



THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

DAR ES SALAAM UNIVERSITY COLLEGE OF EDUCATION (DUCE)

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

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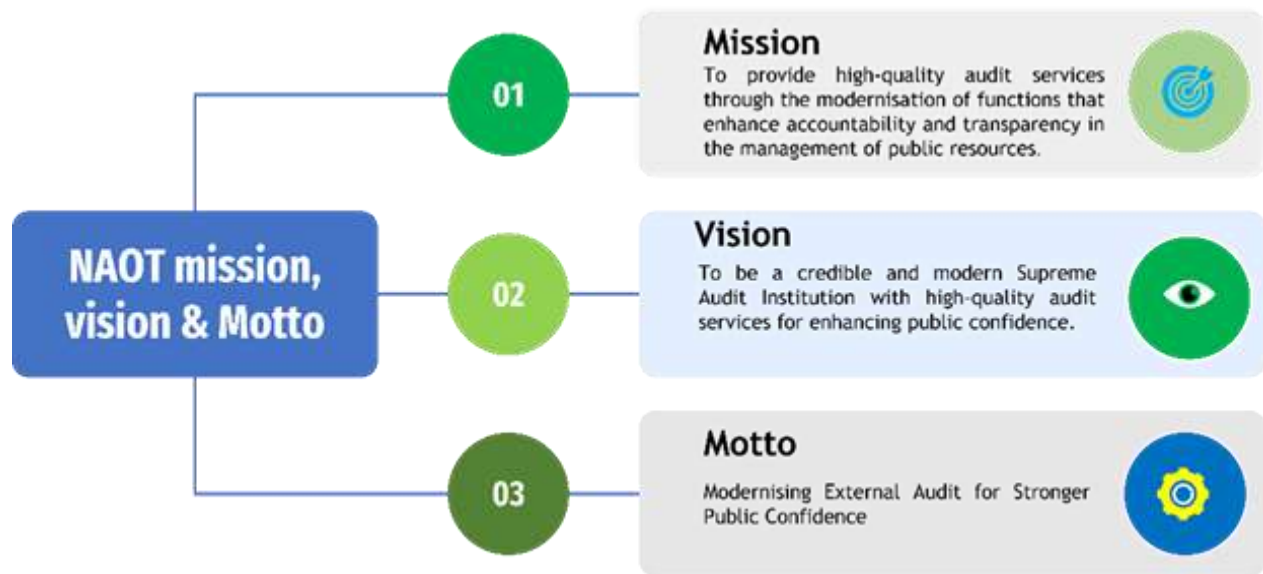
January 2024

AR/PAD/DUCE/2022/23

About the National Audit Office

Mandate

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



Independence and objectivity

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

Teamwork Spirit

We value and work together with internal and external stakeholders.

Results-Oriented

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



Professional competence

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

Integrity

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

Creativity and Innovation

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

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ABBREVIATIONS

AERC	African Economic Research Consortium
AR	Audit Report
CAG	Controller and Auditor General
CCTV	Closed circuit television
CMA	Commission for Mediation and Arbitration
CPA	Certified Public Accountant
CQS	Consultancy Qualification Selection
DARUSO	Dar es Salaam University Students Organisation
DUCE	Dar es Salaam University College of Education
DVC	Deputy Vice Chancellor
ESIA	Environmental and Social Impact Assessment
ESIDA	Epidemiological Surveillance for Infectious Diseases in Sub-Saharan Africa
FoEd	Faculty of Education
FoHSS	Faculty of Humanities and Social Sciences
FoS	Faculty of Science
FY	Financial Year
GATE	Gender Awareness and Transformation through Education
HEET	Higher Education for Economic Transformation
HIV/AIDS	Human Immuno Deficiency Virus/Acquired Immuno Deficiency Syndrome
ICT	Information and Communication Technology
IPSAS	International Public Sector Accounting Standards
ISSAI	International Standard of Supreme Audit Institutions
LLM	Latin Legum Magister (Master of Laws)
LPO	Local Purchase Order
MAKISATU	<i>Mashindano ya Kitaifa ya Sayansi, Teknolojia na Ubunifu</i>
MEXT	Ministry of Education, Culture, Sports, Science and Technology (Japan)
MOEST	Ministry of Education, Science and Technology
NAO	National Audit Office
NBAA	National Board of Accountants and Auditors
NCDs	Non-communicable Diseases
NIDC	National Internet Data Centre
PAD	Project Appraisal Document
PE	Personal Emoluments
PCCB	The Prevention and Combating of Corruption Bureau
PGD-GC	Postgraduate Diploma in Guidance and Counselling
PMU	Procurement Management Unit
PO-RALG	President's Office, Regional Administration and Local Government
PPRA	Public Procurement Regulatory Authority
PSSSF	Public Service Social Security Fund
REOI	Request for Expression of Interest
Eoi	Expression of Interest
TCU	Tanzania Commission for Universities
TEA	Tanzania Education Authority



TERNET	Tanzania Education and Research Network
TFRS	Tanzania Financial Reporting Standards
THTU	Tanzania Higher Learning Institutions Trade Union
TZS	Tanzanian Shillings
UDASA	University of Dar es Salaam Academic Staff Assembly
UDSM	University of Dar es Salaam
UGS	Under Graduate Studies
UNU-IAS	United Nations University Institute for the Advanced Study of Sustainability
URT	United Republic of Tanzania
VAT	Value Added Tax
VC	Vice Chancellor
WB	World Bank
WCF	Workers Compensation Fund

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson,
Governing Board,
Dar es salaam University College of Education (DUCE),
P.O. Box 2329,
DAR ES SALAAM.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

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

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

Basis for Opinion

I conducted my audit in accordance with 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 Dar es salaam University College of Education in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Key Audit Matters

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



Other Information

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

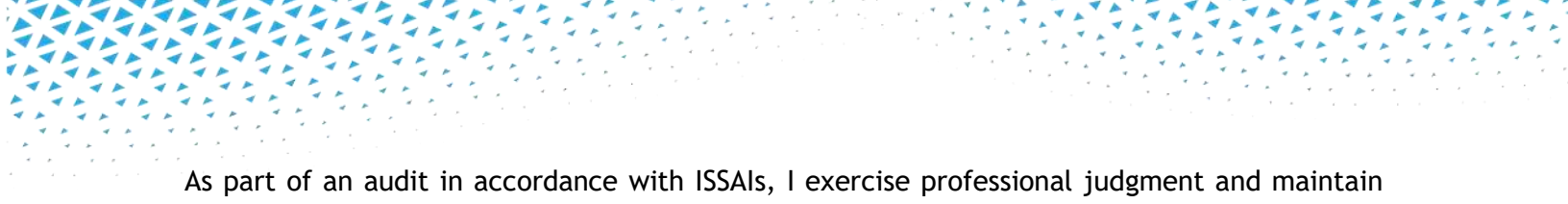
Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud 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 [R.E 2021] requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, Cap 410 [R.E 2022] requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on the procurement of works, goods, and services in Dar es salaam University College of Education for the financial year 2022/23 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, procurement of goods, works and services of Dar es salaam University College of Education is generally in compliance with the requirements of the Public Procurement laws.

Non-Procuring of fuel from GPSA without Non-availability Certificate

Dar es salaam University College of Education procured fuel from Puma Energy Tanzania for TZS 195 million at areas with GPSA services like Dar es Salaam, without obtaining non-availability certificate from GPSA contrary to Regulation 130 (1)-(4) of the Public Procurement Regulations, 2013.

Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on budget formulation and execution in the Dar es salaam University College of Education for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matters described below, Budget formulation and execution of Dar es salaam University College of Education is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Delay requesting of prior approval from paymaster general for carrying over unspent fund

Regulation 21 of the Budget Regulations, 2015 requires all carry overs of unspent funds shall require prior approval of paymaster general. Also, Paragraph 22(1)(a)(b)(c) & 2 require Accounting officer to submit carry over request in form of statement of un discharged commitments fifteen days before 30 June of each financial year to Payment General with copies to Controller and Auditor General shows (a) reasons for under spending, (b) Commitments that the funds rolled over shall be spent and (c) An assessment of spending capacity taking into consideration of the new budget allocation.

Contrary to the regulation above, Dar es salaam University College of Education, delayed to request for carry over fund approval from paymaster general. The approval was requested on 30 June 2023 instead of being requested 15 days before 30 June 2023. As a result, DUCE had no prior approval of the Carry over funds amounts to TZS 5.95 billion from Paymaster General. The amount included funds for financing HEET project amount to TZS 3.42 billion.

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

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

Those Charged with Governance (TCWG) at the Dar es Salaam University College of Education (DUCE) is the Governing Board. The Governing Board presents this report together with the financial statements for the year ended 30 June 2023, which provides the results of the College operations and its state of affairs.

2.1 INTRODUCTION

DUCE Governing Board Members present this Report and the Financial Statements for the Financial Year ended 30 June 2023, which disclose the results of operations and state of financial affairs of the College. The Report has been prepared in accordance with the Tanzania Financial Reporting Standard Number 1 (TFRS1) issued by the National Board of Accountants and Auditors (NBAA).

2.2 DAR ES SALAAM UNIVERSITY COLLEGE OF EDUCATION PROFILE

The Dar es Salaam University College of Education (DUCE) is a public institution established in 2005 through the Government Notice No. 202 published on 22 July 2005. The College was established as a Constituent College of the University of Dar es Salaam through Government Notice No. 166 published on 23 April 2010. It is constituted in accordance with the Universities Act, 2005 and the University of Dar es Salaam Charter, 2007. Subsequently, DUCE was granted its Charter in the year 2010 by the President of the United Republic of Tanzania and it is wholly owned by the Government. The overall management of the College is vested in the DUCE Governing Board, which is the supreme organ of the College, under the supervision of the Minister of Education, Science and Technology. The Principal is the Chief Executive Officer responsible for day to day operations of the College.

2.3 DUCE's VISION, MISSION AND FUNCTIONS

The DUCE's Vision, Mission and Functions as articulated in its Rolling Strategic Plan (RSP 2020/21 - 2024/25) are: -

2.3.1 Vision

To become a prominent hub for technology driven transformative education, research, innovation and public service for sustainable and inclusive development.

2.3.2 Mission

To advance economic and social development through innovative teaching and learning, research and knowledge exchange.

2.3.3 DUCE Values and Norms

In achieving its vision and fulfilling its mission, the College will constantly subscribe to the following values as per DUCE Charter of 2010: -

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- (a) **Academic excellence** by ensuring that the pursuit of academic excellence in teaching, research and service to the public is well recognized and forms an important part of the academic and organizational life of the institution;
- (b) **Academic freedom** by upholding the spirit of free and critical thought and enquiry, through the tolerance of diversity of beliefs and understanding as well as fostering open exchange of ideas and knowledge amongst the staff and/or students;
- (c) **Internationalization** through participation in the regional and global world of scholarship, by being proactive and responsive to issues within the international environment as well as the enrolment of an increasing size of the international student body;
- (d) **Social responsibility** by promoting an awareness of, and providing leadership in responding to the issues of priority and problems facing society with a view to ultimately solving and alleviating them;
- (e) **Developmental responsibility** by ensuring that most of the research conducted has an immediate or long-term impact;
- (f) **Fostering student prowess** by creating a holistic, student centred teaching and learning environment and providing the students with social, cultural and recreational opportunities that will facilitate the full realization of their potential for academic and personal growth; and
- (g) **Equity and social justice** by ensuring equal opportunity and non-discrimination on the basis of personal, ethnic, religious, gender or other social characteristics.

2.3.4 Functions

The main Functions of DUCE are to: -

- (i) Provide facilities for study and training in theory, principles, procedures, practices, and techniques in education, and in such other related disciplines as the College may decide from time to time;
- (ii) Conduct quality programmes at undergraduate and postgraduate degree levels as well as diploma and certificate levels;
- (iii) Engage in basic and applied research and use the results to improve teaching, learning and the provision of public service;
- (iv) Routinely evaluate and adjust the quality of training, including curricula, so as to remain relevant to the needs of the community, the country and the region;
- (v) Provide consultancy and advisory services;
- (vi) Promote experimentation with new teaching and learning approaches and models;
- (vii) Ensure an effective and efficient legal and institutional framework and develop and maintain a supportive organizational culture;
- (viii) Engage in resource mobilization activities that are within the mission of the College;
- (ix) Promote effective and efficient human resources management function at the College;
- (x) Employ modern library technology and management techniques in the provision of training, research and consultancy services; and
- (xi) Promote gender balance and mainstreaming at the College and in the society.

2.4 PLANNED ACTIVITIES DURING THE YEAR 2022/23

During the Financial Year 2022/23, the College planned to carry out several activities. Keys among them were as follows: -

2.4.1 Academic

During the Financial Year 2022/23, the College planned to carry out the following academic activities: -

- (i) To enrol a total number of 6,546 students: 6,306 undergraduate (2,300 first year students and 4,006 continuing students) and 240 postgraduate students;
- (ii) To Facilitate Teaching and Learning for the College and Demonstration schools;
- (iii) To conduct 40 research and 100 publications;
- (iv) To develop four new academic programmes (One PhD, two Masters and one undergraduate);
- (v) To sensitize 6,100 students and 520 staff on HIV, AIDS and Non-Communicable Diseases (NCDs) e.g. Blood Pressure, Diabetes etc;
- (vi) To facilitate Special Education Unit; and
- (vii) To sensitize and create awareness to 520 staff and 6,100 students on how to combat corruption.

2.4.2 Infrastructure Development

This section underscores the planned activities for infrastructure development as follows:

- (i) Construction of Building for Faculty of Humanities and Social sciences with Lecture Rooms and Rooms for Students with Special Needs (Consultancy fee Pre-Contract);
- (ii) Construction of College fence;
- (iii) Design and Construction of Science Laboratory and Class Rooms at Secondary School;
- (iv) Design and Construction of Class Rooms at Primary School; and
- (v) General Maintenance, Rehabilitation and Modification of College Buildings and Infrastructure.

2.4.3 Staff Matters

This section highlights the plan for staff matters in terms of staffing and training as follows: -

(i) Staffing

In the year 2022/23, the College planned to recruit 40 members of staff (25 Academic staff and 15 Administrative staff).

(ii) Training

The College planned to continue training new 25 staff (20 academic and 5 administrative staff) in the year 2022/23. Further, the College planned to continue to facilitate short courses to staff in need as well as in-house training in order to improve their performance.

2.5 ATTAINMENT IN PHYSICAL TERMS AS AT 30 JUNE 2023

During the period from 1 July 2022 to 30 June 2023, the College attained the following results in physical terms: -

2.5.1 Academic matters

This section explains achievements of academic matters such as Students Enrolment, Teaching and Learning, Research and Publications, New Academic Programmes, HIV/AIDS and Non-communicable Diseases, Special Education Unit and Anti-Corruption Awareness. These are described as follows: -

(i) Students Enrolment

The College managed to register 5,883 students out of the planned 6,546 which is 89.9%. Out of which 5,721 (87.39%) are undergraduate students (2,007 (87.3%) first year students and 3,714 (92.7%) continuing students) and 162 (67.5%) postgraduate students, out of this 82 are first year and 80 are continuing students) as shown in **Table 1**.

Table 1: Student's enrolment in the year 2022/23

Degree Type	Male	Female	Total	Dropout	Total
Undergraduate					
1 st Year Students	934	1073	2007	143	1864
2 nd Year Students	918	860	1778	33	1745
3 rd Year Students	933	1003	1936	14	1922
Sub -Total	2,785	2,936	5,721	190	5,531
Postgraduate					
Master					
1 st Year Students	31	51	82	2	80
2 nd Year Students	26	28	54	1	53
Postgraduate Diploma in Education (PGDE)	15	11	26	0	26
Sub -Total	72	90	162	3	159
Total	2,857	3,026	5,883	193	5,690

Source: Admission Office

Table 2: Students dropped out during the year 2022/23

Year/Course	Arts			Science			Total Drop out
	Male	Female	Total	Male	Female	Total	
1st Year	50	76	126	9	8	17	143
2nd Year	10	17	27	3	3	6	33
3rd Year	6	4	10	3	1	4	14
Postgraduate Diploma	0	0	0	0	0	0	0
Masters	2	1	3	0	0	0	3
Total	68	68	68	68	68	68	68

Source: Admission Office

NOTE: Figures for dropout will be established after approval of examination result by the Senate.

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Table 3: Reasons for Dropout and Postponement

Year/Course	Deceased	Deregistered	Postponed students	Discontinued studies	from	Total
1st Year	1	11	20		111	143
2nd Year	2	0	10		21	33
3rd Year	0	0	8		6	14
Postgraduate Diploma	0	0	0		0	0
Masters	0	0	2		1	3
Total	3	11	40		139	193

Source: Admission Office

(ii) Teaching and Learning

The College was involved in the Teaching Practice Supervision exercise whereby a total number of 3,850 students were supervised and TZS 525,509,100.00 incurred. Also, Chemicals and laboratory consumables as well as equipment for teaching and learning amounting to TZS 296,445,758.91 for the College and Demonstration schools have been incurred for the period as planned.

(iii) Research and Publications

The College recorded a total of 35 research projects out of 40 planned projects and 93 publications out of 100 publications planned mostly, journal articles. These journal articles have been published in various local and international journals. The main areas of research and publications are Education, Humanities and Social Science and Science and Technology.

(iv) New Academic Programmes

The College has continued to expand its capacity to offer new academic programmes in order to cater for public demands. In the Financial Year 2022/23, the College has developed one new postgraduate program, Postgraduate Diploma in Guidance and Counselling (PGD-GC). As at 30 June 2023 a total of seven (7) programmes were in different stages of development/approval. Table 4 indicates these programmes and the level of progress: -

Table 4: Number of programmes in the pipeline as at 30 June 2023

S/N	Name of Programmes	Level reached	
		2021/22	2022/23
1	BA in Language Practice	Amendments were made and the program was resubmitted to the Senate Undergraduate Committee on 30 April 2022 for further deliberations.	Currently among the programmes in pipeline and is in development stage
2	Postgraduate Diploma in Teaching Kiswahili as a Foreign Language programme	Resubmitted to TCU on 27 May 2022 and the status is "on submission stage"	Resubmitted to TCU and waits for the Commission's decision
3	Postgraduate Diploma in Counselling and Guidance	Submitted to TCU on 20 June 2022 for Approval.	Approved, the first batch of students will be admitted in 2023/24 academic year.
4	BA in Special Education	The program was pending for capacity building to Instructors.	Currently among the programmes in pipeline and is in development stage

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S/N	Name of Programmes	Level reached	
		2021/22	2022/23
5	MA. Sustainable Development	-	Currently among the programmes in pipeline and is in development stage
6	Master of Education in Instructional Technology	-	Currently among the programmes in pipeline and is in development stage
7	Teacher Continuous Professional Development Programme	-	Currently among the programmes in pipeline and is in development stage

Source: Deputy Principal (Academic, Research and Consultancy) Office

(v) HIV/AIDS and Non-communicable Diseases

The College continued with its commitment to identify and support its affected members of staff. Also, the College has programmes for provision of education to its members of staff and students regarding HIV/AIDS and Non-communicable Diseases. During this reporting period, the College managed to provide education to both staff and students on HIV/AIDS through various seminars and workshops. The main focus of all these trainings was on issues related to magnitude of the pandemics, causes, impacts and ways to prevent them. Likewise, the protective gears to students and staff were made available where a total of 128,800 male condoms were distributed during the reporting period. In addition, the College has sports programs that involve staff and students in physical exercises as a way to prevent these diseases. Also, the College provides advice on diet as a means to prevent such diseases.

(vi) Special Education Unit

The College recognizes the need to provide inclusive education and support to students with special needs. In regard to this, the College offers facilities that support teaching and learning, readers who supports them, addition of time in examinations, accommodation and other services that are of importance to them. During this reporting period, TZS 80,740,000 has been paid to readers who supports students with special needs.

(vii) Anti-Corruption Awareness

The College continued to educate its students on anti- corruption strategies during Orientation Week Program. Sensitization on corruption issues to staff conducted during Principal's meeting. In addition, Leadership Ethics Management and Integrity Committees are fully operating and anti-corruption risk register and its implementation action plan are in place. Also, Three Anti-corruption campaign were conducted to students (i) during orientation week program whereby officers from PCCB were facilitated (ii) during Principal Day PCCB officers also addressed all first-year students and (iii) one seminar for all students on anti-corruption was conducted and formation of anti-corruption club was formed at DUCE. However, there was no corruption incidence which has been identified and sensitization are continuously provided.

(viii) Infrastructural Development

This section explains the College's infrastructure development attainments as follows: -

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- (a) The detailed designing process for Faculty of Humanities Block with Lecture Rooms and Rooms for Students with Special Needs had been completed, awaiting construction process to commence through HEET Project in the Financial Year 2023/24;
- (b) Fence Construction was planned to be done in two phases and first phase was planned to be implemented in the Financial Year 2022/23. The construction of first phase of the fence with length of 565 metres has been accomplished in Financial Year 2022/23 as planned;
- (c) The detailed designing process for Design and Supervision of Science Laboratory and Class rooms for Secondary School has been completed and First Phase construction is also complete. The second phase will be executed using College's own fund and donor grants in the Financial Year 2023/24;
- (d) Designing of Class Rooms at Primary School has been accomplished, first as well as Second Phase construction of the same completed and two classrooms are now in use. The third phase will be executed in the Financial Year 2023/24; and
- (e) The College continued with General Maintenance, Rehabilitation and Modification of College Buildings and Infrastructure as per established needs.

2.5.2 Staff Matters

This section explains achievements for staff matters such as staffing and training as follows:

(i) Staffing

The College staffing is made up of academic members of staff and administrative members of staff. In the year 2022/2023, the College recruited 64 members of staff (all of them Academic staff) and the recruitment process for other 4 academic staff and 24 Administrative staff is in final stage. Therefore, Up to June, 2023, the total number of College staff was 577 out of which 248 are females and 329 are males. The College has 289 members of academic staff, out of which women are 101 (34.9%). Likewise, the number of members of administrative staff was recorded to be 288, out of which 147 were female staff (51%).

(ii) Training

In the Financial Year 2022/23, new 23 staff (20 academic and 3 administrative staff) were facilitated to attend various training at different levels. Out of 23 staff, 4 are pursuing PhD and 17 Master's degree while 3 are doing diploma programmes. In addition, the College continued to facilitate training for 60 staff who are continuing with studies in the Financial Year 2022/23, out of which 56 are members of academic staff (47 PhD and 9 Master's and 4 administrative staff at Bachelor's Degree and Diploma level as indicated in **Table 5**. Also, the College offered short course training to 34 staff for various professional requirements as at 30 June 2023.

Table 5: Staff Training for the year 2022/23

Staff Trained at PhD, Master's Degree, Bachelor's Degree, Diplomas and Certificates	New staff	Continuing staff	Completed	Total in Training
A: Academic Staff Trained in FY 2022/23 - PhD				
Male	02	30	08	32

Dar es Salaam University College of Education

Staff Trained at PhD, Master's Degree, Bachelor's Degree, Diplomas and Certificates	New staff	Continuing staff	Completed	Total in Training
Female	02	17	06	19
Sub-Total	04	47	14	51
B: Academic Staff Trained in FY 2022/23 - Master's Degree				
Male	9	06	03	15
Female	7	03	02	10
Sub-Total	16	09	05	25
C: Admin. Staff Trained in FY 2022/2023 - Master's Degree				
Male	01	01	00	02
Female	00	00	00	00
Sub- Total	01	01	00	02
D: Admin. Staff Trained in FY 2022/2023 - Bachelor's Degree and Diploma				
Male	00	01	01	01
Female	00	01	00	01
Sub- Total	00	02	01	02
E: Admin. Staff Trained in FY 2022/23 - Diplomas/Certificates				
Male	00	00	00	00
Female	02	01	00	03
Sub-Total	02	01	00	03
Total	23	60	20	83

Source: Administration and Human Resource Management Directorate

2.5.3 Services in-kind

During the year under review, among 83 staff who were on studies, 35 of them had acquired sponsorships from different institutions and organisations as shown in the **Table 6**.

Table 6: Academic Staff Sponsorship in the Year 2022/23

No.	Sponsorship	Course	Number of Staff
1	African Economic Research Consortium (AERC)	PhD	1
2	African Laser Centre Research Grant Award	PhD	1
3	Free State University	PhD	1
4	Göteborg University- Sweden	PhD	1
5	KU Leuven	PhD	1
6	Minnesota University-USA	PhD	1
7	St Cyril University	PhD	1
8	Victoria University	PhD	1
9	Epidemiological Surveillance for Infectious Diseases in Sub-Saharan Africa (ESIDA)	PhD	2
10	International Development Research Centre (IDRC)	PhD	1
11	Irish Government Scholarship through GATE	PhD	1
12	Nazabayev University	PhD	1

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No.	Sponsorship	Course	Number of Staff
13	United Nations University Institute for the Advanced Study of Sustainability (UNU-IAS)	PhD	1
14	University of Umea	PhD	1
15	HEET Scholarship Project	PhD	9
16	HEET Scholarship Project	Masters	7
17	Japanese Government Scholarship (MEXT)	PhD	1
18	UDSM - Merit Scholarship	Masters	3
	Total		35

Source: Administration and Human Resource Management Directorate

Moreover, the College has 18 Tanzanian volunteers (10 males and 8 females) who volunteered to work in different cadres as shown in **Table 7**.

Table 7: Volunteers worked at DUCE for the year 2022/23

No	Name	Gender	Department
1	Ms. Rosemary Goodluck	F	FoHSS
2	Mr. Illumbo Raymond	M	Languages & Literature
3	Mr. Edgar Liganga	M	ICT
4	Mr. Francisco Jeremiah	M	Estates
5	Mr. Fadhili Kaduma	M	Estates
6	Mr. Suleiman Pembe	M	Estates
7	Ms. Shamila Issa	F	Estates
8	Mr. Hussein Mjenga	M	FoEd
9	Ms. Anna Petro	F	PMU
10	Ms. Aurelia Mahimbo	F	Finance
11	Ms. Hadija Nguzo	F	Dispensary
12	Ms. Kibibi Hassan	F	Primary
13	Ms. Ananema Kiula	F	DP (Academic, Research and Consultancy)
14	Ms. Lida Mbarangu	F	Chang'ombe Demonstration Secondary School
15	Mr. Sedenga Rajabu	M	Chang'ombe Demonstration Secondary School
16	Mr. Stephen Msemwa	M	Chang'ombe Demonstration Secondary School
17	Mr. Christina Peter	M	Chang'ombe Demonstration Secondary School
18	Mr. Bijali Nicomedi	M	Chang'ombe Demonstration Secondary School

Source: Administration and Human Resource Management Directorate

2.6 CHALLENGES ENCOUNTERED

The College faced various challenges in the implementation of the Budget for the Financial Year 2022/23 as follows: -

- (i) In the Financial Year 2022/23, the Government did not release TZS 500,000,000 allocated for Capital Development fund. Due to this, Consultancy Service for Design and Supervision of Science Laboratory and Class Rooms at Secondary School and Design and Construction of Class Rooms at Primary School were not implemented fully as planned. However, in order to overcome this, the College used available infrastructure, including those for degree programmes to facilitate teaching and learning in Demonstration Schools; and

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- (ii) Low students' enrolment particularly on Postgraduate programs which lead to low revenue. To enable the College operation without being affected by lack of funds expected from postgraduate tuition fees, the College reviewed its priorities to ensure that cross cutting expenses are not affected.

2.7 FUTURE PLANS

The College intends to improve the following areas: -

- (i) To increase the number of graduates each year. This will involve developing new Degree programmes;
- (ii) To recruit adequate and qualified academic and administrative staff for the College. This will involve increasing number of academic staff to be trained at PhD level and improving practical skills of all instructors at the College;
- (iii) Ensure sustainability and continued Degree training. This is to be realized by producing an increased number of graduates annually according to demands and professional development;
- (iv) Improve the quality of performance of our students so that they fit the requirement of the contemporary labour markets. This is to be realized by systematically analysing the current teaching and examination systems and types as well as amount of inputs;
- (v) Make Education Curriculum more holistic by inclusion of Cross-Cutting issues. To realize this, the College need to incorporate cross-cutting issues such as Gender, HIV and AIDS, Environmental issues and Children's rights in education curriculum;
- (vi) To establish mechanisms for inculcating and enhancing entrepreneurial and innovation attitude into our students and diversify our programmes so that it fits the current market demand to improve employability of our graduates;
- (vii) Infrastructure Development: To continue with expansion of Administration and Research Building; consultancy services and construction of Humanities and Social Science building and rooms for students with special needs; improvement of ICT infrastructure, construction of postgraduate building and general rehabilitation of the College buildings and other infrastructure;
- (viii) Implementation of the Higher Education for Economic Transformation in various areas as stipulated in the grant agreement as well as University Strategic Implementation Plan (USIP) and Project Appraisal Document (PAD);
- (ix) The College will continue to follow up development funds allocated in the Ministry of Finance through the Ministry of Education, Science and Technology in order to implement the project intended using the allocated funds in the financial year 2023/24; and
- (x) The College will market its postgraduate programs in order to increase the enrolment in the academic year 2023/24. This will help the College to get more revenues from tuition fees.

2.8 COLLEGE GOVERNANCE

The College is led by the Principal who is the Chief Executive Officer. The Principal of the College is responsible to the Vice Chancellor through the Governing Board for Academic and Administrative matters related to the College and also responsible to senate and Council. The Principal is assisted by two Deputy Principals (one responsible for Academic, Research and Consultancy and the other one for Planning, Finance and Administration), Faculty Deans,

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Directors, Managers and Heads of Academic and Administrative departments. The College matters are channelled to the higher University of Dar es Salaam participatory organs through the College Governing Board, which is the supreme organ of the College.

2.8.1 Governing Board

The Dar es Salaam University College of Education Charter (2010) provides for a Governing Board which provides the overall guidance and direction of the College. The Board is composed of 11 members including the Chairperson, out of which one member is ex-officio. The College's Governing Board as at 30 June 2023 was composed of Tanzanian from within and outside the College as shown in **Table 8**.

Table 8: Governing Board Members for the Year 2022/23

No.	Name	Age	Position	Nationality	Date of Appointment	Qualification	Status
1.	Prof. William A.L. Anangisye	60	Vice Chancellor, University of Dar es Salaam	Tanzanian	1/7/2021	PhD in Education	Chairperson
2.	Prof. Stephen O. Maluka	45	Principal, Dar es Salaam University College of Education	Tanzanian	1/7/2021	PhD in Public Health	Ex - Officio Member
3	Eng. Mary M. Swai	61	Member of the UDSM Council	Tanzanian	1/7/2021	M.Sc. Highway Engineering	Member
4.	Prof. Esther W. Dungumaro	56	Principal - MUCE	Tanzanian	1/7/2021	PhD in Sociology	Member
5.	Prof. Carolyn I. Nombo	55	Deputy Permanent Secretary- Ministry of Education, Science and Technology	Tanzanian	1/7/2021	PhD in Social Sciences	Member
	Dr. Franklin J. Rwezimula	51	Deputy Permanent Secretary- Ministry of Education, Science and Technology	Tanzanian	1/7/2023	PhD in Global Environmental Studies and Environmental Management	Member
6.	Mr. Ephraim A. Simbeye	45	Director of Education and Administration PO-RALG	Tanzanian	1/7/2021	Master in Education	Member
	Mr. Vicent B. Kayombo	49	Director of Education and Administration PO-RALG	Tanzanian	1/7/2023	Master in Education	Member
7.	Prof. Bonaventure S. Rutinwa	63	Deputy Vice Chancellor - University of Dar es Salaam	Tanzanian	1/7/2021	PhD in Law	Member

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No.	Name	Age	Position	Nationality	Date of Appointment	Qualification	Status
8	Dr. Budeba P. Mlyakado	44	UDASA DUCE Representative	Tanzanian	1/4/2022	PhD in Social and Behavioral Science	Member
9.	Mr. Shabani R. Simba	22	President - DARUSO DUCE	Tanzanian	1/7/2022	Undergraduate Degree Student	Member
	Mr. Rogathe S. Ombay	22	President - DARUSO DUCE	Tanzanian	1/7/2023	Undergraduate Degree Student	Member
10.	Prof. Nelson K. Boniface	49	Director Undergraduate Studies- UDSM	Tanzanian	1/7/2021	PhD in Mineralogy	Member
11.	Dr. Innocent B. Rugambuka	52	Representative THTU - DUCE	Tanzanian	1/7/2021	PhD in Education	Member

During the period under review, the Board was served by Corporate Council and Head of Legal Unit as a Secretary.

(i) Governing Board Meetings

There were six meetings (Four regular and two special) of the Governing Board in the Financial Year 2022/23. The main Agenda discussed are as summarized in **Table 9:**

Table 9: Governing Board Meetings for the Year 2022/23

No	Meeting No.	Date held	Type	Main Agenda
1	86 th	19/08/2022	Regular	Approved: - Facts and Figures for the Financial Year 2021/22; - Recast Budget for the Financial Year 2022/23; - College Statement of Income and Expenditure for the fourth quarter and financial year 2021/22; - Report on implementation of the Strategic Plan for the Fourth Quarter and financial year 2021/22; - Performance Contract implementation report for the Fourth Quarter and the financial year 2022/23; - Report on implementation of the CAG Audit Report for the Financial Year 2021/22; - College report on Procurement activities for the Fourth quarter and Financial Year 2021/22; - Internal Audit Annual Plan for the Financial Year 2022/23; - Internal Audit Charter; - Internal Audit Report for the Fourth Quarter of the year 2021/22; - Report on implementation of the CAG Audit Report for the Financial Year 2020/21 as at 30 June 2022; - Audit Committee Charter; - Audit Committee Work Plan for the Financial Year 2022/23; - Risk Register 2022/23; - Risk Treatment Action Plan for the Financial Year 2022/23; - Report on implementation of the Risk treatment action plan for the Fourth Quarter and Annual report of the year 2021/22; and - College Health Policy.
2	87 th	16/09/2022	Special	Approved: - - Financial Statements for The Year Ended 30 June 2022.

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No	Meeting No.	Date held	Type	Main Agenda
3	88 th	25/11/2022	Regular	<p>Approved:</p> <ul style="list-style-type: none"> - College Statement of Income and Expenditure for the period of 1 July -30 September 2022; - Report on Procurement activities from 1 October - 31 December 2023; - Report on implementation of the Strategic Plan for the First Quarter for financial year 2022/23; - Performance Contract implementation report for First Quarter of the financial year 2022/23; - Internal Audit Report for the First Quarter of the year as 30 September 2022; - Report on implementation of the CAG Audit Report for the Financial Year 2021/22; - Report on implementation of the Risk treatment action plan for the First Quarter of the year 2022/23; - Proposal for Writing off Bad Debts; and - Disaster Recovery Management Policy, 2022.
4	89 th	19/12/2022	Special	<p>Approved:</p> <ul style="list-style-type: none"> - Report of the Controller and Auditor General on the Financial Statements and Compliance Audit for the Financial Year ended 30 June 2022.
5	90 th	16/02/2023	Regular	<p>Approved:</p> <ul style="list-style-type: none"> - College Statement of Income and Expenditure for the period of 1 October - 31 December 2023; - Report on Procurement activities from 1 October, 31 December 2023; - Report on implementation of the Strategic Plan for the Second Quarter for financial year 2022/23; - Performance Contract implementation report for Second Quarter of the financial year 2022/23; - Internal Audit Report for the Second Quarter of the year 2022/23; - Report on implementation of the CAG Audit Report for the Financial Year 2021/22 as at 31 December 2022; - Report on implementation of the Risk treatment action plan for the Second Quarter of the year 2022/23; - Report on implementation of the CAG Audit Report for the Financial Year 2021/22; - Budget For the Financial Year 2023/24; - HIV, AIDS and Non-Communicable Disease Guidelines and Operational Procedures; - Staff Training and Development Policy and Operational Procedures; - Incentive Scheme of the Dar es Salaam University College of Education (DUCE); and - Addendum to Guidelines for Internship for Administrative and Technical Staff.

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No	Meeting No.	Date held	Type	Main Agenda
6	91 st	22/5/2023	- Regular	<ul style="list-style-type: none"> - Approved: - - College Statement of Income and Expenditure for the Third Quarter of the Financial Year 2022/23; - Procurement Report for the Third Quarter of the Financial Year 2022/23; - Report on implementation of the Strategic Plan for the Third Quarter for financial year 2022/23; - Performance Contract implementation report for Third Quarter of the financial year 2022/23; - Internal Audit Report for the Third Quarter of the year 2022/23; - Report on implementation of the Risk treatment action plan for the Third Quarter of the year 2022/23; - Report on implementation of the CAG Audit Report for the Financial Year 2021/22 as at 30 March 2023; - Review of the College Rolling Strategic Plan; - Review of the College Investment Policy and Pricing Policy; and - College Annual Procurement Plan for the financial year 2023/24; - Guidelines for Implementation of the College Health Policy

(ii) Attendance of Governing Board Members 2022/23

The Governing board attendance of the six meetings held during the year is summarised in the Table 10.

Table 10: Attendance of Governing Board Members

No.	Name	Meetings					
		86 th	87 th	88 th	89 th	90 th	91 st
1.	Prof. William A.L. Anangisye	P	P	P	P	P	P
2.	Prof. Stephen O. Maluka	P	P	P	P	P	P
3.	Eng. Mary M. Swai	P	P	P	P	P	P
4.	Prof. Esther W. Dungumaro	P	P	P	P	P	P
5.	Prof. Carolyn I. Nombo	P	P	P	P	P	A
6.	Mr. Ephraim A. Simbeye	A	A	P	A	P	ALT
7.	Prof. Bonaventure S. Rutinwa	P	P	P	P	P	A
8.	Dr. Budeba P. Mlyakado	P	P	P	P	P	P
9.	Mr. Shabani R. Simba	P	P	P	P	P	P
10.	Prof. Nelson K. Boniface	P	P	P	P	A	P
11	Dr. Innocent B. Rugambuka	P	P	P	p	P	P

KEY:

- P - Present
- A - Absent with apology
- AB - Absent without apology
- ALT - Present through an alternative
- N/A - Not a member

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2.8.2 Governing Board Committees

The Board has six committees which are currently assisting the Board in discharging its functions. These are; Audit Committee, Funding Promotion Committee, Students' Affairs Committee, Estates Committee, Appointments and Human Resources Committee and College' Academic Committee.

2.8.2.1 Audit Committee

The Audit Committee assists the Board in fulfilling its oversight responsibilities on financial reporting process, the system of internal control, the audit process and the College's process for monitoring compliance with laws and regulations. The College Audit Committee as at 30 June 2023 was composed of five members as shown in Table 11.

Table 11: Audit Committee Members for the Year 2022/23

No.	Name	Age(years)	Qualification	Status
1.	Prof. Nelson K. Boniface	49	PhD in Mineralogy	Chairperson
2.	CPA Margaret G. Kahurananga	52	CPA, MBA	Member
3.	CPA. Sayumwe B. Kayanda	45	CPA, MBA	Member
4.	CPA. Exaut J. Mwakihaba	51	CPA, MBA	Member
5.	Dr. Rose J. Mbijima	48	PhD in Kiswahili	Member

During the period under review, the Committee was served by Head, Internal Audit Unit as a Secretary.

(i) Audit Committee Meetings

There were Six meetings of the Audit Committee from July 2022 to June 2023 (Two were special and four were regular meetings) as summarized in Table 12.

Table 12: Audit Committee Meetings for the Year 2022/23

No	Meeting No.	Date held	Type	Main Agenda
1.	67 th	19/7/2022	Regular	Discussed and recommended to the Governing Board the - Internal audit reports for the quarter ended 30 June 2022; - Management current status of implementation of the CAG audit report the year ended 30 June 2021; and - Report on implementation of the Risk Register for the fourth Quarter 2021/22.
2.	68 th	12/9/2022	Special	Discussed and recommended to CAG DUCE draft of Financial Statements for the year 2021/22.
3.	69 th	28/10/2022	Regular	Discussed and recommended to the Governing Board the - Internal audit reports for the quarter ended 30 September 2022; and - Report on implementation of the Risk Register for the first Quarter 2022/23.
4.	70 th	14/12/2022	Special	Received, discussed and recommended to the Governing Board DUCE audited Financial Statements and management audit report for the year ended 30 June 2022.

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5	71 st	31/1/2023	Regular	Discussed and recommended to the Governing Board the - Internal audit reports for the quarter ended 31 December 2022; - Management current status of implementation of the CAG audit reports the year ended 30 June 2022 as at December 2022; and - Report on implementation of the Risk Register for the Second Quarter 2022/23.
6	72 nd	28/4/2023	Regular	Discussed and recommended to the Governing Board the - Internal audit reports for the quarter ended 31/3/2023; - Management current status of implementation of the CAG audit reports the year ended 30 June 2022 as at March 2023; and - Report on implementation of the Risk Register for the Third Quarter 2022/23.

(ii) Attendance of Audit Committee members 2022/23

The Audit Committee members attendance in the meetings held during the year is summarized in the **Table 13**.

Table 13: Attendance of Audit Committee Members for the Year 2022/23

No.	Name	Meetings					
		67 th	68 th	69 th	70 th	71 st	72 nd
1.	Prof. Nelson K. Boniface	P	P	P	P	P	A
2.	CPA Margaret G. Kahurananga	P	A	P	P	P	P
3.	CPA. Sayumwe B. Kayanda	P	P	P	P	A	P
4.	CPA. Exaut J. Mwakihaba	A	P	P	P	P	P
5.	Dr. Rose J. Mbijima	P	P	P	P	P	P

KEY:

P	-	Present
A	-	Absent with apology
AB	-	Absent without apology
ALT	-	Present through an alternative
N/A-		Not a member

2.8.2.2 Funding Promotion Committee

The College's Funding Promotion Committee assists the Board in guiding and monitoring the financial reporting process. It is responsible for endorsing all financial related activities of the College. During the Financial Year 2022/23 the Funding Promotion Committee composed of Seven (7) members as shown in **Table 14**.

Table 14: Funding Promotion Committee Members for the Year 2022/23

No.	Name	Age	From	Date of Appointment	Qualification	Status
1.	Prof. William A.L. Anangisye	60	VC-UDSM	1/7/2021	PhD in Education	Chairperson
2.	Prof. Stephen O. Maluka	45	Principal (DUCE)	1/7/2021	PhD in Public Health	Member
3.	CPA Hidaya A. Karunde	48	Acting Director, Audit and Investigation-HELSB	1/7/2021	CPA, MBA	Member
4.	CPA. Salum M. Rugambwa	48	Director Finance and Administration-eGA	1/7/2021	CPA, MBA	Member

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No.	Name	Age	From	Date of Appointment	Qualification	Status
5.	CPA. Wilfred E. Luyangi	55	Director, Finance and administration-UDSM	1/7/2021	CPA, ADA	Member
6.	Dr. Innocent B. Rugambuka	52	THTU- DUCE representative	1/7/2021	PhD in Education	Member
7.	Mr. Nuru Y. Juma	22	DARUSO-DUCE representative	1/7/2021	Student	Member
	Ms. Sophia I. Shambala	21	DARUSO-DUCE representative	1/7/2023	Student	Member

During the period under review, the Committee was served by Manager, Planning and Development Unit as a Secretary.

(i) Funding Promotion Committee Meetings

There were four ordinary meetings of the Funding Promotion Committee in the year 2022/23. The main agenda discussed are as summarized in **Table 15**.

Table 15: Funding Promotion Committee Meetings for the Year 2022/23

No.	Meeting No.	Date held	Type	Main Agenda
1.	70 th	25/7/2022	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - College Statement of Income and Expenditure for the period of 1 April-30 June 2022; - College report on Procurement activities for the period of 1 April -30 June 2022; - College Strategic Plan implementation report for the period of 1 April -30 June 2022; - Performance Contract implementation report for the period of 1 April -30 June 2022; - College Facts and Figures for the year 2021/22; and - Proposed College Health Policy.
2.	71 st	26/10/2022	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - College Statement of Income and Expenditure for the period of 1 July -30 September 2022; - College Report on Procurement Activities from 1 July -30 September 2022; - College Strategic Plan implementation report for the period of 1 July -30 September 2022; - Performance Contract implementation report for the period of 1 July -30 September 2022; and - Proposal for College Tenants Debt Write off.
3	72 nd	01/2/2023	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - College Statement of Income and Expenditure for the period of 1 October-31 December 2022; - Report on procurement activities from 1 October- 31 December 2022; - College Strategic Plan implementation report for the period of 1 October- 31 December 2022; - Performance Contract implementation report for the period of 1 October- 31 December 2022; - College Annual Budget for the Financial Year 2023/24; and - HIV, AIDS and Non communicable Diseases Policy Implementation Guidelines.

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No.	Meeting No.	Date held	Type	Main Agenda
4	73 rd	03/5/2023	Regular	Discussed and Recommended to the Governing Board; - College Statement of Income and Expenditure for the period of 1 January- 31 March 2023; - Report on Procurement activities from 1 January- 31 March 2023; - College Strategic Plan implementation report for the period of 1 January- 31 March 2023; - Performance Contract implementation report for the period of 1 January- 31 March 2023; - Review of the College Rolling Strategic Plan; - Review of the College Investment Policy; - College Annual Procurement Plan for the financial year 2023/24; and - Guidelines for Implementation of the College Health Policy

(ii) Attendance of Funding Promotion Committee members 2022/23

The Funding Promotion committee members' attendance in the meetings held during the year is summarized in the **Table 16**.

Table 16: Attendance of Funding Promotion Committee Members

No.	Name	Meetings			
		70 th	71 th	72 nd	73 rd
1.	Prof. William A.L. Anangisye	P	P	P	P
2.	Prof. Stephen O. Maluka	P	P	P	P
3.	CPA Hidaya A. Karunde	P	P	P	P
4.	CPA. Salum M. Rugambwa	P	P	P	P
5.	CPA. Wilfred E. Luyangi	P	ALT	ALT	ALT
6.	Dr. Innocent B. Rugambuka	P	P	P	P
7	Mr. Nuru Y. Juma	P	P	P	P

KEY:

P	-	Present
A	-	Absent with apology
AB	-	Absent without apology
ALT	-	Present through an alternative
N/A	-	Not a member

2.8.2.3 Students Affairs Committee

The College's Students Affairs Committee comprised of seven members as listed below. The Students Affairs Committee deals with all students' social affairs. The Students Affairs Committee as at 30 June 2023 was composed of seven members as shown in **Table 17**.

Table 17: Students Affairs Committee Members for Year 2022/23

No	Name	Age (Years)	From	Date Started	Qualification	Status
1.	Prof. Bonaventura S. Rutinwa	63	DVC -Academic UDSM	1/7/2021	PHD in Law	Chairperson

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No	Name	Age (Years)	From	Date Started	Qualification	Status
2.	Prof. Method S. Semiono	43	DP (Planning, Finance and Administration) - DUCE	1/7/2021	PhD in Kiswahili	Vice Chairperson
3.	Dr. Rita A. Lyatuu	44	Lecturer-DUCE	1/7/2021	PHD in Environmental Science	Member
4.	Adv. Fortunatus P. Swai	51	Corporate counsel - DUCE	1/7/2021	LLM	Member
5.	Dr. Saning'o S. Mollel	47	Medical Officer - Incharge	1/7/2021	Masters in Medicine	Member
6.	Mr. Shaabani R. Simba	23	President - DARUSO DUCE	1/7/2021	Student	Member
7.	Mr. Maduhu J. Kilulu	24	Vice President DARUSO-DUCE	1/7/2021	Student	Member

During the period under review, the Committee was served by Dean of Students as a Secretary.

(i) Students Affairs Committee Meetings

There were four regular meetings of the Students Affairs Committee in the Financial Year 2022/23. The main agenda discussed are as summarized in **Table 18**.

Table 18: Students Affairs Committee Meetings for the Year 2022/23

No.	Meeting No.	Date Held	Type	Main Agenda
1.	32nd	20/10/2022	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - A Report on Students Welfare Issues for the First Quarter of the 2022/23 Financial Year; - A report on Students Health Issues for the First Quarter of the 2022/23 Financial Year; - A Report from DARUSO First Quarter of the 2022/23 Academic year; - A Report on the Students Sports and Recreational Issues for the First Quarter of the 2022/23 Financial Year; - A report on the Implementation of the O3 Plus Project; and - Presentation of the Proposed DUCE Students Welfare Policy.
2.	33rd	19/1/2023	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - A Report on Students Welfare Issues for the Second Quarter of the 2022/23 Financial Year; - A report on Students Health Issues for the Second Quarter of the 2022/23 Financial Year; - A Report from DARUSO for the Second Quarter of the 2022/23 Financial Year; - A Report on the Students Sports and Recreational Issues for the Second Quarter of the 2022/23 Financial Year; - A report on the Implementation of the O3 Plus Project; and - A report on the Orientation Program for 2022/23 Academic year.

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No.	Meeting No.	Date Held	Type	Main Agenda
3.	34th	18/4/2023	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - A Report on Students Welfare Issues for the Third Quarter of the 2021/22 Financial Year; - A report on Students Health Issues for the Second Quarter of the 2022/23 Financial Year; - A Report from DARUSO for the third Quarter of the 2022/23 Financial Year; - A Report on the Students Sports and Recreational Issues for the Third Quarter of the 2022/23 Financial Year; - A report on the Implementation of the O3 Plus Project; and - Presentation of the second draft of the Proposed DUCE Students Welfare Policy.
4.	35th	17/7/2023	Regular	Discussed and Recommended to the Governing Board; <ul style="list-style-type: none"> - A Report on Students Welfare Issues for the fourth Quarter of the 2022/23 Academic year; - A report on Students Health Issues for the Third Quarter of the 2022/23 Academic year; - A Report from DARUSO Third Quarter of the 2022/23 Academic year; - A report on the Students Sports, Games and Recreational Third Quarter of the 2022/23 Academic year; and - Sustainability Plan of the O3 Plus Project.

(ii) Attendance of Students Affairs Committee members 2022/23

The Students Affairs Committee members' attendance in the committee meetings held during the year is summarised in **Table 19**.

Table 19: Attendance of Students Affairs Committee Members

No	Name	Meetings			
		32 nd	33 rd	34 th	35 th
1.	Prof. Boniventure S. Rutinwa	P	P	AB	P
2.	Prof. Method S. Semiono	P	P	P	P
3.	Dr. Rita A. Lyatuu	P	p	P	P
4.	Dr. Saning'o M. Sangeti	P	p	P	P
5.	Adv. Fortunatus P. Swai	P	P	P	P
6.	Mr. Shaabani R. Simba	P	P	P	P
7.	Mr. Maduhu J. Kilulu	P	P	P	P

KEY:

- P - Present
- A - Absent with apology
- AB - Absent without apology
- ALT - Present through an alternative
- N/A - Not a member

2.8.2.4 Estates Committee

The College's Estates Committee assists to oversee all activities related to environments, buildings and infrastructure of the College. The Estates Committee as at 30 June 2023 was composed of seven members as shown in **Table 20**.

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Table 20: Estates Committee Members for the Year 2022/23

No.	Name	Age (Years)	From	Date of Appointment	Qualification	Status
1.	Prof. Carolyne I. Nombo	55	Deputy Permanent Secretary, MoEST	1/7/2021 to Sept. 2021	PhD in Social Sciences	Chairperson
	Eng. Mary M. Swai	61	Director- Training, PPRA	1/10/2021	Masters in Highway Engineering	
2.	Prof. Stephen O. Maluka	45	Principal, DUCE	1/7/2021	PhD in Public Health	Member
3.	Dr. Christina R. Isingo	49	Deputy Principal, (Academic, Research and Consultancy)	1/7/2021	PhD in Ed. Foundation Management Lifelong Learning	Member
4.	Prof. Method S. Semiono	43	Deputy Principal, (Planning, Finance and Administration)	1/7/2021	PhD in Kiswahili	Member
5.	Ms. Matilda E. Mchome	42	Municipal Valuer, Temeke Municipal Council	1/7/2021	Masters of Science in Real Estate (MSc.RE)	Member
6.	Eng. Edmund A. Ndekely	36	Architect, Temeke Municipal Council	1/7/2021	Bachelor Degree of Architecture	Member
7.	Eng. Eustad J. Kikwasi	40	Enforcement Officer, Engineers Registration Board	1/7/2021	BSc.in Civil Engineering	Member

During the period under review, the Committee was served by Manager, Estates and Works Management Unit as a Secretary.

(i) Estates Committee Meetings

There were four regular meetings of the Estates Committee in the Financial Year 2022/23. The main Agenda discussed are as summarized in **Table 21**.

Table 21: Estates Committee meetings for the year 2022/23

No.	Meeting No.	Date held	Type	Main Agenda
1.	40 th	22/7/2022	Regular	Approved: <ul style="list-style-type: none"> - Implementation Report for various College Development Project for the fourth quarter of the financial year 2020/21 and the whole 2020/21 financial year; - Implementation report for rehabilitation of the College infrastructure for the fourth quarter of the 2021/22 financial year; and - Proposal on hiring of the Mbagala Hostels to the College staff, and the proposed rent.
2.	41 st	21/10/2023	Regular	Approved: <ul style="list-style-type: none"> - Implementation Report for various College Development Project for the first quarter of the financial year 2022/23; and

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No.	Meeting No.	Date held	Type	Main Agenda
				- Implementation report for rehabilitation of the College infrastructure for the first quarter of the 2022/23 financial year.
3.	42 nd	26/1/2023	Regular	Approved: - Implementation Report for various College Development Project for the second quarter of the financial year 2022/23; and - Implementation report for maintenance of the College infrastructure for the second quarter of the 2022/23 financial year.
4	43 th	24/4/2023	Regular	Approved: - Implementation Report for various College Development Project for the third quarter of the financial year 2022/23; - Implementation report for maintenance of the College infrastructure for the third quarter of the 2022/23 financial year; and - Proposed maintenance plan for college buildings and infrastructures for financial year 2023/24)

(ii) Attendance of Estates Committee members 2022/23

The Estate Committee members attendance in the meetings held during the year is summarized in the **Table 22** below.

Table 22: Attendance of Estates Committee members for the year 2022/23

No.	Name	Meetings			
		40 th	41 st	42 nd	43 rd
1.	Eng. Mary M. Swai	P	P	P	P
2.	Prof. Stephen Maluka	P	P	P	P
3.	Prof. Method S. Semiono	P	P	P	P
4.	Dr. Christina R. Isingo	P	P	P	p
5.	Eng. Eustad J. Kikwasi	P	P	A	a
6.	Arch. Edmund A. Ndekely	P	P	P	a
7.	Val. Matilda E. Mchome	P	A	P	P

KEY:

P	-	Present
A	-	Absent with apology
AB	-	Absent without apology
ALT	-	Present through an alternative
N/A	-	Not a member

2.8.2.5 Appointments and Human Resources Committee

The College's Appointment and Human Resources Committee deals with handling of appointments, approvals and related matters concerning both Academic and Administrative staff of the College. The College's Appointment Committee as at 30 June 2023 was composed of seven members as shown in **Table 23**.

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Table 23: Appointment and Human Resources Committee Members

No.	Name	Age (Yrs)	Position	Date of Appointment	Qualification	Status
1.	Prof. Stephen O. Maluka	45	Principal	1/7/2021	PhD in Public Health	Chairperson
2	Dr. Christina R. Isingo	49	Deputy Principal (Academic, Research and Consultancy)	2/9/2021	PhD in Ed. Foundation Management Lifelong Learning	Member
3.	Prof. Method S. Semiono	43	Deputy Principal (Planning, Finance and Administration)	1/7/2021	PhD in Kiswahili	Member
4.	Dr. Josta L. Nzilano	53	THTU DUCE Representative	1/7/2021	PhD in Education	Member
5	Dr. Gissa A. Mahende	44	UDASA DUCE Representative	1/7/2021	PhD in Education	Member
6.	Bi. Prisca B. Lwangili	43	Representative from President's Office Public Service Management	1/7/2021	MSc. Human Resource Management	Member
	Mr. Mohamed J. Gombati	44	Representative from President's Office Public Service Management	1/9/2022	MSc. Human Resource Management	Member

During the period under review, the Appointment and Human Resources Committee was served by Director, Administration and Human Resources Management Directorate as a Secretary.

(i) Appointment and Human Resources Committee Meetings

There were eight (Four regular and Four special) meetings of the Appointments and Human Resource Management Committee in the Financial Year 2022/23 as at June 2023. The main Agenda discussed are as summarized in **Table 24**.

Table 24: Appointment and Human Resources Committee Meetings

No.	Meeting No.	Date held	Type	Main Agenda
1.	57 th	26/7/2022	Regular	Approved: - Staff performance evaluation for the year 2021/22.
2	58 th	21/9/2022	Special	Approve - New Recruitments
3	59 th	27/9/2022	Special	Approved: - Staff Promotion for the year 2021/22 and re-categorization.
4.	60 th	24/10/2022	Regular	Discussed and Recommended to the Governing Board: - Discussed and endorsed pensions scheme (PSSSF and NSSF) reports for all staff.
5.	61 st	20/1/2023	Regular	Discussed and recommended to the Governing Board: - Review of staff Training and Development Policy; - Social Security Fund Reports; and - Staff Matters (Staff development, Training Plan, Retirement etc).

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No.	Meeting No.	Date held	Type	Main Agenda
6.	62 nd	09/2/2023	Special	Discussed and Recommended to the Governing Board: - Review of Staff Incentive Scheme; and - Review of Internship Guidelines.
7.	63 rd	20/3/2023	Special	Discussed and Recommended to the Governing Board -New academic staff re-advertised positions
8.	64 th	10/5/2023	Regular	Discussed and recommended to the Governing Board: - Staff Matters (Staff development, Training Plan, Retirement etc); - Staff Training Plan for 2023/24 Financial Year; - Client Service Charter; - Social Security Fund Reports; and - Staff Promotion and re-categorization for the year 2022/23.

(i) Attendance of Appointment and Human Resources Committee Members 2022/23

The Appointment Committee members attendance in the meetings held during the year is summarized in the **Table 25**.

Table 25: Attendance of Appointment and Human Resources Committee Members

No	Name	Meetings							
		57 th	58 th	59 th	60 th	61 st	62 nd	63 rd	64 th
1.	Prof. Stephen O. Maluka	P	P	P	P	P	P	P	P
2	Dr. Christina R. Ingo	P	P	P	P	P	P	P	P
3.	Prof. Method S. Semiono	P	P	P	P	P	P	P	P
4.	Dr. Josta L. Nzilano	P	P	P	P	P	P	P	P
5	Dr. Gissa A. Luhende	P	P	P	P	P	P	P	P
6	Ms. Prisca B. Lwangili	A	P	N/A	N/A	N/A	N/A	N/A	N/A
	Mr. Mohamed J. Gombati	N/A	N/A	P	P	P	P	P	P

KEY:

P	-	Present
A	-	Absent with apology
AB	-	Absent without apology
ALT	-	Present through an alternative
N/A	-	Not a member

2.8.2.6 College Academic Committee

The College Academic Committee is the principal decision-making organ in respect of all academic matters of the College. It is responsible to the Governing Board and the Senate for the control and general regulation of the instruction, education, research and consultancy within the College. The College Academic Committee as at 30 June 2023 was composed of 11 members as shown in **Table 26**.

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Table 26: College Academic Committee Members for the Year 2022/23

No.	Name	Age (Years)	Position	Date of Appointment	Qualification	Status
1.	Prof. Stephen O. Maluka	45	Principal (DUCE)	04/11/2019	PhD in Public Health	Chairperson
2.	Dr. Christina R. Isingo	49	Deputy Principal Academic, Research and Consultancy (DUCE)	02/9/2021	PhD in Education	Vice Chairperson
3.	Prof. Method S. Semiono	43	Deputy Principal Planning, Finance and Administration (DUCE)	30/6/2014	PhD in Kiswahili	Member
4.	Prof. Nelson K. Boniface	49	Director, UGS-UDSM	30/6/2019	PhD in Mineralogy	Member
5.	Dr. Edwin E. Babeiya	47	Dean Faculty of Humanities and Social Sciences (DUCE)	20/12/2021	PhD in Public Administration	Member
6.	Dr. David S. Kacholi	45	Dean -Faculty of Science (DUCE)	15/11/2017	PhD in Biology	Member
7.	Dr. Joel J. Kayombo	39	Dean Faculty of Education (DUCE)	30/6/2018	PhD in Educational Leadership and Policy	Member
8.	Dr. Dativa J. Shilla	48	Director, Library Services (DUCE)	20/12/2021	PhD in Chemistry	Member
9.	Dr. Hezron Z. Onditi	50	Director of Undergraduate Studies (DUCE)	30/6/2017	PhD in Educational Psychology	Member
10.	Dr. Faraja J. Mwendamseke	41	UDASA - DUCE representative	30/6/2019	PhD in Kiswahili	Member
11.	Mr. Mtulo J. Yoshua	30	DARUSO -DUCE students' representative	30/6/2022	BAED	Member

During the period under review, the Committee was served by Director, Undergraduate Studies as a Secretary.

(i) College Academic Committee Meetings

There were Eight (four regular and four special) meetings of the College Academic Committee from July to June in the Financial Year 2022/23. The main Agenda discussed are as summarized in **Table 27: -**

Table 27: College Academic Committee Meetings for the Year 2022/23

No.	Meeting No.	Date held	Type	Main Agenda
1.	90 th	21/7/2021	Regular	Endorsed: <ul style="list-style-type: none"> - Revised Teaching Practice/ Practical Training Regulations and Assessment Tool; - A proposal for Establishment of Gender Research Centre; - Quality Assurance Report for Semester I in Academic Year, 2021/22; and - Quarterly Report from 1 April to 30 June 2022.

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No.	Meeting No.	Date held	Type	Main Agenda
2.	91 th	11/8/2022	Special	Endorsed /Approved; - First Round of Admission to Undergraduate Degree Programmes for the academic year 2022/23.
3.	92 th	25/8/2022	Special	Endorsed /Approved; - End of Year University Examination Results for 2021/22 Academic Year.
4.	93 th	02/11/2022	Regular	Endorsed /Approved; - Quarterly Report from 1 July to 30 September 2022.
5.	94 th	14/11/2022	Special	Endorsed /Approved; - Supplementary/Special University Examination Results for 2021/22 Academic Year.
6.	95 th	23/1/2023	Regular	Endorsed /Approved; - Quarterly Report from 1 October to 31 December 2022.
7.	96 th	30/3/2023	Special	Endorsed /Approved; - First Semester Examination Results For 2022/23 Academic Year
8.	97 th	02/5/2023	Regular	Endorsed /Approved; - Quality assurance report on Teaching Practice for 2021/22 academic year; - Quality assurance report on University Examinations Monitoring for Semester One 2022/23 Academic Year; - Quality assurance report on Monitoring of Teaching and Learning for Semester II, 2022/23 academic year; - Quarterly Assurance Report from 1 January to 31 March 2023.

(ii) Attendance of College Academic Committee Members 2022/23

The College Academic Committee members attendance in the meetings held during the year is summarized in the **Table 28**.

Table 28: Attendance of College Academic Committee Members

No.	Name	Meetings							
		90 th	91 th	92 th	93 th	94 th	95 th	96 th	97 th
1.	Prof. Stephen O. Maluka	P	P	P	P	P	P	P	P
2.	Dr. Christina R. Isingo	P	P	P	P	P	P	P	P
3.	Prof. Method S. Semiono	P	A	P	P	P	P	P	P
4.	Prof. Nelson K. Boniface	A	P	A	A	P	A	A	A
5.	Dr. Edwin Babeiya	P	P	P	P	P	P	P	P
6.	Dr. David S. Kacholi	P	P	P	P	P	P	P	P
7.	Dr. Joel J. Kayombo	P	P	P	P	P	P	P	P
	Dr. Dativa J. Shilla	P	P	P	P	P	P	A	P
8.	Dr. Hezron Z. Onditi	P	P	P	P	P	P	P	P
9.	Dr. Faraja J. Mwendamseke	P	P	P	P	P	P	P	P
10	Mr. Mtulo J. Yoshua	P	P	P	A	P	P	P	P

KEY:

P	-	Present
A	-	Absent with apology
AB	-	Absent without apology
ALT	-	Present through an alternative
N/A	-	Not a member

2.8.3 College Management

The overall Management of DUCE is vested in DUCE Governing Board under the supervision of the Minister of Education, Science and Technology. The day to day operations of the College are under the College Principal who is assisted by the two Deputies (Deputy Principal (Academic, Research and Consultancy) and Deputy Principal (Planning, Finance and Administration) and various Heads of Academic and administrative Departments and Units.

1.8.3.1 Academic Units

The College has a Library and three Faculties namely: Faculty of Education (FoEd), Faculty of Humanities and Social Sciences (FoHSS), Faculty of Science (FoS).

Each Faculty has academic departments as follows:

- (i) Faculty of Education (FoEd);
 - (a) Educational Foundations Management and Lifelong Learning; and
 - (b) Educational Psychology and Curriculum Studies.
- (ii) Faculty of Humanities and Social Sciences (FoHSS); and
 - (a) Economics and Geography;
 - (b) History, Political Science and Development Studies; and
 - (c) Languages and Literature.
- (iii) Faculty of Science (FoS);
 - (a) Biological Sciences;
 - (b) Chemistry; and
 - (c) Physics, Mathematics and Informatics.

Also, the College has three demonstration schools: Pre, Primary and Secondary schools with a total number of about 1,616 students. Each of these schools is headed by School head who reports to the Coordinator of Demonstration School who works under the office of the Dean, Faculty of Education.

1.8.3.2 Administrative Departments and Units

College departments and major units under the office of the Principal, Deputy Principal (Academic, Research and Consultancy) and Deputy Principal (Planning, Finance and Administration) are as follows: -

- (a) Principal;
- (i) Quality Assurance Unit;
- (ii) Internationalization and Convocation Unit;
- (iii) Legal Services Unit;
- (iv) Diversity Unit;
- (v) Communications and Marketing Unit;
- (vi) Internal Audit Unit; and
- (vii) Procurement Management Unit.

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- (b) Office of the Deputy Principal (Academic, Research and Consultancy)
 - (i) Faculty of Education;
 - (ii) Faculty of Science;
 - (iii) Faculty of Humanities and Social Sciences;
 - (iv) Postgraduate Studies Directorate;
 - (v) Undergraduate Studies Directorate;
 - (vi) Public Service and Outreach Programmes Directorate;
 - (vii) Research and Innovation Directorate; and
 - (viii) Library Services Directorate.
- (c) Office of the Deputy Principal (Planning, Finance and Administration)
 - (i) Administration and Human Resource Management Directorate;
 - (ii) Finance Unit;
 - (iii) Planning and Development Unit;
 - (iv) Estates Management Unit;
 - (v) Students' Services Directorate;
 - (vi) Information and Communication Technology Unit; and
 - (vii) Health Centre Unit.

2.8.4 Tender Board

The College has an operating Tender Board. It oversees all procurement processes and procedures, reviews all applications for variations, addenda or amendments to ongoing contracts, ensures compliance with the Public Procurement Act and Approving procurement and disposal by tender procedures. The board composed of seven members including the chairperson as shown in **Table 29: -**

Table 29: Tender Board Members for the Year 2022/23

No.	Name	Age (Years)	From	Qualification	Status
1.	Dr. David M. Kacholi	45	Dean Faculty of Science (DUCE)	PhD in Agriculture Science	Chairperson
2.	Dr. Loveluck P. Muro	43	Head-Department of Languages and Literature (DUCE)	PhD in Language and Linguistics	Member
3.	Dr. Hezron Z. Onditi	50	Director-Undergraduate Studies (DUCE)	PhD in Development Psychology	Member
4.	CPA. Miraji M. Salehe	51	Finance Manager	CPA, Masters of Finance	Member
5.	Ms. Stella S. Mossi	45	Senior students Welfare officer (DUCE)	MA in Applied Social Psychology	Member
6.	QS. John M. Gati	55	Principal QS (DUCE)	Adv. Diploma in Building Economics, Reg. QS	Member
7.	Ms. Margareth S. Mbwana	41	Manager- ICT (DUCE)	Masters in Internet working	Member

During the period under review, the Board was served by Head, Procurement Management Unit as a Secretary.

(i) Tender Board Meetings

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There were four regular and Ten special meetings of the Tender Board in the Financial Year 2022/23 as summarized in **Table 30**.

Table 30: Tender Board Meetings for the Year 2022/23

No.	Meeting No	Date held	Type	Main Agenda
1.	138 th	22/8/2022	Regular	<p>Approved:</p> <ul style="list-style-type: none"> - Direct Procurement of the Provisional of Fidelity Insurances and Money Insurances for Financial Year 2022/23 from M/s National Insurances Corporation of Tanzania (NIC) at Contract Sum TZS 6,658, 120.05 (In words: Six Million, Six Hundred Fifty-Eight Thousand, One Hundred Twenty Cents Five Shillings Only) VAT Inclusive; - Direct Procurement of the Provision of services for Motor Vehicles No. SU 41718 and SU 37944 from M/s Kanana Motors General supply at Contract sum TZS 9,486,480 (In words: Nine Million Four Hundred Eight Six Thousand Four Hundred Eighty Shillings Only) VAT Exclusive; - Individual Consultancy Services for conducting External Evaluation of Gender Awareness and Transformation through Education (GATE) Project, from M/s Double R, Investment Company Ltd at Contract Sum of TZS 13,876,800.00 (In words: Shillings: Thirteen Million, Eight Hundred Seventy-Six Thousand Eighty Hundred Shillings Only) VAT Inclusive; - Tender Document No. PA/087/2022-2023/NC/01 and Method for Procurement of Security Services at DUCE; - Tender Document No. PA/087/2022-20223/NC/04 Lot 1-2 and Method for Provision of Renting and Running of the Canteen Services at DUCE; - Mini Competition Tender No. PA/087/2022-2023/NC/03 Lot 1-5 for Provision of Cleaning and Gardening Services at DUCE; - Mini Competition Tender No. PA/087/2022-2023/NC/03 Lot 1-5 for Provision of Cleaning and Gardening Services at DUCE; - Mini Competition Quotation No.PA/087/2022-2023/G/04 for the Procurement of Office Consumable under Framework Agreement as when and where required basis through LPO from M/s. Nelacy General Suppliers Company Ltd; - Procurement of Fuel (Diesel & Petrol) for Motor Vehicles, Motor Cycles and Generators under Framework Agreement as when and where required basis through LPO from M/s. PUMA Energy Tanzania Ltd; - Mini Competition Quotation No.PA/087/2022-2023/G/03 for the Procurement of Materials for Binding books for the College Library from M/s. Resolute Marketing Inc. Ltd at Contract Sum of TZS 831,100.00 (In words: Eighty Hundred Thirty-One Thousand One Hundred Shillings Only) VAT Inclusive;

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No.	Meeting No	Date held	Type	Main Agenda
				<ul style="list-style-type: none"> - Mini Competition Quotation No.PA/087/2022-2023/G/01 for the Procurement of ICT Equipment from M/s. Amasya General Traders at Contract Sum of TZS 1,186,900.00 (In words: One Million One Hundred Eighty-Six Thousand Nine Hundred Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/01 for the Procurement of HP Printer from M/s. Kingstar Trading Company Ltd at Contract Sum of TZS 861,400.00 (In words: Eight Hundred Sixty-One Thousand Four Hundred Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/01 for the Procurement of ICT Equipment from M/s. Freedom Incredible Connection Ltd at Contract Sum of TZS 12,921,000 (In words: Twelve Million Nine Hundred Twenty-One Thousand Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/18 for the Procurement of Materials used for the Production of Identity Cards from M/s. Technology Concept Ltd at Contract Sum of TZS 34,771,126.54 (In words: Thirty-Four Million Seven Hundred Seventy-One Thousand One Hundred Twenty-Six Cents Fifty-Four Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/03 for the Procurement of Lanyard Cards at DUCE from M/s. Deuxmann Group Ltd at Contract Sum of TZS 8,520,000.00 (In words: Eighty Million Five Hundred Twenty Thousand Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/NC/08 for the Provision services of Air Conditions at DUCE from M/s. Jomea Investment Co.Ltd under Framework Agreement as when and where required basis through LPO; - Mini Competition Quotation No.PA/087/2022-2023/G/02 for the Procurement of Furniture and Fitting at DUCE from M/s. Olutu Formula 3 Auto Garage Ltd at Contract Sum of TZS 10, 148,000.00 (In words: Ten Million One Hundred Forty-Eight Thousand Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/06 for the Procurement of Building Materials and Hardware at DUCE from M/s. Goodwell Company Ltd at Contract Sum of TZS 42,193,500.00 (In words: Forty-Two Million One Hundred Ninety-Three Thousand Five Hundred Shillings Only) VAT Inclusive; - Mini Competition Quotation No.PA/087/2022-2023/G/06 for the Procurement of Submersible Water Pump at DUCE from M/s. Ekaton Enterprises at Contract Sum of TZS 5,252,000.00 (In words: Five Million Two Hundred Fifty-Two Thousand Shillings Only) VAT Inclusive; and

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No.	Meeting No	Date held	Type	Main Agenda
				- Quotation No.PA/087/2022-2023/NC/07 for Hiring of Labour for Construction of Masonry Wall at DUCE from M/s Kikosi cha Polisi Ujenzi subject to Negotiation.
2.	139 th	06/09/2022	Special	<p>Approved:</p> <ul style="list-style-type: none"> - Tender Document No. PA/087/WB-HEET-P166415/ 262845/2022-2023/G/01 Lot 1-4 for Procurement and Installation of ICT Facilities & E-learning Resources at DUCE; - Tender Document No. PA/087/WB-HEET-P166415/ 262865/2022-2023/G/03 Lot 1-2 for Procurement of furniture for Students Hostels and Lecturer Rooms at DUCE; and - Tender Document No. PA/087/WB-HEET-P166415/ 269724/2022-2023/W/01 for Procurement of Works for Construction and Installation of Network Backbone (Fiber optical) at DUCE through National Market approach.
3.	140 th	05/10/2023	Special	<p>Approved:</p> <ul style="list-style-type: none"> - Consultancy Selection (CQS) Method, Expression of Interest and Terms of Reference for Tender No. PA/087/WB-HEET-P166415/ 261296/2022-2023/C/01 for Provision of Consultancy Services for the New Design, Review of the Design and Rehabilitation, Construction Supervision of Building and Infrastructure, at DUCE; - Consultancy Selection (CQS) Method, Expression of Interest and Terms of Reference for Tender No. PA/087/WB-HEET-P166415/261296/2022-2023/C/02 for Provision of Consultancy Services for Carrying Out Environmental and Social Impact Assessment (ESIA) for Construction Works at DUCE; - National Competitive Tendering Method and Bid Document No. PA/087/WB-HEET-P166415/ 261296/2022-2023/G/02 for the Procurement of Two (2) Motor Vehicles (Toyota Prado TXL-1), at DUCE; and - Single Source (SS) Method from M/s. TERNET and Quotation Document No. PA/087/2022-2023/NC/05 for the Provision of Internet Services of Bandwidth for 220 Mbps, at DUCE.
4.	141 st	19/10/2022	Regular	<p>Approved:</p> <ul style="list-style-type: none"> - Direct Procurement for the Non-Consultancy Services for Provision of Maintenance Vote Book Financial Management Information System at DUCE for Financial year 2022/23 from M/s. BICO at Contract sum TZS 5,000,000.00 (In words: Five Million Only) VAT Exclusive; - Direct Procurement for Advertisement for the Provision of Consultancy Services for Undertaking Environmental and Social Impact Assessment (ESIA) for the Proposed Construction work of the Postgraduate building with Science Research Laboratory and Faculty of Humanities and Social Sciences with Lecturer Rooms and Rooms for Students with Special Needs and Advertisement for Provision of Consultancy Services for Design, Review and Supervision of Construction of Building at DUCE, from M/s. Tanzania Standard Newspapers Ltd at Contract sum TZS

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No.	Meeting No	Date held	Type	Main Agenda
				<p>1,534,000.00 (In words: One Million Five Hundred Thirty Four Thousand Only) VAT Inclusive;</p> <ul style="list-style-type: none"> - Direct Procurement for Advertisement for the Provision of Consultancy Services for Undertaking Environmental and Social Impact Assessment (ESIA) for the Proposed Construction work of the Postgraduate building with Science Research Laboratory and Faculty of Humanities and Social Sciences with Lecturer Rooms and Rooms for Students with Special Needs and Advertisement for Provision of Consultancy Services for Design, Review and Supervision of Construction of Building at DUCE, from M/s. Mwananchi Communication Ltd at Contract sum TZS 1,935,200 (In words: One Million Nine Hundred Thirty Five Thousand Two Hundred Only) VAT Inclusive; - Direct Procurement for Provision of Services for Motor Vehicles SU 36853 and SU 38728 from M/s. Kanana Motors General Supply at contract sum TZS 22,737,420 (Twenty Two Million Seven Hundred Thirty-Seven Thousand Four Hundred Twenty Shillings Only) VAT Inclusive; - Tender No.PA/087/2022-2023/NC/01 for the Provision of Security Services at Dar es Salaam University College of Education and AWARDED a contract to M/s. K4S Security Group Ltd at Contract Sum of TZS 16,600,000.00 (In words: Shillings: Sixteen Million, Six Hundred Thousand Only) per month; - Tender No.PA/087/2022-2023/NC/04 Lot 1-2 for Provision of Renting and Running Canted Sheds at DUCE and AWARDED M/s. Jeme Catering Services as a Highest Evaluated Bidder for tender at a Contract Sum of TZS 11,552,000.00 (In words: Shillings: Eleven Million, Five Hundred Fifty Two Thousand Only) for Lot 1 (A, B & C); - M/s. Kibangu Catering Services as a Highest Evaluated Bidder for tender at a Contract Sum of TZS 12,500,000.00 (In words: Shillings: Twelve Million, Five Hundred Thousand Only) for Lot 2 (D); - Quotation No.PA/087/2022-2023/G/10 for the Procurement of Various Text Books at Dar es Salaam University College of Education (DUCE), from M/s. Seifi School Centre at Contract Sum of TZS 22,786,110 (In words: Shillings: Twenty Two Million, Seven Hundred Eight Six Thousand One Hundred Only) VAT Inclusive; and - APPROVED the following Mini Competition No.PA/087/2022-2023/NC/03 Lot 1-5 for Provision of Cleaning Services at DUCE. <p>i. Provision of Exterior Cleaning Services Lot 1 from M/s Chess International Ltd at Contract Sum TZS 4,602,000 (In words: Four Million Six Hundred Two Thousand Shillings Only) VAT Inclusive per Monthly in a Contract of one year;</p>

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No.	Meeting No	Date held	Type	Main Agenda
				<p>ii. Provision of Interior Cleaning Services Lot 1 from M/s Genesis Professional Cleaning Company Ltd at Contract Sum TZS 6,390,000.00 (In words: Six Million Three Hundred Ninety Thousand Shillings Only) VAT Exclusive per Monthly in a Contract of one year;</p> <p>iii. Provision of Exterior Cleaning Services Lot 2 from M/s Kishengweni Enterprises at Contract Sum TZS 3,398,400 (In words: Three Million Three Hundred Ninety Eight Thousand Four Hundred Shillings Only) VAT Inclusive per Monthly in a Contract of one year;</p> <p>iv. Provision of Interior Cleaning Services Lot 2 from M/s Hekima Cleaner Ltd at Contract Sum TZS 3,835,000 (In words: Three Million Eight Hundred Thirty Five Thousand Shillings Only) VAT Inclusive per Monthly in a Contract of one year; and</p> <p>v. Provision of Sanitary Bin and Disposal of Sanitary Towel from M/s Kishengweni Enterprises at Contract Sum TZS 2,800,000 (In words: Two Million Eight Hundred Thousand Shillings Only) VAT Inclusive per Monthly in a Contract of one year.</p> <p>- APPROVED Mini Competition No.PA/087/2022-2023/G/06 Lot 1-5 for Procurement of Building Materials and Hardware as follows;</p> <p>i. Procurement of Building Materials and Hardware from M/s Goodwell Company Ltd at Contract Sum TZS 13,706,400.00 (In words: Thirteen Million Seven Hundred Six Thousand Four Hundred Shillings Only) VAT Inclusive.</p> <p>ii. Procurement of Building Materials and Hardware from M/s Goodwell Company Ltd at Contract Sum TZS 29,769,500 (In words: Twenty Nine Million Seven Hundred Sixty Nine Thousand Five Hundred Shillings Only) VAT Inclusive.</p> <p>iii. Procurement of Building Materials and Hardware from M/s Bakippe Enterprises Ltd at Contract Sum TZS 1,090,000.00 (In words: One Million Ninety Thousand Shillings Only) VAT Inclusive</p> <p>- Approved: Mini Competition No.PA/087/2022-2023/G/02 for Procurement of Furniture and Fitting at DUCE from M/s Strong Tower Investment Ltd at Contract Sum TZS 10,030,000 (In words: Ten Million Thirty Thousand Shillings Only) VAT Inclusive;</p> <p>- Approved Mini Competition No.PA/087/2022-2023/G/02 for Procurement of ICT Equipment at DUCE from M/s. Bakippe Enterprises Ltd at Contract Sum TZS 15,290,000.00 (In words: Fifteen Million Two Hundred Ninety Thousand Shillings Only) VAT Inclusive;</p> <p>- Approved Mini Competition No.PA/087/2022-2023/G/02 for Procurement of ICT Equipment at DUCE from M/s Nemy Company Limited at Contract Sum TZS 3,616,700.00 (In words: Three</p>

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No.	Meeting No	Date held	Type	Main Agenda
				<p>Million Six Hundred Sixteen Thousand Seven Hundred Shillings Only) VAT Inclusive;</p> <ul style="list-style-type: none"> - Approved Quotation for Hiring of Laborer for Construction of College Masonry wall at DUCE through the Force Account Method and APPROVED the Proposed Government Institutions to be invited for Quotation; and - Approved Quotation for Hiring of Laborer for Construction of One (1) Classroom at Demonstration Primary School DUCE through the Force Account Method and APPROVED the Proposed Government Institutions to be invited for Quotation for the Construction of the Classroom.
5.	142 nd	03/11/2021	Special	<p>Approved:</p> <ul style="list-style-type: none"> - Evaluation Report for Tender No.PA/087/WB-HEET P166415/262865/2022-2023/G/03 Lot 1-2 and award of contract to M/s Olotu Formula 3 Auto Garage Ltd, at contract sum TZS 101,480,000.00 for lot 1 and TZS 96,889,800 for Procurement of Furniture for Students Hostels and Lecture Rooms at DUCE;
6.	143 rd	18/11/2022	Special	<ul style="list-style-type: none"> - Tender Board Directive - Directed: - RE-TENDERING of the Tender No. PA/087/WB-HEET-P166415/262845/2022-2023/G/01 Lot 1-4 for Procurement and Installation ICT Facilities and e-Learning Resources at DUCE due to the budgetary reasoning. DIRECTED for the user department to split Lot 1 and 2 to add more lots to increase competitions among Suppliers and then DIRECTED FURTHER the user department to review the Technical specifications of the required items; - RETENDERING of Tender No. PA/087/WB-HEET-P166415/269724/2022-2023/W/01 for Procurement of Works for Construction and Installation of Network Backbone (Fiber Optical) at DUCE, due to the budgetary reasoning; and Approved: - Evaluation Report and award of contract for Tender No. PA/087/WB-HEET-P166415/ 262861/2022-2023/G/02 for Procurement of Two (2) Motor Vehicles at DUCE, from M/s. Toyota Tanzania Ltd, at contract sum of TZS 372,654,445.36 (Tanzanian Shillings: Three Hundred Seventy-Two Million Six Hundred Fifty-Four Thousand Four Hundred Forty-Five and Thirty-Six Cents Only) VAT Inclusive.
7.	144 th	17/1/2023	Special	<ul style="list-style-type: none"> - Approved: - Evaluation Report and AUTHORIZED contract for Evaluation Report for Expression of Interest (Eol) for Tender No. PA/087/WB-HEET-P166415/261296/2022-2023/C/01 for Provision of Consultancy Services for the New Design, Review of the Design and Supervision of Rehabilitation and Construction of Buildings and Infrastructure at DUCE to M/s OGM Consultants in Joint Venture with M/s Build Consult Tanzania Ltd, M/s Anova

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No.	Meeting No	Date held	Type	Main Agenda
				<p>Consult Co. Ltd and M/s ML Engineering Consultancy Ltd for Consulting Services;</p> <p>- Evaluation Report and AUTHORIZED for Expression of Interest (Eol) for Tender No. PA/087/WB-HEET-P166415/262860/2022-2023/C/02 for Provision of Consultancy Services for Undertaking Environmental and Social Impact Assessment (ESIA) for the Proposed Construction Works of the Postgraduate building with Science Research Laboratory and Faculty of Humanities with Lecture Rooms and Rooms for Students with Special Needs at DUCE to M/s Kaskim Environmental Consultants of Tanzania in Joint Venture with M/s ECO Services (T) Ltd for Consulting Services;</p> <p>- Consultancy Qualifications Selection (CQS) Method and a Draft Did Document No. PA/087/WB-HEET-P166415/261296/2022-2023/C/01 for Request for Proposal (RFP) of Consultancy Services for the New Design, Review of the Design and Supervision of Rehabilitation and Construction of Buildings and Infrastructure at DUCE; and</p> <p>- Consultancy Qualifications Selection (CQS) Method and a Draft Did Document No. PA/087/WB-HEET-P166415/262860/2022-2023/C/02 for Request for Proposal (RFP) of Consultancy Services for Undertaking Environmental and Social Impact Assessment (ESIA) for the Proposed Construction Works of the Postgraduate building with Science Research Laboratory and Faculty of Humanities with Lecture Rooms and Rooms for Students with Special Needs at DUCE</p>
8.	145 th	07/2/2023	Special	<p>- Approved:</p> <p>- Evaluation Report Subject to Negotiation to award M/s. Kaskim Environmental Consultancy of Tanzania in Joint Venture with M/s. ECO Services (T) Ltd for Tender No. PA/087/WB-HEET-P166415/262860/2022-2023/C/02 for Provision of Consultancy Services for Carrying Out Environmental and Social Impact Assessment (ESIA) for Construction Works of Postgraduate building with Science Research Laboratory and Faculty of Humanities and Social Sciences with Lecture Rooms for Students with Disabilities and Special Needs; and</p> <p>- Additionally, the Board ADVISED the Management to make sure that the negotiation team to be appointed will not reduce the scope of work during the negotiation process. Also, the Board INSISTED that during Negotiation Process, the team will have to review the rates quoted by the Consultant and compare them with AQRB (Architects and Quantity Surveyor Registration Board) recommended rates and possibly adopt them if they are low than those of the Consultant.</p>
9.	146 th	17/2/2023	Special	<p>- Approved:</p> <p>- Negotiation Report for Tender No. PA/087/WB-HEET-P166415/262860/2022 2023/C/01 for Procurement of Consultancy Services for the New Design, Review of the Design and Rehabilitation, Construction Supervision of Building and Infrastructure at DUCE and award M/s. OGM Consultancy in</p>

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No.	Meeting No	Date held	Type	Main Agenda
				<p>association with M/s Building Consult Tanzania Ltd, M/s. Anova Consultancy Co. Ltd and M/s ML Engineering Consultancy Ltd a contract of total sum of TZS 631,515,940 (In words: Six Hundred Thirty One Million, Five Fifteen Hundred Thousand and Nine Hundred Forty Shillings Only)VAT Inclusive;</p> <p>-Negotiation Report for Tender No. PA/087/WB-HEET-P166415/262860/2022-2023/C/02 for Provision of Consultancy Services for Carrying Out Environmental and Social Impact Assessment (ESIA) for Construction Works of Postgraduate building with Science Research Laboratory and Faculty of Humanities and Social Sciences with Lecture Rooms for Students with Disabilities and Special Needs at DUCE to M/s. Kaskim Environmental Consultancy of Tanzania in Joint Venture with M/s. ECO Services (T) Ltd a contract of a total sum of TZS 75,790,810 (In words: Seventy Five Million, Seventy Hundred Ninety Thousand Eighty Hundred Ten Shillings Only) VAT Inclusive; and</p> <p>-Addendum of the Contract No. PA/087/WB-HEET-P166415/262865/2022-2023/G/03 Lot 1-2 for Procurement of Furniture for Students Hostels and Lecture Rooms at DUCE (Additional conjoined seven seats) and award a contract to M/s. Olotu Formula 3 Auto Garage Ltd at a total contract of TZS 13,216,000.009 (In words: Thirteen Million Two Hundred Sixteen Thousand Shillings Only) VAT Inclusive.</p>
10.	147 th	02/3/2023	Regular	<p>- Approved:</p> <p>- Receive and Discuss Monthly Procurement Reports from October to December 2022.</p> <p>- Receive and Discuss Approved Procurement through Circular Resolutions from July to December 2022;</p> <p>- Provision of Renting and Running Catering Service Progress Report for the Months of October to December 2022;</p> <p>- Provision of Renting and Running Cleaning Service Progress Report for the Months of October to December 2022;</p> <p>- Provision of Renting and Running Security Service Progress Report for the Months of October to December 2022; and</p> <p>- Min Competition for Office Consumable.</p>
11.	148 th	07/3/2023	Special	<p>- Approved:</p> <p>- Evaluation Report for Tender No. PA/087/WB-HEET-P166415/262845/2022-2023/G/01 Lot 1-4 for Procurement and Installation of ICT Facilities and e-Learning Resources and awarded the following;</p> <p>-i. Lot 1.M/s Pulsans Technology Ltd at a total of TZS 675,675,500.00 (In words, Six Hundred Seventy-Five Million Six Hundred Seventy-Five Thousand Five Hundred Only) VAT Inclusive for Procurement, Installation, Configure and Perform Testing (All in One Computer, Genuine Microsoft SQL Server 2019</p>

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No.	Meeting No	Date held	Type	Main Agenda
				<p>Standard 1 User CAL License with Extended Support, Laptop and Otter Licensed Software);</p> <p>- ii. Lot 2. M/s Paones General Trading Company Ltd at a total of TZS 315,987,926.00 (In words, Three Hundred Fifteen Million Nine Hundred Eighty Seven Thousand Nine Hundred Twenty Six Only) VAT Inclusive for Procurement, Installation, Configuring and Perform Testing (Conference Camera, Conference Smart Board, Ceiling Loud Speaker, Printer, Ceiling Array Microphone, Network Mute Button, Heavy Duty Scanner, Heavy Duty Colored Printer, UPS 750VA, Scanners, Projector for Lecture Hall and Classrooms, Heavy Duty Photocopier, Graphics Printer and High Speed Printing Machine;</p> <p>- iii. Lot 3. M/s Pulsans Technology Ltd at a total of TZS 382,584,550.00 (In words, Three Hundred Eighty-Two Million Five Hundred Eighty Four Thousand Five Hundred Fifty Only) VAT Inclusive for Procurement, Installation, Configure and Perform Testing of Development Network Equipment;</p> <p>- iv. Lot 4. M/s Secure Point Ltd at a total of TZS 142,020,670 (In words, One Hundred Forty Two Million, Twenty Thousand, Six Hundred Seventy Only) VAT Inclusive for Procurement, Installation, Configure, Perform Testing and Training Members. (Library Items and CCTV Camera System).</p> <p>- Approved:</p> <p>- Evaluation Report for Tender No. PA/087/WB- HEET-P 166415/262845/2022-2023/W/01 for Procurement of Works for Construction and Installation of Network Backbone (Fiber Optic) and awarded M/s Paones General Trading Company Ltd at a total sum of TZS 186,624,080 (In words, One Hundred Eighty Six Million Six Hundred Twenty Four Thousand Eighty Only) VAT Inclusive; and</p> <p>- Addendum to the contract Tender PA/087/WB- HEET-P 166415/262865/2022-2023/G/03 Lot 1-2 for the Procurement of Furniture for Students Hostels and Lecturer Rooms at a contract sum of TZS31,624,000 (in words Tanzania Shillings: Thirty One Million Six Hundred Twenty Four Thousand only) VAT Inclusive.</p>
12.	149 th	06/4/2023	Regular	<p>- Approved:</p> <p>- National Competitive Tendering Method and Draft Bid Document No.PA/087/2022-2023/NC/01 for the Procurement of Security Services at DUCE;</p> <p>- National Shopping Method and Draft Bid Document PA/087/2022-2023/G/22 for Procurement of Service Satellite Imagery Data at DUCE;</p> <p>- Recommendations and Authorize Acceptance of the Tender and Award a contract to M/s Heloa Distribution Company Ltd at a total of TZS 6,120,000.00 (In words, Six Million, One Hundred Twenty Thousand Only) per year; and</p>

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No.	Meeting No	Date held	Type	Main Agenda
				- Procurement of ICT Equipment's from M/s Helsak Enterprises Ltd at Contract Sum TZS 1,980,000.00 (In words: One Million Nine Hundred Eighty Thousand Shilling Only) VAT Inclusive.
13.	150 th	19/4/2023	Special	<p>- Approved:</p> <p>- Cost Qualification Based Selection (CQBS) method Request for Expression of Interest (REOI) and Terms of Reference for the Review of the Design and Rehabilitation Documents, Preparation of Bidding Documents and Cost Estimates at DUCE;</p> <p>- Cost Qualification Based Selection (CQBS) method Request for Expression of Interest (REOI) and Terms of Reference for the Supervision of the Construction Building and Rehabilitation Works at DUCE; and</p> <p>- Consultants Qualification Selection (CQS) Method Request for Expression of Interest (REOI) and Terms of Reference for Tender No. PA/087/WB-HEET-P166415/352861/2022-2023/C/02 for Consultancy Services for Environmental and Social Impact Assessment (ESIA) for Construction Work at DUCE.</p>
14.	151 st	21/6/2023	Special	<p>- Approved:</p> <p>- Following qualified shortlisted firms for Expression of Interest (Eoi) for Tender No. PA/087/WB-HEET-P166415/352861/2022-2023/C/01 for Provision of Consultancy Services for:</p> <p>- (a) Review of the Design and Rehabilitation Documents, Preparation of Bidding Documents and Cost Estimates; and</p> <p>- (b) Supervision of Construction Building and Rehabilitation Work at DUCE as follow.</p> <p>- M/s Sky Architects Consultant, P.O. Box 12671 Dar es Salaam;</p> <p>- M/s OGM Consultant, P.O Box 32428, Dar es Salaam;</p> <p>- M/s M+M Architects Co. Limited, P.O. BOX 80126, Dar es Salaam,</p> <p>- M/s Inter Consult Ltd, P.O. Box 423 Dar es Salaam, Tanzania,</p> <p>- M/s Mekon Arch Consult Ltd, P.O. Box 31924, Dar es Salaam,</p> <p>- M/S Y/P Architects (T) Ltd, P.O. Box 12072 Dar es Salaam,</p> <p>- M/s Nosuto Associates Architects, P.O. Box 891 Dar es Salaam,</p> <p>- M/s Digital Space Consultancy, P.O. Box 65555, Dar es Salaam.</p> <p>- APPROVED:</p> <p>- Quality and Cost Based selection Method (QCBS) Method of Procurement and Draft Bid Documents No. PA/087/WB-HEET-P166415/352274/2022-2023/C/01 for Provision of Consultancy Services for;</p> <p>- Review of Design and Rehabilitation Documents, Preparation of Bidding Documents and Cost Estimates and, Supervision of Construction Building and Rehabilitation Work at DUCE.</p>

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(ii) Attendance of Tender Board Members 2022/23

The Tender board members attendance in the meetings held during the year is summarized in the Table 31.

Table 31: Attendance of Tender Board Members for the Year 2022/23

No.	Name	Meeting					143 rd	144 th
		138 th	139 th	140 th	141 th	142 nd		
1	Dr. David M. Kacholi	P	P	P	P	P	P	P
2	Dr. Hezron Z. Onditi	P	A	P	P	P	A	A
3	Dr. Loveluck P. Muro	A	P	P	P	P	P	P
4	CPA. Miraji S. Mohamed	P	P	A	P	P	A	A
5	Ms. Stella S. Mossi	P	P	P	P	A	P	P
6	Ms. Magreth M. Mbwana	P	P	P	A	P	P	P
7	QS. John M. Gati	P	P	P	P	P	P	P
No	Name	145 th	146 th	147 th	148 th	149 th	150 th	151 st
1	Dr. David M. Kacholi	P	P	P	P	P	P	P
2	Dr. Hezron Z. Onditi	A	P	P	P	P	P	A
3	Dr. Loveluck P. Muro	p	P	P	P	P	P	P
4	CPA. Miraji M. salehe	A	A	P	P	P	P	P
5	Ms. Stella S. Mossi	P	P	A	P	P	P	A
6	Ms. Magreth M. Mbwana	A	P	P	A	P	P	P
7	QS. John M. Gati	p	P	P	P	P	P	P

KEY:

- P - Present
- A - Absent with apology
- AB - Absent without apology
- ALT - Present through an alternative
- N/A - Not a member

2.8.5 Strengthening College Governance

- During the year under review, the College continued to put emphasis on compliance with the University of Dar es Salaam Charter, 2005; DUCE Charter, 2010; Public Procurement Act, 2011 as amended by Public Procurement (Amendment) Act, 2016; Governing Board Charter; and other legislations, regulations, policies and standards in executing its mandate;
- The College continued to nurture its relationship with external stakeholders, seeking to gain confidence and trust in protecting the College's reputation. In order to ensure its good image, the College continued to address stakeholders' needs, expectations and providing timely response to stakeholders' inquiries. Also, the College continued to participate in various activities at regional and national levels, to disseminate information and provide public awareness on its operations, roles and functions; and
- The College participated in various public education programs that were aimed at sensitizing the public on the roles and functions of the College. Regarding this, the College participated in five (5) exhibition events, namely: the Saba Saba exhibitions, University of Dar es Salaam Research and Innovation Week, College Research and Innovation Week, MAKISATU and Tanzania Commission for Universities (TCU) exhibitions.

2.9 CAPITAL STRUCTURE

DUCE is wholly owned by the Government of the United Republic of Tanzania, and its Capital Funds is made up of Government contributed assets.

2.10 CASH FLOW PROJECTION

The College had a projected Budget of TZS 28.45 billion for the Financial Year 2022/23 out of which up to 30 June 2023, the College managed to collect TZS 27.15 billion. The variance is due to unreleased Government Funds for Capital development and low students' enrolment than budgeted.

2.11 FINANCIAL PERFORMANCE

2.11.1 Financial Results

During the period ended 30 June 2023, the College recorded an operating cash Surplus of TZS 1.2 billion and accounting deficit of TZS 1.3 billion compared to an operating cash surplus of 75 million and accounting deficit of TZS 1.46 million for the year ended 30 June 2022 respectively. As detailed in the statement of financial performance summarized in Table 32. The main cause of the accounting deficit is due to wear and tear of the fixed assets, which are mainly financed by Donor and Government funds than our merger internally generated revenues.

Table 32: Financial Results for the Year ended 30 June 2023

Description of Item	Result on Cash Base	Result on Non-Cash Base
Total Revenue	27,096,489,000	29,788,476,014
Total Expenses	28,198,054,000	31,084,683,581
Surplus/(Deficit)	(1,101,565,000)	(1,296,207,567)

2.11.2 Financial Position

As at 30 June 2023, the College had closing cash balance of TZS 5.95 billion compared to TZS 7.06 billion as at 30 June 2022. The College had net asset of TZS 51.01 billion compared to TZS 52.30 billion as at 30 June 2022. The College has maturing obligation of TZS 1.40 million and current assets of TZS 6.46 billion which is 4.61 times to meet its maturing obligations as shown in the statement of financial position.

2.12 RISK MANAGEMENT AND INTERNAL CONTROL

The College has risk management framework and risk register which are in compliance with Ministry of Finance and Planning risk management framework which is being updated from time to time as per arising needs. Also, the College has a risk Coordinator as per Treasury Registrar's directives and available guidelines. The College Board is vested with the overall responsibility for risk management and internal control systems of the College. Further, the College Management is responsible for ensuring that adequate internal financial and operational control systems are developed and maintained on an on-going basis in order to provide reasonable assurance regarding:

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- (a) The effectiveness and efficiency of operations;
- (b) The safeguarding of the College's assets;
- (c) Compliance with applicable laws and regulations;
- (d) The reliability of accounting records; and
- (e) Responsibility behaviours towards all stakeholders.

2.13 SOLVENCY

The College Governing Board confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board has reasonable expectation that the College has adequate resources to continue in operational existence for the foreseeable future.

2.14 EMPLOYEES' WELFARE

2.14.1 Management and Employees' Relationship

DUCE Management and Staff enjoy a friendly and effective organizational environment accruing from the leadership direction and support of the College Management through process management and providing staff with the necessary resources. The Management and staff relationship for the Financial Year 2022/23 was generally healthy.

2.14.2 Training Facilities

DUCE recognizes that human capital is the most important resource and as such it is committed to the training, development and education of its workforce. The College believes that in doing so it will be able to produce highly qualified, confident, professional and competent staff. In the Financial Year 2022/23, a total number of 83 members of staff are on training, out of which 76 are members of academic staff and 7 administrative staff.

2.14.3 Medical Assistance

The College through its Dispensary continues to provide protective gears to its students and DUCE community and ensures existence of sound policy and strategies pertaining to HIV and AIDS. The College Dispensary rendered modern health services to both staff and students of DUCE. Only complicated cases were referred to Temeke Hospital, Hurbert Kairuki Memorial Hospital and Muhimbili National Hospital.

2.14.4 Financial Assistance

The College has entered into agreements with various commercial banks and financial institutions to provide insured bank loan schemes to staff and staff benefited from these loans.

2.14.5 Sports

The College managed to facilitate 28 staff to participate in SHIMMUTA competition held on November 2022, The College also facilitates physical exercise for staff to maintain their fitness and health.

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2.14.6 Employees Benefit Plan

The College contributes to defined contributions plan and pays pension contributions. However, during the year the College paid pension contribution to Public Servant Social Security Fund (PSSSF) and National Social Security Fund (NSSF) as per the Social Securities Law.

2.14.7 Persons with Disability

The College is implementing “an equal opportunity employer” policy whereby employment opportunities are advertised and follow a competitive process. In the process, the College has been getting staff of all calibres including disabled staff. It gives equal access to employment opportunities and ensures that the best available persons are appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties. The College has 10 staffs with different special needs and 2 personal assistants.

2.15 GENDER ISSUES

The College has increased its efforts towards achieving gender balance and competence. The total summary of employees as at June 2023 is 577. The distribution is 248 female and 329 Male. **Table 33** indicates staff position as at 30 June 2023.

Table 33: Staff Position by Gender as at 30 June 2023

No.	Department/Faculty	Female	Male	Total
1.	Faculty of Science	29	56	85
2.	Faculty of Education	35	53	88
3.	Faculty of Humanities	37	79	116
4.	Directorate of Library Services	15	12	27
5.	Finance Unit	4	10	14
6.	Directorate of Administration and Human Resources Management	32	16	48
7.	Information, Communication and Technology Unit	2	9	11
8.	Internal Audit	2	2	4
9.	Communication and Marketing Unit	1	0	1
10.	Planning and Development Unit	1	1	2
11.	Estates and Construction Department	0	11	11
12.	Procurement Management Unit	5	3	8
13.	Directorate of Students Services	14	7	21
14.	Legal Unit	2	1	3
15.	Auxiliary Police	2	6	8
16.	Transport Unit	0	7	7
17.	Demonstration Schools	54	44	98
18.	Dispensary	13	12	25
Total		248	329	577

2.16 ENVIRONMENT

The College has been implementing the National Environmental Policy whose salient features, among others, include prevention and control of degradation of land, water, vegetation and air which constitute our life support systems, raising of public awareness on understanding of the essential linkage between environment and development and promote individual and

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community participation in environmental action. Environmental al issues are also incorporated in the College Rolling Strategic Plan.

2.17 CONTRIBUTION AND SUBSCRIPTIONS

During the period ended 30 June 2023 the College managed to pay TZS 27,476,804.40 for membership subscriptions for some staff and TZS 1,100,000 for institutional contribution.

2.18 COMPLIANCE WITH LAWS AND REGULATIONS

In performing the activities of the College, various laws and regulations having the impact on the Colleges operations were observed.

2.19 VESTED INTEREST

The Board Members of the College have no vested interest on different projects/businesses within the College.

2.20 RELATED PARTY TRANSACTIONS

During the Period ended 30 June 2023, 11 members of the Governing Board were paid Governing Board fee on quarterly basis and key management members were paid responsibility and airtime allowance on monthly basis as shown under Note 41.

2.21 SERIOUS PREJUDICIAL MATTERS

During the Period ended 30 June 2023, all serious prejudicial matters to report as required by Tanzania Financial Reporting Standard No.1 (Governing Board's Report) have been explained in Note 39.

2.22 STATEMENT OF COMPLIANCE

The Governing Board Report has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No.1 (Governing Board's Report).

2.23 AUDITORS

The Controller and Auditor General is the Statutory Auditor of the Dar-es-Salaam University College of Education (DUCE) by virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified in section 32(4) of the Public Audit Act, Cap. 418 [R.E. 2021].

2.24 APPROVAL

The financial statements will be submitted to the Controller and Auditor General (CAG) on or before 30 September 2023 and will be approved and authorized for issuance after being tabled on and discussed by the Parliament on or by 31 March 2024.

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Members of the Governing Board are required under Section 19 (1) of the College Charter, 2010 made under Section 25 of the Universities Act No.6, 2005 to prepare Financial Statements for each reporting period a Statement of Financial position, Statement of Financial Performance, Cash Flow Statement, Statement of Changes in Net Assets, Statement of Comparison of Budget against Actual amount and Notes to the Financial Statements of the College as at the end of the Financial Year that give a true and fair view of the state of affairs of the College. Further, the Board accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control. The Board is responsible for safeguarding the assets of the College and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Board accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the accrual basis of International Public-Sector Accounting Standard (IPSAS), in the manner required by the Section 30 of the Public Finance Act, CAP. 348 [R.E 2020] and University Act No. 6 of 2005. Board members hereby confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgments and estimates have been made in the preparation of the Financial Statements for the year ended 30 June 2023. To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the financial statement for the 2022/23 Financial Year. We accept responsibility for the integrity of the Financial Statements, the information it contains, and its compliance with the Public Finance Act, CAP. 348 (R.E 2020) and other instructions from the Treasury Registrar.

Procurement of goods, works, consultancy, and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act, Cap 410. The Board believes the Financial Statements give a true and fair view of the state of financial affairs of the College. Nothing has come to the attention of the Board to indicate that the College will not remain a going concern for at least the next twelve months from the date of this statement.

BY ORDER OF THE GOVERNING BOARD

.....
Prof. William A.L. Anangisye
CHAIRPERSON

.....
Prof. Stephen O. Maluka
PRINCIPAL

DATE:

4.0 DECLARATION BY THE HEAD OF FINANCE

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

It is the duty of a Professional Accountant to assist the Board of Directors/ Management to discharge the responsibility of preparing Financial Statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors as under Directors' responsibility statement on an earlier page.

I, **CPA MIRAJI MOHAMED**, the Head of Finance of Dar es Salaam University College of Education hereby acknowledge my responsibility of ensuring that Financial Statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the Financial Statements give a true and fair view of the financial position of the Dar es Salaam University College of Education on that date and that they have been prepared based on properly maintained records.

SIGNATURE:

NAME: MIRAJI MOHAMED

POSITION: HEAD OF FINANCE

NBAA Membership No: ACPA (T) 1487

DATE:

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

ASSETS	NOTES	2022/23 TZS “000”	2021/22 TZS “000” (Restated)
CURRENT ASSETS			
Cash and Bank Balances	2	5,952,293	7,061,026
Receivables from Exchange Transaction	3	23,061	109,487
Receivables from Non-Exchange Trans.	4	140,383	169,240
Prepayments	5	258,765	76,492
Inventories	6	82,467	111,611
Total Current Assets		6,456,969	7,527,856
NON-CURRENT ASSETS			
Property, Plant and Equipment	7(A)	48,526,620	49,198,987
Intangible Assets	7(B)	47,378	47,378
Capita Work in Progress	7(C)	540,927	437,577
Total Non-Current Assets		49,114,925	49,683,942
TOTAL ASSETS		55,571,894	57,211,798
CURRENT LIABILITIES			
Payables and Accruals from Exchange. Trans.	8	374,593	254,028
Payables and Accruals from Non-Exch. Trans	9	944,640	948,309
Provisions	10	80,000	75,000
Total Current Liability		1,399,233	1,277,338
NON-CURRENT LIABILITIES			
Loan	30	-	100,000
Deferred Income	11	3,166,508	3,532,100
Total Non-Current Liability		3,166,508	3,632,100
TOTAL LIABILITIES		4,565,741	4,909,437
NET ASSETS		51,006,153	52,302,361
Capital Funds		14,793,047	14,793,047
Accumulated Surplus/(Deficit)		36,213,106	37,509,314
NET ASSETS		51,006,153	52,302,361

.....
Prof. William A.L. Anangisye
CHAIRPERSON

.....
Prof. Stephen O. Maluka
PRINCIPAL

DATE:

5.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

REVENUE	Notes	2022/23 TZS “000”	2021/22 TZS “000” (Restated)
Revenue from exchange transaction	12	313,880	302,918
Revenue from Non-exchange trans	13	7,615,675	7,498,129
Other Revenue	14	12,283	24,919
Transfer from Government	15	19,203,772	17,564,962
Amortization of capital grant/Donor fund	11	2,642,866	-
		29,788,476	25,390,928
LESS: EXPENSES			
Supplies and Consumable	16	7,437,676	5,078,502
Maintenance Expenses	17	377,015	339,340
Personnel Expenses	18	21,556,622	19,901,509
Financial Expenses	19	42,692	49,215
Depreciation Property, Plant and Equipment	7 A&B	1,670,679	1,246,450
TOTAL EXPENSES		31,084,684	26,615,016
SURPLUS/ (DEFICIT) FOR THE YEAR		(1,296,208)	(1,224,088)

.....
Prof. William A.L. Anangisye
CHAIRPERSON

.....
Prof. Stephen O. Maluka
PRINCIPAL

DATE:

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

	Capital Fund	Accumulated Surplus /(Deficit)	TOTAL
	TZS "000"	TZS "000"	TZS "000"
Balance as at 30 June 2021	14,793,047	38,226,092	53,019,139
Surplus/(Deficit) for the year		(1,224,088)	(1,224,088)
Prior year adjustments		507,310	507,310
Adjusted Balance as at 30 June 2022	<u>14,793,047</u>	<u>37,509,314</u>	<u>52,302,361</u>
Balance as at 1 July 2022	14,793,047	37,509,314	52,302,361
Surplus/(Deficit) for the year		(1,296,208)	(1,296,208)
Balance as at 30 June 2023	<u>14,793,047</u>	<u>36,213,106</u>	<u>51,006,153</u>

.....
Prof. William A.L. Anangisye
CHAIRPERSON

.....
Prof. Stephen O. Maluka
PRINCIPAL

DATE:

5.4 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2022/23 TZS “000”	2021/22 TZS “000”
CASH FLOW FROM OPERATING ACTIVITIES			
Revenue from Exchange Transaction	20	400,308	276,319
Revenue from Non- Exchange Transaction	21	7,480,126	7,284,055
Other Revenue	22	12,283	6,226
Government Subvention	23	19,203,772	17,564,962
Total Cash Received from Operating Activities		27,096,489	25,131,562
Supplies and Consumable	24	(7,293,316)	(5,017,099)
Maintenance Expenses	25	(377,015)	(339,340)
Personnel Expenses	26	(21,732,216)	(19,673,034)
Bank charges	27	(29,524)	(27,036)
Total Cash Paid to Operating Activities		(29,432,071)	(25,056,509)
Net Cash Generated from Operating Activities (A)		(2,335,582)	75,053
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	28	(937,257)	(667,863)
Net Cash Flow from Investing Activities (B)		(937,257)	(667,863)
CASH FLOW FROM FINANCING ACTIVITIES			
Donor Fund Received	29	2,277,274	3,532,100
Loan Paid	30	(100,000)	(214,318)
Interest on Loan Paid	31	(6,000)	(12,000)
Cash Generated from Financing Activities (C)		2,171,274	3,305,782
Net decrease in cash and cash equivalents		(1,101,565)	2,712,972
Cash and cash equivalent at the beginning of the period		7,061,026	4,358,233
Gain or (Loss) on Exchange		(7,168)	(10,179)
Cash and cash equivalent at the end of the period		5,952,293	7,061,026

.....
Prof. William A.L. Anangisye
CHAIRPERSON

.....
Prof. Stephen O. Maluka
PRINCIPAL

DATE:

5.5 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

Description	NOTE	Original Budget {A}	Final Budget {B}	Actual on Comparable Basis {C}	Difference {C-B}	% Difference	Remarks
		TZS '000	TZS '000	TZS '000	TZS '000		
Revenue from exchange transaction	11	382,000	382,000	400,307	18,307	104.79	Movement of receivables
Revenue from Non-Exchange Transaction	12	8,497,601	8,497,601	7,480,126	(1,017,475)	88.03	Low students' enrolment than budgeted
Other Revenue	13	0	0	12,283	12,283		Penalties
Transfer from Government	14	19,572,079	19,572,079	19,203,773	-368,308	98.12	All staff were paid salaries as per HCMIS
Total Receipts		28,451,680	28,451,680	27,096,489	(1,355,193)		
Supplies and Consumable	15	-7,434,469	-7,434,469	(7,293,317)	(141,152)	98.10	Implementation of Budget based on Funds availability
Maintenance Expenses	16	-378,500	-378,500	-377,015	-1,485	100	Implementation of Budget based on Funds availability
Personnel Expenses	17	-21,598,276	-21,598,276	-21,732,216	133,939	101	All staff were paid salaries as per HCMIS
Financial Expenses	18	-35,934	-35,934	(29,524)	(6,410)	82.16	Actual cost incurred
Acquisition of Assets	6 A, B	-1,553,690	-1,553,690	(937,257)	616,433	60.32	Implementation of Budget based on Funds availability
Donor Fund received	28	2,655,189	2,655,189	2,277,275	(377,914)	85.77	Released fund for HEET Project
Loan Repayment	29	-100,000	-100,000	(100,000)	0	100.00	Payment as per loan agreements
Interest Paid on Loan	30	-6,000	-6,000	(6,000)	0	100.00	Payment as per loan agreements
Total Payments		-28,451,680	-28,451,680	(28,198,053)			
Effect of foreign currency changes				-7,168	-7,168		
Net Payments		-	-	(1,108,734)	(1,108,734)		

5.6 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Note 1: ACCOUNTING POLICIES AND OTHER INFORMATION

1.1 GENERAL INFORMATION

The Dar es Salaam University College of Education (DUCE) is located on Plot 324 and 325 Block 'T' Chang'ombe in Temeke Municipality, Dar es Salaam Region, along Chang'ombe/ Taifa Road adjacent to Benjamini W. Mkapa Stadium and about 5 km from the City Centre. The College was established as a Constituent College of the University of Dar es Salaam through Government Notice No. 166 published on 23 April 2010. It is constituted in accordance with the Universities Act, 2005 and the University of Dar es Salaam Charter, 2007. Subsequently, DUCE was granted its Charter in the year 2010 by the President of the United Republic of Tanzania and it is wholly owned by the Government. The overall management of the College is vested in the DUCE Governing Board, which is the supreme organ of the College, under the supervision of the Minister of Education, Science and Technology. The Principal is the Chief Executive Officer responsible for day to day operations of the College.

1.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements of the College have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS accrual basis). The financial statements are presented in Tanzanian Shillings, which is the functional and reporting currency of the College and all values are rounded to the nearest thousand (TZS '000'). The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historic cost. The cash flow statement is prepared using the direct method. The financial statements are prepared on an accrual basis and all values are rounded to the nearest thousand (TZS '000').

1.3 KEY ACCOUNTING JUDGEMENTS AND ESTIMATES

The preparation of the College financial statements in conformity with IPSAS 3 requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the College accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements are separately disclosed in a note.

1.4 BASIS OF ACCOUNTING AND GOING-CONCERN

The Financial Statements are prepared on a going-concern and accrual basis with reasonable expectations that the College has adequate resources to continue in operation for the foreseeable future and that events are recognized in the financial statements when satisfy the definition and recognition criteria of accrual. The Management has assessed the College's ability to continue as a going concern and is satisfied that the College has the resources to continue for the foreseeable future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the College's ability to

continue as a going concern. Therefore, the financial statements are prepared on the going concern basis.

1.5 CHANGES IN ACCOUNTING POLICES AND ESTIMATES

The accounting policies for presentation of project financial statements have been adopted or developed from the International Accounting Standards (IPSAS). The adopted accounting policies are consistent with those of the previous financial year and applied throughout the reporting period. There were no changes in accounting policies or estimates during the financial year

1.6 ADOPTION OF NEW AND REVISED STANDARDS

During the year the following IPSASs have been issued and are effective as follows;

IPSAS 46: Measurement, a standard that introduce how to determine fair value. This Standard effective date is 01 January 2025.

IPSAS 47: Revenue, a standard that provide guidance on how to account revenue transactions for public sector. This Standard effective date 01 January 2026.

IPSAS 48: Transfer expenses, a standard that provide guidance on how to account on expenditures without exchange.

The College will assess its relevance and implement as appropriate since there is no material impact for not applying (earlier adoption).

1.7 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in preparation of the College financial statements, which comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis are set out below. The College has presented the comparative information as allowed by the International Public Sector Accounting Standards (PSAS).

1.7.1 Property, Plant and Equipment and Capital Work in Progress

The cost method is used for the initial recording of all acquisition of assets controlled by the College. Cost is determined as the value of assets given as consideration plus the cost incidental to the acquisition. Assets acquired for no cost or nominal consideration are initially recognized as assets at their fair value which are the amounts for which the assets could be exchanged at arm's length transaction between a knowledgeable and willing seller and a knowledgeable and willing buyer.

Depreciation/ Impairment

Depreciation is charged on a straight-line method on assets from the date when they are available for use and stop on the date when the asset is derecognized. Assets that are subject to depreciation are reviewed for useful life, at each annual reporting date, fully depreciated assets are subject to disposal, where fully depreciated assets still in use they

Dar es Salaam University College of Education

are subject to correction of errors and be required to adjust financial statements retrospectively.

Impairment of assets occurs whenever events or changes in circumstances indicate that the carrying amount may not be recovered. Therefore, assets are reviewed for impairment annually.

The College Management reviewed its fully depreciated assets which are still in use and determined depreciation rates to reflect the most appropriate pattern of economic benefits or services potential. The rates used are as follows: -

Asset Description	Annual rate (%)
Buildings	2
Infrastructure	4
Motor Vehicles	10
Motor Cycle	10
Furniture, Equipment and Library Books	10
Computers	20
Graduation Gown	10
Plant and Machinery	10

Land and intangible assets are depreciated at zero rate due to the fact that land always appreciates and intangible have infinite useful life.

1.7.2 Revenue

Revenue is recognized to the extent that it is probable that economic benefits or service potential will flow to the College and it can be reliably measured. The following specific recognition criteria are met before Revenue is recognized:

- (i) Tuition Fee is recognized when the services have been rendered and accounted on accrual basis;
- (ii) Students' direct costs are recognized when paid;
- (iii) Rent on College Facilities is recognized when the services have been rendered and accounted on accrual basis;
- (iv) Consultancy and Research service income (Institutional fees) is recognized when services have been rendered; and
- (v) Grants received is recognized when conditions attached to it are fulfilled. When cash for the project is received the College recognizes assets (cash and cash equivalent) and liability (deferred income) until when the attached conditions are met where deferred revenue is amortized.

1.7.3 Expenditure incurred

Funds spent for acquisition of PPE elements of the College which includes new constructions, procurement of furniture, ICT equipment's and rehabilitations works are capitalized in the Financial Statements. Whereas expenses on consumables and supplies are recognized in the period in which the goods or services are received or used in the statement of financial performance.

1.7.4 Inventories

Inventories are initially measured at cost. Cost is determined on the First-In-First Out (FIFO) basis. The amount of any write down inventories and all losses of inventories should be recognized in the statement of financial performance as an expense in the period the write down or loss occur.

1.7.5 Receivables

Receivables are recognized initially at fair value and subsequently measured at amortized cost net of provision. Provision for doubtful receivables is established when there is objective evidence that the College will not be able to collect all amounts due according to the original terms of the specific receivables. The provision is recognized through the statement of financial performance.

1.7.6 Cash and Cash Equivalents

Cash and cash equivalents are carried in the statement of financial position at fair value. For the purpose of cash flow statement, cash and cash equivalents comprise, cash at banks.

1.7.7 Impairment of Assets

Assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the carrying amount of the assets exceeds its recoverable amount through the statement of financial performance.

1.7.8 Capital Fund

Capital Fund is made up of government contributed assets to the College. The value of properties which appreciates over time such as land is not depreciated. The rest of properties are depreciated as per applicable rates for each individual asset.

1.7.9 Deferred Income

These are unearned revenue as result of clients/donors payment in advance prior to receipt of service/asset, they are recorded on the statement of financial position as a liability, until the services have been rendered or condition of the asset being met. As the service is delivered or condition of acquired assets met over time, it is recognized as revenue on the statement of financial performance.

1.7.10 Payables and Accruals

Payables and accruals are recognized when satisfies the definition and recognition criteria. They are recognized when incurred through either enjoyment of services on credit and/or receiving of goods supplied on credit.

1.8 Foreign Currency Translations

1.8.1 Functional and Presentation

Items included in the financial statements of the College are measured using Tanzanian Shilling (TZS), which is the currency of the primary economic environment in which the College operates.

1.8.2 Transactions and Balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the date of the transactions. Monetary assets and liabilities at the year-end expressed in foreign currencies are translated into functional currency using the exchange rates prevailing at the end of the financial year. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the year-end exchange rates of monetary assets and liabilities denominated foreign currencies are recognized in the statement of financial performance.

1.9 Financial Risk Management

The overall risk management focuses on the unpredictable financial markets and is aimed at minimizing potential adverse effects on the College's financial performance. The role of the College's risk management is primarily vested in the Finance Department under guidance of the Board.

The specific risk management policies of the College are as follows: -

1.9.1 Liquidity Risk

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

1.9.2 Credit Risk Management

The risk of loss of cash or cash equivalent arising from failure to meet a contractual obligation. The potential credit risk involves short term cash, receivables and foreign currency which are managed as follows: -

Term Cash Surplus

The College deposits her short-term cash surplus with banks of high credit standing.

Dar es Salaam University College of Education

Receivables

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

1.9.3 Foreign Currency Risk

Foreign currency risk is managed at operational level and it is monitored by Finance Department. Losses arising from holding of foreign currency denominated liabilities are minimized through timely payment of outstanding liabilities.

1.10 Leases

The College has leased office premises which are accounted for as an operating lease, where lease rent is recognized in the statement of financial performance on an accrual basis.

	2023 TZS “000”	2022 TZS “000”
Note 2: CASH AND CASH EQUIVALENTS		
CRDB DUCE HEET Account	109	-
CRDB Bank Pugu Rd Main Account	39,673	563,390
CRDB Pugu student Loan	7,798	33,190
CRDB Bank Pugu Rd Capital Account	9,396	19,180
CRDB Pre Entry Program	19,424	12,815
NBC US \$ Account	197,143	156,907
NBC Chang'ombe Branch	175	-
Bank of Tanzania TZS	2,242,282	2,484,154
Bank of Tanzania USD	12,737	174,273
Bank of Tanzania HEET Project	3,414,996	3,532,100
NMB Chang'ombe Demonstration Sec. School	6,369	7,003
NMB Chang'ombe Demonstration Primary School	2,191	117
NMB Collection Account	-	-
Cash in transit	-	77,897
Total	5,952,293	7,061,026
Note 3: RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Other Debtors	25,151	111,577
Provision for Receivable	-2,090	-2,090
Total	23,061	109,487
Note 4: RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Student Fees	52,930	63,057
Staff Loans	7,920	28,505
Demo Primary School Fees	77,133	75,378
Demo Pre School-Fees	2,400	2,300
Total	140,383	169,240

Dar es Salaam University College of Education

	2023 TZS “000”	2022 TZS “000”
Note 5: PREPAYMENTS		
Payment in Advance	7,473	9,507
Imprest	<u>251,292</u>	<u>66,985</u>
Total	<u>258,765</u>	<u>76,492</u>
 Note 6: INVENTORIES		
Stationery & Office supplies	40,042	40,507
Medicine & Medical Supplies	5,381	18,584
Chemical and Reagent	<u>37,044</u>	<u>52,520</u>
Total	<u>82,467</u>	<u>111,611</u>

Dar es Salaam University College of Education

NOTE 7 (A 1) PROPERTY PLANT AND EQUIPMENT (2022/23)

Particulars	Land	Buildings	Infrastructure	M/Vehicles	M/Cycles	Furniture and Equipment	Gowns	Books	Plant and Machinery	Computers and EDP	Total
COST	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”
Balance as at 1 July 2022	26,385,328	22,064,233	3,904,174	1,405,524	31,000	4,667,068	57,970	1,804,077	482,600	1,747,442	62,549,416
Additional for the Year		60,435	173,316	372,654		334,517		25,246		32,146	998,314
Balance as at 30 June 2023	26,385,328	22,124,668	4,077,490	1,778,178	31,000	5,001,585	57,970	1,829,323	482,600	1,779,588	63,547,730
DEPRECIATION											
Balance as at 1 July 2022		5,806,881	1,578,785	975,454	14,918	2,199,611	47,825	1,275,431	241,358	1,210,168	13,350,431
Disposal											
Charges for the Year		443,353	159,055	116,079	2,170	462,717	5,797	280,012	48,260	153,236	1,670,679
Balance as at 30 June 2023	-	6,250,234	1,737,840	1,091,533	17,088	2,662,328	53,622	1,555,443	289,618	1,363,404	15,021,110
NET BOOK VALUE AS AT 30 June 2023	26,385,328	15,874,434	2,339,650	686,645	13,912	2,339,257	4,348	273,880	192,982	416,184	48,526,620
NET BOOK VALUE AS AT 30 June 2022	26,385,328	16,257,352	2,325,390	430,070	16,082	2,467,457	10,145	528,646	241,243	537,274	49,198,987

NOTE 7 (A 2) PROPERTY PLANT AND EQUIPMENT (2021/22)

Particulars	Land	Buildings	Infrastructure	M/Vehicles	M/Cycles	Furniture and Equipment	Gowns	Books	Plant and Machinery	Computers and EDP	Total
COST	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”	TZS “000”
Balance as at 1 July 2021	26,334,349	21,544,813	3,904,174	1,605,524	13,500	4,500,586	57,970	1,735,596	482,600	1,759,828	61,938,941
Transfer from Capital WIP	-	519,421	-	-	-	-	-	-	-	-	519,421
Disposal	-	-	-	(200,000)	-	(41,282)	-	-	-	(103,891)	(345,173)
Additional for the Year	50,979	-	-	-	17,500	207,764	-	68,481	-	91,505	436,228
Balance as at 30 June 2022	26,385,328	22,064,233	3,904,174	1,405,524	31,000	4,667,068	57,970	1,804,077	482,600	1,747,442	62,549,417
DEPRECIATION											
Balance as at 1 July 2021		5,366,209	1,422,618	1,092,002	13,002	1,970,368	42,511	1,177,421	205,832	1,131,744	12,421,707
Disposal				(176,000)		(41,004)				(100,722)	(317,726)
Charges for the Year		440,672	156,167	89,452	1,916	210,248	5,314	128,010	35,525	179,146	1,246,450
Balance as at 30 June 2022		5,806,881	1,578,785	1,005,454	14,918	2,139,611	47,825	1,305,431	241,357	1,210,168	13,350,430
NET BOOK VALUE AS AT 30 June 2022	26,385,328	16,257,352	2,325,390	400,070	16,082	2,527,457	10,145	498,646	241,243	537,274	49,198,987
NET BOOK VALUE AS AT 30 June 2021	26,334,349	16,178,604	2,481,557	543,522	498	1,913,422	15,459	588,175	276,768	626,555	48,958,910

Controller and Auditor General

AR/PAD/DUCE/2022/23

NOTE 7 (B): INTANGIBLE ASSETS

Particulars	Computer software
	TZS "000"
Cost value as at 1 July 2022	47,378
Additions	
(A) Cost value as at 30 June 2023	47,378
Amortization as at 1 July 2022	0
Amortization during the year	0
(B) Total Amortization as at 30 June 2023	0
Net book Value as at 30 June 2023 (A-B)	47,378
Net book Value as at 30 June 2022	47,378

NOTE 7 (C 1): CAPITAL WORK IN PROGRESS

Particulars	Cost value as at 1 July 2022 TZS "000"	Additions TZS"000"	(A) Cost value as at 30 June 2023 TZS"000"	Transfer to Building TZS"000"	Net Value as at 30 June 2023 (A-B) TZS"000"
Capital WIP Humanity Building	141,268	23,000	164,268		164,268
CWIP Sec School Lab. Construction	296,309	13,079	309,388		309,388
CWIP Demo Primary School Classrooms		67,271	67,271		67,271
Total	437,577	103,350	540,927	-	540,927

NOTE 7 (C 2): CAPITAL WORK IN PROGRESS

Particulars	Cost value as at 1 July 2021 TZS "000"	Additions TZS"000"	(B) Cost value as at 30 June 2022 TZS"000"	Transfer to Building TZS"000"	Net Value as at 30 June 2022 (A-B) TZS"000"
Capital WIP Admin Block Phase II Stage II	130,851	16,956	147,806	147,806	-
Capital WIP Humanity Building	136,268	5,000	141,268	-	141,268
CWIP Sec School Lab. Construction	7,788	288,521	296,309	-	296,309
CWIP Admin Block Phase II Stage III	165,392	74,434	239,826	239,826	-
CWIP Demo Primary School Classrooms	-	131,788	131,788	131,788	-
Total	440,299	516,699	956,998	519,421	437,577

Dar es Salaam University College of Education

	2023 TZS "000"	2022 TZS "000"
NOTE 8: PAYABLES AND ACCRUALS FROM EXCHANGE TRANSACTIONS		
Differed Rent	46,912	48,829
Creditors (Accruals & Suppliers)	286,149	171,471
Stale Cheque Account	22,976	2,889
Retention money	18,556	30,839
Total	374,593	254,028
NOTE 9: PAYABLES AND ACCRUALS FROM NON-EXCHANGE TRANSACTIONS		
HELSB Current Account	-	22,540
Differed students Fees	60,315	63,863
Differed Demo students Fees	69,919	25,371
Salary Claims	315,246	510,870
Funeral Funds	57,742	51,878
Daruso Fund	10,307	5,936
DUCE SACCOS	803	-
UDASA DUCE	2,790	4,400
Unpaid Leave	20,030	-
Caution Money	33,472	22,186
General Clearing Account	85,793	14,433
TCU Fees	-	4,734
Private Candidate Fees	-	1,967
Withholding tax on goods 2%	1,000	1,075
Withholding tax on service 5%	3,362	-
Staff Projects Fund	281,509	216,789
Needy Students Fund	2,352	2,267
Total	944,640	948,309
Note 10: PROVISIONS		
Provision for Audit Fee	80,000	75,000
Total	80,000	75,000
Note 11: DEFERRED INCOME		
Opening Deferred Income (Sec. School Lab Construction and HEET Project.)	3,532,100	-
Add: receipt during the year (HEET Fund)	2,277,274	3,532,100
Less: Amortization during the year	2,642,866	-
Total	3,166,508	3,532,100
Note 12: REVENUE FROM EXCHANGE TRANSACTION		
Sale of Tender Document	200	250
Hiring of College Facilities	48,809	63,684
Rent from Tenants	206,025	188,120
Medical Fees	58,846	50,864
Total	313,880	302,918
Note 13: REVENUE FROM NON-EXCHANGE TRANSACTION		
Donations Capitation Grant Secondary School	164,406	238,924
Capitation Grant Secondary School	9,069	7,964
Capitation Grant Primary School	2,074	5,697

	2023 TZS "000"	2022 TZS "000"
Fees Compensation Secondary School	5,739	4,065
Tuition fees	6,490,830	6,352,005
Research Services	142,478	172,669
Consultancy Service	4,421	4,773
Demonstration Sec Schools Fees	-	2,560
Demo Nursery school Fees	45,155	34,295
Examination Fees	69,859	70,008
Demo Primary School Fees	452,453	388,645
Registration fees	33,209	32,066
Application	6,584	5,890
English Proficiency Test Fee	694	374
Accommodation	100,380	98,697
Exchange Rate Gain	244	-
Appeal for Exam Fee	25	15
Graduation Fees	26,005	24,495
Identity card	32,678	30,504
Kiswahili Course Fee	3,308	-
French Course Fee	400	-
Comm. on Collection other Inst. Fund	14,461	11,704
Sec. School Students Direct Costs	3,710	8,106
Computer Course fee Collection.	3,288	2,523
Chinese Course fee Collection	600	-
Provisional Results	3,605	2,150
Total	7,615,675	7,498,129
Note 14: OTHER REVENUES		
Fines and Penalties	11,883	6,226
Profit on Disposal	-	18,693
Bad Debts Recovered	400	-
Total	12,283	24,919
Note 15: TRANSFER FROM GOVERNMENT		
Government Appropriation PE	19,203,772	17,564,962
Total	19,203,772	17,564,962
Note 16: SUPPLIES AND CONSUMABLES USED		
Telephone/Airtime Allowances	67,502	71,714
Staff uniforms	8,469	5,430
Staff Training Expenses	174,400	120,915
Workshops & Seminars	167,546	34,438
Governing Board expenses	123,529	155,484
Meeting expenses	368,548	322,155
Electricity& Gas Expenses	390,144	404,057
Transport and Travelling Expenses	947,463	185,567
Postage & Courier Expenses	1,080	969
Internet Expenses	164,766	130,800
Telephone & Telefax Expenses	5,621	3,886
Printing & Stationery	227,038	211,600
Membership Subscription Fees	27,477	37,125
Audit Fee Expenses	75,000	70,000
Anti-Corruption	2,100	200
Advertisement and Publicity	17,555	5,582
Publication, Journal, & Periodical	31,900	28,138
Insurance Premium	35,712	39,133
Cleaning & Sanitation	287,331	274,292
Security Services Expenses	215,135	200,917

	2023 TZS "000"	2022 TZS "000"
Medicine & Medical Supplies	57,692	52,734
Tender Board Expenses	31,611	13,500
Staff Development Academics	1,198,796	326,956
Staff Development Administration	38,285	35,333
Motor vehicle fuel & Lubricants	232,450	190,684
Computer Expenses & Network Dev.	207,429	82,668
Trade Union Expenses	9,907	9,688
Chemical, Reagent and Equipment	49,120	76,026
Sports and Games Expenses	96,417	100,320
Disabled Student welfare	1,600	1,500
Identity Card Expenses	48,851	44,424
Graduation Expenses	138,811	103,338
Festival & trade Fair Expenses	25,885	40,731
Teaching and learning Expenses	317,964	195,948
Best Student Awards	3,350	4,250
Purchase of Office Equipment	8,009	4,281
Consultancy Expenses	8,000	7,400
Food - Pre and Primary School	21,000	24,500
Office Expenses	76,519	74,562
Institutional Contribution	1,100	3,567
Examinations Expenses	363,607	393,452
Bad and Doubtful Debts	57,719	-
Absolute Stock	-	4,950
Research Expenses	245,932	227,335
Students study visits	26,516	23,404
Teaching Practice Supervision	518,796	462,876
Research Supervision	33,000	14,550
Proposal writes up expenses	132,614	120,925
Students Support Expenses	34,301	21,250
Gender Support Expenses	13,055	9,650
Registration and Orientation	96,024	98,463
Provision for Audit (Increase)	5,000	5,000
Provision for Debtors (Increase)	-	1,835
Total	7,437,676	5,078,502
Not 17: MAINTENANCE EXPENSES		
Building and Maintenance	120,396	124,984
Motor Vehicle Repair and Maintenance	175,404	115,398
Maintenance of Furniture and Equipment	81,215	98,958
Total	377,015	339,340
Note 18: PERSONNEL EXPENSES		
Salaries and Wages	16,042,131	15,057,228
NHIF Employer Contribution	486,735	451,136
Transport Hired & Allowances	133,960	100,717
WCF Contribution	81,300	75,374
Housing allowances	261,000	215,400
Extra Duty Allowances	166,772	130,601
Responsibility Allowance	600,124	592,496
Outfit Allowance & Off pocket Allowance	-	795
Part time teaching remuneration	78,675	122,040
Retention Allowance	27,300	30,450
Honoraria	702,317	505,681
Domestic Utensils & Equipment's	-	16,000

	2023 TZS “000”	2022 TZS “000”
Hospitality and Entertainment expenses	33,196	25,719
PSSSF Employer Contribution	2,439,002	2,261,702
Recruitment Expenses	183,794	29,447
Staff Prize	11,120	20,529
Staff Welfare and Recreation	16,137	14,105
Funeral expenses	17,596	21,377
Terminal Benefits	55,759	23,784
Salary in Lieu of Leave	15,169	10,514
Annual leave Travel assistance	123,795	90,237
Part Time Readers Remuneration	80,740	106,177
Total	21,556,622	19,901,509
Note 19: FINANCE EXPENSES		
Bank Charges	15,187	13,383
Exchange rate Loss/(Gain)	7,168	10,179
Withholding Tax on Rent	14,337	13,653
Interest on loan	6,000	12,000
Total	42,692	49,215
Not 20: (A) Cash flows from Rev. from exch. Transaction		
Revenue from exchange transaction	313,880	302,918
Opening receivable from exchange	109,487	82,888
Add; Provision for receivables	2,090	2,090
Closing receivable from exchange	-23,060	-109,487
Add; Provision for receivables	-2,090	-2,090
Rounding figure	1	
Cash flow from Rev. from exch. Transaction	400,308	276,319
Note 21: (B) Cash flows from Rev. from Non exch. Transaction		
Revenue from Non-Exchange Transaction	7,615,675	7,498,129
Donated Assets	-164,406	-238,924
Opening receivable from non - exchange	169,240	194,090
Closing receivable from non -exchange	-140,383	-169,240
Cash flow from Rev. from Non exch. Transaction	7,480,126	7,284,055
Note 22: (C) Cash flows from other revenue		
Other Revenue	12,283	24,919
Profit on Disposal	-	-18,693
Cashflow from other revenue	12,283	6,226
Note 23: (D) Cash flows from Transfer from Government		
Transfer from Government (PE)	19,203,772	17,564,962
Development Fund	-	-
Cashflows from (1+2)	19,203,772	17,564,962
Note 24: Cash paid to Supplies and Consumable		

	2023 TZS “000”	2022 TZS “000”
Supplies and Consumable	-7,437,676	-5,078,503
Opening Payables and Accruals from Exch. Trans.	-254,028	-224,767
Closing Payables and Accruals from Exch. Trans.	374,593	254,028
Opening Payables and Accruals from Non Exch.Non-Exch. Trans.	-948,309	-631,091
Closing Payables and Accruals from Non Exch.Non-Exch. Trans.	944,640	948,309
Opening Salary Claims	510,870	282,395
Closing Salary Claims	-315,247	-510,870
Closing Unpaid leave	-20,030	-
Opening Prepayment	76,492	59,554
Closing Prepayment	-258,766	-76,492
Opening Inventories	111,611	117,963
Closing Inventories	-82,466	-111,611
Opening Provision for Audit	-75,000	-70,000
Closing Provision for Audit	80,000	75,000
Item for prior year adjustment	-	-51,014
Cash paid for Supplies and Consumable	-7,293,316	-5,017,099
Note 25: Cash Paid for Maintenance Expenses		
Building and Maintenance	120,396	124,984
Motor Vehicle Repair and Maintenance	175,404	115,398
Maintenance of Furniture and Equipment	81,215	98,958
Cash Paid for Maintenance Expenses	377,015	339,340
Note26: Cash paid for Personnel Expenses		
Cash paid for Personnel	-21,556,622	-19,901,509
Opening Salary Claims	-510,870	-282,395
Closing Salary Claims	315,246	510,870
Opening Unpaid leave	-	-
Closing Unpaid leave	20,030	-
Cash paid for Personnel Expenses	-	-19,673,034
	21,732,216	
Note 27: Cash paid for Financial Expenses		
Bank Charges	15,187	13,383
Withholding Tax on Rent	14,337	13,653
Total	29,524	27,036
Note 28: CASH FLOW FROM INVESTINGACTIVITIES		
Acquisition of Tangible Assets	-998,313	-436,228
Donated Assets	164,406	238,924
CWIP Opening	437,577	440,299
CWIP Closing	-540,927	-956,998
Disposal of Assets	-	46,140
Cash flow from Investing	-937,257	-667,863

	2023 TZS “000”	2022 TZS “000”
Note 29: Donor Fund		
Closing Differed Fund	3,166,508	3,532,100
Opening Differed Fund	-3,532,100	-
Differed Income	2,642,866	-
Donor Fund Received	2,277,274	3,532,100
Note 30: Loan Paid		
Opening Long term Loan TEA	-100,000	-314,318
Closing Long term Loan TEA	-	100,000
Loan Paid	-100,000	-214,318
Note31: Interest on loan Paid		
Opening Interest Payable on Loan	-	-
Closing Interest Payable on Loan	-	-
Interest on loan Expense	-6,000	-12,000
Interest on loan Paid	-6,000	-12,000
Note32: Reconciliation of Net Cash flow Cash flows from Operating Activities to Surplus for the Year Ended 30 June 2023		
Surplus/(Deficit)	-1,296,208	-1,224,088
Movement of Working Capital &Non-Cash Items		
Depreciation	1,670,679	1,246,450
Provision for audit (Increase)	5,000	5,000
Interest on loan	6,000	12,000
Exchange rate Loss	7,168	10,179
Donated Grant	-164,406	-238,924
Donor Fund Received	-	-
Donor Fund earned	-2,642,866	-
Profit on Disposal	-	-18,693
Decrease in Stocks and Stores	29,145	6,352
Increase/Decrease in Receivable and Prepayments	-66,988	-18,689
Increase in Payables and Accruals	116,894	295,466
Net Cash flows from Operating Activities	-2,335,582	75,053

Note 33: CAPITAL FUND

The College Capital Fund TZS 14,793,047,000 as at 30 June 2023 is made up of Government contributed Assets to the College.

Note 34: ACCUMULATED SURPLUS/ (DEFICIT)

The College Accumulated Surplus/Deficit of TZS 36,213,106,399.06 as at 30 June 2023 represent accrued surplus/deficit resulted from college operations compared to accumulated surplus/deficit of TZS 37,509,313,966.14 as at 30 June 2022.

Note 35: SOCIAL SECURITY COST AND GRATUITIES

Social Security costs

The College has statutory obligation to contribute to various pension schemes in favour of its employees engaged under permanent and pensionable terms. The contributory pension scheme in force to which the Institute contributes is Public Service Social Security Fund (PSSSF). Contributions to PSSSF are paid directly by Treasury and recognized in College's accounts.

Gratuity

Gratuity benefits are paid to employees under contract after the expiration of the contract period. These benefits are recognized as an expense in the statement of financial performance during the year they accrue. The gratuity accrues on monthly basis over the contract period. During the year under audit no gratuity accrued.

WCF and National Health Insurance Fund Contributions

WCF and National Health Insurance Fund Employer's contributions of the College staff are paid directly to the funds by the Treasury. The relevant amount paid by Treasury is recognized as income also reflected as expenses in statement of Financial Performance.

The amount charged to the statement of comprehensive income in the year in respect of the College's contribution is:

	2023	2022
	TZS "000"	TZS "000"
NHIF	486,735	452,962
PSSSF	2,439,002	2,270,834
WCF	82,145	75,678
TOTAL	3,007,882	2,799,475

Note 36: TAXATION

The Dar es Salaam University College of Education is exempted from paying corporation tax in accordance with section 10(b) paragraph (1) of the second schedule of the Income Tax Act, Cap. 332 (R.E. 2019); and therefore, computation of potential deferred tax was not necessary.

Note 37: ULTIMATE OWNERS OF THE COLLEGE

The Government of United Republic of Tanzania is the ultimate owner of the College.

Note 38: RELATED PARTY TRANSACTIONS

During the year under review, the College had the transactions in relation to related parties' services which are extracted from Note 12, 18 and 20 as follows:

1. Key management;
2. Allowances (Refer note 20 to financial statements);
3. Governing Board Expenses (Refer note 18 to financial statements); and

4. TEA (Refer note 12 to financial statements).

Key Management allowances		
Responsibility Allowance	72,690,660	68,261,520
Airtime Allowance	13,800,000	13,800,000
Housing Allowance	24,000,000	24,000,000
Governing Board Expenses		
Governing Board Annual Fee	90,000,000	90,000,000
Meeting Expenses	25,688,000	65,483,664
LOANS		
TEA	100,000,000	100,000,000
Total	326,178,660	361,545,184

Key Management Comprises of Principal (on secondment from the University of Dar es Salaam), Deputy Principal Academic, and Deputy Principal Administration staff who are entitled to motor vehicles and free housing. The Governing Board is comprised of 11 members as shown in the Director's report.

TEA Loan represents a loan to the College for the construction of the Administration Building payable in 5 instalments on 30 June each year commenced in the year 2019 at the rate of 6% per annum. The loan has been fully paid as per the agreement.

Note 39: SUBSEQUENT EVENTS

There were no subsequent events as of the year-end.

Note 40: CONTINGENT ASSETS

During the year the College had a pending labour dispute at the High Court (Labor Division) where a staff (Dr. Salma Hegga) who resigned before completing duration prescribed in the bonding contract has applied for revision challenging the award given by Commission for Mediation and Arbitration (CMA) in favor of the College. The College Claims TZS 65,000,000 as the training cost and salaries paid during the training.

Note 41: PRIOR YEAR ADJUSTMENT

There were accounting errors in the previous year's financial statements affecting different accounts ledgers. The financial statements of 2021/22 have been restated to correct these errors whenever considered material in order to enable comparison with current year's figures. The effect of restatement on those prior year's items in the financial statements is summarized in the Table 34 below.

Table 34: Prior year adjustments

Description	Note	Amount as per 2021/22 Signed FS	Adjustment	Restated Balance 2021/22
		TZS	TZS	TZS
A: ACCUMULATED SURPLUS/ (DEFICIT)				

Description	Note	Amount as per 2021/22 Signed FS	Adjustment	Restated Balance 2021/22
		TZS	TZS	TZS
Surplus/(Deficit) for the year		(1,460,847,111)	236,759,472.95	(1,224,087,638)
B: PERSONNEL EXPENSES	17			
Staff Welfare and Recreation		9,725,000	4,380,000	14,105,000.00
Salaries and Wages		15,118,105,505.24	(60,877,430)	15,057,228,075
PSSSF		2,270,833,976.58	(9,131,614)	2,261,702,362
WCF		75,678,363.59	(304,387)	75,373,976
NHIF		452,962,461.59	(1,826,323)	451,136,139
C: PAYABLES AND ACCRUALS FROM EXCHANGE TRANSACTIONS	8			
Creditor and Accrual		(116,076,611)	(55,394,638)	(171,471,250)
Unpaid Salaries		(583,009,835)	72,139,754	(510,870,081)
D: DEPRECIATION EXPENSES	6B			
Depreciation of Depreciation Furniture & Equipment's		379,246,315.56	(168,999,718)	210,246,597
E: ACCUMULATED DEPRECIATION				
Acc. Depreciation of Depreciation Furniture & Equipment's	6B	2,926,934,531.01	(727,323,727.80)	2,199,610,803

REMARKS ON THE ADJUSTMENTS;**A. SURPLUS/ (DEFICIT)**

The difference between signed statement and restated was due to recognition of staff welfare and recreation expenses of TZS 4,380,000 and reversal of depreciation expenses due to review of asset useful life TZS 168,999,718.

B. STAFF WELFARE AND RECREATION

The difference in the staff welfare and recreation expenses is due recognition of unpaid OSHA expenses for the financial year 2021/22 amounting to TZS 4,380,000. Also, the difference in Salaries and Wages, PSSSF, WCF and NHIF is due to de-recognition of wrongly charged salary arrears of TZS 72,139,754 in 2021/22 Financial Year.

C. PAYABLES AND ACCRUALS FROM EXCHANGE TRANSACTION

The difference between signed statement and restated was due to the fact that there were unrecognized electricity and staff welfare expenses amounting to 55,394,638.09. Also, the difference in unpaid Salaries is due to de-recognition of wrongly charged salary arrears of TZS 72,139,754 in 2021/22 Financial Year.

D. DEPRECIATION EXPENSES

The difference between signed statement and restated was due to correction of error of the assets useful life which resulted to an adjustment of the depreciated amount of TZS 168,999,718 for the financial year 2021/22.

E. ACCUMMULATED DEPRECIATION

The difference between signed statement and restated was due to correction of error of the assets useful life which resulted to an adjustment of the previous year accumulated depreciations of TZS 727,323,727.80.

Note 42: Disclosure of Intra entry transaction

ELIMINATION ENTITIES							
Note No	Note Description	Item Code	Item Description	30-Jun-23	30-Jun-22	Counterpart	Counterpart Item Description
16	Supplies and Consumable	6204	Electricity& Gas Expenses	390,143,840	404,057,006	Tanzania Electric Supply Company Limited	Sale of Electricity
16	Supplies and Consumable	6207	Postage & Courier Expenses	1,080,000	969,400	Tanzania Postal Corporation	Postage Services
16	Supplies and Consumable	6208	Internet Expenses	6,921,880	6,721,830	Government City	Provision of internet services
16	Supplies and Consumable	6208	Internet Expenses	44,970,000	19,800,000	Tanzania Commission for science and Technology	Provision of internet services
16	Supplies and Consumable	6208	Internet Expenses	9,000,002	81,000,000	Tanzania Education and Research Network	Provision of internet services
16	Supplies and Consumable	6211	Membership Subscription Fees	200,000	200,000	Architects And Quantity Surveyors Board	Membership fee
16	Supplies and Consumable	6211	Membership Subscription Fees	2,000,000	2,000,000	Ardhi University	Membership fee
16	Supplies and Consumable	6211	Membership Subscription Fees	780,000	780,000	National Board of Accountants and Auditors	Membership fee
16	Supplies and Consumable	6212	Audit Fee Expenses	75,000,000	70,000,000	Controller and Auditor General	Auditing
16	Supplies and Consumable	6215	Advertisement and Publicity	5,000,000	-	Tanzania Commission for Universities	Provision of advertisement
16	Supplies and Consumable	6215	Advertisement and Publicity	-	767,000	Tanzania Standards news paper	Provision of advertisement
16	Supplies and Consumable	6215	Advertisement and Publicity	-	1,500,000	PPRA	Provision of advertisement
16	Supplies and Consumable	6217	Insurance Premium	35,712,203	39,132,906	National Insurance Corporation	Provision of Motor vehicle Insurance

ELIMINATION ENTITIES							
Note No	Note Description	Item Code	Item Description	30-Jun-23	30-Jun-22	Counterpart	Counterpart Item Description
16	Supplies and Consumable	6234	Staff Development Administration	3,050,000	-	Institute Of Adult Education	Tuition fee
16	Supplies and Consumable	6234	Staff Development Administration	1,540,000	-	Nelson Mandela African Institution of Science and Technology	Tuition fee
16	Supplies and Consumable	5027	Staff Training Expenses	3,115,000	-	Tanzania Public Service College	Training services
16	Supplies and Consumable	6234		1,025,000	3,065,000	Tanzania Public Service College	Training services
16	Supplies and Consumable	6208	Internet Expenses	16,198,435	-	Tanzania Telecommunication Corporation	Provision of internet services
16	Supplies and Consumable	6209	Telephone Expenses	5,621,441	3,686,239	Tanzania Telecommunication Corporation	Telephone services
16	Supplies and Consumable	6233	Staff Development Academics	2,745,000	-	The Nelson Mandela African Institution of science and Technology	Tuition fee
16	Supplies and Consumable	6234	Staff Development Administration	1,000,000	780,000	The Open University of Tanzania.	Tuition fee
16	Supplies and Consumable	5019	Airtime expenses	14,135,000	20,793,545	TTCL	Airtime services
16	Supplies and Consumable	6211	Membership Subscription Fees	-	450,000	Public Procurement Professional Board	Membership fee
16	Supplies and Consumable	6233	Staff Development Academics	27,765,500	36,035,500	University of Dar Es Salaam	Tuition fee