procedures performed, I conclude that Muhimbili University of Health and Allied Sciences complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

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

#### **Subject matter: Budget formulation and execution**

I conducted a compliance audit of budget formulation and execution at Muhimbili University of Health and Allied Sciences for the year ended 30 June 2025 as per the Public Finance Act (Budget Act), Cap. 439 RE 2020, and the Budget Guidelines issued by the Ministry of Finance. I reviewed budget submissions, approval memoranda, commitment registers, ledger entries and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorizations before incurring obligations, recorded transactions accurately and reported variances as required.

Based on the audit procedures performed, I conclude that, except for the matter described below, Muhimbili University of Health and Allied Sciences generally complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

#### **Inadequate management and budgetary controls during acquiring addition assets**

Section 44 of the Budget Act, Cap. 439 (R.E. 2020) and Regulation 53 of the MUHAS Financial Regulations, 2024 requires that all expenditures must strictly align with the approved annual cash flow plan and that budget holders ensure sufficient fund allocation before committing expenditure.

However, during the year under review the budgeted funds for various activities of TZS 390,183,908.56 were utilized for activities not related to the objective included in the approved budget. MUHAS did not adhere to budgetary controls as purchase of assets were recognized in various expenditure code which do not relate to purchased assets which question effectiveness in budget controls as assets were acquired without pre planning and no budget is set aside for purchasing of assets.

Charles E. Kichere  
**Controller and Auditor General,**  
**Dodoma, United Republic of Tanzania.**  
**March 2026**

## 2.0 THE REPORT BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2025

### 2.1 INTRODUCTION AND BACKGROUND INFORMATION

Report by those charged with governance is a local requirement by the National Board of Accountants and Auditors through TFRS No. 1 which was revised and issued in January 2010. This Standard requires that, those who are responsible with governance of entities to prepare the report by those charged with governance addressed to primary users and other stakeholders, analysing the entity's operations and financial review (OFR), with a forward-looking orientation in order to assist primary users and other stakeholders to assess the strategies adopted by the entity and the potential for those strategies to succeed toward creating value over the short, medium and long term period. The information disclosed in the report by those charged with governance will also be of relevance to other stakeholders. In case of Muhimbili University of Health and Allied Sciences, Those Charged with Governance are the University Council (The Council).

#### The Council

The Council members of Muhimbili University of Health and Allied Sciences who served during the year ended 30 June 2025 are as shown in **Table 1**:

**Table 1: Members of the Council who served the University during the period ended 30 June 2025**

S/N	Name	SEX	Title	Qualifications	Date of Appointment	Age
1.	Dr. Harrison George Mwakembe	M	Chairperson	Diploma in Journalism, Bachelor of Laws, Master of Laws, Magister Legum, Doctor of Laws and Post-Graduate Certificate in Intellectual Property	16 July 2025	69
2	Marsha Macatta Yambi	F	President of MUHAS Convocation and Vice Chairperson	Masters in Health Management, Planning and Policy and Bachelor of Pharmacy (BPharm) degree	8 April 2024	
3	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	1 January 2024	59
4	Prof. Evaristo J. Liwa		Representative of Committee of Vice Chancellors and Principals in Tanzania (CVCPT)	Master of Applied Science in Topographic Science, Advanced Diploma in Land Surveying, Doctor of Philosophy	1 July 2022	66

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5	Dr. Winfrida Kidima	F	Member, Appointee of Minister, Ministry of Health	Doctor of Philosophy in Tropical Medicine Medical Microbiology and Pharmacology, Master of Science in Applied Zoology Parasitology	18 July 2024	
6	Dr. Rehema Horera	F	Representative, Ministry of Education, Science and Technology	Doctor of Philosophy, Master of Public Administration	15 June 2025	44
7	Dr. Msafiri Ladislaus Marijani	M	Representative Ministry of Health (MoH), Revolutionary Government of Zanzibar	Doctor of Medicine degree, Master of Medicine degree in Human Pathology and Fellowship and Founder member College of Pathologists of East, Central and Southern Africa (FCPath ECSA).	15 January 2025	51
8	Dr. Threza Louis Mtenga	F	Representative, Ministry of Finance and Planning	Bachelor of Arts in Economics, Master of Arts in Economics and PhD in Economics	17 April 2025	
9	Dr. Ferdinand Machibya	M	Representative of MUHAS Senate	Diploma in Clinical Medicine, Doctor of Dental Surgery (DDS), Masters in Clinical Dentistry and Doctor of Philosophy in Oral Implantology	18 July 2024	49
10	Dr. Doreen Kamori	F	Representative of MUHAS Senate	Degree of Doctor of Medicine (MD) and Doctor of Philosophy	18 July 2024	40
11	Prof. Amos Mwakigonja	M	Representative of MUHAS Academic Assembly (MUASA)	Doctor of Medicine (MD) Degree, Master of Medicine (MMed) in Anatomical Pathology and Doctor of Philosophy in Pathology, Cytology & Experimental Pathology	1 August 2023	58
12	Prof. Ester Innocent	F	Representative of Gender Unit - MUHAS	Bachelor of Science with Education, Master of Science in Chemistry and Doctor of Philosophy	18 July 2024	52
13	Ms. Emeliana Mbwiga	F	Representative of Workers Union (THTU)	Bachelor of Arts in Public Administration and Masters of Arts in Public Administration	30 January 2025	49
14	Dr. Delilah Charles Kimambo	F	Executive Director of the Teaching Hospital - Muhimbili National Hospital (MNH)	Doctor of Medicine, Master of Science in Cardiology, Master of Medicine, Master of Science in Elderly Care.	16 June 2025	50
15	Mr. David Machege	M	Students Representative - MUHASO President	Student	31 July 2025	24

16	Mr. Marco Njire	M	Students Representative - MUHASO	Student	31 July 2025	33
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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 2: Matters that were discussed during the council meetings**

Council meeting No	Date	Matters discussed
75 <sup>th</sup> Council Meeting	1 November 2024	<ul style="list-style-type: none"> <li>i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous Council meeting</li> <li>ii) Report of the Vice-Chancellor on Events and Activities at the University during the period of 1 July to 30 September 2024.</li> <li>iii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention.</li> <li>iv) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention.</li> <li>v) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&amp;HRMC) requiring Council Resolution/Attention.</li> <li>vi) Decisions and Recommendations of the University Senate requiring Council Resolution/Attention</li> <li>vii) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention.</li> <li>viii) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention.</li> <li>ix) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.</li> <li>x) A proposal for amendment of MUHAS Charter and Rules, 2007</li> </ul>
76 <sup>th</sup> Council Meeting	7 February 2025	<ul style="list-style-type: none"> <li>i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous Council meeting</li> <li>ii) Report of the Vice-Chancellor on Events and Activities at the University during the period of 1 October to 31 December 2024.</li> <li>iii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention.</li> <li>iv) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention.</li> <li>v) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&amp;HRMC) requiring Council Resolution/Attention.</li> <li>vi) Decisions and Recommendations of the University Senate requiring Council Resolution/Attention</li> <li>vii) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention.</li> <li>viii) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention.</li> <li>ix) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.</li> </ul>

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		<ul style="list-style-type: none"> <li>x) A proposal for Establishment of MUHAS Development Cooperation Company Limited (MDC)</li> <li>xi) Appointment of the Chairperson of the Students Affairs Committee</li> </ul>
77 <sup>th</sup> Council meeting	6 May 2025	<ul style="list-style-type: none"> <li>i) Confirmation of the Minutes and Matters Arising from the Minutes of the previous council meeting</li> <li>ii) Report of the Vice Chancellor on Events and Activities at the University during the period of 1 January to 31 March 2025.</li> <li>iii) Decisions and Recommendations of the University Audit Committee requiring Council Resolution/Attention.</li> <li>iv) Decisions and Recommendations of the Grants Committee requiring Council Resolution/attention.</li> <li>v) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&amp;HRMC) requiring Council Resolution/Attention.</li> <li>vi) Decisions and Recommendations of the University Senate requiring Council Resolution/Attention</li> <li>vii) Decisions and Recommendations of the University Students Affairs Committee (SAC) requiring Council Resolution/Attention.</li> <li>viii) Decisions and Recommendations of the University Estates Committee requiring Council Resolution/Attention.</li> <li>ix) Decisions and Recommendations of the University Executive Convocation Committee requiring Council Resolution/Attention.</li> <li>x) A proposal for Establishment of Campus Colleges in Kigoma and Mloganzila</li> <li>xi) A proposal for Amendment of MUHAS Charter and Rules, 2007</li> <li>xii) Receive, Discuss and Appoint Chairperson of the Audit, Estates and Grants Committees</li> </ul>
78 <sup>th</sup> Council Meeting	7 August 2025	<ul style="list-style-type: none"> <li>i) Reports of the Vice Chancellor on Events and Activities at the University from 1 April to 30 June 2025.</li> <li>ii) Decisions and Recommendations of the University Audit Committee Requiring Council Resolution/Attention.</li> <li>iii) Decisions and Recommendations of the Grants Committee Requiring Council Resolution/Attention.</li> <li>iv) Decisions and Recommendations of the Appointments and Human Resource Management Committee (A&amp;HRMC) Requiring Council Resolution/Attention.</li> <li>v) Decisions and Recommendations of the University Senate Requiring Council Resolution/Attention.</li> <li>vi) Decisions and Recommendations of the University Students Affairs Committee (SAC) Requiring Council Resolution/Attention.</li> <li>vii) Decisions and Recommendations of the University Estates Committee Requiring Council Resolution/Attention.</li> <li>viii) Decisions and Recommendations of the Executive Convocation Committee Requiring Council Resolution/Attention.</li> <li>ix) Receive, Discuss and Appoint the Chairperson of the Estates Committee.</li> <li>x) Receive and Discuss the Proposal for Amendment of MUHAS Audit Charter and MUHAS (Establishment, Composition, Functions and Matters relating to the Conduct of Council Committee meetings) Rules, 2020.</li> </ul>

Source: Office of the Vice Chancellor

**AUDIT COMMITTEE**

The Audit Committee members of Muhimbili University of Health and Allied Sciences who served during the year ended on 30 June 2025 are as shown:

**Table 3: Members of the Audit Committee who served the University during the period ended 30 June 2025**

S/N	Name	Title	Qualifications
1	Charles Lumaze	Chairman	BA (Economics), MSc. Economics and Finance for Development
2	Prof. Evaristo Joseph Liwa	Member	Dipl. L.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	CPA Matiko S. Mniko	Secretary	CPA (T), Bachelor of Business Administration, Master of Science in Accounting and Finance

Source: Office of the Vice Chancellor

**Nature of the Entity and Operating Context**

Muhimbili University of Health and Allied Sciences (MUHAS) started as the Dar es salaam Medical School in 1963. The school then transformed into the faculty of medicine of the university of Dar es salaam. In 1991 the school was upgraded into a college- Muhimbili University College of Health Sciences (MUCHS). In 1996, the Faculty of Medicine that was upgraded to a constituent College of the University of Dar es Salaam, with the aim of nurturing it to a full-fledged university. The college was later merged with the Muhimbili hospital to form Muhimbili Medical Centre (MMC). Over the years, MUCHS made significant achievement in terms of increased students’ enrollment, and development of several new academic programmes. Parliament Act No 9 of 1991 that established MUCHS was repealed in 2005 through the universities Act no 7 of 2005. Subsequently, in 2007, Article 1 of the Charter of Incorporation established Muhimbili University of Health and Allied Sciences (MUHAS).

**2.2 OBJECTIVES AND STRATEGIES**

The objectives of the Muhimbili University of Health and Allied Sciences are the advancement of knowledge, diffusion and extension of technology and learning, the provision of higher education and research and, so far as is consistent with those objectives, the nurturing of the intellectual, aesthetic, social and moral growth of the students at the University. MUHAS has one campus Muhimbili Campus situated in Ilala Municipality, at Upanga, along United Nations Road. MUHAS has other facilities including the Bagamoyo Teaching Unit in Bagamoyo district and Mloganzila at Ubungu district. This facility was established for the purpose of training students during field studies. The unit has a total area of 46,085.7 square metres which has been developed by construction of residential houses, classroom, laboratory, hostel and canteen. The university is also constructing a new campus in Kigoma through Higher Education for Economic Transformation Project (HEET).

### **Vision, Mission and Core Values**

- **Vision**  
"A university excelling in quality training of health professionals, research and public services with conducive learning and working environment."
- **Mission**  
"To provide quality training, research and services in health and related fields for attainment of equitable socioeconomic development for Tanzanian community and beyond."
- **Core Values**  
MUHAS efforts are guided by the following values:
  - Social responsibility, accountability, and leadership
  - Transparent and efficient resource use
  - Institutional autonomy while remaining responsive to societal needs
  - High professional and ethical standards
  - Equity and social justice across gender, religion, ethnicity, and other dimensions

### **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.

### **Strategic Objectives**

The stakeholders reviewed the objectives of the implemented Medium Term Strategic Plan (MTSP) and developed a set of eight objectives, targets and activities to be implemented through the period of five-year circle of 2020/21-2024/25.

*Objective A: Teaching, Learning and Assessment Methods Enhanced*

*Rationale:*

The competitive environment within which the University operates demands for quality performance in its core function of teaching and learning in order to attract the clientele and remaining competitive in the production of quality graduates, retention of enrolled students and improved institutional academic standing. The adoption of the competency-based curricula has necessitated the need to strengthen teaching, learning and assessment methods in order to impart necessary competencies to students. To achieve this, it is also important to ensure faculty capacity is built.

*Objective B: Research and Consultancy Quality and Capacity Improved*

*Rationale:*

Research and consultancy are one the University core functions requiring the contribution of the University community to generate and advance knowledge and conduct implementation science research for health advancement. Research and consultancies contribute into public health intervention development and assessment, improved diagnostic and treatment through the formulation of health-related policies. Acquisition of a state-of-the-art teaching hospital and its plans for various centres of excellence gives MUHAS a unique opportunity to effectively build its research and consultancy capability and quality. MUHAS also needs to increase its strategic collaboration with industries and other stakeholders and strengthen the directorate of research and publication and mobilization of research funds.

*Objective C: Quality evidence-based health care and supportive services to patients, clients and the community strengthened*

*Rationale:*

Improving Tanzanian population health through the provision of quality and evidence based preventive and curative services is a key mandate of the University. As a public health Institution, MUHAS is required to provide outreach and facility based preventive and curative services to clients. The University had a plan to improve dental clinic by enhancing the ongoing services and establishment of private dental clinic at School of Dentistry, as well as Doctors' Plaza at Uporoto Street, Ada Estate in Kinondoni, Dar es Salaam. Through this endeavour, the university will have opportunity to serve the community through provision of quality health care services. In addition, the university will continue to conduct outreach programs for disease surveillance, diagnosis and preventive health promotion. The university will also continue to solicit for adequate human resource and financial capacity to effectively provide curative services

*Objective D: Responsive Human Resource Management and Governance Enhanced*

*Rationale:*

With increasing structure and function of the university, there is a need for increased human resource to optimally carry out core functions of the University. However, there has been consistent shortage of human resource over the years necessitating concerted efforts to recruit, motivate and retain the required staff. The university should continue to work with the government to acquire more employment slots, recruit staff and develop a lucrative and efficient human resources succession, development, motivation and retention scheme.

*Objective E: Sustainable Financial Capacity and Accountability Enhanced*

*Rationale:*

MUHAS, as a public institution of higher learning, has largely depended on government funding in order to carry out its core functions. Although the government has been supporting capital development for Mloganzila campus, the government subventions to the university have been declining over time and have mainly covered personnel emolument and partly recurrent expenditure. The University therefore, needs to develop alternative ways for resource mobilization and sustainability.

*Objective F: Gender Mainstreamed, Environmental Management and Social Welfare Improved*  
*Rationale:*

MUHAS like other institutions of higher learning is faced with a problem of gender inequalities at different levels. The University therefore has an obligation to proactively address gender equity and mainstreaming through strengthening of the gender unit at MUHAS and adherence to the national affirmative action. MUHAS will also maintain and conserve a healthy environment and protect all natural resources for sustainable society. Together with an excellent environment, the university will put in place strategies to improve staff and student health, social interaction and welfare, by putting in place facilities and policies that are necessary for promotion of health life styles, effective working and learning environment.

*Objective G: HIV and AIDS infections reduced and Supportive Services Improved*

*Rationale:*

HIV and AIDS is a global health problem that has impacted all sectors of development. The epidemic has impacted lives of productive age group and affected socio-economic development. This cross cutting and detrimental disease calls for multi-sectoral approach to mitigate its effect in all institution. MUHAS as a producer of human resource for health and one of the major public institutions for higher learning has a responsibility to put in place mechanisms for prevention and control of the pandemic at the work place and therefore MUHAS has to set effective mechanism to combat the epidemic.

*Objective H: Implementation of National Anti-Corruption Strategy Enhanced and Corruption Incidences Reduced*

*Rationale:*

Corruption is one of the worst enemies to development and all government sectors including MUHAS have to put in place strategies to fight corruption. All government institution should ensure that their entire staff are aware of the National Anti-Corruption laws and how to mitigate this problem in their places of work.

**Table 4: Strategies and Key Performance Indicators**

**Objective A: Teaching, Learning and Assessment Methods Enhanced**

Targets		Strategies	Activities	Key performance Indicators	2022/2	2023/2
					3	4
1	E-learning platform utilized by at least 60% of academic modules by June 2025	Strengthening innovative methods and technology (including e-learning) in teaching and learning	<ul style="list-style-type: none"> <li>Implementation of MUHAS E-Learning Policy and Strategies</li> <li>Solicit resources for Upgrading e-learning infrastructure (including supportive equipment)</li> <li>Strengthen internet connectivity</li> <li>Develop requirements for Operationalizing e-learning platform</li> <li>Upgrade Moodle platform regularly</li> <li>Operationalize e-learning unit</li> <li>Train faculty on use of e-learning platform</li> <li>Train students on use of e-learning platform</li> <li>Introduce ownership of a tablet or laptop computer as a faculty requirement for both UG and PG programmes</li> <li>Provide tablets and laptops to academic staff</li> <li>Monitoring and Evaluation on usage of e-learning platform</li> </ul>	<p>At least 70% of university e-Learning related activities conducted on E-Learning platform by June 2023</p> <p>E-learning Infrastructure assessment report in place June, 2022</p> <p>Tools (software) and management systems for content development and course management in place by June 2022</p> <p>Moodle platform upgraded by June, 2022</p> <p>70% of Academic Staff trained on Moodle by 2022</p> <p>All students trained on Moodle by 2023</p>		

				<p>E-learning platform usage assessment reports in place June, 2022</p> <p>100% of the trained academic staff on Moodle provided with tablets and laptops by 2022</p>		
		Improving student management information through SARIS	<ul style="list-style-type: none"> <li>Review requirements for student management information covering all business processes</li> <li>Customize SARIS as per the requirements</li> <li>Train users on the new SARIS</li> <li>Manage and maintain the SARIS system</li> <li>Implement online central timetabling platform</li> <li>Implement student attendance tracking system</li> </ul>	<p>Revised SARIS requirements in place</p> <p>Improved SARIS in place</p> <p>Number of users trained</p> <p>SARIS committee reports</p> <p>Online central timetabling platform in place</p> <p>Student attendance tracking system</p>		
			<ul style="list-style-type: none"> <li>Identify modules and set priority for online delivery</li> <li>Develop online materials and upload into the online platform</li> <li>Purchase of library books/e-books and e-journals</li> <li>Partner/ link with other e-learning provider platforms</li> <li>Introduce e-learning professionalism in the UG and PG curricula</li> <li>Sensitize faculty to use video conference equipment for teaching, consultations</li> </ul>	<p>90% of academic modules fully have uploaded online materials by June 2025</p> <p>Number of MoUs with partners in place by June 2022</p> <p>E-learning professionalism included in the curricula by June 2022</p> <p>Statistics on the use of video conference on monthly basis</p>		

2	Promote University Products and services to the stakeholders and Community by June 2025	Initiate and implement promotional strategy for University products	<ul style="list-style-type: none"> <li>To upgrade and update MUHAS website and social media frequently with e-contents</li> <li>Process both print and electronic information materials</li> <li>Symposium, Sabasaba trade fair, TCU, IUCEA exhibition, and library E- resources week events conducted in each academic year</li> <li>Attend exhibitions/conferences and visit other East African and SADC countries to promote our services and products</li> <li>Provide Bindery Services to MUHAS community</li> <li>Provide University Bookshop services</li> <li>Implement MUHAS Alumni Portal</li> </ul>	<p>Reports of promotional activities (Sabasaba trade fair, TCU, IUCEA exhibition, and library E- resources week events) alumni portal in place</p> <p>Number of countries visited</p> <p>Reports of Bindery Services and Bookshop activities in place by June 2022</p>		
3	Assessment of professionalism by discipline implemented in all programmes by June 2025	Develop and operationalize professionalism assessment criteria by discipline	<ul style="list-style-type: none"> <li>Conduct professionalism training to all heads of academic units</li> <li>Units to develop professionalism criteria by program</li> <li>Train academic staff on the professionalism assessment criteria</li> <li>Develop a training schedule</li> <li>Conduct training as per schedule</li> <li>Start implementation of the assessment criteria following training</li> <li>Conduct monitoring and evaluation of professionalism assessment in all disciplines</li> </ul>	<ul style="list-style-type: none"> <li>Training report in place by June, 2022</li> <li>Assessment Criteria by each unit in place by June 2022</li> <li>All staff trained on the professionalism assessment criteria by June 2022</li> <li>Training schedule in place by June 2022</li> <li>Report of the training available annually</li> <li>Professionalism effectively assessed in 100%</li> </ul>		

			<ul style="list-style-type: none"> <li>Supportive staff to report on professionalism conducts</li> </ul>	<ul style="list-style-type: none"> <li>of disciplines by June 2023</li> <li>Monitoring and evaluation reports on professionalism assessment in place by June 2024</li> <li>Report form in place</li> </ul>		
4	All academic departments to have at least three Continuing Education and Professional Development program by June 2025	Strengthening continuing education and professional development programs	<ul style="list-style-type: none"> <li>Conduct unit specific need assessment</li> </ul>	Need assessment report by academic unit in place by June, 2023		
			<ul style="list-style-type: none"> <li>Develop curricula based on the need assessment report</li> <li>Submit curricula for accreditation</li> <li>Developing and delivering online staff development programs for academic staff</li> <li>Implement eLearning Platform for managing CPD courses</li> </ul>	<ul style="list-style-type: none"> <li>At least three CEPD course curriculum accredited per departments by June 2025</li> <li>Number of Online Courses academic staff attended and certified</li> </ul>		
			<ul style="list-style-type: none"> <li>Appoint Coordinator of CEPD programs for research and other short courses in each school</li> </ul>	CEPD coordinator for each school in place by June 2025		
5	Annual assessment of best faculty in different schools and rewarding implemented by June 2025	Improving monitoring and evaluation as well as assessment of faculty and reward teaching	<ul style="list-style-type: none"> <li>Complete the development of the guideline for assessment of best faculty for award (for both students and staff)</li> <li>Constitute a committee to develop best faculty assessment tool</li> <li>Conduct assessment of best faculty using the approved assessment tool</li> </ul>	Best faculty assessment guideline approved by June, 2022 Committee in place by June 2022		
			<ul style="list-style-type: none"> <li>Implement best faculty assessment guidelines in all programs and issue the award</li> </ul>	Report of best faculty awarded by June, 2022		

6	Students enrolment expanded by at least 50% by June 2025	Expand student enrolment in line with optimal use of available facilities and developing demand driven academic programs	<ul style="list-style-type: none"> <li>• Advertise MUHAS programmes in all exhibitions and on the MUHAS website and social media pages</li> <li>• Initiate revision or development of new programs based on tracer study results</li> <li>• Increase the number of demand-driven Undergraduate degree programmes (including optometry, prosthetics, physiotherapy, radiography, dental laboratory technology etc.)</li> <li>• Improve infrastructure at MUHAS (skills laboratory, dental laboratory, wet laboratory, Herbarium, insectary, instrumentation laboratory and library).</li> <li>• Increase utilization of existing facilities such as Bagamoyo Training Unit</li> <li>• Expand learning centres offsite in collaboration with Open University of Tanzania, Mzumbe, UDSM, regional referral hospitals etc</li> <li>• Complete construction of unfinished structures at Mloganzila</li> <li>• Initiate construction of newer structures at Mloganzila, Kigamboni, Morogoro and other available land</li> <li>• Initiate the construction of and Botanical Garden at Mloganzila</li> <li>• Increase demand driven short courses for continuing education (at least 20 new courses by 2025)</li> </ul>	<p>MUHAS exhibition programme marketing report by October Each year</p> <p>Number of new programmes by June 2023</p> <p>Percentage of new students enrolled during June 2022 compare the year before</p> <p>Percentage of new demand-driven UG programs</p> <p>Renovation report in place by June 2022</p> <p>Availability of Learning Centre</p> <p>Construction report for teaching facility at Mloganzila</p>		
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			<ul style="list-style-type: none"> <li>• Deploy video conferencing facilities in the learning centers</li> </ul>			
		Strengthening the print and electronic resources to cater for increased students' enrolment	<ul style="list-style-type: none"> <li>• Increase number of print and electronic resources to 100,000 by June 2023</li> <li>• Solicit acquisition lists from various Academic units at the University (Schools departments)</li> </ul>	<p>Report on print and electronic resources in place</p> <p>The University acquisition list in place annually</p>		
7	Quality Assurance (QA) measures in teaching and learning implemented by all academic units by June 2025	Implement quality assurance policy and guidelines in all units	<ul style="list-style-type: none"> <li>• Appoint QA officers from each school/institute</li> <li>• Train quality assurance officers</li> </ul>	<p>QA officer in place at all units by June 2022</p> <p>All QA officers trained by June, 2022</p>		
		Identify specific QA requirements for e-learning	<ul style="list-style-type: none"> <li>• Develop tools for monitoring the implementation and evaluation of MUHAS E-Learning course programmes systems and services</li> <li>• Evaluate the e-learning courses to ensure that they meet the pedagogical objectives</li> </ul>	E-Learning QA framework and assessment tools in place by June 2023		
		Train quality assurance officer in all academic unit	<ul style="list-style-type: none"> <li>• Develop training schedule and conduct training of QA officer</li> </ul>	Training report in place by June, 2022		
		Conduct tracer study to inform curricula revision for quality improvement	<ul style="list-style-type: none"> <li>• Include estimated tracer study funds in the University budget</li> <li>• Conduct tracer studies by academic unit</li> </ul>	<p>Funding in place by July, 2023</p> <p>Tracer study report in place by June, 2022</p>		

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	Conduct at least three (1 Undergraduate and 2 postgraduate) internal self-assessment of academic programs	<ul style="list-style-type: none"> <li>Identify at least three academic programs for self-assessment</li> </ul>	List of programs in place by June, 2022		
		<ul style="list-style-type: none"> <li>Identify and train team on how to conduct a self-assessment by February 2021</li> </ul>	Training reports in place by June, 2022		
		<ul style="list-style-type: none"> <li>Finalize report on programme self-assessment by June 2021</li> </ul>	Self-assessment reports in place by June 2022		
	Guidelines and procedures for Curriculum development and revisions operational	<ul style="list-style-type: none"> <li>Implement guidelines and procedures for curriculum development and revision</li> </ul>	Number of curricula revised/developed using Guideline and procedure by June 2022		
	Improve PG training in clinical quality assurance	<ul style="list-style-type: none"> <li>Finalization of and subsequent offering of the course on “<i>Quality Assurance in Clinical Research</i>”</li> </ul>	Course report in place by June 2022		
	Strengthen plagiarism detection among postgraduate scholarly work	<ul style="list-style-type: none"> <li>Procure and operationalize plagiarism software with specifications as recommended by TCU</li> </ul>	Software in place by June 2022		
	Implementation of reviewed University Policies and guidelines on retention and disposal	<ul style="list-style-type: none"> <li>Review and Develop Policy on Retention and Disposal Schedules for Obsolete Materials, Documents, Data, outdated reagents and research samples</li> </ul>	Revised/Developed Policy and Guideline in place by June 2022		
Increased MUHAS performance through use of performance indicators	<ul style="list-style-type: none"> <li>Develop support unit specific (PMU, HRM, Finance and Estates) performance indicators</li> <li>Send Performance indicators for review by stakeholders</li> </ul>	Number of unit specific indicators in place by June, 2022			

			<ul style="list-style-type: none"> <li>• Process Performance indicators for approval</li> <li>• Implement performance indicators in all management information systems available at MUHAS</li> </ul>			
			<ul style="list-style-type: none"> <li>• Monitor and evaluate teaching and learning in each department</li> </ul>	Monitoring and Evaluation Report in place annually		
			<ul style="list-style-type: none"> <li>• Collect, analyse and evaluate and report systems and usage Statistics of Library Databases and Electronic and Print Resources</li> </ul>	Systems and Usage Statistics reports in place on Quarterly bases		
			<ul style="list-style-type: none"> <li>• Stock-taking of library information materials</li> </ul>	Stock taking report in place annually		
8	Teaching infrastructure strengthened by June 2025	Monitor teaching infrastructure construction by TBA at Mloganzila	<ul style="list-style-type: none"> <li>• Attend supervision meetings and monitor construction</li> </ul>	TBA infrastructure completed and in place by June, 2024		
		Finalize the construction, and operationalize Phase I of CoECS at Mloganzila	<ul style="list-style-type: none"> <li>• Supervise and support the contractor to complete the construction</li> </ul>	Construction completed and facility utilised by June, 2022		
		Initiate Construction of teaching support facilities at Mloganzila	<ul style="list-style-type: none"> <li>• Follow up the World Bank Proposals for infrastructure development submitted to the MEST</li> </ul>	Reports of follow up of the proposal in place June 2022		
		Expand satellite teaching facilities at Bagamoyo Teaching Unit (BTU)	<ul style="list-style-type: none"> <li>• Establish user functional requirement and prepare Architectural brief</li> <li>• Solicit funding for renovation of staff houses and laboratory</li> <li>• Revised BTU expansion proposal</li> </ul>	Report on functional requirement in place  BTU renovated for use by June 2022  Revised proposal in place by June 2023		

	Conduct renovation and upgrade of existing teaching and learning facilities at the university	<ul style="list-style-type: none"> <li>Conduct ICT need assessment in all teaching venues (projectors, sound system, computers, flip charts, power sockets, projection screen etc)</li> </ul>	Assessment report in place by June 2025		
		<ul style="list-style-type: none"> <li>Procure and install all the required ICT and electric facilities</li> </ul>	ICT facilities in place in all teaching venues by December, 2025		
		<ul style="list-style-type: none"> <li>Conduct needs assessment for requirements of equipment and facilities (computers, chairs and tables and book-shelves) at the library to cater for the needs of increasing library users</li> </ul>	Library equipment and facilities in Place by June 2022		
		<ul style="list-style-type: none"> <li>Restoration of Vandalized Solar Panel cables and buying of new solar batteries to promote usage of green technology and reduced high usage of electricity</li> </ul>	Solar cables replaced and new batteries in placed by 2022		
		<ul style="list-style-type: none"> <li>Conduct needs assessment of laboratory requirements for teaching</li> </ul>	Need assessment in place by December, 2023		
		<ul style="list-style-type: none"> <li>Procure laboratory equipment to support teaching and learning based on need assessment</li> </ul>	Laboratory equipment in place by June, 2024		
		<ul style="list-style-type: none"> <li>Conduct facility structural assessment and implement routine maintenance</li> </ul>	Assessment report in place by September, 2022 Routine maintenance		

				conducted by June 2025		
			<ul style="list-style-type: none"> <li>Improve infrastructure at MUHAS through renovation of hostels, cafeteria, Library and teaching facilities</li> </ul>	hostels, cafeteria, Library and teaching facilities improved by 2022		
			<ul style="list-style-type: none"> <li>Improve infrastructure at MUHAS through installation of CHPE Building lift</li> </ul>	CHPE Building lift in place by 2022		
			<ul style="list-style-type: none"> <li>Improve infrastructure at MUHAS through improving CHPE electrical system, AC maintenance, generator and incinerator repairs</li> </ul>	CHPE electrical system, AC and generator are maintained well by 2022		
9	Each Department to have at least 1 health educators by June 2025	Each department to identify at least 1 staff who will be trained on health education	<ul style="list-style-type: none"> <li>Recruit at least one health educator</li> </ul>	Health educators appointed		
10	Competence-based education curriculum implemented by all faculty and technical staff by June, 2025	Enhance awareness to all academic staff on competence-based education	<ul style="list-style-type: none"> <li>Train all academic staff to implement competence-based education</li> </ul>	Training Report in place		
		Strengthen E-learning to support Competence Based Learning (curricular)	<ul style="list-style-type: none"> <li>Utilize digital technology (ICT) to apply and develop competencies in students' knowledge and skills</li> <li>Develop E-Learning competency framework for E-Learning activities</li> </ul>	Captured real-time learning data from e-learning platform (Moodle) in place		

			and content development by faculty			
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**Table5: Objective B: Research and Consultancy Quality and Capacity Improved**

Target		Strategies	Activities	Key performance Indicators	2021/22	2022/23
1	Research clusters strengthened by June 2025	Train research cluster leaders on project management	<ul style="list-style-type: none"> <li>Solicit training resources from unit research overhead and other sources</li> <li>Identify facilitator</li> <li>Conduct research management training to all cluster leader</li> </ul>	All research cluster leaders trained by June, 2022		
		Operationalize research clusters	<ul style="list-style-type: none"> <li>Identify calls for proposal</li> <li>Develop and submit grants proposal for funding</li> <li>Organize quarterly cluster member meetings</li> <li>Operationalize multidisciplinary cluster level activities (between schools)</li> <li>Establish research collaborations</li> </ul>	Each cluster has at least 5 research grants application by June 2025		
2	At least 2 new research links and 5 consultancies and 5 industrial links established per unit per year by June 2025	Operationalize unit specific consultancy bureau	<ul style="list-style-type: none"> <li>Appoint consultancy bureau coordinator under the DRP office</li> </ul>	Consultancy bureaus coordinating unit established under DRP by June 2021		
		Establishing and strengthening consultancy and links with industry and other stakeholders	<ul style="list-style-type: none"> <li>Identify areas for industrial linkage and appropriate industries</li> <li>Develop and submit proposal for industrial linkage establishment</li> </ul>	One industrial link per unit established by June 2025		
			<ul style="list-style-type: none"> <li>Identify consultancy opportunities</li> <li>Establish consultancy writing teams</li> <li>Apply for consultancies</li> </ul>	At least 5 consultancies applied for per unit conducted per unit by June 2025		
3	Research results dissemination strengthened through conducting annual	Conduct annual MUHAS Scientific conference and disseminate	<ul style="list-style-type: none"> <li>Solicit and diversify conference funding/sponsorship apart from SIDA</li> </ul>	At least 5 new alternative sponsors in place		

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	scientific conference and policy briefs and publications of University journals by June 2025	research results through policy briefs	<p>through proposal development</p> <ul style="list-style-type: none"> <li>• Establish organizing and scientific committee</li> <li>• Prepare and conduct the MUHAS Scientific Conference annually</li> <li>• Solicit funding and conduct 4 policy brief writing workshops for academic staff</li> <li>• Development and dissemination of Policy brief</li> <li>• Solicit fund to support publication fees of manuscripts</li> </ul>	<p>by December, 2025</p> <p>Five MUHAS scientific conference held by June 2025</p> <p>Policy brief reports in place</p> <p>Workshop reports in place by March, 2025</p>		
		Re-initiate weekly unit seminars and university wide symposiums	<ul style="list-style-type: none"> <li>• Select research dissemination focal persons in each academic unit</li> <li>• Solicit funding and conduct one MUHAS research day per year to the public from 2021</li> <li>• To train at least 10 researchers for research dissemination, funding of proposal and make formal contact and networking with other institutions by June 2025</li> <li>• Strengthen authors support by conducting at least two manuscript boot camp sessions per year</li> <li>• Local dissemination of research results makes formal contacts, networking with other Institutions</li> </ul>	<p>Focal persons in place by June 2022</p> <p>At least five research day reports in place by June 2025</p> <p>Reports of training in place by June 2025</p> <p>Reports of local dissemination in place by June 2025</p>		
		Tanzania Medical Journal publication frequency increased	<ul style="list-style-type: none"> <li>• Solicit funds to strengthen office of TMJ (including administration and marketing of the journal)</li> <li>• Solicit manuscripts from MUHAS faculty and students for publication of at least 4 issues per year</li> </ul>	<p>At least 20 issues of TMJ published by 2025</p> <p>Reports of manuscripts submitted to TMJ in place</p>		

		Strengthen authors support initiated for junior faculty and students who wishes to publish	Conduct at least two manuscript boot camp sessions per year	Reports of manuscript boot camp in place		
4	Research support infrastructure strengthened by June 2025	Enhance use of IT for research support	<ul style="list-style-type: none"> <li>Develop electronic ethical review submission and tracking system</li> <li>Implement research project tracking system</li> </ul>	Electronic ethical submission and tracking system operational by June, 2025		
			<ul style="list-style-type: none"> <li>Implement a new integrated financial management information system (IFMIS) and train principal Investigators on the use of the system</li> </ul>	IFMIS upgraded and all principal Investigators trained by June, 2022		
		Promote dissemination of research results by Using Institution Repository and other Library Systems	Collect and digitize research outputs produced at MUHAS Prepare Annual MUHAS Research Bulletins Train faculty on disseminating research outputs using Institutional Repository	Accessibility and visibility of research outputs produced at MUHAS increased from 1,000 to 6,000 by June 2022		
			Maintain and Repair of the Heavy-Duty Library Scanner Machine  Procure Scanner for Digitization activities	Digitized Library Materials for Electronic Preservation in place		
		Build researchers capacity on budgeting and financial management	<ul style="list-style-type: none"> <li>Develop a training schedule on budgeting and financial management for researchers</li> <li>Identify facilitator</li> <li>Solicit resources</li> </ul>	Trainings on budgeting and research financial management conducted annually		
		Build human resource capacity to support research	<ul style="list-style-type: none"> <li>Conduct human resource needs for research support</li> <li>Recruit relevant human resource in different research support units</li> </ul>	Adequate human resource to support research available by June 2025  Electronic inventory in place by June 2023  Bio repository in place by 2022		

5	Research resources (equipment and infrastructure) maximally utilized by June 2025	Take inventory of the existing resources/equipment and utilize	<ul style="list-style-type: none"> <li>Map existing resources (example: laboratory servers and equipment) using an electronic inventory by 2022</li> <li>Put in place system for coordinating and accessing existing resources</li> <li>Establish bio repository at MUHAS by 2022</li> </ul>			
6	Consultancy services strengthened by June 2025	Promote various services that MUHAS offer to the public	<ul style="list-style-type: none"> <li>Develop marketing strategies</li> <li>Establish linkages with industry</li> </ul>	Reports of number of consultancy services		

**Table 6:**  
**Objective C: Quality evidence-based health care and supportive services to patients, clients and the community strengthened**

S/No.	Target	Strategies	Activities	Key performance Indicators	2023/24	2024/25
1	Dental services expanded and quality improved by June 2025	<p>Establish new Private dental clinic</p> <p>Improving the operating theatre and dressing room (for wounds and abscesses)</p> <p>Improve quality of services in the existing dental clinic</p>	<ul style="list-style-type: none"> <li>Identify more space for the private clinic</li> <li>Renovation and equipping the two operating theatres in the Oral and Maxillofacial Surgery department in the School of Dentistry</li> <li>Renovation the dressing room</li> <li>Installing a new and working dental chair and Air Conditioner in the dressing room</li> <li>Extend the existing public dental clinic to the 3rd floor</li> <li>Procure new soldering machine, 3D denture printing machine, metal casting</li> </ul>	<p>Clinic operational by June, 2022</p> <p>Operating rooms operational by June 2022</p> <p>Dressing room operational by June 2021</p> <p>Renovation and installation completed by June 2022</p> <p>Clinic operational by June, 2022</p> <p>Dental equipment and machine in</p>		

		<p>equipment, ceramic oven, OPG machine</p> <ul style="list-style-type: none"> <li>• Develop schedule and allocate human resource for the clinic's operationalization</li> <li>• Improve maintenance of the available dental equipment and instruments by developing maintenance schedule</li> <li>• Strengthen monitoring and evaluation of daily clinical service provision</li> <li>• Ensure availability of revolving fund to enhance dental services</li> <li>• Strengthen and diversify motivation and incentives to service providers</li> <li>• Link and synchronise HMIS to dental clinic, X-ray unit, dental laboratory and Integrated Financial Management System (IFMIS).</li> <li>• Prepare procurement plan of equipment, instruments and consumables annual issuing of equipment, instruments and consumables</li> </ul>	<p>place by June 2022</p> <p>Schedule of human resource allocation in place</p> <p>Maintenance schedule in place by June 2022</p> <p>Monitoring and evaluation report in place by June 2021</p> <p>Plan for revolving fund and motivation in place by June 2022</p> <p>HMIS integration in place by June 2022</p> <p>Procurement plan in place by June 2022</p>		
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		Expand the existing public dental clinic	<ul style="list-style-type: none"> <li>Identify more space for the private clinic</li> </ul>	Space ready for use by June, 2024		
			<ul style="list-style-type: none"> <li>Establish pharmacy at dental building</li> </ul>	Pharmacy in operational by June 2022		
		Develop patient centered strategy	<ul style="list-style-type: none"> <li>Establish clinic quality assurance committee.</li> <li>Disseminate SOP's in all the sections at the MUHAS Dental clinic.</li> <li>Disseminate research findings to the public relating to public health diseases prevention, monitoring and treatment.</li> </ul>	Patient Centered strategy in place by June 2022		
2	UPOROTO polyclinic operationalized by June 2025	Solicit funds to operationalize UPOROTO polyclinic	<ul style="list-style-type: none"> <li>Identify potential sources of funds to invest in operationalization of UPOROTO polyclinic</li> <li>Solicit funds to operationalization of UPOROTO polyclinic</li> <li>Establish a clinical committee to oversee the implementation of UPOROTO business plan</li> <li>Develop a roadmap to operationalization of UPOROTO polyclinic</li> </ul>	<p>List of potential funding sources in place by June 2022</p> <p>Clinical committee in place by June 2022</p>		

3	To ensure use of patient management system at the MUHAS dental clinic and at UPOROTO clinic by 2025.	Regular training of staff	<ul style="list-style-type: none"> <li>• Gather requirements for automation of the clinics</li> <li>• Implement clinic management information system and related ICT facilities for the clinic</li> <li>• Identify Facilitator</li> <li>• Train staff on use of patient Management system</li> <li>• Solicit for more ICT staffs for supporting the system users at Dental school</li> </ul>	Improved clinic management information system and related ICT facilities in place Number of staff trained by 2025		
5	Production of herbal medicines enhanced	Improve research and development facilities	<ul style="list-style-type: none"> <li>• Develop a roadmap for development of herbal products</li> <li>• Identify potential sources of funds to invest in existing and new R&amp;D facilities</li> <li>• Expand herbal products outlets</li> </ul>	Number of new products New herbal outlets Licensed products		

**Table 7: Objective D: Responsive Human Resource Management and Governance Enhanced**

No	Targets	Strategies	Activities	Indicator	2023/24	2024/25
1	Staff succession plan fully operationalized by June 2025	<ul style="list-style-type: none"> <li>Facilitating the implementation of succession plan through training and capacity building</li> </ul>	<ul style="list-style-type: none"> <li>To conduct short Course Training to at least 10 academic and administrative staff each School/Directorate</li> <li>Conduct training on succession plan</li> <li>Develop tools for monitoring and evaluating succession plan in each unit</li> <li>Conduct annual reviews of succession plan in each unit</li> </ul>	<p>Reports of training on succession plan</p> <p>Tools for monitoring and evaluating succession plan in each unit in place</p> <p>Reports of annual reviews of succession plan in each unit</p>		
2	Staff training plan fully operationalized by June 2025	<ul style="list-style-type: none"> <li>Facilitating the operationalization of training plan through identification of review of staff and University training needs and capacity</li> </ul>	<ul style="list-style-type: none"> <li>To train at least 30 both academic and administrative staff in long-term Courses Training from each School/Directorate each year</li> <li>Identify units' staffs and training needs by 2021</li> <li>Review of the staff training plan by June 2021</li> <li>Develop tool to monitor and report progress of training plan in each unit by 2025</li> <li>Governance training for university council training</li> </ul>	<p>Reports of staffs and training needs in place</p> <p>Staff training plan in place</p> <ul style="list-style-type: none"> <li>Tool for monitoring training plan in each unit in place</li> </ul>		

3	Innovative recruitment, motivation and retention policy in place by June 2025	<ul style="list-style-type: none"> <li>Support innovative recruitment, motivation to ensure efficient retention rate of staff</li> </ul>	<ul style="list-style-type: none"> <li>Operationalize both policies</li> <li>Conduct a review of recruitment and motivation policy by 2021</li> <li>Develop a plan for Innovative recruitment, motivation by June 2023</li> </ul>	<p>Report of review in place</p> <p>Plan in place</p>		
4	Recruit qualified and adequate human resources to achieve 70% percent of the workforce for the functions of the university by June 2025	<ul style="list-style-type: none"> <li>Develop and implement a strategy to recruit highly qualified human resource to meet university workforce demand</li> </ul>	<ul style="list-style-type: none"> <li>To Equip furniture for newly recruited staffs and strengthening of DPI Office</li> <li>To conduct long term training to Academic and Administrative staff</li> <li>To conduct some 2 days seminar on post training and orientation</li> <li>To conduct 5 days workshop on strategic management to at least 3 staff in each School, Directorate and Institutes each year</li> <li>Continue to request for permits to recruit the required number of staff</li> <li>Enhancing collaboration and consultations with President Office Public Service Management and Good Governance (PO-PSM&amp;GG)</li> <li>Train in-service staff to require the relevant expertise</li> <li>Improve working environment</li> </ul>	<ul style="list-style-type: none"> <li>Number of permits to recruit the required number of staff by June 2025</li> <li>Number of in-service staff trained by June 2025</li> <li>Availability of working tools</li> </ul>		
5	Strengthen staff performance through implementation of Open	Strengthen staff performance through implementation of OPRAS	<ul style="list-style-type: none"> <li>MUHAS management team at different levels trained in leadership and management skills</li> </ul>	Reports of training on		

	Performance Review Appraisal System (OPRAS) by 100% by June 2025		<ul style="list-style-type: none"> <li>Conduct training on implementation of OPRAS to all Deans, Directors and heads of Departments and units by June 2021</li> <li>Conduct training on implementation of OPRAS to staff by June 2024</li> <li>Follow up on OPRAS filling and submission for each staff</li> </ul>	OPRAS in place  Report of OPRAS compliance in place		
6	Institutional growth and transformation enhanced through transforming at least 2 schools into colleges by June 2025	Facilitate growth of institution and autonomy of its units	Follow up on the completion of MUHAS organogram	MUHAS organogram in place by June, 2022		
			Identify leaders for the new colleges (Public Health and Medicine)	Leaders for the new Colleges in place by June, 2022		
			Solicit resources for college activities	One fully functional college in place by June, 2023		
			Initiate college activities as per proposal	Second fully functional college in place by June, 2025		

Table 8:

**Objective E: Sustainable Financial Capacity and Accountability Enhanced**

	Target	Strategies	Activities	Key performance Indicators	2023/24	2024/25
1	Intellectual property management (IPM) office in place by June 2025	Establish and operationalize intellectual property management office	<ul style="list-style-type: none"> <li>Develop proposal for office establishment</li> <li>Implement activities outlined in the proposal</li> </ul>	Office and staff in place and fully functional by June 2022		
2	Each school and institute has at least 5 exchange programs established by June 2025	Enhance students exchange programs	School to identify areas for developing exchange programs	At least five areas for developing exchange programs developed by June, 2022		
			Identify institutions for potential exchange and dialogue	Number of relevant institutions identified and exchange programs		

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				established by June, 2022		
3	Internal revenue sources and collection strengthened and diversified by June 2025	Diversify internal revenue sources and strengthen collection through MUHAS Investment Holding Company (MUIHC)	<ul style="list-style-type: none"> <li>Complete registration of MUIHC at BRELLA</li> </ul>	MUIHC registration certificate in place by June 2022		
			<ul style="list-style-type: none"> <li>Develop a proposal to establish joint venture with private sector (pharmaceutical industry and training institution) by June 2025</li> </ul>			
			<ul style="list-style-type: none"> <li>Initiate the Construction of Uporoto Outpatient Polyclinic by June 2025</li> </ul>	Construction initiated by March, 2025		
		<ul style="list-style-type: none"> <li>Identify potential investors of other MUHAS lands</li> </ul>	One potential investor identified by June, 2025			
		Reinforce contract agreements in collection of revenue from rented facilities and other services	<ul style="list-style-type: none"> <li>Reconstitute rental collection committee</li> <li>Establish an electronic tracking system for rental collection and different fees</li> </ul>	Rental collection committee reconstituted by June, 2022  Electronic debt tracking system in place by June, 2022  90% of rental fees collected on time by June, 2025		
4	MUHAS Real Estate Management Policy developed and operationalized by 2025	Enhance Real Estate Management Activities to ensure availability of Conducive working and Learning environment	<ul style="list-style-type: none"> <li>Appoint team for Policy Development</li> <li>Prepare Term of Reference for the Policy</li> <li>Prepare Draft Policy Document</li> <li>Seek Approval and Operationalize the Policy</li> </ul>	MUHAS Real Estate Policy in place by 2022		
5	Adequately meet costs of meetings each academic year	Solicit for meeting venue and adequate financial resources by June 2021	<ul style="list-style-type: none"> <li>To conduct 4 University Council meetings by June, 2021</li> <li>To conduct 12 Executive Council Committee meetings by June 2021</li> <li>To conduct 4 University Senate by June 2021</li> <li>To conduct 4 Students affairs committee meetings by June, 2021</li> <li>To conduct 4 Convocation</li> </ul>	Number of meetings occurred and Minutes of meetings are in place by 2022		

			<p>meetings by June 2022</p> <ul style="list-style-type: none"> <li>To conduct VC's, DVCs &amp; Deans and Directors Committee once per year by June, 2021</li> <li>To conduct 4 Planning/Finance Committee meetings by June, 2022</li> <li>To conduct 6 Deans/Directors/Appointment Committee meetings by June 2022</li> <li>To conduct 4 Tender Board meetings by June 2022</li> <li>To conduct 5 School Board meetings by June, 2022</li> <li>To conduct 4 Budgets meetings by June 2022</li> <li>To conduct 2 strategic Planning Meeting meetings by June 2020</li> <li>To conduct 38 other committee meetings by June 2022</li> </ul>			
6	Meet central administrative costs including utilities each year by June, 2021	Solicit for financial resources by June 2021	<ul style="list-style-type: none"> <li>To pay for various support services for 12 months to June 2022</li> <li>To conduct Graduation ceremonies and pay for all related costs every year by June 2022</li> <li>To procure graduation gowns for academic staff by June 2022</li> <li>To conduct 2 orientation programmes for new students every year by June, 2022</li> <li>To pay for offices supplies and services every month by June 2022</li> <li>Repair and maintenance of motor vehicle - Muhimbili</li> </ul>	Financial report		

			<ul style="list-style-type: none"> <li>To purchase Fuel and Oils by June 2021</li> <li>To pay for Utilities bills every month by June, 2022 - Muhimbili</li> <li>To conduct 6 Examinations every year by June 2022</li> <li>Procure two small buses</li> </ul>			
7	Adequately meet the costs of financial reporting by June, 2021	Solicit for financial resources by June 2021	<ul style="list-style-type: none"> <li>To obtain stationeries and consumables and pay audit fees, expenses and allowances</li> <li>Establishment of MUHAS Investment liability Company</li> <li>Corporate Social Responsibility</li> </ul>	Financial report		
8	All revenue including government approved subvention effectively collected by June, 2025	Follow up to ensure that all revenue including approved government subventions are disbursed on time.	<ul style="list-style-type: none"> <li>Prepare debt report for Student Higher Education Loan Board, Ministry of Health and Ministry of education every quarter,</li> <li>Write letters to request for disbursement every quarter</li> <li>Make physical follow up to our debtors</li> </ul>	All approved funds disbursed to the university by June, 2025		
9	Annual MUHAS action plan and Budget prepared by December of each year	Request budget from Schools and Directorate	<ul style="list-style-type: none"> <li>Write letters of request of budget from school</li> <li>Compile University budget and submit to management for approval</li> </ul>	Availability of annual Budget		
10	Entrepreneurial skills inculcated to all staff by June 2025	Building capacity of staff in entrepreneurial skills	<ul style="list-style-type: none"> <li>Each year train staff on entrepreneurial skills</li> <li>To Carry out needs assessment to identify available and required staff to meet department specific and develop succession and training plan</li> </ul>	Training report in place by June 2025		
11	Efficient use of income from Dental services for sustainability improved by June 2025	Develop strategy for efficient use of income generated from Dental services to ensure sustainability	<ul style="list-style-type: none"> <li>Develop terms of reference and constitute a team to develop strategy for efficient use of income</li> <li>Submit the strategy for approval</li> <li>Implement appointment and queue management system</li> </ul>	Strategy for efficient use of income in place by December, 2025		

			<ul style="list-style-type: none"> <li>Implement billing and payment tracking system</li> </ul>			
12	Strengthening internal control systems by June 2025	Strengthening the systems by which could identify risks, promote best practices within organisation	<ul style="list-style-type: none"> <li>Ensure that segregation of duties in finance and audit</li> <li>Enhance compliance with Financial Regulations, Public Finance Act and other laws and regulations.</li> </ul>	<p>Enhancement of internal control on daily practise. Quarter audit report in place</p> <p>Number of audit recommendations Scope of audit areas covered</p> <p>Number of Audit Committee Meetings held</p>		
		Preparing, updating and creating awareness on Internal audit guidelines	<ul style="list-style-type: none"> <li>Ensure compliance with Internal audit charter, Internal audit strategic plan</li> <li>Risk Register reviewed and updated by June 2021</li> </ul>	<p>Enhancement internal controls. Complete updated risk register in place</p> <p>Complete updated internal audit charter in place</p>		
13	Annual Internal audit plan reviewed and implemented by June 2025	Develop and Review Risk based Audit Plan and executing on quarter basis	<ul style="list-style-type: none"> <li>Perform Audit engagement on quarterly basis as per approved Audit plan.</li> <li>Submit quarterly Audit report to the Audit committee of a council for directive.</li> </ul>	Annual internal audit plan in place		
14	Statutory and other audit reports produced and submitted by June 2025	<p>Ensuring Financial Audit and Procurement Audit are engaged on quarterly basis as compliance with statutory requirements</p> <p>Ensuring the Final Accounts are in line with guidelines and timetable</p>	<ul style="list-style-type: none"> <li>Perform Audit engagement on quarterly basis as per approved Audit Annual plan.</li> <li>Submission of Audit report on quarter basis</li> <li>Ensure the compliance for preparation of Final accounts.</li> </ul>	<p>Statutory and other audit reports in place annually</p> <p>Final account report in place</p>		

15	Audit queries eliminated June 2025	Strengthening follow-up of implementation of Audit finding	<ul style="list-style-type: none"> <li>Submit to Audit committee implementation status on quarter basis.</li> <li>Monitoring implementation of the long-term finding to ensure are closed as directed.</li> </ul>	Report on reduction of audit Queries in place		
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**Table 9: Objective F: Gender Mainstreamed, Environmental Management and Social Welfare Improved**

Target		Strategies	Activities	Key performance Indicators	2023/24	2024/25
1	Proportion of female staff and students increased to 50% by June 2025	Mainstreaming gender in all university activities through targeted recruitment and enrolment of female staff and students	<ul style="list-style-type: none"> <li>Continue giving priority for recruitment of female staff and students</li> <li>Give leadership priority to female staff</li> <li>Conduct sensitization workshop to motivate female students to apply for faculty positions</li> <li>Solicit scholarships for female students</li> </ul>	Ratio of female students amongst all students  Ration of female staff amongst all staff  Reports of sensitization  Number of female scholarships		
		Operationalize University gender policy	Appoint gender focal persons in each unit and establish Gender Committee	Gender Committee in place by September, 2023		
2	Student and staff welfare and social interaction strengthened by June 2025	To conduct awareness seminar to staff and students on gender-based violence	<ul style="list-style-type: none"> <li>Identify facilitator</li> <li>Solicit resources</li> <li>Conduct training</li> </ul>	Two workshops on gender-based violence conducted by June each year		
		Encourage social gathering between students and staff in each unit at least once annually	<ul style="list-style-type: none"> <li>Each department to implement at least 1 social gathering between students and staff in each academic year</li> <li>Conduct regular departmental “team building” activities</li> <li>Develop a proposal to create a social centre (recreation, gym,</li> </ul>	Reports of social gathering between students and staff in each academic year		

			day-care/nursery and sports)			
		Develop annual action plans for MUHAS Health Technical Committee (MHTC) to promote healthy living, access to health care among staff and students	<ul style="list-style-type: none"> <li>Follow up the HTC to complete annual action plan</li> </ul>	MHTC Annual action plan in place by June 2022		
			<ul style="list-style-type: none"> <li>Strengthen MUHAS health day (walk, marathon, sports)</li> </ul>	MUHAS health day celebrated each year by June 2025		
			<ul style="list-style-type: none"> <li>Each School to establish a Health Technical Committee</li> <li>Initiate Food premises inspection</li> <li>Assessment of Working environment in terms of appropriate offices furniture</li> </ul>	Health technical committee in place		
		participate in the International and other events by Each year	<p>THTU and RAAWU to participate in the International Workers' Day/Workers' Day/ May Day or Labour Day (1 May each year)</p> <p>THTU and RAAWU to Participate in the International Women's Da To initiate reconnaissance survey and boundary of a botanical garden at Mloganzila campus each year</p> <p>To Strengthen Inter-Class, school, hostels and courses/years competitions as well as TUSA, EAUSF.</p>			

	Put in place environmental management and conservation (EMC) policy	<ul style="list-style-type: none"> <li>Follow up the completion and approval of EMC policy</li> <li>Ecologically friendly environment created and preserved at all MUHAS premises</li> <li>Continue to improve disable-friendliness of all MUHAS infrastructure</li> </ul>	EMC policy in place by June, 2022  Premises at MUHAS are disable-friendliness		
	Establish EMC unit	<ul style="list-style-type: none"> <li>Complete MUHAS environmental management and conservation unit establishment proposal by the selected team</li> <li>Follow up the EMC to finalize and submit for approval the action plan</li> </ul>	Environmental management and conservation unit proposal in place by June 2022		
	Establish environmental management and conservation unit (EMCU)	<ul style="list-style-type: none"> <li>Submit the policy for approval</li> </ul>	EMCU in place by June 2021		
<ul style="list-style-type: none"> <li>Follow up the team to finalize and submit for approval the action plan for the EMC Unit</li> </ul>		Approved action plan for EMCU in place by June 2022			
	Establishing a system for waste reduction and management of chemical and biohazard wastes	<ul style="list-style-type: none"> <li>Follow up the team to finalize the guidelines for waste reduction and management of chemical and biohazard wastes</li> </ul>	Guidelines for chemical and biohazard wastes management in place by June 2022		
	Train MUHAS community members on environmental management and conservation	<ul style="list-style-type: none"> <li>Solicit training funds</li> <li>Prepare training schedule</li> <li>Conduct training as per schedule</li> </ul>	Report for 2 sensitization workshops in place by June, 2022		

Table 10: Objective G: HIV and AIDS infections reduced and Supportive Services Improved

	Target	Strategies	Activities	Key performance Indicators	2023/24	2024/25
1	Care and Supportive Services Improved and HIV and AIDS Infection Reduced by June 2025	Revise HIV/AIDS prevention and care policy	<ul style="list-style-type: none"> <li>University AIDS coordinating committee to revise the policy</li> <li>Submit the policy for approval</li> </ul>	Approved revised policy in place by June 2025		
		Raise HIV/AIDS awareness among staff at MUHAS	<ul style="list-style-type: none"> <li>Solicit resources</li> <li>Develop awareness workshop schedule</li> </ul>	Report for 2 HIV/AIDS awareness workshops in		

			<ul style="list-style-type: none"> <li>Conduct HIV/AIDS awareness workshop among staff twice a year</li> </ul>	place by June 2022		
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**Table 11: Objective H: Implementation of National Anti-Corruption Strategy Enhanced and Corruption Incidences Reduced**

	Target	Strategies	Activities	Key performance Indicators	2023/24	2024/25
1	National Anti-Corruption Strategy Effectively Enhanced, Sustained and Implemented by June 2025	Establish and operationalize the University anticorruption and fraud prevention committee	<ul style="list-style-type: none"> <li>Develop a work plan for MUHAS anticorruption and fraud prevention Committee</li> </ul>	Work plan in place by June 2022		
		Raise awareness on anti-corruption and fraud prevention	<ul style="list-style-type: none"> <li>Solicit resources to conduct anticorruption and fraud prevention awareness workshops</li> </ul>	2 workshop reports in place by June, 2022		
			<ul style="list-style-type: none"> <li>Develop fliers and posters to raise awareness on corruption and fraud for placement in corruption prone areas</li> </ul>	Posters and fliers in place by June, 2025		

### 2.3 THE UNIVERSITY’S OPERATING MODEL AND GOVERNANCE STRUCTURE

MUHAS operates through a structured, centralized governance model that links education, research, administration, and service via functional directorates. Its integration with clinical facilities and digital transformation efforts further strengthens its operational effectiveness.

Under MUHAS hierarchical structure, day to day activities are overseen by the Vice Chancellor, supported by three Deputy Vice Chancellors (DVCs), each overseeing key functional areas:

**1. DVC-Academic oversees:**

Principal, Campus College of Medicine

- Directorate of Library Services
- Directorate of Postgraduate Studies
- Directorate of Undergraduate Studies
- Directorate of Continuing Education and Professional Development (DCEPD)
- Deans and Directors of academic directorates

**2. DVC-PFA (Planning, Finance & Administration) oversees:**

Directorate of Finance  
Directorate of Student Services  
Human Resource Management & Administration  
Directorate of Planning, Development & Investment  
Estate and Works Management Unit

3. **DVC-Research and Consultancy** oversees:

Directorate of Research, Publication & Innovation (DRPI)  
East Africa Centre of Excellence for Cardiovascular Sciences  
Institute of Traditional Medicine

These functional areas collectively manage MUHAS's academic programming, administrative systems, and research initiatives.

## 2.4 CURRENT AND FUTURE DEVELOPMENT/PERFORMANCE

Current Development

### Operations, Performance, and Underlying Trends

During the reporting period, MUHAS continued to strengthen its operational capacity across academic, research, clinical, and administrative functions. The University maintained consistent service delivery while expanding infrastructure through ongoing construction and renovation projects. Key performance drivers included the integration of digital systems into teaching, research management, and financial reporting, which enhanced operational efficiency and accountability.

Performance against the approved budget was closely monitored using variance analysis, ensuring that resource allocations were optimally aligned with strategic priorities. Overall, budget absorption was maintained within acceptable thresholds, with variances explained primarily by delayed procurement processes and the rescheduling of some infrastructure projects. Key Performance Indicators (KPIs) such as student enrolment, research grants secured, and completion rates for capital projects were tracked to measure delivery against institutional objectives.

#### (i) University Academic Programmes

The Muhimbili University of Health and Allied Sciences (MUHAS) offers a broad range of academic programmes supported by highly qualified academic staff, recognized among the best in the field of Health and Allied Sciences in Tanzania. The University continues to prioritize the development and delivery of high-quality programmes to ensure successful outcomes for its graduates.

As at the reporting period, MUHAS offered 3 Ordinary Diploma programmes, 1 Advanced Diploma programme, 13 undergraduate degree programmes, and 84 postgraduate programmes. These are delivered across 7 schools and 2 institutes that constitute the University's academic structure.

**(ii) Student Admissions**

**Diploma Students**

During the 2024/25 reporting period, a total of 203 students were admitted into various diploma programmes. Of these, 189 students registered, comprising 97 males (53.3%) and 92 females (48.7%). The proportion of female admissions increased by 4.1% compared to the previous year, indicating gradual progress in gender representation.

**Undergraduate Students**

In the 2024/2025 academic year, 888 students were admitted into undergraduate programmes, compared to 890 in 2023/24. Of those admitted, 528 students (59.5%) were male and 360 students (40.5%) were female, representing a 0.2% decrease compared to the previous year. Female enrolment continues to fall short of the 50% target set in the MUHAS Strategic Plan, largely due to the relatively lower proportion of female applicants.

**Postgraduate Students**

At the postgraduate level, 1,074 students were admitted into various programmes. The current postgraduate enrolment stands at 1,595 students, distributed as follows: 791 first-year, 604 second-year, and 200 third-year students. This is comparable to the previous year's enrolment of 1,331 students (663 first year, 483 second year, and 185 third year). The upward trend in postgraduate admissions is attributed to enhanced marketing of programmes, increased availability of sponsorships for qualified applicants, and employer support for selected candidates.

**(iii) Student Performance (Academic Year 2023/2024, Financial Year 2024/25)**

**Diploma Students**

Out of 352 diploma students, 334 (94.9%) sat for examinations. Seven students (3.0%) postponed or froze their studies, 3 students (0.9%) were discontinued on grounds of abscondment, and no deaths were recorded. Among those examined, 225 students (67.4%) passed, while 95 students (28.4%) failed and were required to sit for supplementary examinations.

**Undergraduate Students**

Of the 3,115 undergraduate students enrolled, 3,085 (99.0%) sat for examinations. Ninety students (2.9%) postponed or froze their studies, 21 students (0.7%) absconded or were deregistered, and no deaths were reported. Out of those who sat for examinations, 2,518 students (81.6%) passed. A total of 416 students (13.5%) failed and were referred to supplementary examinations, while 23 students (0.7%) were discontinued due to unsatisfactory performance.

## Postgraduate Students

A total of 1,446 postgraduate students sat for examinations during the reporting period. Of these, 1,243 students (85.96%) passed, while 196 students (13.55%) failed and were referred to supplementary examinations. Seven students (0.48%) failed or absconded and were discontinued. Additionally, 36 students postponed their studies or missed examinations due to freezing of studies, while 1 student was deregistered.

### (iv) Graduation Ceremony (Academic Year 2023/2024, Financial Year 2024/2025)

The University held its 18th Graduation Ceremony on 5 December 2024, during which a total of 1,316 graduates were conferred with diplomas, advanced diplomas, undergraduate degrees, master's degrees, and doctorates.

Diploma and Advanced Diploma awards totaled 119 graduates, comprising 42 in Environmental Health Sciences, 56 in Diagnostic Radiography, 6 in Orthopaedic Technology, and 15 in Dermatovenereology. At the undergraduate level, 714 students graduated, with the following distribution: Doctor of Medicine (217), BSc in Radiotherapy Technology (6), BMLS (139), BPharm (62), DDS (70), BSc Environmental Health Sciences (81), Nursing (67), BSc Midwifery (15), BSc Nurse Anaesthesia (37), and BBME (20).

At the postgraduate level, 483 students were awarded degrees. This included 8 Doctor of Philosophy graduates and 475 master's degree recipients across various programmes, including Medicine (175), Public Health (95), Nursing specializations (45), Pharmaceutical sciences (9), Epidemiology (23), Project Management and Health Economics (42), and other specialist fields, reflecting the diversity and depth of postgraduate training at MUHAS.

### (v) Student Outputs

#### Diploma Students

During the reporting period, 119 diploma students successfully completed their studies. Out of these, 54 graduates (45.4%) were female and 65 (54.6%) were male.

#### Undergraduate Students

A total of 714 students graduated from undergraduate programmes, of which 176 (24.6%) were female. This represents an increase of 39 graduates (5.5%) compared to 675 in 2022/2023. Notably, the number of female graduates rose by 38 (27.5%) compared to the previous year.

#### Postgraduate Students

At the postgraduate level, 483 students graduated in 2024/2025, representing a slight decrease of 5 graduates (1.0%) compared to 488 in 2023/2024. Out of these, 225 graduates (46.6%) were female, highlighting steady progress in gender balance within postgraduate training.

**(vi) Overall Analysis**

During the reporting period, sustained growth was reflected in student enrolment and academic progression across all levels of training. Postgraduate enrolment and completion rates continue to rise, driven by improved marketing and sponsorship opportunities, while undergraduate enrolment remained stable with a modest gender gap. Performance outcomes reveal high overall pass rates, particularly at postgraduate and undergraduate levels, although supplementary examination referrals remain significant. Female enrolment and graduation rates are increasing gradually but still fall below MUHAS’s 50% gender equity target, particularly at undergraduate level. These trends underscore the need for continued investment in academic support, targeted outreach to female applicants, and strengthened measures to address non-academic challenges leading to postponement or freezing of studies.

**(vii) Quality Assurance Activities**

The Quality Assurance (QA) Unit, operating under the Office of the Vice Chancellor as per the revised MUHAS organogram, remains committed to ensuring all university activities meet the ‘fit for purpose’ principle. In the 2024/2025 financial year, the Unit made significant strides in expanding institutional quality assurance practices and engagement across MUHAS.

**Capacity Building**

A key function of the Directorate of Quality Assurance is the capacity development of MUHAS stakeholders. During the reporting period, a series of targeted trainings were conducted for different groups, including academic leadership, QA officers, and students, as outlined below:

**Table 12: Capacity Building Activities - 2024/25**

No.	Activity	Date	Location
1	Training on Quality Assurance during Curriculum Implementation for Principals, Deans, HoDs, and Course Coordinators	8th October 2024	MUHAS
2	Training on Development of Tools for Monitoring E-Learning for MUHAS E-learning Team	28th-29th October 2024	Bagamoyo Training Unit (BTU)
3	Training on Digital Platform Use for First-Year Class Representatives	18th December 2024	MUHAS
4	Training for MUHAS Quality Assurance Officers	26th February 2025	MUHAS
5	Training for Curriculum Focal Persons and Examination Committee Members	19th March 2025	MUHAS

**Curriculum Implementation and Review**

During the reporting year, MUHAS submitted 106 curricula to the Tanzania Commission for Universities (TCU). Out of these, 97 were either accredited or re-accredited. The remaining 9 were in progress: 7 returned for improvement (now at final resubmission stages), and 2 under active review.

Additionally, the Directorate organized a review of draft reports for proposed new curricula, including:

- School of Pharmacy: MSc in Vaccinology, BSc in Veterinary Pharmacy
- School of Public Health and Social Sciences: Executive MSc in Occupational Health and Safety
- School of Diagnostic Medicine: MSc in Forensic and Toxicology
- Directorate of Library Services: BSc and Diploma in Digital Health Records and Information Management

Self-assessment reports for BMLS and BME programs were also received and reviewed. This activity took place at Bagamoyo Training Unit (BTU) from 5th to 7th May 2025.

### Quality Assurance Meetings and Workshops

Multiple QA-related meetings and workshops were conducted during the year to promote collaborative quality improvement and strategic alignment.

**Table 13: Meetings and Workshops - 2024/25**

No.	Activity	Date(s)	Location
1	Quality Assurance Committee Meeting	26 September 2024	MUHAS
2	Workshop to Finalize Monitoring Tool for E-Learning Utilization	26-31 January & 14 February 2025	BTU
3	Meeting with Directorate of Finance	5 March 2025	MUHAS
4	Quality Assurance Committee Meeting	21 March 2025	MUHAS
5	Preparation of MUHAS Innovative Pedagogy Manual (under review by Committee for Deans and Directors)	May 2025	MUHAS
6	Participation in TCU-led QA Officers Meeting for Capacity Strengthening	5-6 June 2025	Morogoro

### Strategic Partnerships

MUHAS continued fostering national and international partnerships to align with global best practices. Key collaborations include ongoing work with:

- Tanzania Commission for Universities (TCU)
- Inter-University Council of East Africa (IUCEA)
- Other regional and global institutions in higher education and health service quality assurance

These partnerships aim to enhance institutional systems, benchmarking, and innovation in curriculum delivery and evaluation.

## **Development and Performance**

During the financial year under review, MUHAS continued to deliver on its mandate of teaching, research, and community service, supported by operational and governance structures aligned with IPSAS and TFRS 1 requirements.

Academic programs were successfully implemented, with steady student enrolment growth in health sciences disciplines. The university made significant progress in infrastructure expansion, including construction of new lecture halls, rehabilitation of laboratories, and upgrading of digital learning facilities. Research output increased, with staff securing competitive local and international grants. Several development projects were initiated including:

### **Infrastructure Development and Regional Centre of Excellence Initiatives -AfDB**

Establishment of the EAC Regional Centre of Excellence in Oral Health Sciences MUHAS has been entrusted by the East African Community (EAC) to host the Regional Centre of Excellence in Oral Health Sciences (RCoE OHS) in the United Republic of Tanzania. This initiative is expected to contribute significantly to the development of a highly skilled workforce in oral health sciences across the region, while also supporting the implementation of the EAC's free labor market protocols.

#### **Preparatory Work**

MUHAS has undertaken key preparatory steps, including:

Preparation and presentation of preliminary drawings to the EAC Secretariat.

Coordination of the Environmental and Social Impact Assessment (ESIA) and feasibility studies.

#### **Implementation Roadmap**

The project will be implemented over five years:

Years 1-3: Construction of physical infrastructure and training of relevant personnel.

Years 4-5: Strengthening teaching and learning facilities, and ensuring checks and balances as the Centre becomes operational.

#### **Planned Infrastructure and Facilities**

The construction phase will focus on:

Establishing international-standard teaching and research infrastructure.

Installing state-of-the-art equipment for oral health sciences training and research.

Enhancing modern teaching and learning resources.

## Consultancy Services for Kigoma Campus Development -under HEET Project

As part of its strategic expansion, MUHAS is developing the Kigoma Campus to strengthen access to health and allied sciences education. Consultancy services for the design and supervision of buildings and facilities are being provided by M/S OGM Consultants (Architects, Planners, and Interior Designers).

Contract Value: TZS 1,773,065,174.56 (inclusive of VAT).

Duration: 17 April 2024 - 17 April 2027.

Scope: Campus master plan development, preliminary designs, bidding document preparation, and construction supervision.

### *Progress Achieved*

During the reporting period the consultant continued with design and supervision as scheduled.



**Plate 1:** Steel fixing to slab and beam in the Academic Block.



**Plate 2:** Formwork fixing to columns in the Cafeteria Block.

### **Construction of Academic Building and Supporting Facilities - Kigoma Campus**

The construction of the **Academic Building and Supporting Facilities** at the Kigoma Campus is being implemented by **M/S China Jiangxi International Economic and Technical Cooperation Co. Ltd** under:

- **Contract No.:** PA.007/WB-TZ-MUHAS-442419-CW-RFB.

The project is progressing under close supervision of the appointed consultant and aligns with MUHAS's long-term strategic vision of expanding its geographical footprint and enhancing training capacity in health and allied sciences.

### **Forecasting Future Prospects**

Looking forward, MUHAS anticipates continued growth in student enrolment and research activities, supported by planned expansion of physical infrastructure and digital learning systems especially those supported under HEET project. Future prospects are anchored in the University's Strategic Plan (2021-2026), which emphasizes strengthening research excellence, improving the student learning environment, and enhancing partnerships with government, industry, and international institutions.

Possible events that may affect future prospects include potential changes in higher education funding policies, evolving donor funding priorities, and global economic shifts that could influence resource mobilization. Despite these uncertainties, MUHAS remains strategically positioned to adapt through proactive financial planning and diversification of income streams. Future KPI targets include:

- Increasing the number of externally funded research projects.
- Improving student-to-staff ratios through targeted recruitment.
- Expediting the completion timelines of ongoing and planned capital projects.
- Enhancing graduate employability and innovation outcomes.

### **ESG Integration and Sustainability Outlook**

MUHAS recognizes that its long-term success is closely linked to environmental, social, and governance (ESG) considerations. The University continues to integrate ESG principles into its operations in line with global sustainability standards such as the UN Sustainable Development Goals (SDGs).

Environmentally, MUHAS is investing in energy efficiency through the use of solar power, waste management systems, and water conservation technologies. Socially, the University prioritizes inclusivity, gender equity, and student and staff well-being. On governance, MUHAS upholds transparency, accountability, and adherence to IPSAS in financial reporting, while strengthening internal audit and risk management systems.

Future ESG targets include reducing the University's carbon footprint, embedding green building standards into all new construction, and enhancing partnerships with national and international organizations to advance sustainable health and education outcomes.

### **Explanation of Main Trend and Underlying Factors Influencing results**

Looking ahead, MUHAS will continue implementing its Five-Year Rolling Strategic Plan (2021-2026) with focus on quality education, cutting-edge research, and sustainable resource mobilization.

#### **Forward-Looking Analysis**

- **Academic and Research Expansion:** Forecasts indicate further growth in enrolment, requiring recruitment of additional faculty and expansion of teaching facilities.
- **Financial Prospects:** Diversification of income sources is a priority, including increased consultancy services, public-private partnerships, expanded international collaborations and establishment of MUHAS Investment Company.
- **Operational Challenges:** Likely uncertainties include potential changes in higher education financing, donor funding volatility, and global economic shifts that may impact project implementation timelines.

#### **Key Performance Indicators (KPIs)**

To ensure measurable progress, MUHAS tracks and sets future targets for:

- **Student-Academic Staff Ratio** - Calculated as total students divided by academic staff. Purpose: monitor teaching capacity.
- **Target:** reduction from 15:1 to 10:1 by 2026.
- **Research Grants Secured** - Total value of competitive grants awarded annually. Purpose: assess research strength. Target: 5% annual growth.

- Capital Project Completion Rates - Percentage of projects completed within budget and timelines.  
Purpose: assess efficiency. Target: >75% completion on time by 2026.
- Graduate Employability Rate - Percentage of graduates employed within 12 months.  
Purpose: measure relevance of training. Target: 80% by 2026.

#### Sustainability Context (Recent Additions as of 2024)

In compliance with the amended TFRS 1 requirement, effective January 1, 2024, MUHAS has integrated sustainability disclosures into its governance report, aligned with ISSB's IFRS S1 and S2, and IPSASB guidance.

*Environmental:* The University has initiated energy-efficiency measures through solar installations, improved waste management systems, and water recycling projects. Green design standards are being incorporated into new building projects.

*Social:* MUHAS prioritizes inclusivity, gender equity, and student welfare. Scholarship schemes were expanded, and capacity-building programs supported staff professional growth. Engagement with local communities remains central to the University's mission, especially in clinical and outreach programs.

*Governance:* MUHAS upholds transparency through IPSAS-compliant financial reporting, risk management systems, and periodic internal and external audits. Ethical recruitment, clear succession planning, and stakeholder engagement underpin institutional governance.

*Regulatory Alignment:* As required by NBAA, MUHAS has disclosed sustainability measures in this governance report, setting future targets to reduce its carbon footprint, enhancing social impact, and strengthening governance practices in alignment with national and global sustainable development goals.

#### Future Development and Forward-Looking Insights

In line with the requirements of TFRS 1, the Council recognizes the importance of providing forward-looking information that highlights how current trends and emerging factors are expected to influence the University's future prospects. These insights encompass both financial and non-financial dimensions of performance and are linked directly to the University's strategic objectives.

The Council reports on **known events and uncertainties** that may have probable future effects on the institution, including shifts in higher education funding, evolving donor priorities, technological advancements in teaching and research, and macroeconomic conditions that may affect government subventions and external support.

To ensure accountability and transparency, MUHAS will continue to monitor and disclose key performance indicators (KPIs) that measure progress toward strategic goals. These KPIs are

defined with clear methodologies, purposes, and underlying assumptions, and will be aligned with future targets to demonstrate direction and expected outcomes. Reporting will therefore not only reflect current performance but also provide stakeholders with a structured understanding of the University's trajectory and preparedness for emerging opportunities and risks.

### Key Performance Indicators (KPIs)

#### Financial KPIs

##### i) Growth in Research Income

This will be achieved through annual increase in research-related grants and contracts received.

- Purpose: Measures success in attracting competitive research funding.
- Assumptions: Sustained demand for health research in the region and continued eligibility for international funding.
- Future Target: Achieve an average annual growth rate of 10-15% in research income over the next five years.

##### ii) Cost Efficiency Ratio

This is the proportion of administrative expenditure relative to total expenditure.

- Calculation:  $\text{Administrative Expenditure} \div \text{Total Expenditure} \times 100$ .
- Purpose: Evaluates efficiency in resource deployment and overhead management.
- Assumptions: Continued implementation of digital systems and cost-control measures.
- Future Target: Maintain ratio at  $\leq 15\%$  to ensure resources are prioritized for teaching, research, and service delivery.

#### Non-Financial KPIs

##### i) Student Enrolment Growth

- Definition: Annual increase in the number of students enrolled in undergraduate and postgraduate programmes.
- Calculation:  $(\text{Current Year Enrolment} - \text{Previous Year Enrolment}) \div \text{Previous Year Enrolment} \times 100$ .
- Purpose: Tracks expansion of academic reach and alignment with national human resource needs in health sciences.
- Assumptions: Sustained demand for health professionals regionally.
- Future Target: Achieve 5% annual growth in total student enrolment.

##### ii) Graduate Employability Rate

This is intended to measure percentage of MUHAS graduates employed or in further study within 12 months of graduation.

Calculation:  $\text{Number of employed graduates} \div \text{Total graduates} \times 100$ .

Purpose: Demonstrates the relevance and quality of MUHAS training programmes in the labor market.

Assumptions: Stable labor market and strong health sector absorption capacity.

Future Target: Maintain employability rate at  $\geq 85\%$ .

iii) Research Output (Publications & Innovations)

- Definition: Number of peer-reviewed publications, patents, and innovations generated annually.
- Calculation: Count of outputs per academic year.
- Purpose: Measures research productivity and contribution to knowledge generation.
- Assumptions: Stable research funding environment and functioning research support systems.
- Future Target: Increase publications and innovations by 5% annually.

iv) Digital Learning Adoption

- Definition: Proportion of courses with at least 30% of content delivered through digital platforms.
- Calculation:  $\text{Number of digitally-supported courses} \div \text{Total courses} \times 100$ .
- Purpose: Assesses progress in modernizing pedagogy and improving access to education.
- Assumptions: Continued investment in ICT infrastructure and staff capacity building.
- Future Target: At least 50% of courses to have digital learning components by 2027.

Institutional Development KPIs

i) Infrastructure Expansion

- Definition: Number of major new facilities (laboratories, classrooms, student hostels) completed and operational.
- Calculation: Count of completed facilities per year.
- Purpose: Tracks delivery of infrastructure projects supporting teaching, research, and student welfare.
- Assumptions: Adequate funding and timely execution of capital projects.
- Future Target: Complete at least two major facilities annually over the next five years.

ii) Strategic Partnerships

- Definition: Number of active formal collaborations with industry, universities, and research institutions.
- Calculation: Count of signed and active partnership agreements.
- Purpose: Measures MUHAS's integration into the regional and global knowledge economy.
- Assumptions: Continued demand for collaborative research and training in health sciences.
- Future Target: Establish five new strategic partnerships annually.

## 2.5 RESOURCES AND RESOURCE USE

### Human Resources

Staff turnover remained within acceptable thresholds, with retention supported by clear human resource policies, continuous professional development opportunities, and staff welfare programs. The University invested significantly in training, including postgraduate sponsorships,

short courses, and international collaborations aimed at strengthening staff capacity in health sciences research and advanced clinical practice.

During the period the university continued with succession plan initiatives. Succession planning was embedded in the HR strategy through mentorship and leadership development initiatives, ensuring continuity in critical academic and administrative positions. Staff productivity and efficiency were monitored using KPIs such as student-lecturer ratios, research publications, and supervised theses, with evidence showing incremental improvements compared to the previous year.

**Human Resources Management**

MUHAS recognizes that its greatest strength lies in its people, who drive the University’s mandate in teaching, research, and service delivery. As at the end of the reporting period, the University employed academic, technical, and administrative staff across various cadres, ensuring adequate support for both academic programs and institutional management. Recruitment during the period was aligned with projected staffing needs, particularly in specialized areas of medicine, dentistry, pharmacy, nursing, and public health.

**Staff Establishment and Recruitment**

As of 30 June 2025, MUHAS employed a total of **761 staff**, comprised of:

- **Academic staff:** 447 (57.8%) - 266 males, 164 females
- **Administrative staff:** 314 (41.2%) - 164 males, 158 females

During the reporting period, MUHAS conducted staff recruitments, confirmations, and internal transfers as summarized below:

Table 14: Staff Recruitment, Transfers, and Confirmations

Category	New Hires	Transfers In	Transfers Out	Confirmed Staff
Academic Staff	23	1	2	26
Administrative Staff	0	13	10	9
<b>Total</b>	<b>23</b>	<b>14</b>	<b>12</b>	<b>35</b>

**Non-Government Payroll Staff**

In line with the staffing strategy, **53 contract staff** were renewed under the non-government payroll to address short-term human resource gaps. Their needs have been incorporated in the 2024/2025 Personnel Emoluments Budget and Establishment Estimates.

**Post-Retirement Contracts**

MUHAS obtained approval from the **President's Office - Public Service Management and Good Governance** to rehire one academic staff on post-retirement contract.

**Part-Time Contract Staff**

To retain experienced professionals and ensure knowledge transfer, seven part-time academic contracts were issued as follows:

Table 15: Part-Time Academic Staff

Rank	Number of Staff
Professors	2
Associate Professors	5
<b>Total</b>	<b>7</b>

**Appointment of Adjunct Staff**

MUHAS appointed **113 adjunct staff** during the year to enhance academic delivery, research, and consultancy services across departments. This was approved through relevant university committees.

**Personnel Emoluments Budget and Establishment Estimates (2025/2026)**

MUHAS submitted the Personnel Emoluments Budget for FY 2025/2026, amounting to TZS 30,850,128,948, to the PO-PSM&GG and Ministry of Finance, incorporating all identified staffing needs.

**Staff Promotions and Recategorization**

Following directives from PO-PSM&GG, a total of **69 staff** were promoted or recategorized via the Human Capital Management Information System (e-Watumishi):

Table 16: Staff Promotions and Recategorization

Category	Promotions	Recategorizations
Academic Staff	17	9
Administrative Staff	35	8
<b>Total</b>	<b>52</b>	<b>17</b>

**Staff Salaries and Benefits**

- Salaries were paid timely and directly to staff accounts.
- Salary arrears for **34 staff** amounting to **TZS 83,879,000** were paid via HCMIS.

**Gratuities**

Gratuity processing was completed for one Retired-Rehired staff. Follow-ups with PSSSF are ongoing for pending cases.

**Staff Claims**

Audited claims for **Housing, Clinical, and Subsistence allowances** were verified, amounting to TZS 5,725, 320,389.60:

Table 17: Verified Staff Claims (Amounts in TZS ‘000)

S/N	Allowance Type	Phase I 2019 - 2022	Phase II 2022 - 2023	Phase III 2023 - 2024	TOTAL
1.	Housing Allowance	2,469,600.00	484,800.00	700,800.00	3,655,200.00
2.	Clinical Allowance	1,451,910.00	222,223.74	389,370.00	2,063,503.74
3.	Subsistence Allowance	5,536.65	-	-	5,536.65
<b>TOTAL</b>		<b>3,927,046.65</b>	<b>707,023.74</b>	<b>1,090,170.00</b>	<b>5,724,240.39</b>

Additional TZS 195,780,000.00 was paid as arrears for July–Sept 2019. Unpaid balance amounts to TZS 5,528,460,390, submitted to the Ministry of Finance.

**Staff Training and Development**

**Long-Term Training**

MUHAS continues to support staff development through local and international postgraduate training:

Table 18: Long-Term Training (as of 30 June 2025)

S/N		PhD	Master	Other training (Post Doc, MSc. Specialization)	Super	Total
<b>Academic Staff</b>	Staff on Training	M =20 F =21	M = 31 F = 18	M = 2 F = 0		
	<b>Total</b>	<b>41</b>	<b>49</b>	<b>2</b>		<b>91</b>
	<hr/>					
<b>Admin &amp; Technical Staff</b>	Staff on Training	PhD	Master	Degree	Other training (Post Doc)	Total
		M = 1 F = 0	M= 7 F = 5	M = 3 F = 2	M = 0 F = 1	
	<b>Total</b>	<b>1</b>	<b>12</b>	<b>5</b>	<b>1</b>	<b>19</b>

**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 twenty-three (23) 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 15 staff who are expecting to retire which was conducted by the Tanzania Public Service College (TPSC) from 23 June to 27 June 2025. 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 collaborated with MUHAS Peer Educators in organizing an Outreach Program and provided HIV/AIDS and Non- Communicable Diseases awareness to one Secondary School named Ari Secondary School at Tabata Kinyerezi, the outreach program was conducted in 11 April 2025.

**(iv) Ethics and Customer Care Training**

During the reporting period the Directorate of Human Resource Management and Administration in coordination with Tanzania Public Service College conducted training on ethics and customer care in public service to 34 Office Assistants. The training was conducted from 25th June, 2025 to 27th June, 2025 at the Centre of Excellence for Cardiovascular Sciences, at Mloganzila campus. The aim of the training was to create more awareness to the staff on customer care and ethics

**Performance Management System (PEPMIS)**

MUHAS implemented PEPMIS for 2024/2025, with 612 staff submitting work plans. Overall implementation stood at **92.19%** of the 44 annual action targets.

**Registry and Records Management**

Following PO-PSM directives, MUHAS began implementing the **E-Office system** from 1 August 2024. **13 staff** underwent training to facilitate this digital transition.

**Staff Turnover**

During the reporting period, a total of 28 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 19: Staff Exits by Cause**

Cause	Academic	Admin	Total
Retirement	5	9	14
Misconduct	1	0	1
Transfer Out	2	10	12
Death	0	1	1
<b>Total</b>	<b>8</b>	<b>20</b>	<b>28</b>

### Staff Discipline

During the period, **10 disciplinary cases** were handled.

### Staff Recognition and Awards

MUHAS conducted the annual Best Worker Selection for awarding:

- There were 2 University-level winners, and
- **73 staff** from schools, directorates, and departments were recognised in these awards. These awards were aligned with the MUHAS Incentive Scheme.

### OSHA Compliance

Regular safety inspections were conducted by **OSHA** in September 2024. The university has taken steps to address compliance issues as recommended.

### International Women’s Day

MUHAS participated in the national event in Arusha and held internal celebrations focusing on women’s health, leadership, and professional growth.

### Staff Incentives

During the reporting period incentives totalling TZS 1,605,871,480.00 were paid under the approved scheme:

**Table 20: Incentive Payments (FY 2024/2025)**

Description	Amount (TZS)
Examination Allowance	69,310,000
Communication Assistance	28,050,000
Transport Allowance	120,750,000
Library Night Shift Allowance	43,050,000
Vehicle Cleanliness Allowance	6,075,000
Rent Assistance	1,012,850,000

Description	Amount (TZS)
Golden Handshake	120,000,000
Special Diet	5,400,000
Best Worker Awards	10,000,000
Fuel Allowance	168,786,480
Disability Allowance	21,600,000

### Financial Resources

MUHAS maintained a diversified financial base during the reporting period, derived from government subventions, donor grants, internally generated funds (including student fees, institutional overhead and consultancy services fees), and donations from partners. This mix of funding enabled the University to sustain its academic programs while investing in infrastructure and research.

Liquidity was managed prudently, with cash flow planning aligned to academic cycles and project timelines. Where donor funds carried restrictions, MUHAS applied strong grant management procedures to guarantee compliance with funding agreements while maximizing the impact of the resources received.

The University’s capital structure remained predominantly equity-based (Taxpayer’s Fund only), reflecting its public institution status. Investment policies prioritized sustainability and value-for-money, with emphasis on long-term projects such as construction of teaching and learning facilities, procurement of modern medical equipment, and integration of digital learning platforms.

During the reporting period, constraints on resource availability were noted, particularly in the form of delayed disbursements from some funding sources and donor earmarking that limited flexibility in resource allocation. Despite these constraints, MUHAS applied cost-control measures, variance analysis, and internal financial monitoring to ensure efficient utilization of resources and alignment with the strategic plan.

### Trends and Underlying Factors

The reporting period was influenced by a number of structural and operational factors that shaped the University’s performance. A notable trend has been the continued increase in demand for higher education in the health sciences. This reflects both national and regional needs for skilled health professionals, driven by population growth, disease burden, and government strategies to strengthen the health sector. The rising enrolment pressure underscores the University’s central role in producing a qualified workforce in health for Tanzania and beyond.

Another positive factor has been the strong donor interest in research partnerships, particularly those addressing pressing public health challenges such as communicable and non-communicable diseases, maternal and child health, and emerging global health threats. This has enhanced

MUHAS’s research portfolio, visibility, and contribution to evidence-based solutions, while also opening opportunities for capacity building and knowledge exchange.

However, financial sustainability has been challenged by rising operating costs, largely attributed to inflationary pressures. Higher expenditure on goods, services, and utilities has placed additional strain on available resources, requiring careful prioritization of activities and efficiency in financial management.

In addition, infrastructure constraints remain a significant underlying factor. The growing number of students and expanding research agenda require substantial investment in classrooms, laboratories, hostels, and digital infrastructure. These demands highlight the importance of sustained capital development to ensure a conducive learning, research, and service environment that aligns with the University’s strategic objectives.

Taken together, these trends illustrate both opportunities and challenges for the university. While the University is well-positioned to expand its impact in health education and research, addressing the financial and infrastructural constraints will be critical to sustaining quality, meeting future demand, and realizing the long-term goals of the Strategic Plan.

### Financial Overview and Highlights for the Period Ending 30 June 2025

The table below provides a summarized view of the Statement of Financial Performance for the year ended 30th June 2025, compared with the prior financial year.

**Table 21: Summarized View of the Statement of Financial Performance**

Description	FY 2024/2025 (TZS)	FY 2023/2024 (TZS)
Total Revenue	102,191,870,912.97	94,422,995,496.00
Total Expenditure	85,247,213,327.68	86,984,067,698.00
Surplus / (Deficit) for the Year	16,944,657,585.29	7,438,927,798.00

The table below shows key financial highlights from the financial statements for the year ended on 30 June 2025 as compared to 2024

**Table 22: Key Financial Highlights**

Category	2025 (TZS)	2024 (TZS)	Change / Comment
Total Assets	159.97 billion	145.96 billion	↑ by 14.07 billion (9.6%) - growth mainly from capitalization of new Work in Progress (TZS 11.8B) and higher prepayments.
Current Assets	49.83 billion	49.47 billion	Slight ↑ 0.36 billion - stable liquidity position despite a decline in cash.
Cash & Cash Equivalents	28.13 billion	40.02 billion	↓ by 11.9 billion (-30%) - reflects higher utilization of cash for development activities.

<b>Property, Plant &amp; Equipment</b>	98.31 billion	96.47 billion	↑ by 1.84 billion - modest capital additions.
<b>Total Liabilities</b>	27.68 billion	30.61 billion	↓ by 2.93 billion (-9.6%) - improvement in liability management and deferred income utilization.
<b>Net Assets / Equity</b>	132.30 billion	115.35 billion	↑ by 16.95 billion (14.7%) - driven by annual surplus and asset additions.
<b>Surplus for the Year</b>	16.94 billion	7.44 billion	↑ by 9.5 billion (127.6%) - strong revenue growth and improved cost efficiency.
<b>Total Revenue</b>	102.19 billion	94.42 billion	↑ by 8.77 billion (9.3%) - mainly due to higher revenue grants and exchange transactions.
<b>Total Expenditure</b>	85.25 billion	86.98 billion	↓ by 1.73 billion (-1.99%) - better expenditure control, lower "Other Expenses".

### Key Financial Ratios

The following ratios summarize the University's financial performance, liquidity, solvency, and efficiency for the financial year ended 30 June 2025.

**Table 23: Financial Ratios Analysis**

Category	Indicator	2025	2024	Governance Insight / Interpretation
<b>1. Financial Sustainability</b>	<b>Surplus Margin</b> (Surplus ÷ Revenue)	<b>16.58%</b>	7.9%	The surplus more than doubled due to increased disbursements from IDA and other partners for capital projects at Mloganzila and Kigoma. Since these construction expenditures were capitalized, not expensed, the surplus reflects project capitalization timing rather than pure operational gain.
	<b>Net Assets Growth Rate</b> ((Net Assets <sub>(2025)</sub> - Net Assets <sub>(2024)</sub> )/Net Assets <sub>(2024)</sub> )	<b>14.69%</b>	–	Indicates strengthening of MUHAS's financial position, driven by accumulated surplus and capital investment.
	<b>Debt-to-Equity Ratio</b> (Total Liabilities ÷ Net Assets)	<b>0.21</b>	0.27	Reflects low leverage and reliance on internal and donor funding rather than borrowing. MUHAS remains highly solvent.
<b>2. Liquidity and Cash Management</b>	<b>Current Ratio</b> (Current Assets ÷ Current Liabilities)	<b>1.80</b>	1.62	Short-term liquidity improved, showing the University can comfortably meet its current obligations.

	<b>Cash Ratio</b> (Cash ÷ Current Liabilities)	<b>1.02</b>	1.31	Still above 1.0 but slightly reduced due to higher capital expenditure outflows on construction works.
<b>3. Operational Efficiency</b>	<b>Expenditure-to-Revenue Ratio</b> (Total Expenses ÷ Total Revenue)	<b>83.4%</b>	92.9%	Efficiency improved, reflecting tighter cost control and better expenditure discipline.
	<b>Revenue Growth Rate</b> ((Revenue <sub>(2025)</sub> - Revenue <sub>(2024)</sub> )/Revenue <sub>(2024)</sub> )	<b>8.22%</b>	–	Indicates steady operational growth and continued donor and government support.
<b>4. Asset Management</b>	<b>Asset Growth Rate</b> ((Total Assets <sub>(2025)</sub> - Total Assets <sub>(2024)</sub> )/Total Assets <sub>(2024)</sub> )	<b>9.6%</b>	–	Reflects capitalization of ongoing construction projects, particularly at Mloganzila and Kigoma campuses, under Work in Progress.

The University's liquidity position remained sound with a current ratio of 1.82, while the debt-to-asset ratio improved to 17 percent from 21 percent. This demonstrates strong solvency, prudent financial management, and the ability to sustain long-term operations and commitments.

### Governance Commentary and Recommendations

The University's financial performance and position for the year demonstrate continued compliance with TFRS 1 principles of accountability, efficiency, and sustainability.

The positive results for the year also reflect ongoing capital development under the Higher Education for Economic Transformation (HEET) Project and other infrastructure initiatives, where expenditure is progressively recognized in accordance with accrual-based accounting. These developments will translate into enhanced asset capacity and service potential upon completion.

The reported surplus of TZS 15.96 billion for the year ended 30 June 2025 was primarily driven by an increase in funds received from development partners, particularly the International Development Association (IDA) under the Higher Education for Economic Transformation (HEET) Project.

A significant portion of these funds was earmarked for capital development activities, mainly the construction of academic infrastructure at Mloganzila and Kigoma campuses. Expenditures incurred for these construction works were treated as capital expenditure (CAPEX) and accordingly capitalized under "Work in Progress" rather than expensed through the Statement of Financial Performance.

Consequently, this accounting treatment—compliant with IPSAS 17 (Property, Plant and Equipment) and the MUHAS capitalization policy—increased the reported surplus by deferring recognition of these costs to future accounting periods when the assets are completed and depreciated.

In essence, while the reported surplus strengthens the financial position, it largely reflects timing and capitalization effects of ongoing capital projects rather than additional operating income. The underlying cash flows are therefore invested in long-term infrastructure, contributing to the University's asset base and future service capacity.

Liquidity indicators remained strong, and the University's solvency and financial sustainability continue to improve, with total assets rising to TZS 158.66 billion and net assets to TZS 131.31 billion. The institution's reliance on equity and donor support rather than debt financing underscores prudent financial stewardship.

Overall, the University remains in a strong and sustainable financial position, with robust mechanisms in place to safeguard institutional resilience and value for money.

Those charged with governance will continue to provide oversight on project implementation, liquidity management, and resource allocation to ensure that future depreciation, maintenance, and financing requirements are effectively integrated into medium-term financial plans.

### **Tangible Assets**

During the reporting period, the entity continued to manage a portfolio of tangible assets comprising land, buildings, office equipment, laboratory facilities, and motor vehicles. These assets form a critical backbone for delivering our core functions and supporting service delivery. The majority of the assets remain in good operational condition, although some categories, particularly vehicles and office equipment, are approaching the end of their useful life and will require phased replacement in the medium term.

The Council has ensured that the use of tangible assets is closely aligned with strategic objectives. For example, the expansion of laboratory facilities has enabled the university to increase research output and improve teaching quality, while the refurbishment of selected office spaces has enhanced staff productivity. A comprehensive maintenance programme has been implemented to extend asset lifespans and minimize downtime, with priority given to high-usage facilities and equipment.

In terms of investment, significant additions were made during the year, including the acquisition of ICT equipment to support digital transformation and the purchase of two new vehicles to strengthen field operations. No major disposals occurred, although certain obsolete equipment was earmarked for decommissioning. Looking forward, the Council has approved a capital investment plan focused on upgrading core infrastructure and replacing ageing assets to ensure sustainability, efficiency, and value-for-money.

### **Physical & Natural Resources**

#### **Natural Resources**

MUHAS manages specific natural resources that are central to its teaching, research, and service delivery mandate. These include laboratory animals—primarily mice and rabbits—used for

practical teaching, biomedical research, and skills training. The Council ensured that the management of these resources complied with ethical standards, animal welfare protocols, and national regulatory requirements. Measures were taken to maintain appropriate housing, feeding, and veterinary care, thereby safeguarding both the welfare of the animals and the quality of teaching and research outcomes.

In addition, MUHAS operates boreholes that provide an essential source of water for laboratories, clinical training facilities, and general campus use. During the reporting period, regular maintenance of borehole systems was undertaken to ensure reliable supply and compliance with health and safety standards. Challenges were noted in meeting increasing water demand due to campus expansion, which has prompted the development of a resource management plan to optimize utilization and reduce wastage.

Looking forward, the University intends to enhance sustainability by upgrading borehole infrastructure, introducing water recycling systems, and strengthening animal care facilities. These measures will ensure that natural resources under MUHAS management continue to support academic excellence while meeting environmental and ethical obligations.

#### **Policies for Maintenance, Replacement, and Utilization**

The Council has put in place clear policies to guide the maintenance, replacement, and utilization of institutional resources. Preventive maintenance schedules are applied across critical infrastructure, laboratories, and equipment to minimize breakdowns and ensure continuity of operations. Assets are inspected regularly, and repairs are prioritized based on usage levels and strategic importance.

For replacement, the University follows an asset lifecycle management approach, whereby ageing or obsolete assets are identified through periodic audits and verification; and earmarked for phased renewal within the approved capital investment plan. Priority is given to resources that directly support teaching, research, and healthcare delivery.

Utilization of resources is monitored through established control systems to promote efficiency and accountability. Allocation decisions are linked to strategic objectives, and resources are deployed to maximize value-for-money while avoiding underutilization or duplication. This framework ensures that resources are preserved, optimally used, and renewed in a sustainable manner to support long-term institutional goals.

#### **Use of Resources - Institute of Traditional Medicine**

The Institute of Traditional Medicine (ITM) continues to play a central role in the effective utilization of MUHAS's resources by transforming indigenous knowledge and natural inputs into herbal products that contribute to health care and research. During the reporting period, the Institute enhanced its production capacity, ensuring that laboratory facilities, human expertise, and research outputs were aligned to the University's mandate of promoting evidence-based traditional medicine.

Raw materials for herbal product development are currently sourced from local communities and suppliers, creating both socio-economic benefits and strong community linkages. Recognizing the risks associated with over-reliance on external sources, the University has initiated plans to establish its own botanic garden, which will serve as a sustainable source of medicinal plants, a teaching and research facility, and a living laboratory for biodiversity conservation. This initiative reflects MUHAS's commitment to responsible resource management and long-term sustainability.

The Council continues to monitor efficiency and effectiveness in this area by enforcing quality control standards, ensuring compliance with regulatory requirements, and promoting innovation in herbal medicine. Looking forward, the University intends to expand product development, strengthen intellectual property protection, and scale up community engagement to ensure that resource use in traditional medicine continues to generate both academic and societal value.

### **Intangible Resources**

The Muhimbili University of Health and Allied Sciences (MUHAS) continues to derive significant strength from a broad range of intangible resources that underpin its academic, research, and service delivery mandate. Central to this resource base are the University's well-established curricula in health and allied sciences, which remain responsive to both national and regional health priorities. The University's long-standing reputation as a center of excellence in medical and health education continues to enhance its profile, attracting highly qualified faculty, top-performing students, and competitive research funding from both local and international partners.

A major component of MUHAS's intangible assets is its growing body of knowledge capital, generated through scholarly research and innovation. These include peer-reviewed publications, patents, clinical and biomedical innovations, and the institutional expertise accumulated over decades of training health professionals. Under the Council's stewardship, significant progress has been made in strengthening knowledge management systems to ensure that intellectual property is adequately documented, protected, and, where appropriate, commercialized to advance societal welfare.

The University's innovation capacity has expanded through investment in research laboratories, incubation initiatives, and partnerships with leading universities and health organizations worldwide. This capacity is reinforced by continuous staff development programs and the deployment of digital learning platforms that improve teaching, knowledge transfer, and student engagement. The University also maintains accreditations with relevant professional and regulatory bodies, safeguarding quality standards and reinforcing its status in higher education and the health sciences.

Looking ahead, MUHAS is committed to further consolidating its intangible resource base by investing in digital infrastructure, strengthening alumni networks, and enhancing collaborative research with industry and international partners. These measures are expected to expand the University's innovation ecosystem, reinforce its leadership in health sciences, and ensure long-term sustainability.

## 2.6 PRINCIPAL RISKS, UNCERTAINTIES AND OPPORTUNITIES

### Risks, Uncertainties and Opportunities

MUHAS operates in a dynamic higher education and health research environment that presents both risks and opportunities. Key risks include the University's continued dependence on government subventions and donor funding, which are subject to delays, budgetary constraints, or shifting priorities. Rising operational costs, particularly in utilities and maintenance of ageing infrastructure, create further financial pressure. The University also faces uncertainties related to regulatory changes in higher education and research, as well as competition from both local and international institutions in attracting students, staff, and funding.

Additional risks arise from the sustainability of natural resources under management, including partial reliance on boreholes for water supply and external sourcing of medicinal plants for the Institute of Traditional Medicine. Human resource risks also persist, particularly in retaining highly skilled academic staff, given attractive opportunities abroad. Intellectual property management and reputational safeguarding remain critical areas of uncertainty as research outputs and collaborations increase in scale and complexity.

Despite these challenges, MUHAS is well positioned to leverage several opportunities. Growing national and regional demand for health professionals creates space for programme expansion, while ongoing reforms in the health sector open new avenues for applied research and consultancy services. The Institute of Traditional Medicine presents opportunities for innovation and commercialization of herbal products, particularly with the planned establishment of a botanic garden that will strengthen sustainability and research capacity. In addition, advances in digital learning platforms and international research collaborations offer pathways to expand MUHAS's reach, enhance knowledge transfer, and diversify income sources.

By proactively addressing risks and uncertainties while capitalizing on emerging opportunities, MUHAS aims to ensure resilience, sustainability, and continued leadership in health sciences education and research.

The University acknowledges a number of constraints and risks that may affect the optimal use of resources. These include:

- Limitations on resource utilization arising from legal, contractual, or regulatory restrictions.
- Risks relating to resource sufficiency and sustainability, particularly in the context of growing demand for higher education and research outputs.
- Risks of mismanagement or inefficiencies in resource deployment.

The Council continues to provide oversight and risk management through established governance mechanisms, including compliance monitoring, internal audit functions, and strategic resource allocation frameworks. These measures ensure that risks are mitigated, accountability is maintained, and the University remains on course to deliver its academic and societal mandate.

## Principal Risks

Table 24: Principal risks, potential impact and mitigation measures

Risk	Description	Potential Impact	Mitigation Measures
Inadequate Funding from Government and Donors	Delays or reductions in budget disbursements affecting core operations.	Interruptions in teaching, research, staff development, and infrastructure projects.	Strengthening internal revenue generation; diversification of funding sources including grants, consultancy, and partnerships.
Limited ICT Infrastructure	Inadequate digital infrastructure to support online learning, research data storage, and administrative systems.	Reduced efficiency in service delivery, limited access to digital learning, and weak data management.	Investment in ICT infrastructure; seeking donor funding for digital transformation; capacity building for ICT staff.
Aging Infrastructure and Equipment	Many university facilities and laboratory equipment are outdated.	Safety risks, reduced quality of training and research output.	Infrastructure audit and phased rehabilitation; engaging with partners and government for infrastructure development.
Brain Drain and Staff Turnover	Migration of skilled academic staff to better-paying institutions or overseas.	Loss of institutional memory, teaching delays, and reduced supervision capacity.	Improving staff welfare; offering professional development; seeking retention incentives via donor and government programs.
Policy and Regulatory Changes	Sudden changes in national higher education or health sector policies.	Delays in curriculum accreditation, budget reallocation, or compliance issues.	Active engagement with regulatory bodies (e.g., TCU); internal policy flexibility and risk tracking mechanisms.

## Uncertainties

Table 25: Uncertainties and impact areas

Uncertainty	Impact Area	Explanation / Assumptions
Fluctuating Student Enrolment Numbers	Revenue generation, resource allocation	Changing national enrolment trends, private university competition, and evolving demand for health-related programs may affect student intake.
Donor Funding Volatility	Research, Infrastructure, and Capacity Building	Reliance on external grants introduces unpredictability in long-term planning.

Macroeconomic Factors (e.g., Inflation, Exchange Rates)	Procurement and Capital Projects	Rising costs may affect the university's ability to implement capital projects as planned.
Technology Adoption Lag	Teaching, Research, and Administration	Staff and students may adopt new systems at different rates, slowing down digital transformation.

## Opportunities

**Table 26: Opportunities, potential benefits and strategic response**

Opportunity	Description	Potential Benefit	Strategic Response
Expansion of E-learning and Blended Learning	Increased demand and policy shift towards digital education post-COVID	Extended reach, flexible learning modes, improved student experience	Continued investment in LMS tools, training for e-learning delivery, digital content development
Health Sector Reforms and National Health Priorities	Government focus on health systems strengthening	Opportunity for increased funding, research collaborations, and workforce development	Align curriculum and research focus with national needs; establish public-private partnerships
International Collaborations and Exchanges	Global interest in public health and tropical medicine	Access to grants, training, innovation, and visibility	Strengthen strategic international MoUs; enhance grant writing and project management capacity
Commercialization of Research and Innovation	Increasing capacity to develop market-ready solutions	Diversified income and industry relevance	Establish technology transfer office and innovation hubs
Alumni Engagement and Fundraising	Growing alumni base	Potential for endowment funds, mentorship, and advocacy	Develop alumni relations strategy and alumni database; launch giving campaigns

## 2.7 STAKEHOLDERS RELATIONSHIP

MUHAS recognizes that its success depends on strong, transparent, and sustainable relationships with a wide range of stakeholders. The Government of Tanzania remains a key partner, providing policy direction, subventions, and regulatory oversight. In return, the University contributes directly to national development by producing highly skilled health professionals and generating research that informs policy and practice.

Students are central stakeholders, and the University continues to engage them through structured forums, representation in governance bodies, and continuous feedback mechanisms to improve teaching, learning, and welfare services. Staff members, both academic and administrative, are engaged through capacity-building programmes, participatory decision-making, and recognition of their contributions toward institutional goals.

At the international level, MUHAS maintains strategic partnerships with universities, research institutions, and health organizations, which strengthen its research profile, innovation capacity, and global visibility. Donor agencies and development partners also remain vital stakeholders, supporting the University through grants, scholarships, and infrastructure investments, with relationships managed through transparent reporting and accountability mechanisms.

The University further engages with the surrounding community and professional associations, particularly through outreach services, consultancy, and the production of herbal products by the Institute of Traditional Medicine. These relationships not only build trust and goodwill but also ensure that MUHAS remains responsive to societal needs.

Looking ahead, MUHAS will continue to strengthen stakeholder relationships by expanding alumni networks, enhancing digital engagement platforms, and building stronger industry linkages to support employability and innovation. These measures will reinforce trust, accountability, and long-term sustainability.

## **2.8 CAPITAL STRUCTURE AND TREASURY POLICY**

MUHAS maintains a capital structure that reflects its role as a public university. The University's primary financial resources are derived from government subventions, which provide predictable baseline funding for recurrent expenditure. These are complemented by internally generated funds from student fees, consultancy services, income-generating projects, and the commercialization of research outputs such as herbal products from the Institute of Traditional Medicine. Donor funding and competitive research grants further strengthen the capital base by financing specific projects, infrastructure development, and capacity-building initiatives.

The University's treasury policy is guided by principles of prudence, transparency, and sustainability. Liquidity management is ensured through regular cash flow forecasting, strict budgetary controls, and prioritization of essential expenditures. Surplus funds are held in secure financial institutions, with investment decisions aligned to risk management guidelines and government regulations for public entities. Borrowing is limited and undertaken only with explicit approval, primarily for strategic infrastructure projects that directly enhance teaching, research, and service delivery.

The policy also emphasizes foreign currency risk management, given the University's exposure to international collaborations and donor funding denominated in foreign currencies. This is managed through careful contract negotiation, timely conversion of foreign receipts, and compliance with Bank of Tanzania regulations.

Looking forward, MUHAS aims to gradually diversify its capital structure by expanding income-generating activities, strengthening alumni contributions, and forging stronger industry partnerships. This approach will enhance financial resilience, reduce over-reliance on government subventions, and enable greater strategic investment in the University's academic and research mission.

## 2.9 CASH FLOW AND LIQUIDITY

The University's cash flow position during the reporting period was characterized by steady inflows from government subventions, tuition fees, donor grants, and income-generating projects. These resources were sufficient to meet recurrent expenditures, including personnel costs, utilities, and essential operational needs. However, timing differences between inflows and expenditure commitments occasionally created short-term liquidity pressures, particularly when government disbursements or donor fund releases were delayed.

To manage liquidity, MUHAS applies strict cash flow forecasting and monitoring procedures, supported by the Integrated Financial Management Information System (MUSE-IFMIS). This allows the Directorate of Finance to track inflows and outflows on a real-time basis, prioritize essential expenditures, and defer non-critical commitments when necessary. The University maintains working balances with reputable financial institutions, ensuring accessibility and security of funds, while also complying with Treasury and Bank of Tanzania regulations governing public funds management.

Cash surpluses arising from seasonal fee collections and project disbursements are invested in short-term, low-risk financial instruments to preserve value and maintain liquidity. At the same time, MUHAS actively monitors foreign currency transactions arising from international collaborations and donor-funded projects to minimize exchange rate exposure.

Looking ahead, the University seeks to strengthen liquidity resilience by diversifying revenue streams, expanding income-generating activities, and aligning expenditure plans more closely with projected cash inflows. These measures are expected to reduce vulnerability to external disbursement delays and ensure sustainable support for the University's teaching, research, and community service functions.

## 2.10 KEY PERFORMANCE INDICATORS (KPIs) (FY 2024/25)

In line with the requirements of TFRS 1: Responsibilities of Those Charged with Governance, the Council of Muhimbili University of Health and Allied Sciences (MUHAS) continued to exercise its fiduciary and oversight responsibilities during the financial year 2024/25, with a particular focus on monitoring institutional performance through Key Performance Indicators (KPIs) and related performance metrics.

The Council worked in close collaboration with University Management to ensure that a robust performance measurement framework was in place. This framework supported effective tracking and reporting of progress against strategic objectives, budget execution, academic delivery, quality assurance, and resource utilization.

Throughout the year, the Council received and reviewed periodic reports capturing performance against agreed KPIs across the following priority areas:

- **Academic Performance:** Oversight was maintained on curriculum implementation and accreditation progress. A total of 106 curricula were submitted to the Tanzania Commission for Universities (TCU), with 97 accredited/re-accredited, while 9 remained under further review or improvement. The Council also monitored activities aimed at strengthening e-learning, including training of faculty and class representatives on digital platforms.
- **Research and Innovation:** The Council reviewed reports on research performance and grant acquisition, and encouraged enhanced resource mobilization through research and consultancy services.
- **Financial and Operational Efficiency:** Council monitored implementation of the institutional budget and emphasized improved utilization of resources. Quarterly financial performance reports were reviewed to assess variances and recommend corrective actions where necessary.
- **Capacity Building and Quality Assurance:** Several training sessions were conducted for internal stakeholders, including Deans, Heads of Departments, Course Coordinators, Quality Assurance Officers, and Curriculum Focal Persons. These efforts supported strengthened compliance with academic standards and institutional quality benchmarks.
- **Strategic Planning and Risk Oversight:** Council remained engaged in strategic discussions around curriculum development, institutional partnerships, and resource risks, while ensuring alignment with national higher education and health priorities.

The Council emphasized the importance of data-driven performance monitoring and transparency. In its role as a governance body, it guided the refinement of performance indicators to ensure they remained relevant, measurable, and aligned with MUHAS's strategic plan and operational targets.

Moving forward, the Council remains committed to continuously enhancing oversight mechanisms to improve institutional performance, accountability, and the effective use of public and donor resources.

## 2.11 CORPORATE GOVERNANCE MATTERS

MUHAS is committed to maintaining the highest standards of corporate governance, ensuring transparency, accountability, and integrity in all aspects of its operations. Governance structures are designed to support the University's strategic objectives while safeguarding resources, managing risks, and promoting compliance with statutory and regulatory requirements.

The University Council serves as the supreme governing body, providing strategic oversight, approving policies, and monitoring institutional performance. The Senate is responsible for academic governance, ensuring quality and relevance in teaching, research, and professional training. Both bodies are supported by specialized committees covering finance, audit, human resources, research, infrastructure, and ethics, which provide detailed oversight and make recommendations for decision-making.

Key governance practices include regular Council meetings with documented minutes, rigorous internal controls, transparent reporting of financial and operational performance, and independent internal and external audits. Risk management frameworks are in place to identify, assess, and mitigate operational, financial, and reputational risks. Policies on ethics, conflict of interest, procurement, and resource utilisation reinforce accountability and good governance.

MUHAS also promotes stakeholder engagement as part of governance, ensuring that students, staff, alumni, research partners, donors, and the wider community have appropriate channels for feedback and participation. Looking forward, the University is committed to further strengthening governance by enhancing digital reporting systems, expanding transparency initiatives, and integrating sustainability considerations into decision-making.

**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 27)

**Table 27: Summary of the remuneration paid to Councillors’ and Key Management Personnel**

ITEM	2025/24	2024/23
	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
<b>Total</b>	<b><u>442,578,000</u></b>	<b><u>389,825,584</u></b>

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,

During the financial year the university carried out transactions with other Government owned entities, government departments and state-owned enterprises. The table below summarizes these transactions.

**Table 28: 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	1,836,438,804	2,905,860,866

2	Tuition Fees and Direct Cost	Ministry of Health, Community Development, Gender, Elderly & Children	5,287,040,000	0
3	Dental Clinic	National Health Insurance Fund	1,225,146,468	262,648,490
4	Tuition Fees and Direct Cost	Muhimbili National Hospital	-	69,260,000
5	Dental Clinic	JESHI LA ULINZI LA WANANCHI TANZANIA	62,845,500.00	26,593,730
6	Tuition Fees and Direct Cost	Ministry of Education, Science & Technology	-	328,390,000
7	Rent	Tanzania Posts Corporation	-	31,291,119
		<b>Total</b>	<b>8,411,470,772</b>	<b>3,624,044,205</b>

**Table 29: 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	1,026,396,392	55,796,352
3	Water Expenses	DAWASCO	250,101,856	16,707,437
5	Security	SUMA JKT GUARD LTD	482,636,480	41,917,730
6	Audit Fees	NOAT	100,000,000	110,000,000
		<b>Total</b>	<b>1,859,134,728</b>	<b>224,421,519</b>

## 2.12 INDEPENDENT AUDITORS AND AUDITOR'S RESPONSIBILITIES

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].

The primary responsibility of the auditors is to provide an independent assessment of the University's financial statements, internal controls, and compliance with applicable laws, regulations, and accounting standards. External auditors review the accuracy, completeness, and fairness of the annual financial statements and provide an opinion on whether they present a true and fair view of the University's financial position. Internal auditors monitor ongoing operations, assess risk management processes, and evaluate the efficiency and effectiveness of resource utilisation, reporting their findings directly to the University Council through the Audit Committee.

Auditors are also responsible for recommending improvements in financial management, governance practices, and internal controls. Their work provides assurance to the Council, management, and stakeholders that resources are safeguarded, financial reporting is reliable, and risks are being managed effectively. The University Council reviews the auditors' reports and

ensures that management implements agreed-upon recommendations to strengthen institutional accountability and transparency.

### **2.13 STATEMENT OF RESPONSIBILITY BY THOSE CHARGE WITH GOVERNANCE (TCWG)**

In accordance with the requirements of TFRS 1 - Responsibilities of Those Charged with Governance, the Council of Muhimbili University of Health and Allied Sciences (MUHAS), as the body charged with governance, reaffirms its commitment to the principles of accountability, transparency, and good stewardship over institutional resources and decision-making processes.

The Council accepts full responsibility for providing strategic direction, ensuring compliance with legal and regulatory frameworks, and maintaining sound systems of risk management, internal control, and financial oversight.

For the financial year **2024/25**, the Council:

- Oversaw the development and implementation of strategic and operational plans aligned with the University's core mandate;
- Reviewed and approved the annual budget, monitored financial performance, and ensured that institutional resources were utilized effectively and in accordance with applicable policies;
- Monitored institutional performance through key performance indicators (KPIs), including academic delivery, research productivity, curriculum development, and quality assurance;
- Ensured compliance with national regulatory requirements, including those set by the Tanzania Commission for Universities (TCU), the National Council for Technical Education (NACTVET), and other relevant authorities;
- Reviewed internal and external audit reports and ensured that identified issues were addressed through corrective and preventive measures;
- Promoted ethical leadership and accountability at all levels of the institution.

The Council further confirms that it has exercised its governance responsibilities independently and objectively, free from undue influence, and with due regard to the interests of stakeholders including students, staff, the government, and development partners.

Further, this statement underscores the Council's commitment to good governance, financial integrity, and the continuous improvement of performance, in line with the public interest and the strategic vision of MUHAS.

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.

## **2.14 POLITICAL AND CHARITABLE DONATIONS**

MUHAS maintains a strict policy prohibiting political donations, in line with its status as a public institution and to safeguard impartiality and public trust. No funds or resources were directed toward political parties, campaigns, or activities during the reporting period.

Regarding charitable contributions, the University supports initiatives that align with its mandate in health, education, and community service. All charitable donations are approved by the University Council or designated committees, and disbursements are made transparently with proper documentation. During the reporting period, MUHAS contributed 52 beds to Tanzania Prisons (Magereza) and 21 laboratory stools to Mwananyamala Hospital, supporting health service delivery and capacity-building in line with its strategic objectives. Additional contributions were made through outreach programmes and health awareness campaigns benefiting underserved communities.

During the reporting period the university remitted TZS 300,000,000.00 to the Consolidated Fund, being its contribution towards public services.

The Council regularly reviews the policies and practices surrounding donations to ensure compliance with applicable laws, accountability, and alignment with MUHAS's core mission.

## **2.15 EMPLOYEE WELFARE**

MUHAS recognises that its employees and students are central to achieving its teaching, research, and service objectives. The University is committed to promoting welfare, health, and professional development for all staff and students. During the reporting period, initiatives were undertaken to enhance workplace safety, provide access to health services, and ensure compliance with statutory requirements including Workers' Compensation and Occupational Health regulations.

Professional development programmes were offered across academic and administrative units, including training, workshops, and support for postgraduate studies, to enhance staff skills and career progression. The University also implements a comprehensive benefits package covering pension, health insurance (NHIF contributions), and other statutory entitlements, alongside mechanisms for staff feedback, grievance handling, and participatory decision-making.

In addition, MUHAS is preparing to rehabilitate the football pitch, which will provide enhanced sporting and recreational facilities for staff and students, promoting health, wellness, and community engagement. The facility is also planned as a potential source of income generation, demonstrating effective utilization of University resources in alignment with both welfare and sustainability objectives.

Looking forward, the University aims to further strengthen employee and student engagement, expand wellness initiatives, and align staff and student development with strategic objectives to enhance performance, motivation, and long-term institutional sustainability.

## **2.16 DISABILITY POLICY AND GENDER BALANCE**

MUHAS is committed to promoting an inclusive and equitable environment that supports both staff and students, including those with disabilities. The University implements policies and practices to ensure accessibility to teaching, learning, research, and administrative facilities, as well as reasonable accommodations to enable full participation in academic and professional activities. Awareness campaigns, staff training, and infrastructural adjustments are undertaken to foster a culture of inclusivity and respect for persons with disabilities.

Regarding gender balance, MUHAS continues to promote equality in recruitment, professional development, leadership opportunities, and student admissions. The University actively monitors gender representation across academic and administrative positions, with particular focus on enhancing female participation in senior leadership and decision-making roles. Gender-responsive policies, mentorship programmes, and scholarships are used to support female staff and students, ensuring that the University's workforce and student body reflect broader societal diversity.

These initiatives are integrated into MUHAS's strategic planning and governance processes to ensure that equity, diversity, and inclusivity remain central to institutional development. Looking ahead, the University will continue to strengthen its disability and gender policies, further expand accessibility initiatives, and foster an environment where all staff and students can thrive regardless of gender or ability.

## 2.17 PREJUDICIAL ISSUES

During the reporting period, MUHAS remained vigilant to potential prejudicial issues that could adversely affect its operations, financial position, or reputation. Key areas of concern include delays in government subventions and donor fund disbursements, which can temporarily constrain cash flow and affect timely delivery of teaching, research, and service programs.

Operational risks such as ageing infrastructure, limited laboratory space, and reliance on external sources for critical resources (e.g., medicinal plants for the Institute of Traditional Medicine) were monitored to prevent disruptions. Human resource challenges, including retention of skilled staff and ensuring compliance with statutory employment obligations, also represent areas requiring ongoing attention.

Looking ahead, MUHAS will strengthen monitoring mechanisms, enhance risk reporting, and implement targeted interventions to reduce exposure to prejudicial events, thereby protecting institutional integrity, stakeholder trust, and long-term sustainability.

### Constraints and Risks

Despite the progress made during the reporting period, MUHAS continues to face several constraints and risks that affect the optimal use of its resources. Financially, the University remains highly dependent on government subventions and donor funding, which are often delayed or restricted to specific activities, limiting flexibility in resource allocation. Rising operational costs, particularly in energy and maintenance, further constrain the ability to expand services within available budgets.

Infrastructure constraints also persist, including ageing facilities, limited laboratory and office space. These issues risk undermining the efficiency of teaching, research, and clinical training if not addressed through sustained capital investment.

In terms of human resources, the University faces risks related to retention of highly skilled academic and technical staff, given increasing competition from other institutions and international opportunities. Natural and intangible resources also present risks: for example, ensuring the ethical and sustainable use of laboratory animals, safeguarding intellectual property generated through research, and protecting institutional reputation in a competitive higher education environment.

External risks include regulatory changes, fluctuating donor priorities, and environmental challenges such as water scarcity, which may impact future operations. To mitigate these risks, the Council has strengthened financial controls, expanded income-generating initiatives, implemented staff retention strategies, and developed policies on sustainability and intellectual property management. Ongoing monitoring and risk assessment remain central to ensuring resilience and long-term sustainability.

## 2.18 COMPLIANCE STATEMENT AND PUBLICATION GUIDELINE

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 and governance disclosures in line with Tanzania Financial Reporting Standard 1 (TFRS 1), which provides guidance on reporting by those charged with governance.

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 2025. 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.

All financial statements and governance disclosures are reviewed and approved by the University Council and audited by independent external auditors to ensure accuracy, transparency, and accountability. Internal controls and the internal audit function further strengthen compliance with operational, financial, and ethical standards.

MUHAS is committed to timely and transparent publication of its reports. Annual reports, audited financial statements, and governance disclosures are made accessible to key stakeholders, including government agencies, donors, partners, students, staff, and the wider public, in accordance with institutional policies and statutory requirements. These publications support informed decision-making, foster stakeholder trust, and demonstrate the University's accountability in the stewardship of public resources.

Looking forward, MUHAS will continue to enhance compliance monitoring, strengthen reporting mechanisms, and adopt best practices in transparency and public disclosure to maintain the highest standards of institutional governance.

## 2.19 APPROVAL AND SIGNATURE

The governance report and accompanying financial statements for the reporting period have been reviewed and approved by the University Council, in accordance with TFRS 1 on reporting by those charged with governance and applicable IPSAS standards.

The Council confirms that it has exercised oversight of the preparation and presentation of the reports, and believes that, to the best of its knowledge and judgment, the reports provide a fair and balanced view of MUHAS's financial performance, governance practices, resource utilization, and risks.

This report is signed on behalf of the University Council to affirm responsibility and accountability for the contents therein.

**BY ORDER OF THE COUNCIL**

**Signed on behalf of the University Council:**

Name	Position	Signature	Date
Dr. Harrison Mwakyembe	Chairperson, Council		
Prof. Appolinary Kamuhabwa	Vice Chancellor/Member		

**3.0 DECLARATION OF THE DIRECTOR OF FINANCE OF MUHAS FOR THE YEAR ENDED 30 JUNE 2025**

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 2025 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 Mwaduga

Position: **Director of Finance**

NBAA Membership No: **ACPA 1930**

Date: .....

4.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/25 TZS	2023/24 TZS
<b>ASSETS</b>			
Current Assets			
Cash and Cash Equivalents	62	28,131,040,135	40,022,538,027
Inventories	70	120,397,346	114,027,621
Prepayments	69	14,551,337,808	2,284,209,539
Receivables	67	7,033,277,722	7,047,060,408
Total Current Assets		<u>49,836,053,011</u>	<u>49,467,835,595</u>
Non Current Assets			
Intangible Assets	78	30,876,653	23,858,205
Property, Plant and Equipment	77	98,310,461,568	95,162,104,508
Work In Progress	82	11,798,751,712	1,310,030,916
Total Non Current Assets		<u>110,140,089,933</u>	<u>96,495,993,629</u>
<b>TOTAL ASSETS</b>		<b><u>159,976,142,944</u></b>	<b><u>145,963,829,224</u></b>
<b>LIABILITIES</b>			
Current Liabilities			
Deferred Income	93	15,521,532,768	20,720,717,942
Deposits	94	2,731,341,377	1,742,189,812
Employee Benefits	91	7,408,682,601	6,396,518,269
Payables and Accruals	89	2,016,153,488	1,750,628,076
Total Current Liabilities		<u>27,677,710,234</u>	<u>30,610,054,099</u>
<b>TOTAL LIABILITIES</b>		<b><u>27,677,710,234</u></b>	<b><u>30,610,054,099</u></b>
Net Assets		<u>132,298,432,710</u>	<u>115,353,775,125</u>
<b>NET ASSETS/EQUITY</b>			
Capital Contributed by:			
Taxpayers/Share Capital		29,029,722,438	29,029,722,438
Accumulated Surplus		103,268,710,272	86,324,052,686
<b>TOTAL NET ASSETS/EQUITY</b>		<b><u>132,298,432,710</u></b>	<b><u>115,353,775,124</u></b>

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

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

\_\_\_\_\_  
Dr. Harrison Mwakyembe  
Chairperson

Date: \_\_\_\_\_

\_\_\_\_\_  
Prof. Appolinary Kamuhabwa  
Vice Chancellor

Date: \_\_\_\_\_

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

2024/25

2023/24

	Note	TZS	TZS
<b>REVENUE</b>			
Revenue			
Fair value Gains on Assets and Liabilities	24	-	167,872,096
Fees, Fines, Penalties and Forfeits	19	263,226,695	353,424,902
Gain on Foreign Currency Translation	27	1,488,678,679	1,139,665,607
Other Revenue	31	14,716,994,747	19,478,109,031
Revenue from Exchange Transactions	17	8,610,395,563	4,814,994,113
Revenue Grants	16	77,225,186,586	68,468,929,747
Total Revenue		<u>102,304,482,270</u>	<u>94,422,995,496</u>
<b>TOTAL REVENUE</b>		<b><u>102,304,482,270</u></b>	<b><u>94,422,995,496</u></b>
<b>EXPENSES AND TRANSFERS</b>			
Expenses			
Amortization of Intangible Assets	39	4,669,453	6,817,355
Depreciation of Property, Plant and Equipment	37	2,391,886,652	2,302,964,566
Expected Credit Loss	54	450,886,883	656,890,934
Maintenance Expenses	36	4,545,376,844	5,306,829,757
Other Expenses	52	5,468,362,629	32,925,153,186
Use of Goods and Service	35	33,633,598,149	10,935,611,439
Wages, Salaries and Employee Benefits	34	38,565,044,074	34,433,816,083
Total Expenses		<u>85,059,824,684</u>	<u>86,568,083,320</u>
Transfer			
Other Transfers	60	300,000,000	415,984,378
Total Transfer		<u>300,000,000</u>	<u>415,984,378</u>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b><u>85,359,824,684</u></b>	<b><u>86,984,067,698</u></b>
Surplus for the period		<u>16,944,657,586</u>	<u>7,438,927,798</u>

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

\_\_\_\_\_  
Dr. Harrison Mwakyembe

Chairperson

Date: \_\_\_\_\_

\_\_\_\_\_  
Prof. Appolinary Kamuhabwa

Vice Chancellor

Date: \_\_\_\_\_

CASHFLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

		2024/25	2023/24
		TZS	TZS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTES</b>		
<b>RECEIPTS</b>			
Fees, Fines, Penalties and Forfeits	101.2	263,226,695	353,424,902
Gain on Foreign Currency Translation	101.3	1,488,678,679	1,139,665,607
Other Revenue	101.4	13,106,695,269	19,454,754,424
Increase in Deposit	101.11	989,151,564	
Revenue from Exchange Transactions	101.1	9,582,394,412	4,245,342,088
Revenue Grants	101.5	73,597,406,910	71,793,190,083
<b>Total Receipts</b>		<b>99,027,553,529</b>	<b>96,986,377,104</b>
<b>PAYMENTS</b>			
Maintenance Expenses	101.6	4,545,376,844	5,306,829,756
Other Expenses	101.7	5,355,751,272	32,925,153,186
Use of Goods and Service	101.8	34,675,698,280	15,060,868,496
Wages, Salaries and Employee Benefits	101.9	37,552,879,742	33,525,135,976
Decrease in Deposit	101.11	0	2,065,993,176
Other Transfers	101.1	300,000,000	415,984,378
<b>Total Payments</b>		<b>82,429,706,138</b>	<b>89,299,964,968</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>16,597,847,391</b>	<b>7,686,412,136.00</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Payment for Work in Progress	101.15	(10,488,720,796)	
Advance Payment for Acquisition of Property Plant and Equipment	101.14	(12,267,128,266)	- 2,044,578,827
Acquisition of Property, Plant and Equipment	101.12	(5,793,430,070)	- 5,726,178,762
Acquisition of Intangibles	101.16	(11,687,900)	- 24,550,000
Proceeds from sales of Property, Plant and Equipment	101.13	140,575,000	45,700,000
<b>Total Investing Activities</b>		<b>(28,420,392,032)</b>	<b>(7,749,607,589)</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>(28,420,392,032)</b>	<b>- 7,749,607,589</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>NET CASH FLOW FROM /USED IN FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>
Net Increase		(11,822,544,641)	- 63,195,453
Cash and cash equivalent at beginning of period		40,135,893,822	40,199,089,275
Cash and cash equivalent at end of period		28,313,349,181	40,135,893,822

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

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

\_\_\_\_\_  
Dr. Harrison Mwakyembe

**Chairperson**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
Prof. Appolinary Kamuhabwa

**Vice Chancellor**

**Date:** \_\_\_\_\_

STATEMENT OF CHANGES IN NET ASSET AND EQUITY FOR THE YEAR ENDED 30 JUNE 2025

	Tax Payer's Fund	Accumulated Surplus/(Deficit)	Other Reserve	Total
	TZS	TZS	TZS	TZS
Opening Balance as at 01 July 2024	29,029,722,439	86,324,052,685	-	115,353,775,124
Addition Capital Injected	-	-	-	-
Other Reserve	-	-	-	-
Other Appropriations	-	-	-	-
Surplus for the Year	-	16,944,657,586	-	16,944,657,586
Closing Balance as at 30 June 2025	<u>29,029,722,439</u>	<u>103,268,710,271</u>	-	<u>132,298,432,710</u>
Opening Balance as at 01 July 2023	29,029,722,439	78,885,124,887	-	107,914,847,326
Addition Capital Injected	-	-	-	-
Other Reserve	-	-	-	-
Other Appropriations	-	-	-	-
Surplus for the Year	-	7,438,927,798	-	7,438,927,798
Closing Balance as at 30 June 2024	<u>29,029,722,439</u>	<u>86,324,052,685</u>	-	<u>115,353,775,124</u>

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

\_\_\_\_\_  
Dr. Harrison Mwakyembe

**Chairperson**

**Date:** \_\_\_\_\_

\_\_\_\_\_  
Prof. Appolinary Kamuhabwa

**Vice Chancellor**

**Date:** \_\_\_\_\_

MUHIMBILI UNIVERSITY OF HEALTH AND ALLIED SCIENCE

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2025

	Original Budget	Reallocations/ Adjustments	Final Budget (B)	Actual Amount on Comparison Basis (A)	Different Final Budget & Actual (B-A)	Discrp. %
	TZS	TZS	TZS	TZS	TZS	
<b>RECEIPTS</b>						
Fees, Fines, Penalties and Forfeits	322,000,000.00		322,000,000.00	263,226,695	58,773,305	18
Other Revenue	18,055,090,393		18,055,090,393	13,106,695,269	4,948,395,124	27
Revenue from Exchange Transactions	4,359,442,200.00		4,359,442,200.00	9,582,394,412	-5,222,952,212	-120
Revenue Grants	140,055,609,831		140,055,609,831	73,597,406,910	66,458,202,921	47
Gain on Foreign Currency Translation				1,488,678,679	-1,488,678,679	
Increase in Deposit				989,151,564	-989,151,564	
Proceeds from sales of Property, Plant and Equipment				140,575,000	-140,575,000	
<b>Total Receipts</b>	<b>162,792,142,424</b>		<b>162,792,142,424</b>	<b>99,168,128,529</b>	<b>63,624,013,895</b>	
<b>PAYMENTS</b>						
Maintenance Expenses	4,625,772,857		4,625,772,857	4,545,376,844	80,396,013	2
Other Expenses	8,883,037,402		8,883,037,402	5,355,751,272	3,527,286,130	40
Other Transfers	300,000,000.00		300,000,000.00	300,000,000	0	0
Use of Goods and Service	74,894,921,303		74,894,921,303	34,675,698,280	40,219,223,023	54
Wages, Salaries and Employee Benefits	38,905,262,774		38,905,262,774	37,552,879,742	1,352,383,032	3
Acquisition of Property, Plant and Equipment	35,183,148,088		35,183,148,088	28,560,967,032	6,622,181,056	19
Total Payment	162,792,142,424		162,792,142,424	110,990,673,170	51,801,469,254	
Net Receipts/Payments	0	0	0	-11,822,544,641	11,822,544,641	

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

\_\_\_\_\_  
Dr. Harrison Mwakyembe  
Chairperson  
Date: \_\_\_\_\_

\_\_\_\_\_  
Prof. Appolinary Kamuhabwa  
Vice Chancellor  
Date: \_\_\_\_\_

## 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 (MUCHS), 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. The standard was 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

The university continued to apply IPSAS 17: Property, Plant and Equipment. Under this standard PPE 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 to 2% per annum, equipment to 10% per annum and computers to 10% per annum. This was so done in order to align with the Accountant General's Circular No. 2 of 2023/24

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:

Table 30: Rates of Depreciation applied

Category	Rate%
Land	0.0
Buildings	2
Furniture and Fixtures	10
Equipment	10
Computers	12.5
Motor Vehicles	10
Library Books	10
Graduation Gown	10
Computer Software	10

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 timelier. 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, Rental Income, Interest Income, and Other Income received or receivable during the financial year. Revenue is recognized on an accrual basis, in accordance with the applicable International Public Sector Accounting Standards (IPSAS), as follows:

**(a) Government Subvention and Assistance**

Funds disbursed by the Government to the University to support its recurrent and development activities are recognized on an accrual basis.

- **Recurrent Subventions** are credited to the *Statement of Financial Performance* as revenue in the year to which they relate.
- **Development Funds** (capital in nature) are recognized in accordance with IPSAS accrual principles and capitalized under *Property, Plant, and Equipment* in the *Statement of Financial Position*.

**(b) Revenue Grants**

Grants received to support operating expenditures are recognized as revenue in the Statement of Financial Performance in the period to which they relate. Any portion of the grant income relating to future accounting periods is deferred to subsequent years and presented under Deferred Income in the Statement of Financial Position.

**(c) Student Fees**

Student fees are recognized as income in the accounting period corresponding to the academic year to which they relate, on an accrual basis. Amounts received in advance for subsequent academic years are carried forward as *Deferred Income*.

**(d) Rental Income**

Rental income from leased facilities is recognized on an accrual basis in the accounting period in which it is earned. Income relating to subsequent accounting periods is deferred and recognized in the following year.

**(e) Interest Income**

Interest income is recognized in the *Statement of Financial Performance* on an accrual basis, using the effective interest rate method, in the accounting period to which it relates.

**(f) Other Income**

Other income, including service charges, penalties, and miscellaneous receipts, is recognized in the accounting period to which it relates, on an accrual basis.

**3.9 Capital Grants**

Capital grants received from the Government or other development partners to finance capital expenditure, or received in the form of property, plant, and equipment, are accounted for in accordance with **IPSAS 23 - Revenue from Non-Exchange Transactions**.

- Where the capital grant is unconditional, the entire amount is recognized as revenue in the period in which it is received, since there are no stipulations requiring future performance or repayment.
- Where the capital grant is conditional, revenue is deferred and recognized only when the specified conditions are fulfilled.

Accordingly, unconditional capital grants are recognized immediately as capital income in the *Statement of Financial Performance* for the year of receipt, whereas conditional grants are presented under Deferred Income in the *Statement of Financial Position* until the conditions attached thereto are satisfied.

**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**

### **i. 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.

### **ii. 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.

**iii. Gratuity**

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

**iii. 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: -

**i. 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.

**ii. Credit Risk Management**

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

**iii. Short Term Cash Surpluses**

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

**iv. Foreign Currency Risk**

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

**4.0 Change of Accounting Policy**

The university is required under **IPSAS 3: Accounting Policies, Changes in Accounting Estimates and Errors**, to disclose any new standards that have not yet been adopted during the reporting period

## New Standard Issued But Not Yet Effected

### i) IPSAS 45 - Property, Plant, and Equipment

The International Public Sector Accounting Standards Board (IPSASB) has issued **IPSAS 45 - Property, Plant, and Equipment**, which replaces **IPSAS 17** and is effective for annual reporting periods beginning on or after **1 January 2025**. The standard introduces significant changes, including:

- Mandatory **component accounting** for assets with different useful lives,
- Recognition and measurement guidance for **heritage assets**,
- Enhanced alignment with **IPSAS 46 - Measurement**,
- Expanded disclosure requirements.

The university has not been able to adopt **IPSAS 45** in these financial statements, as it is still in the process of evaluating the impact and preparing its systems and policies for full compliance.

### ii) IPSAS 46 - Measurement

The International Public Sector Accounting Standards Board (IPSASB) issued **IPSAS 46 - Measurement** in January 2023, with an effective date for annual reporting periods beginning on or after 1 January 2025. **IPSAS 46** establishes a comprehensive framework for measurement across public sector entities and aligns with current valuation practices by defining how measurement bases should be applied in financial reporting.

## Current Status at MUHAS

Muhimbili University of Health and Allied Sciences (MUHAS) has not early adopted **IPSAS 46** in these financial statements. The University currently applies the cost model for measuring property, plant, and equipment (PPE), in accordance with **IPSAS 17 - Property, Plant and Equipment**.

## Anticipated Impact

Since MUHAS uses the cost model, the adoption of **IPSAS 46** is not expected to significantly impact the current measurement of PPE. However, the University acknowledges that the standard may influence:

- The measurement of other assets or liabilities in future if alternative bases (e.g., fair value, current operational value) are adopted;
- Disclosures related to measurement techniques, assumptions, and inputs, in line with the new requirements introduced by **IPSAS 46**;
- Future alignment with other new **IPSAS** standards, including **IPSAS 47 (Revenue)** and **IPSAS 48 (Transfer Expenses)**, which are designed to be applied together with **IPSAS 46**.

MUHAS is currently assessing the implications of IPSAS 46 on its financial reporting practices. Preparations are underway to ensure compliance by the mandatory effective date, including policy updates, systems reviews, and capacity building for finance personnel.

**iii) IPSAS 49 - Employee Benefits**

Effective for annual periods beginning on or after 1 January 2026.

Management has assessed IPSAS 49, which replaces IPSAS 39 and provides revised guidance on recognition, measurement, presentation, and disclosure of employee benefits. MUHAS currently accounts for employee benefits in accordance with IPSAS 39 and relevant Government directives. Management does not expect the adoption of IPSAS 49 to result in a material impact on the financial statements; however, the standard is expected to result in enhanced disclosures, particularly in relation to employee benefit obligations and classifications.

	2025 TZS	2024 TZS
<b>16 - Revenue Grants</b>		
Government Grant - Personal Emolument	28,224,972,316	27,714,028,036
Government Grant Development Local	-	5,619,537,340
Government Grant Development Foreign	48,221,917,818	33,981,241,909
Government Grant Other Charges	778,296,452	1,154,122,462
	77,225,186,586	68,468,929,747
<b>17 - Revenue from Exchange Transactions</b>		
Academic transcript fees- Exchange	113,125,120	-
APPEAL FEES- Exchange	960,000	251,680
Application fee- Exchange	239,533,735	-
Gains on Disposal	0	45,700,000
Graduation Gown hire - Exchange	29,282,000	28,182,000
Interest from Quality Assurance Fees	112,753,571	99,399,760
Miscellaneous Income- Exchange	891,214,100	-
Other Collections- Exchange	416,692,370	-
Revenue from Examination Fees- Exchange	1,024,604,541	-
Revenue from identification fees - Exchange	19,121,574	-
Revenue from Institutional Overhead- Exchange	2,383,957,880	2,999,770,928
Revenue from Medical and Dental Charges	1,745,862,306	1,640,997,654
Revenue from Research Fees - Exchange	215,117,433	607,091
Revenue from Research Fees- Exchange	150,000	-
Revenue from Tuition Fees- Exchange	222,952,360	-
Student Accommodation Fee- Exchange	154,451,660	-
Supervision Fees - Exchange	1,040,586,913	-
Tuition Fees For University/College Students- Exchange	30,000	85,000
	8,610,395,563	4,814,994,113

**19 - Fees, Fines, Penalties and Forfeits**

Registration Fees	253,241,695	193,757,440
Revenue from Annual Fees	9,985,000	159,667,462
	<u>263,226,695</u>	<u>353,424,902</u>

**24 - Fair value Gains on Assets and Liabilities**

Reversal of provision for impairment of Receivables (ECL)		167,872,096
	<u>-</u>	<u>167,872,096</u>

**27 - Gain on Foreign Currency Translation**

Foreign Exchange differences (Gain) - Monetary	1,488,678,679	1,139,665,607
	<u>1,488,678,679</u>	<u>1,139,665,607</u>

**31 - Other Revenue**

Academic transcript fees	5,480,000	102,618,671
Application fee	85,680,923	295,414,914
Interest from Revenue from identification fees	-	18,585,640
Interest from Revenue from Research Fees	4,145,721	169,976,331
Miscellaneous Revenue	-	2,061,250
Miscellaneous Income	34,858,640	699,440,698
Other Collections	3,000	474,490,686
Receipts from Examination Fees	2,400,000	755,363,328
Revenue from Consultancy Fees	-	7,189,000
Revenue from Rent of Government Quarters	578,972,369	499,722,591
Revenue from Tuition Fees	14,003,730,094	15,544,141,921
Student Accommodation Fee	224,000	156,346,001
Supervision Fees	1,500,000	752,758,000
	<u>14,716,994,747</u>	<u>19,478,109,031</u>

**34 - Wages, Salaries and Employee Benefits**

Casual Labourers	15,206,954	-
Civil Servants	28,157,923,574	27,492,098,737
Civilian Staff Allowance	142,909,800	-
Court Attire Allowance	-	2,000,000
Extra-Duty	696,820,000	720,105,441
Facilitation Allowance Expenses -employee	101,989,936	25,430,000
Field (Practical Allowance)	631,444,040	653,004,483
Food and Refreshment	3,669,000	1,193,000
Fuel Allowance	176,465,800	190,000,000
Furniture Expenses	66,000,000	37,479,936
Hardship Allowance	18,620,000	20,520,000
Honoraria	915,777,169	897,997,377
Housing Allowance discretionary Expenses	-	3,600,000

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Housing allowance Expenses	780,000,000	722,400,000
Leave Travel	177,698,600	215,611,500
Local Based Staff Salaries	-	118,360,000
Local Staff Salaries	4,417,552,597	1,286,252,459
Moving Expenses	61,166,000	122,532,200
Professional Allowances	425,030,000	450,482,500
Public Service Pension Fund (PSPF) Expenses - Pension benefits	122,123	-
Responsibility Allowance	900,462,100	868,201,230
Sitting Allowance	476,095,730	365,398,520
Special Allowance	198,992,275	78,721,000
Subsistence Allowance	17,802,376	25,107,700
Telephone	3,990,000	-
Telephone Allowance	18,900,000	23,740,000
Transport Allowance	151,406,000	101,280,000
Uniform Allowance	9,000,000	12,300,000
	<b>38,565,044,074</b>	<b>34,433,816,083</b>

**35 - Use of Goods and Service**

Accommodation Hospitality Supplies And Services	10,000,000	8,000,000
Advertising and publication	5,000,000	3,525,000
Advertising and Publication - Communication & Information	52,847,807	8,100,000
Air Travel TicketsTraining - Domestic	49,056,000	10,068,500
Air Travel TicketsTraining - Foreign	112,101,368	101,784,300
Air Travel TicketsTravel - In - Country	199,288,515	70,086,870
Air Travel TicketsTravel Out Of Country	31,604,340	68,606,600
Animal Feeds	14,120,500	15,330,000
Artistic Materials	6,000,000	75,000
Bed and Mattresses	11,056,600	4,000,000
Books, Reference and Periodicals	4,504,000	6,390,028
Catering Services	505,644,340	364,024,200
Classroom Teaching Supplies	3,455,747	2,934,000
Cleaning Supplies - Use of goods and Services	48,216,945	73,469,726
Clothing and Attachment	33,756,000	24,498,700
Communication Network Services	15,372,000	3,050,000
Computer Software - Use of goods and Services	281,966,220	375,000
Computer Supplies and Accessories	467,465,379	60,606,164
Conference Facilities	21,305,000	37,622,281
Consumable Medical Supplies	39,031,236	89,982,041
Curtains	-	19,100,000
Dental Supplies	127,351,935	218,384,413
Diesel	60,686,190	192,598,935
Drugs and Medicines	16,542,150	6,125,000

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Educational Radio and TV broadcasting programming	101,000	9,600,000
Electricity - Utilities Supplies and Services	1,026,396,392	968,313,035
Entertainment - Hospitality Supplies And Services	144,845,095	188,180,500
Examination Expenses	426,647,660	256,627,115
Exhibition, Festivals and Celebrations	236,057,354	79,068,973
Food and Refreshments	30,038,000	87,348,431
Fumigation Expenses	11,630,000	7,080,000
Furniture and Appliances	19,894,933	22,317,032
Gifts and Prizes	94,438,100	20,690,000
Ground Transport (Bus, Train, Water)	53,577,828	75,303,406
Ground travel (bus, railway taxi, etc) Travel - In - Country	220,069,863	90,272,327
Ground travel (bus, railway taxi, etc) Travel Out of Country	328,000	3,000,000
Health Insurance Training - Foreign	342,000	-
Heavy Equipment - Rental Expenses	-	106,418,000
Hiring of Training Facilities	5,956,000	-
Hospital Supplies	90,549,841	49,861,173
Internet and Email connections	188,455,395	186,690,972
Laboratory small non-durable equipment	95,488,628	59,659,000
Laboratory Supplies	901,721,774	142,577,062
Land Rent Expenses - Other operating Expenses	89,534,451	69,243,368
Laundry and Cleaning Expenses	15,368,000	12,868,000
Library Books Educational Materials, Services and Supplies	8,560	294,000
Lodging/Accommodation Travel - In - Country	60,000,000	50,000,000
Lodging/Accommodation Travel Out of Country	-	14,219,520
Lubricants	2,849,700	-
Medical Gases and Chemicals	3,601,312	1,359,360
Mobile Charges	11,410,000	23,203,000
Newspapers and Magazines	5,830,500	17,042,600
Office Consumables (papers, pencils, pens and stationaries)	456,695,812	797,552,198
Outsourcing Costs (includes cleaning and security services)	870,336,117	1,019,259,303
Per Diem - Domestic	1,516,643,013	1,508,272,485
Per Diem - Foreign	9,099,656	12,422,678
Perdiem	696,885	11,300,200
Petrol	16,054,400	10,311,472
Posts and Telegraphs	3,413,400	-
Printing accessories	8,948,805	75,387,968
Printing and Photocopy paper	25,979,347	65,929,505
Printing and Photocopying Costs	169,627,776	144,980,171
Printing Material	10,204,641	27,162,373
Production and Printing of Training Materials	-	1,000,000

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Protective Clothing, footwear and gears	9,947,400	-	
Publicity	9,800,000		780,000
Remuneration of Instructors	6,081,723		4,800,000
Rent - Housing	1,034,377,880		862,473,237
Rent - Office Accommodation	11,453,085	-	
Rent of Vehicles and Crafts	2,810,000	-	
Research and Dissertation Training - Domestic	21,193,779,325		36,349,910
Research and Dissertation Training - Foreign	131,106,294		70,666,602
Seeds	120,000,000		27,274,000
Sewage Charges - Utilities Supplies and Services	143,787,515		117,516,205
Software License Fees	8,183,020		24,509,000
Special Foods (diet food)	5,270,000		5,714,000
Special Needs material and supplies	124,390,422		-
Special Uniforms and Clothing	6,000,000		6,889,300
Specialised Medical Supplies	-		2,326,850
Sporting Supplies	19,602,500		59,886,000
Stationery	-		1,660,000
Subscription Fees	52,794,926		73,045,252
Technical Materials	5,400,000		2,300,000
Technical Service Fees	-		3,363,000
Telephone Charges (Land Lines)	5,943,057		9,331,698
Training Allowances	595,065,706		176,058,048
Training Materials	38,730,000		17,104,128
Tuition Fees Training - Domestic	426,016,615		228,819,625
Tuition Fees Training - Foreign	225,584,055		662,918,763
Uniforms and Ceremonial Dresses	5,594,720	-	
Uniforms -Clothing, Bedding, Footwear and Services	3,586,505		29,880,423
Upkeep Allowances	232,258,814		562,222,964
Upkeep of Grounds and Amenities	-		780,000
Upkeep/ Stipend Allowance	18,465,000		18,027,570
Visa Application Fees	8,255,221		16,915,801
Water Charges	250,101,856		309,747,081
Wire, Wireless, Telephone, Telex Services and Facsimile			700,000
	<b>33,633,598,149</b>		<b>10,935,611,442</b>

**36 - Maintenance Expenses**

Air conditioners	32,076,920		26,134,409
Cement, Bricks and Building Materials	2,525,925,709		1,840,971,971
Cement, bricks and construction materials	400,022,513		2,354,337,497
Computers, printers, scanners, and other computer related equipment	2,203,088		19,575,258
Direct labour (contracted or casual hire) - Buildings	59,592,260		35,459,500
Direct labour (contracted or casual hire) - Roads and Bridges	-		200,000

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Direct labour (contracted or casual hire) - Vehicles and Transportation Equipment	-	210,000
Direct labour (contracted or casual hire) - Water and Electricity	9,460,000	6,600,000
Electrical and Other Cabling Materials - Buildings	87,272,956	2,422,560
Electrical and Other Cabling Materials - Water and Electricity Installations	1,486,800	-
Electrical and Telephone Cable Installations	22,272,918	1,236,250
Fire Protection Equipment	27,923,880	6,895,000
Fumigation Expenses	-	30,000,000
Generator diesel	10,000,000	-
Mechanical, electrical, and electronic spare parts		23,763,593
Medical and Laboratory equipment	151,984,000	28,347,491
Motor Vehicles and Water Craft	155,770,941	224,294,728
Outsource maintenance contract services - Buildings	782,584,899	52,564,321
Outsource maintenance contract services - Machinery, Equipment and Plant	20,000,000	504,103,792
Outsource maintenance contract services - Office Equipment and Appliances	11,218,815	3,958,500
Outsource maintenance contract services - Vehicles and Transportation Equipment	39,166,000	49,087,092
Panel and body shop repair materials and services		4,976,000
Photocopiers	-	31,459,176
Plumbing Supplies and Fixtures	-	6,142,000
Servers -Maintenance of Specialized equipment	4,000,000	3,310,000
Small Car Mechanics ToolsF	6,297,000	60,000
Small tools and equipment	-	1,945,643
Spare Parts - Vehicles and Transportation Equipment	43,731,072	800,000
Telephones and Office PABX systems	1,785,000	1,917,274
TV sets and Radios	496,000	-
Tyres and Batteries	142,229,073	20,087,357
Wood and Timber Supplies	-	11,485,346
X-Ray Equipment	7,877,000	14,485,000
	4,545,376,844	5,306,829,758

**37 - Depreciation of Property, Plant and Equipment**

Commercial Building Depreciation	728,944,723	250,925,970
Computers and Photocopiers Depreciation	578,123,683	574,526,314
Graduation Gown Depreciation	9,321,667	13,030,000
Motor vehicles, Depreciation	242,967,056	469,057,933
Office equipment Depreciation	346,075,881	549,339,277
Office Furniture and Fittings Depreciation	486,453,642	446,085,072
	2,391,886,652	2,302,964,566

**39 - Amortization of Intangible Assets**

Computer Software Amortization	4,669,453	6,817,355
	<u>4,669,453</u>	<u>6,817,355</u>

**52 - Other Expenses**

Audit fees Expenses	110,000,000	100,000,000
Bank Charges and Commissions	3,466,762	3,834,862
Burial Expenses	27,715,751	27,000,000
Burial Expenses - Other operating Expenses	1,475,000	
consultancy fees	758,385,526	648,740,957
education supervision expenses	6,300,000	-
Honorariums (expert opinion)	351,725,756	4,630,000
Insurance Expenses	69,883,487	56,130,145
Investigation expenses	15,360,000	15,360,000
Legal fees Expenses	2,250,000	-
Loan management and servicing fee	-	1,230,000
Materials Testing Services Expenses	708,000	2,180,640
Sundry Expenses	3,757,443,990	29,445,709,501
Sundry Expenses - Other operating Expenses	248,140,000	
Surveys	2,897,000	-
Tax Refund Expenses	-	2,620,337,081
Loss on Disposal	112,611,357	
	<u>5,468,362,629</u>	<u>32,925,153,186</u>

**54 - Expected Credit Loss**

Expected Credit Loss	450,886,883	656,890,934
	<u>450,886,883</u>	<u>656,890,934</u>

**60 - Other Transfers**

Contribution to CF (15%)	300,000,000	415,984,378
	<u>300,000,000</u>	<u>415,984,378</u>

**62 - Cash and Cash Equivalents**

BoT Own source Collection Account	3,610,974,676	15,595,974,338
Bunge Motor Vehicle Electronic Advance Account		105,099,577
Deposit Cash Account	173,328,400	481,262,176
Development Expenditure Cash Account	11,820,499,742	6,201,963,178
EUR Development Expenditure	34,107,294	32,363,468
HESLB Funds Account	394,074,080	1,640,620,054
Imprest Cash Account	13,010,000	74,477,000
Ownsource Collection Account - NBC	8,555,818	16,947,194
Ownsource Collection Account - NMB	140,987,000	87,091,060
Ownsource Collection Account -CRDB	52,781,000	495,450

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Owsource Development Expenditure	1,519,205,600	716,130,836
Owsource Recurrent Expenditure GF	488,571,100	34,153,955
Provision for ECL (Cash)	-182,309,046	-113,355,797
Recurrent Expenditure Cash Account	148,936,466	350,353,204
Unapplied Cash Account	2,545,002,976	1,319,853,501
USD BOT Collection Account	5,368,694,605	10,911,497,600
USD Commercial Collection Account	1,994,620,424	2,567,611,232
	28,131,040,135	40,022,538,026

**67 - Receivables**

Receivable - Staff	2,863,916,862	1,560,708,691
Other receivables	363,723,678	324,829,697
Provision for Expected Credit Loss - Short Term	-757,596,675	-375,663,040
Revenue from exchange transactions	4,452,712,186	5,424,711,035
Staff advances and Imprest Receivable	14,521,671	16,474,025
Trade Receivables	96,000,000	96,000,000
	7,033,277,722	7,047,060,408

**69 - Prepayments**

Prepayment Consumables	82,428,900	-
Prepayments Assets - Monetary	14,468,908,908	2,284,209,539
	14,551,337,808	2,284,209,539

**70 - Inventories**

Building Addition	-	-
Consumables	120,397,346	114,027,621
	120,397,346	114,027,621

**77 - Property, Plant and Equipment**

Acc. Depreciation Graduation Gown	-52,058,333	-42,736,667
Accumulated Depreciation - Library Books	-3,339,234,268	-3,339,234,268
Accumulated Depreciation Building	-13,540,432,810	-12,956,532,309
Acquisition of land Monetary	63,482,964,616	62,447,964,616
Canal Accumulated Depreciation	-1,573,051,920	-836,160,012
Commercial Building Accumulated Depreciation	-2,745,346,884	-3,183,172,707
Computers and Photocopiers Monetary	5,594,189,900	3,266,802,715
Graduation Gown Monetary	102,800,000	79,800,000
Library Books	3,339,234,270	3,339,234,270
Motor vehicles, Monetary	3,473,834,711	3,646,931,274
Office buildings and structures Monetary	34,635,440,964	34,635,440,964
Office buildings and structures Non monetary	1,811,795,202	2,180,184,431
Office equipment Monetary	4,554,065,877	3,014,418,902
Office Furniture and Fittings Accumulated Depreciation	-1,268,446,353	-786,015,212
Office Furniture and Fittings Monetary	49,134,846	9,109,246

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Office Furniture Monetary	5,093,418,690	4,647,840,324
Other Office equipment Accumulated Depreciation	-1,307,846,940	-961,771,059
	<u>98,310,461,568</u>	<u>95,162,104,508</u>
<b>78 - Intangible Assets</b>		
Computer Software Accumulated Impairment	-214,839,500	-215,170,048
Computer Software Monetary	245,716,153	239,028,253
	<u>30,876,653</u>	<u>23,858,205</u>
<b>82 - Work In Progress</b>		
Other Structure - WIP Monetary	11,798,751,712	1,310,030,916
	<u>11,798,751,712</u>	<u>1,310,030,916</u>
<b>89 - Payables and Accruals</b>		
Other Payables Opening	1,358,120,181	1,020,620,181
Retention Payable Addition	320,828,737	145,188,418
Supplies of goods and services Addition	276,812,572	412,966,834
Withholding tax	60,391,998	171,690,103
Withholding Tax Payable Addition	-	162,541
	<u>2,016,153,488</u>	<u>1,750,628,077</u>
<b>91 - Employee Benefits</b>		
Defined benefit scheme Opening	482,762,212	472,327,880
Other employee benefit Opening	6,925,920,389	5,924,190,389
	<u>7,408,682,601</u>	<u>6,396,518,269</u>
<b>93 - Deferred Income</b>		
Deferred Rent Income	6,450,310	3,827,917
Deferred Subvention Capital	-	15,171,298,583
Deferred Subvention Current	-	355,258,611
Development Deferred Income Addition	11,792,852,256	-
Recurrent Deferred Income Addition	105,925,262	-
Tuition Fee - Deferred Income	3,616,304,940	5,190,332,831
	<u>15,521,532,768</u>	<u>20,720,717,942</u>
<b>94 - Deposits</b>		
Deposit General	186,338,400	422,336,311
Unapplied Deposit Account Addition	2,545,002,976	1,319,853,501
	<u>2,731,341,376</u>	<u>1,742,189,812</u>

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NOTE: 77: PROPERTY, PLANT AND EQUIPMENT

Column1	Furniture & Fittings	Equipment	Computer	Motor Vehicles	Building	Land	Graduation Gown	Library Books	Total
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
Cost									
As at July 1, 2024	4,656,949,570	3,014,418,902	3,266,802,715	3,799,485,050	36,815,625,396	62,447,964,616	79,800,000	3,339,234,270	117,420,280,520
Additions	495,528,966	1,539,646,975	2,327,387,185	372,866,944	-	1,035,000,000	23,000,000	-	5,793,430,070
Adjustments/disposal	-9,925,000	-	-	698,517,281	368,389,230	-	-	-	-1,076,831,511
At June 30 2025	5,142,553,536	4,554,065,877	5,594,189,900	3,473,834,713	36,447,236,166	63,482,964,616	102,800,000	3,339,234,270	122,136,879,079
Accumulated depreciation									
As at July 1, 2024	786,015,211	961,771,059	988,713,789	3,183,172,708	12,956,532,308	-	42,736,666	3,339,234,270	22,258,176,011
Charge during the year	486,453,642	346,075,881	578,123,683	242,967,056	728,944,723	-	9,321,667	-	2,391,886,652
Disposal	-4,022,500	-	-	674,578,430	145,044,222	-	-	-	-823,645,152
At June 30 2025	1,268,446,353	1,307,846,940	1,566,837,472	2,751,561,334	13,540,432,809	0	52,058,333	3,339,234,270	23,826,417,511
Carrying value - 30 June 2025	3,874,107,183	3,246,218,937	4,027,352,428	722,273,379	22,906,803,357	63,482,964,616	50,741,667	0	98,310,461,568

### Assessment of Residual Value and Useful Life of MUHAS Assets

During the period, the University did not perform the annual reassessment of some of the residual value and useful life of its property, plant, and equipment. Historically, the University has reviewed the residual values and useful lives of assets only when specific conditions warranted a reassessment, such as when assets became fully depreciated or where major refurbishments were carried out that could extend their useful life.

It is also noted that library books and graduation gowns, which both have a short useful life of two years, were not reassessed during the year due to cost implications and the immaterial impact expected from such a review.

Going forward, management commits to strengthening compliance by ensuring that a comprehensive annual review of useful lives and residual values for all asset categories is conducted beginning in the 2025/2026 financial year, in line with the applicable regulatory and accounting standards.

management will enhance this practice by ensuring that a comprehensive review of the residual values and useful lives of all assets is conducted annually beginning in the 2025/2026 financial year. This will ensure full compliance with the applicable regulatory and accounting standards.

### Land Valuation

#### Land - Pemba Mnazi

During the financial year, the University was allocated a parcel of land located at Pemba Mnazi for institutional use. In accordance with *IPSAS 17 Property, Plant and Equipment*, the University applies the cost model to its property, plant and equipment, and land is initially recognized at cost.

As at the reporting date, the University had not obtained the legal title deed for the land and had not established a reliable measure of the cost or fair value required for initial recognition. Consequently, the land had not been recognized in the Statement of Financial Position as at the reporting date.

Subsequent to the reporting date, in September 2025, the University obtained the legal title deed for the land. This event confirms the University's ownership rights but does not provide evidence of the cost or fair value of the land at the reporting date. Accordingly, in line with *IPSAS 14 Events After the Reporting Date*, this is treated as a **non-adjusting event**, and no adjustment has been made to the financial statements.

Management will engage certified and registered property valuers, subject to budget availability, to establish a reliable initial measurement. The land will be recognized in the financial statements in the period in which such measurement becomes available.

**Roads within MUHAS Campus - Infrastructure Assets**

During the financial year, the University did not recognize internal roads within the campus as part of property, plant and equipment. In accordance with IPSAS 17 *Property, Plant and Equipment*, infrastructure assets such as roads are required to be recognized when an entity exercises control over the asset and when the cost or value of the asset can be measured reliably.

The internal road network is located within land demarcated for the University and has historically been constructed, operated, and maintained by MUHAS. Although the campus also accommodates facilities belonging to Muhimbili National Hospital (MNH), a separate public entity, the roads serve the University’s operations and academic activities. Access to the roads by MNH is incidental to the shared public nature of the campus, and the University does not restrict such access. Management notes that the inability to restrict access does not negate control over the infrastructure asset for accounting purposes.

However, as at the reporting date, the University had not completed a formal assessment to comprehensively identify, map, and establish reliable measurement of all internal roads under its control. Consequently, the roads were not recognized in the Statement of Financial Position.

Management acknowledges this gap and has planned to undertake a structured assessment in future financial periods. This will include mapping and documenting internal roads within the University’s demarcated land, confirming control and maintenance responsibility, determining appropriate measurement and valuation methodologies, engaging certified and registered valuers, and incorporating the infrastructure assets into the fixed asset register and financial statements in accordance with IPSAS and the Public Finance (Management of Public Property) Regulations, 2024.

**Note: 82Work In Progress**

Work in progress represents the cumulative costs incurred on capital construction and rehabilitation projects that were not yet complete as at the reporting date. The costs include materials, labour, professional fees, and other directly attributable expenditure necessary to bring the asset to the condition required for its intended use, in accordance with IPSAS 17 - *Property, Plant and Equipment*.

Particulars	Amount (TZS)
<b>Cost</b>	
Balance as at 1 July 2024	1,310,030,916
Additions during the year	10,488,720,796
Adjustments/Disposals	-

Particulars	Amount (TZS)
Balance as at 30 June 2025	11,798,751,712
<b>Accumulated Depreciation</b>	
Balance as at 1 July 2024	-
Charge for the year	-
Disposals	-
<b>Carrying Amount as at 30 June 2025</b>	<b>11,798,751,712</b>

As at 30 June 2025, work in progress amounted to TZS 11.80 billion (2024: TZS 1.31 billion), reflecting mainly ongoing construction and rehabilitation projects within the University. No depreciation is charged on work in progress until the assets are completed and available for use, at which point the related costs are reclassified to the appropriate categories of property, plant, and equipment and depreciation commences in line with the University's accounting policies.

No impairment loss was recognized during the year, and management assessed that the carrying amount of work in progress approximates its recoverable amount.

**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**

As at 30 June 2025, the University had recognized a provision of TZS 1,358,120,181.00 in respect of court-related liabilities and associated costs arising mainly from Land Case No. 342 of 2015 and its related applications.

This amount was recognized based on information then available and the expectation that the obligation would be settled through execution of the court judgment.

Following subsequent legal review and additional information received after year-end, management has established that the matter remains under legal consideration, with settlement procedures still subject to further determination by the Solicitor General and the Courts. Accordingly, the probability and timing of an outflow have become uncertain.

Management therefore intends to review and potentially reverse all or part of this provision in the next reporting period, subject to concurrence by the external auditors and confirmation of the final legal position.

**Pending Legal Matters (Contingent Liabilities)**

1. Land Case No. 342 of 2015 - Oswald Philip Silwamba & 3 Others v. MUHAS  
The plaintiffs claimed compensation for demolition of properties at Mloganzila. Judgment on 21 June 2019 awarded TZS 500 million as specific damages and TZS 80 million as general damages plus costs. The case is at the execution stage. Management has confirmed that the structures were within MUHAS premises and, in consultation with the Solicitor General, is assessing appropriate settlement modalities consistent with government procedures.
2. Misc. Application for Bill of Costs No. 117 of 2019 - Same Parties  
Applicants seek TZS 18,020,000 as litigation costs. The matter has been argued by written submissions and awaits ruling. The Legal Unit continues to monitor the case.
3. Misc. Application for Execution No. 3 of 2020 - Same Parties  
Application to execute the judgment of the High Court. All submissions filed; ruling pending. The matter remains under close legal follow-up.
4. Notice of Intention to Sue - Exodus Gold Company Ltd v. MUHAS  
A 90-day notice alleging wrongful termination of a contract for installation of projection equipment. The notice has been submitted to the Solicitor General for review and defence preparation. No formal suit had been instituted as at the reporting date.

**Management Assessment**

At year-end, management, guided by legal advice, concluded that:

- The recognized provision of TZS 1.358 billion represents a prudent estimate based on available facts at the time of preparation.
- Subsequent legal developments indicate that the likelihood and timing of payment remain uncertain; therefore, a reassessment will be undertaken in consultation with the external auditors to determine whether reversal or partial retention is appropriate.
- Other pending matters constitute contingent liabilities under IPSAS 19, as their financial impact cannot yet be measured reliably.

**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 Project**

	2024/25	2023/24
	TZS	TZS
Sickle Pan - African Research Consortium	1,318,810,010.00	2,168,223,812.00
Transforming Health Profession	-	1,300,508,682.00
	<b>1,318,810,010</b>	<b>3,468,732,494</b>

**Note 99: Donor Research Grants**

	2023/24 (TZS)	2022/23 (TZS)
Balance as at 1 July	15,171,298,583	12,359,505,818.00
Total funds received during the year	44,843,471,491	36,793,034,674.00
Total funds utilized during the year	-48,221,917,818	- 33,981,241,909.00
Balance as at 30 June (deferred)	<b>11,792,852,256</b>	<b>15,171,298,583</b>

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Note: 100 Cash Flow Notes

DETAILS	NOTES	2025			2024			
		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
Revenue from Exchange Transactions	101.1	8,610,395,563	971,998,849	change on receivable of Revenue from exchange transactions note 67	9,582,394,412	4,814,994,113	(569,652,025)	4,245,342,088
Fees, Fines, Penalties and Forfeits	101.2	263,226,695	-		263,226,695	353,424,902	-	353,424,902
Effect of Foreign Currency Changes	101.3	1,488,678,679	-		1,488,678,679	1,139,665,607	0	1,139,665,607
Other Revenue	101.4	14,716,994,747	-1,610,299,478	change on receivable of Revenue from exchange transactions and Provision for Expected Credit Loss note 67 and change of Deferred Rent Income and Tuition Fee -	13,106,695,269	19,478,109,031	-23,354,607	19,454,754,424

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				Deferred Income note 93				
Subvention from other Governme nt entities	101.5	77,225,186,586	-3,627,779,676	Change of Recurrent and Developme nt Deferred Income Note 93	73,597,406,910	68,468,929,747	-3,601,801,767	64,867,127,980
Increase in Deposit	101.11	989,151,564	-		989,151,564	-	-	-
		103,293,633,834	-4,266,080,305		99,027,553,529	94,255,123,400		90,060,315,001
<b>EXPENSES</b>								
Maintenan ce Expenses	101.6	4,545,376,844	-		4,545,376,844	5,306,829,758	-	5,306,829,758
Other Expenses	101.7	5,355,751,272	-		5,355,751,272	32,925,153,186	2,413,620	32,927,566,806
Use of Goods and Service	101.8	33,633,598,149	1,042,100,131	Change of Payables and Accruals Note 89 and Change of Inventorie s Note 70 and Imprest Receivable and Staff advances and Imprest Receivable Note 67	34,675,698,280	10,935,611,442	4,125,257,054	15,060,868,496
Wages,Sala ries and Employee Benefits	101.9	38,565,044,074	-1,012,164,332	Change of Employee Benefit Note 91	37,552,879,742	34,433,816,083	-908,680,107	33,525,135,976

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<b>Total</b>		<b>82,099,770,339</b>	<b>29,935,799</b>		<b>82,129,706,138</b>	<b>83,601,410,469</b>		<b>86,820,401,036</b>
<b>Other Transfers</b>	101.1	300,000,000	-		300,000,000	415,984,378		415,984,378
<b>Decrease in Deposit</b>	101.11					2,065,993,176		2,065,993,176
<b>Total</b>		<b>300,000,000</b>			<b>300,000,000</b>	<b>2,481,977,554</b>		<b>2,481,977,554</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>82,399,770,339</b>			<b>82,429,706,138</b>	<b>86,083,388,023</b>		<b>89,302,378,590</b>
<b>Surplus / Deficit</b>		<b>20,893,863,495</b>			<b>16,597,847,391</b>	<b>8,171,735,377</b>		<b>757,936,411</b>
<b>PPE Acquisition</b>	101.1	(5,793,430,070)	-		(5,793,430,070)	-5,726,178,762	-	(5,726,178,762)
<b>PPE Disposal</b>	101.13	140,575,000	-		140,575,000	45,700,000	-	45,700,000
<b>Advance Payment for Acquisition of Property Plant and Equipment</b>	101.14	(12,267,128,269)	-		(12,267,128,269)	(2,044,578,827)		(2,044,578,827)
<b>Payment for Work in Progress</b>	101.15	(10,488,720,796)	-		(10,488,720,796)			
<b>Acquisition of Intangible Asset</b>	101.16	(11,687,900)	-		(11,687,900)	(24,550,000)	-	(24,550,000)

**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)**

Description	TZS
Surplus for the Year (per Statement of Financial Performance)	16,944,657,585
Adjustments for Non-Cash Items:	
Depreciation of Property, Plant and Equipment	2,391,886,652
Amortization of Intangible Assets	4,669,453
Loss on Disposal	112,611,357
Expected Credit Loss (non-cash)	450,886,883
Subtotal - Non-Cash Adjustments	2,960,054,345
Changes in Working Capital:	
Decrease in Inventories (120,397,346 - 114,027,621)	-6,369,725
Slight Decrease in Receivables (7,046,631,722 - 7,047,060,408 - 381,933,635)	-368,150,949
Decrease in trade and other payables (27,677,710,235 - 30,610,054,100)	-2,932,343,865
Subtotal - Net (Increase)/Decrease in Working Capital	-3,306,864,539
Net Cash Generated from Operating Activities	16,597,847,391