REPORT OF THE CONTROLLER AND AUDITOR GENERAL

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 2025

Controller and Auditor General
National Audit Office,
Ukaguzi House,
Mahakama Road, Tambukareli,
P.O. Box 950,
41104 Dodoma, Tanzania.
Tel: +255 (026) 2161200-9
Email: ocag@nao.go.tz
Website: www.nao.go.tz

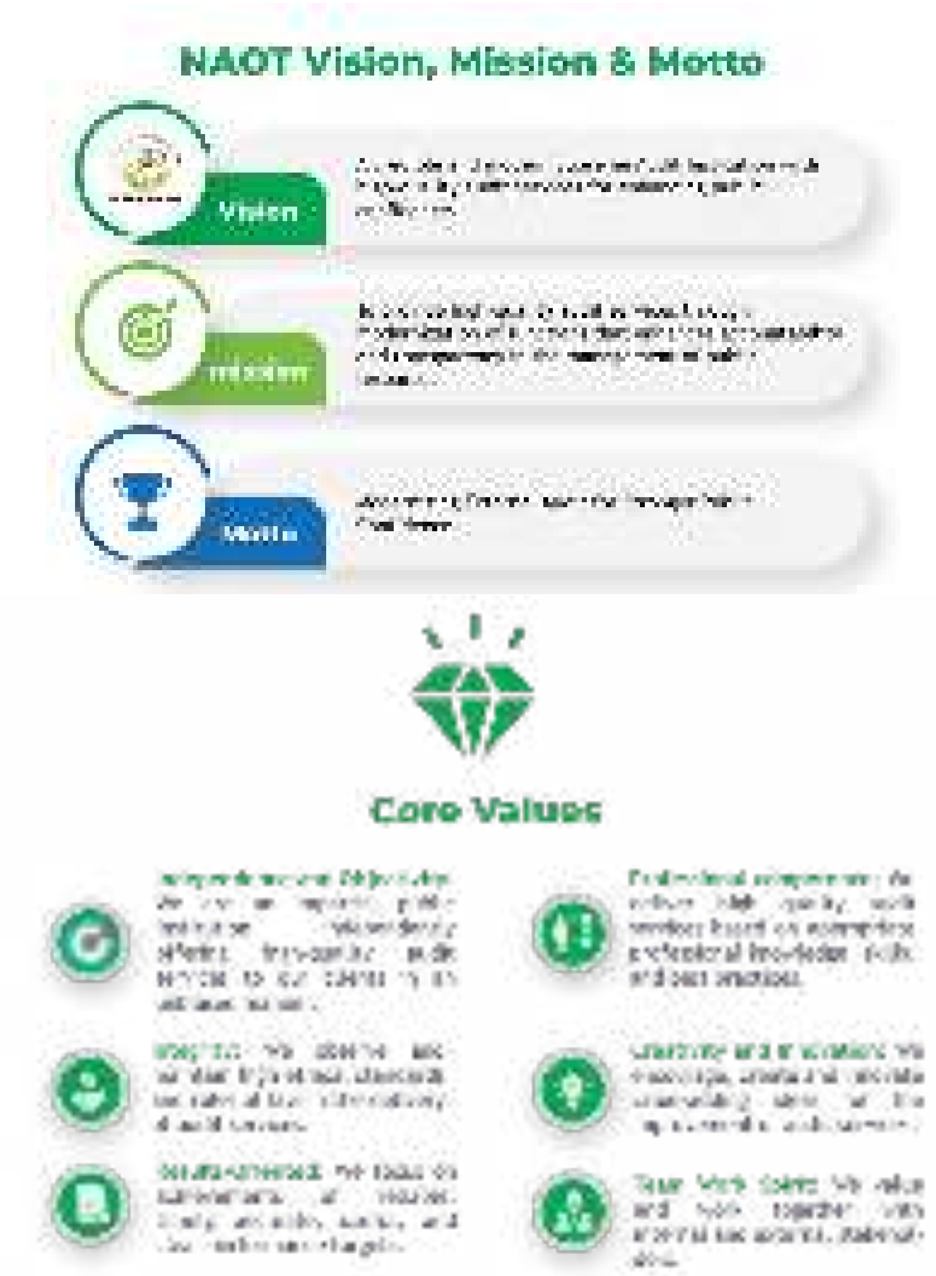
March 2026

AR/PA/DUCE/2024/25

About the National Audit Office

Mandate

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



© This audit report is intended to be used by Dar es Salaam University College of Education and may form part of the annual general report which once tabled to National Assembly, becomes a public document hence, its distribution may not be limited.

TABLE OF CONTENTS

Abbreviations

AR	Audit Report
CAG	Controller and Auditor General
CCTV	Closed circuit television
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
EoI	Expression of Interest
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	Mashindano ya Kitaifa ya Sayansi, Teknolojia na Ubunifu
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
PCCB	The Prevention and Combating of Corruption Bureau
PE	Personal Emoluments
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
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 2025, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Dar es salaam University College of Education as at 30 June 2025, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting, as issued by the International Public Sector Accounting Standards Board (IPSASB) and in 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 scepticism throughout the audit. I also:

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

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

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

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

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I conducted a compliance audit of the procurement of works, goods and services at Dar es salaam University College of Education for for the year ended 30 June 2025 as per the Public Procurement Act, 2023 the Public Procurement Regulations, 2024, and related directives. I examined each phase of the procurement life cycle, including advertising of tenders, evaluation of bids, award of contracts and contract management, to confirm that the entity issued competitive solicitations, applied approved evaluation criteria, secured authorizations before award and maintained complete transaction records.

Based on the audit procedures performed, I conclude that, except for the matters described below, Dar es salaam University College of Education generally complies, in all material respects, with the requirements of the Public Procurement laws in Tanzania.

Conflicting Clauses and Procedural Deficiencies in ICT Procurement Quotation

After reviewing Mini Quotation Document for Procurement of Computers, printers, scanners, and other computer related equipment valued TZS 5,280,440 VAT exclusive, I have identified several clauses and sections that contain contradictions and anomalies as follows:

a) Lack of justification for the use of the restricted procurement method

Section 152(3) of the Public Procurement Regulations (PPR), 2024, provides that a procuring entity may limit the issuance of tender documents to a specified number of tenderers. However, it further requires that the justifications for applying the restricted tendering method under sub-regulations (1) and (2) must be clearly documented in the procurement records. Contrary to this provision, the Dar es Salaam University College of Education (DUCE) failed to provide any justification in its procurement records for the use of the restricted tendering method for the above referenced tender.

b) Incomplete and Contradictory Technical Specifications

The technical specification tables for three of the four listed items—Epson Projector, Kaspersky Software, and HP Printer—are marked as "NA" (Not Applicable) on Pages 3–4 and 23. Despite this, Section II, Clause 6.3 (Page 6) instructs tenderers to comply with specifications outlined in paragraph 5. Additionally, Section III, Clause 3.0 (Page 10) mandates that goods conform to all standards and requirements specified in the technical documentation. The absence of actual specifications makes compliance impossible and introduces risk for both the supplier and the purchaser.

c) Conflicting Manufacturer Authorization Requirements:

Section II, Clause 1.? (Page ?) lists the Manufacturer Authorization letter (...) as an optional attachment. However, Clause [illegible] of the same section requires [illegible] tenderers to prove authorization by submitting a Delivery Note. This creates confusion, as a Delivery Note is typically used to confirm receipt of goods, not to establish authorization. The shift from an optional letter to a mandatory [illegible] document reflects a fundamental misunderstanding and needs correction.

d) Payment Terms Inconsistency

Clause 6.4 of Section II (Page [illegible]) states that payment will be made within 30 days. However, SCC Clause 7 (Page [illegible]) outlines a more specific schedule: no advance payment, [illegible] payment upon delivery, and [illegible] payment within 30 days after acceptance. While both indicate a 30-day window, the SCC provides a more precise trigger for payment. The general statement in Clause 6.4 may [illegible], and the SCC terms should take precedence to avoid confusion.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I conducted a compliance audit of budget formulation and execution at Dar es Salaam University College of Education for the year ended 30 June 2025 as per the Budget Act, Cap. 439, and the Budget Guidelines issued by the Ministry of Finance. [illegible] budget [illegible], approved [illegible] performance, commitment register, budget [illegible] and variance analyses to confirm that the entity prepared estimates in the prescribed format, obtained timely authorization before incurring obligations, recorded [illegible] accurately and reported variances as required.

Based on the audit procedures performed, I conclude that Dar es Salaam University College of Education complies, in all material respects, with the requirements of the Budget Act and related Budget Guidelines.

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

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

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 2025, which provides the results of the College operations and its state of affairs.

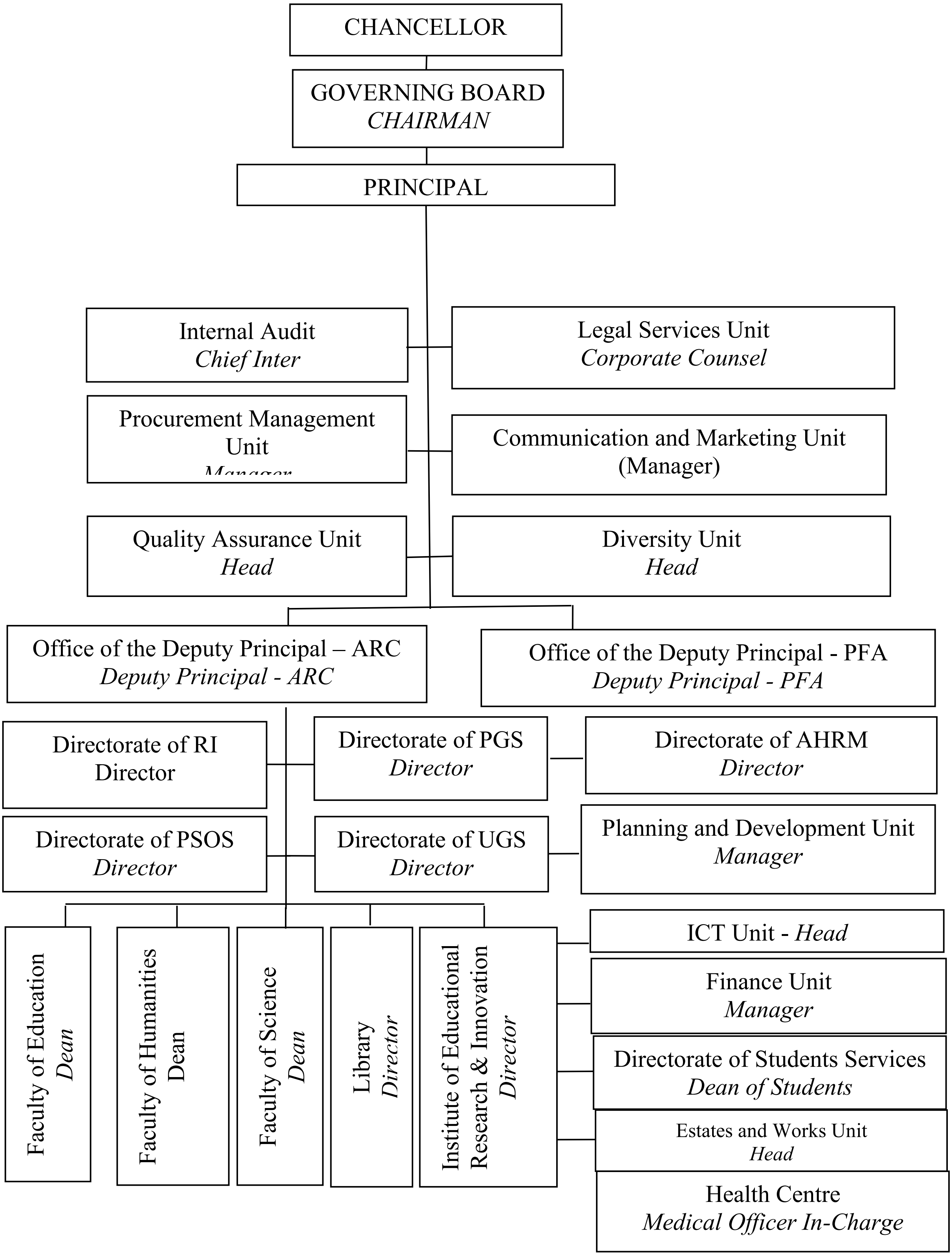
2.1 INTRODUCTION

DUCE Governing Board Members present this Report and the Financial Statements for the Financial Year ended 30 June 2025, which discloses 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 as shown on the following Organization Structure.

INSTITUTION ORGANIZATION STRUCTURE



DUCE's VISION, MISSION AND FUNCTIONS

The DUCE's Vision, Mission and Functions as articulated in its Rolling Strategic Plan (RSP 2021/22 – 2025/26) are: -

2.2.1 Vision

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

2.2.2 Mission

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

2.2.3 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 (2010): -

(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.

2.2.4 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.

2.3 PLANNED ACTIVITIES DURING THE YEAR 2024/25

During the Financial Year 2024/25, the College planned to carry out several activities which were derived from the College FYRSP 2021/22 – 2025/26 designed to provide a road map to implement the UDSM Vision 2061. The College FYRSP is also aligned to the international and national development plans such as SDGs, Vision 2025, the Ruling Party Manifesto 2020-2025, Third Five Year Development Plan 2021/22 -2025/26 (FYDP III) and the Ministry of Education Science and Technology Strategic Plan 2021/22 – 2025/26. The College FYRSP has 13 strategic objectives as follows:-

(i) HIV and AIDS infections, NCDs and other public health emergencies reduced and supportive services improved;

(ii) National Anti-Corruption Strategy Effectively Enhanced, Sustained and Implemented;

(iii) Demonstration Schools, Undergraduate and Postgraduate training and other non-degree Programmes strengthened;

(iv) Quality assurance and control systems improved;

(v) Gender equality, equity and inclusiveness enhanced;

(vi) ICT facilities for academic and administrative functions improved;

(vii) Research, Consultancy, Innovation and Public Service enhanced;

(viii) Knowledge exchange, internationalization and links increased;

(ix) Visionary leadership and governance strengthened;

(x) Human Resource Management improved;

(xi) Students' welfare improved;

(xii) College Infrastructures and Environmental Management improved; and

(xiii) Sustainable resources realized.

Moreover, keys planned activities that were supposed to be carried out in the Financial Year 2024/25 were as follows: -

2.3.1 Academic and Administrative

During the Financial Year 2024/25, the College planned to carry out the following academic and administrative activities: -

(i) To enrol a total number of 6,021 students and to register 5,715 undergraduates of which 2,030 first year students and 3,685 continuing students, and 204 postgraduate students;

(ii) To Facilitate Teaching and Learning for the College and Demonstration schools;

(iii) To conduct 20 research and publish 100 publications;

(iv) To develop four new academic programs (one at Masters level and three at undergraduate level);

(v) To sensitize 6,021 students and 610 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 610 staff and 6,021 students on how to combat corruption.

2.3.2 Infrastructure Development

As for the planned activities for infrastructure development in the Financial Year 2024/25 are as follows:

(i) Construction of Faculty of Humanities and Social Sciences Building with Lecture Rooms and Rooms for Students with Special Needs;

(ii) Construction of Postgraduate Building with Science Laboratories;

(iii) Second Phase Construction of Science Laboratories and Class Rooms for Chang'ombe Demonstration Secondary School;

(iv) Third Phase Construction of Class Rooms for Chang'ombe Demonstration Primary School; and

(v) General Maintenance, Rehabilitation and Modification of College Buildings and Infrastructure.

2.3.3 Staff Matters

In the Financial Year 2024/25, the College planned the following activities regarding staff matters in terms of staffing and training: -

(i) Staffing

In the year 2024/25, the College planned to recruit 40 members of staff (25 Academic staff and 15 Administrative staff).

(ii) Training

The College planned to continue training 71 members of staff who were on studies in the previous Year and train new 31 staff (29 academics and 2 administrative staff) in the Year 2024/25. Further, the College planned to facilitate short courses for 420 staff in need as well as in-house training in order to improve their performance.

In the Financial Year 2024/25, new 31 staff (29 academics and 2 administrative staff) were facilitated to attend various training at different levels. Out of those 31 staff, 22 are pursuing PhD, seven Master's degree programmes and two are pursuing Bachelor degrees. In addition, the College continued to facilitate training for 71 staff who are continuing with studies in the Financial Year 2024/25, out of which 61 are members of academic staff (46 at PhD level and 15 at Master's) and ten administrative staff at Master's and Bachelor's Degree levels as indicated in **Table 3**. Also, the College offered short course training to 420 staff for various professional requirements as at 30 June 2025.

2.4 ATTAINMENT IN PHYSICAL TERMS AS AT 30 JUNE 2025

During the period from 1 July 2024 to 30 June 2025, the College attained the following results in physical terms:

2.4.1 Academic matters

In the Year under reporting, there were various achievements on academic matters for such aspects like Students Enrolment, Teaching and Learning, Research and Publications, New Academic Programmes and Special Education Unit. These achievements are as follows: -

(i) Students Enrolment

The College managed to register 5,444 students out of the enrolled 6,021 which is 90.4%. Out of which 16 (0.3%) are Diploma students, 5,267 (96.7%) are undergraduate students, (1,582 (30%) first year students and 3,685 (70%) continuing students), and 161 (3%) postgraduate students registered (whereas 70 (43.5%) are first year and 91 (56.5%) are continuing students) as shown in **Table 1.**

Table 1: Student's Registration in the Year 2024/25

Programme	Male	Female	Total
Diploma			
Diploma in Education Laboratory Science &Technology	3	13	16
Sub -Total	**3**	**13**	**16**
Undergraduate			
1st Year Students	753	829	1,582
2nd Year Students	815	941	1,756
3rd Year Students	957	972	1,929
Sub -Total	**2,525**	**2,742**	**5,267**
Postgraduate			
Masters			
1st Year Students	36	34	70
2nd Year Students	29	52	81
Postgraduate Diploma in Education (PGDE)	1	1	2
Postgraduate Diploma in Guidance and Counselling (PGD-GC)	5	3	8
Sub -Total	**71**	**90**	**161**
Grand Total	**2,599**	**2,845**	**5,444**

Source: *Admission Office*

(ii) Teaching and Learning

The College was involved in the Teaching Practice Supervision exercise whereby a total number of 3,685 students were supervised and TZS. 615,000,000.00 incurred. Also, Chemicals and laboratory consumables as well as equipment for teaching and learning amounting to TZS. 290,411,024.03 for the College and Demonstration schools have been procured for the period as planned.

(iii) Research and Publications

The College recorded a total of 20 research projects out of 20 planned projects and 166 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 2024/25, the College has developed four new postgraduate programmes, MA. Sustainable Development, BA in Special Education, Teacher Continuous Professional Development Programme and Master of Education in Instructional Technology. As at 30 June 2025, a total of six (6) programmes were in different stages of development/approval. **Table 2** indicates these programmes and the level of progress:

Table 2: Number of Programmes in the Pipeline as at 30 June 2025

S/N	Name of Programmes	Level reached	
		2023/2024	2024/2025
1	BA in Language Practice	Currently among the programmes in pipeline and is in development stage	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 and waits for the Commission's decision	The College has met enough academic staff to offer the programme, waiting for accreditation from TCU
3	BA in Special Education	Currently among the programmes in pipeline and is in development stage	Currently among the programmes in pipeline and is in development stage
4	MA. Sustainable Development	Currently among the programmes in pipeline and is in development stage	The programme was approved by the 386 Senate meeting. The programme was revised and submitted to TCU for approval and accreditation in April 2025.
5	Master of Education in Instructional Technology	Currently among the programmes in pipeline and is in development stage	Currently among the programmes in pipeline and is in development stage
6	Teacher Continuous Professional Development Programme	Currently among the programmes in pipeline and is in development stage	Approved by CAC in January 2025

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

(v) 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/note takers who support students with special needs, addition of time in examinations, accommodation and other important services. During this reporting period, TZS. 155,054,945.80 has been paid to readers'/note takers who support 52 students with special needs.

(vi) Infrastructural Development

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

(a) Construction of Faculty of Humanities Block with Lecture Rooms and Rooms for Students with Special Needs is ongoing and is at finishing stage (65%), construction is ongoing through HEET Project in the Financial Year 2024/25;

(b) Construction of Postgraduate in Block is at finishing stage (68%), construction is ongoing through HEET Project in the Financial Year 2024/25;

(c) Construction of Demonstration Secondary School Laboratory Phase I (Stage II) not yet started due to non-release of funds from the Central government;

(d) Construction of Demonstration Primary School Classrooms (Phase II) not yet started due to non-release of funds from the Central government;

(e) Expansion of College Dispensary to Health was not yet started due to non-release of funds from the Central government; and

(f) The College continued with General Maintenance, Rehabilitation and Modification of College Buildings and Infrastructure as per established needs using College's own sources.

2.4.2 Staff Matters

As for staff matters, in the year under reporting, there are various achievements. Such achievements are described in the following sections:

(i) **Staffing**

The College staffing is made up of academic members of staff and administrative members of staff. In the Year 2024/25, the College recruited 28 members of staff (nine were Academic staff and 19 were administrative staff). Therefore, up to June 2025, the total number of College staff was 624 out of which 260 are females and 364 are males, compared to 605 staff in the Financial Year 2023/24. Whereas, among 624 staff (310 members of academic staff, out of which women are 109 (35%). Likewise, the number of members of administrative staff was recorded to be 314, out of which 151 were female staff (48%).

(ii) Training

In the Financial Year 2024/25, new 31 staff (29 academics and two administrative staff) were facilitated to attend various training at different levels. Out of those 31 staff, 22 are pursuing PhD, seven Master's degree programmes and two are pursuing Bachelor degrees. In addition, the College continued to facilitate training for 71 staff who are continuing with studies in the Financial Year 2024/25, out of which 61 are members of academic staff (46 at PhD level and 15 at Master's) and ten administrative staff at Master's and Bachelor's Degree levels as indicated in Table 3. Also, the College offered short course training to 420 staff for various professional requirements as at 30 June 2025.

Table 3: Staff Training for the Year 2024/25

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 2024/25 PhD				
Male	14	24	11	38
Female	8	22	3	30
Sub-Total	22	46	13	68
B: Academic Staff Trained in FY 2024/25 - Master's Degree				
Male	6	9	3	15
Female	1	6	3	7
Sub-Total	7	15	6	22
C: Admin Staff Trained in FY 2024/25 – Bachelor Degree, Master's and Bachelor				
D: Master's Degree Male	0	5	0	5
Female	0	0	0	0
Sub-Total	0	5	0	5
E: Bachelor				
Male	2	4	0	6
Female	0	1	0	1
Sub-Total	2	5	0	7

Source: *Administration and Human Resource Management Directorate*

2.4.3 Services in-kind

During the Year under review, among 102 staff who were on studies, 62 of them had acquired sponsorships from different institutions and organizations as shown in the **Table 4**.

Table 4: Academic and Administrative Staff Sponsorship in the Year 2024/25

Na.	Programme	Sponsors	
		Academic Staff Sponsorship	
	Masters	DUCE	28
	PhD	African Laser Centre Research Grant Award	1
	Masters	China Scholarship Council	1
	PhD	China Scholarship Council Scheme	13
	PhD	Chungnam National University in South Korea	1
	PhD	Convergence on Dominant Languages Constellations Research Project (CODILAC)	1
	PhD	DUCE/ African Economic Research Consortium (AERC)	1
	PhD	DUCE/ Edinburgh Napier University in Scotland	1
	PhD	DUCE/ European Union	1
	PhD	DUCE/ Gothenburg University in Sweden	1
	PhD	*DUCE*/ Hong Kong PhD Fellowship Scheme	1
	PhD	DUCE/ International Development Research Centre (IDRC)	
	PhD	DUCE/ Lisa Maskell Scholarship 2024 scheme	1
	PhD	DUCE/ Rhodes University Postgraduate Scholarship	1
	PhD	DUCE/ The Fund for Scientific Research (FNRS) Belgium through a Project de Recherche (PDP).	1
	PhD	DUCE/ Umea University in Sweden	1
	PhD	DUCE/Nazabayev University	1
	Masters	DUCE/PRIVATE	4
	PhD	Epidemiological Surveillance for Infectious Diseases in Sub – Saharan Africa (ESIDA)	2
	PhD	Free State University/DUCE	1
	PhD	Gerda Henkel Foundation	2
	PhD	HEET Project	10
	PhD	International Development Research Centre/DUCE	1
	PhD	Japanese Government Scholarship (MEXT Scholarship	1
	PhD	PRIVATE	1
	Masters	Stipendium Hungaricum Scholarship Programme	1
	PhD	Strengthening Teacher Professional Development and Mentorship (STPDM)	2
	PhD	Swedish International Cooperation Agency (SIDA) Project	2
	PhD	Swiss aid's Research and Advocacy for Agroecology Project	1
	PhD	Swiss Government Excellence Scholarship Scheme	1
	Masters	Tanzanian Bees and Trees Africa scholarship scheme (TBTA)	1
	PhD	The Indian Africa Maitri Scholarship Scheme of the Government of India	2
	Masters	UDSM Merit Scholarship	1
	PhD	UNISA College of Science, Engineering and Technology (CSET) Bursary Progamme	1
	PhD	University of Minnesota/DUCE	1
		Administrative Staff Sponsorship	
	An Ordinary Diploma	DUCE	0
	Bachelor	DUCE	5

Na.	Programme	Sponsors	
Academic Staff Sponsorship			
	Masters	DUCE	5

Source: *Administration and Human Resource Management Directorate*

Moreover, the College had 14 Tanzanian volunteers (Four male and ten females) who volunteered to work in different cadres as shown in **Table 5.**

Table 5: Volunteers worked at DUCE for the year 2024/25

No	Name	Gender	Department
1.	Mr. Jeremiah Robert Jeremiah	F	Procurement and Management Unit
2.	Ms. Catherine Leonard Malimbwi	F	Primary
3.	Ms. Glory Mcharo	F	Faculty of Science
4.	Ms. Happy Oscar Mlekwa	F	Faculty of Science
5.	Ms. Mariam Michael Mwampamba	F	Chang'ombe Primary School
6.	Ms. Martha Elias Shumbi	F	Faculty of Education
7.	Ms. Mwajabu A. Nyoni	F	Transport Unit
8.	Ms. Nembrisi W. Mnandi	F	Directorate of Library Services
9.	Ms. Yasinta Thomas Libwela	F	Faculty of Education
10.	Ms. Zulfa J. Masatu	F	Finance
11.	Mr. Akam M. Omar	M	Chang'ombe Primary School
12.	Mr. Daud Emmanuel Mapembe	M	Finance
13.	Mr. Doto Lubanga Mabula	M	Chang'ombe Primary School
14.	Mr. Erick Martin Kisongela	M	Finance

Source: *Administration and Human Resource Management Directorate*

2.5 CHALLENGES ENCOUNTERED

The College faced various challenges in the implementation of the Budget for the Financial Year 2024/25 as follows: -

(i) In the Financial Year 2024/25, the Government did not release TZS. 707,252,869 allocated for Capital Development fund. Due to this, the College was challenged to execute its projects as planned. However, in order to overcome this, the College used funds generated from internal sources to finance the projects which were considered to be critical. Also, the College continued to use the facilities while awaiting funds to rehabilitate them;

(ii) Low students' enrolment particularly on College programs whereas 5628 students registered out of 6020 enrolled thus lead to low revenue. To enable the College operation without being affected by lack of funds expected from tuition fees, the College reviewed its priorities to ensure that cross cutting expenses are not affected;

(iii) Shortage of academic staff which led to the engagement of part-time lectures, making the College to incur a total cost of TZS. 69,505,500. Also, in order to reduce cost and impact of staff shortage, the College opted to engage in house Academic staff from one faculty to the other for courses that have no permanent employee in the faculty; and

(iv) The College has failed to pay Housing Allowances to its entitled members of staff for six months in the reported Financial Year.

2.6 FUTURE PLANS

The College intends to improve the following areas:

(i) To increase students' enrolment as follows: undergraduate by 5% increase and postgraduate by 20% increase. This will involve developing new Degree programmes;

(ii) To recruit adequate and qualified academic and administrative staff for the College. This will involve an increasing number of academic staff to be trained at PhD level and improving practical skills of instructors at the College;

(iii) Ensure sustainability and continued Degree training. This is to be realized by producing an increased number of graduates by 2% annually according to demands and professional development;

(iv) Improve the students' quality of performance so that they fit to 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 number of inputs;

(v) Make Education Curriculum more holistic by inclusion of Cross-cutting issues. To realize this, the College will 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 attitudes into students and diversify programmes so that they fit to the current market demand and improve graduates' employability;

(vii) Infrastructure Development: To continue with construction of Humanities and Social Science building and rooms for students with special needs; improvement of ICT infrastructure, continue with construction of postgraduate building with science laboratories and continue with general rehabilitation of the College buildings and other infrastructure; and

(viii) To continue marketing its 16 programmes in order to increase the enrolment in the Academic Year 2025/26. This will help the College to get more revenues from tuition fees.

2.7 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 the 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, Directors, Managers and Heads of Academic and Administrative Units/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.

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 2025 was composed of Tanzanian from within and outside the College as shown in Table 6:

Table 6: Governing Board Members for the Year 2024/25

No.	Name	Sex	Age	Position	Nationality	Date of Appointment	Qualification	Status
1.	Prof. William A.L. Anangisye	M	62	Vice Chancellor, UDSM	Tanzanian	1 July 2024	PhD in Education	Chairperson
2.	Prof. Stephen O. Maluka	M	47	Principal, DUCE	Tanzanian	1 July 2024	PhD in Public Health	Ex – Officio Member
3.	Eng. Mary M. Swai	F	63	Member of the UDSM Council	Tanzanian	1 July 2024	M.Sc. Highway Engineering	Member
4.	Prof. Deusdedith A. Rwehumbiza	M	48	Ag. Principal – MUCE	Tanzanian	1 July 2024	PhD in Trade and International Business	Member
	Prof. Method S. Semiono	M	45	Principal – MUCE	Tanzanian	1 April 2025	PhD in Kiswahili	Member
5.	Dr. Franklin J. Rwezimula	M	53	Deputy Permanent Secretary-Ministry of Education, Science and Technology	Tanzanian	1 July 2024	PhD in Global Environmental Studies and Environmental Management	Member
	Dr. Wilson M. Charles	M	56	Deputy Permanent Secretary-Ministry of Education, Science and Technology	Tanzanian	1 November 2024	PhD In Mathematics	Member
6.	Dr. Hadija A. Mcheka	F	54	Assistant Director, Secondary Education PO-RALG	Tanzanian	1 November 2024	PhD in Education	Member
7.	Prof. Bonaventure S. Rutinwa	M	65	Deputy Vice Chancellor (Academic) – UDSM	Tanzanian	1 July 2024	PhD in Law	Member
8.	Dr. Budeba P. Mlyakado	M	46	UDASA DUCE Representative	Tanzanian	1 July 2024	PhD in Social and Behavioral Science	Member
9.	Mr. Magesa S. Marwa	M	24	President – DARUSO DUCE	Tanzanian	1 July 2024	Undergraduate Degree Student	Member
10.	Dr. Joan J.E. Munissi	F	48	Director, Undergraduate Studies - UDSM	Tanzanian	1 July 2024	PhD in Chemistry	Member

No.	Name	Sex	Age	Position	Nationality	Date of Appointment	Qualification	Status
11.	Dr. Innocent B. Rugambuka	M	54	Representative THTU – DUCE	Tanzanian	1 July 2024	PhD in Education	Member

Source: *Governing Board file*

During the period under review, the Board was served by Fortunatus Paul Swai who is the 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 2024/25. The main Agenda discussed are as summarized in Table 7:

Table 7: Governing Board Meetings for the Year 2024/25

No	Meeting No.	Date held	Type	Main Agenda
1	**99th**	14 August 2024	**Regular**	Approved: i) Facts and Figures for the Financial Year 2024/25; ii) College Statement of Income and Expenditure for the fourth Quarter and Financial Year 2023/24; iii) Report on implementation of the Strategic Plan for the Fourth Quarter and financial year 2023/24; iv) Performance Contract implementation report for the Fourth Quarter and the financial year 2023/24; v) College Report on Procurement activities for the Fourth Quarter and Financial Year 2023/24; vi) Internal Audit Annual Plan for the Financial Year 2024/25; vii) Internal Audit Charter for the financial year 2024/25; viii) Internal Audit Report for the Fourth Quarter of the Year 2023/24; ix) Audit Committee Charter for the Financial Year 2024/25; x) Audit Committee Work Plan for the Financial Year 2024/25; xi) Risk Register for the Financial Year 2024/25; and xii) Risk Treatment Action Plan for the Financial Year 2024/25.
2	**100th**	**24 August 2024**	**Special**	Approved: i) Financial Statements for the Financial 2023/24; and ii) Audit Work Plan of the CAG for the Financial Year 2023/24 as at 30 June 2024.
3	**101st**	**13 November 2024**	**Regular**	Approved: i) College Statement of Income and Expenditure for the First Quarter of the Financial Year 2024/25; ii) Report on Procurement activities for the First Quarter of the Financial Year 2024/25; iii) Report on Implementation of the Strategic Plan for the First Quarter of the Financial Year 2024/25; iv) Policy on Communication, Marketing, and Public Relations and its Implementation Procedures 2024; v) Internal Audit Report for the First Quarter of the Financial Year 2024/25; vi) Report on Implementation of the CAG Audit Report for the Financial Year 2022/23 as at 30 September 2024; and vii) Report on implementation of the Risk Treatment Action Plan for the First Quarter of the Financial Year 2024/25.

No	Meeting No.	Date held	Type	Main Agenda
4	102nd	13 December 2024	Special	Approved: i) Report of the Financial Statements for the period ending 30 June 2024; and ii) Report of the Controller and Auditor General on the Financial Statements and Compliance Audit for the Financial Year ended 30 June 2024.
5	103rd	14 February 2025	Regular	Approved: i) College Statement of Income and Expenditure for the Second Quarter of the Financial Year 2024/25; ii) Report on Procurement Activities for the Second Quarter of the Financial Year 2024/25; iii) Report on Implementation of the Strategic Plan for the Second Quarter of the Financial Year 2024/25; iv) Budget for the Financial Year 2025/26; v) Reviewed Charter of the Information and Communication Technology (ICT) Steering Committee 2025; vi) Information and Communication Technology Policy 2025; vii) Information and Communication Technology Strategy 2025/2026-2029/2030; viii) Internal Audit Report for the Second Quarter of the Financial Year 2024/25; ix) Report on Implementation of the CAG Audit Report for the Financial Year 2023/24 as at 31 December 2024; and x) Report on Risk Register for the Second Quarter of the Financial Year 2024/25.
6	104th	14 May 2025	Regular	Approved: i) College Statement of Income and Expenditure for the Third Quarter of the Financial Year 2024/25; ii) Procurement Report for the Third Quarter of the Financial Year 2024/25; iii) Report on Implementation of the Strategic Plan for the Third Quarter of the Financial Year 2024/25; iv) College Procurement Plan for the Financial Year 2025/2026; v) Internal Audit Report for the Third Quarter of the Financial Year 2023/24; vi) Report on Implementation of the CAG Audit Report for the Financial Year 2022/23 as at 30 June 2024; vii) Report on Risk Register for the Third Quarter of the Financial Year 2024/25; and viii) Maintenance Plan for College Buildings and Infrastructure for the Financial Year 2025/26.

Source: *Governing Board Meetings Papers*

(ii) Attendance of Governing Board Members 2024/25

The Governing board attendance of the six meetings held during the year is summarized in the **Table 8**.

Table 8: Attendance of Governing Board Members

No.	Name	Meetings					
		99th	100th	101st	102nd	103rd	104th
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	A	P	P	A	P

4.	Prof. Deusdedith A. Rwehumbiza	P	P	P	P	P	N/A
	Prof. Method S. Semiono	N/A	N/A	N/A	N/A	N/A	P
5.	Dr. Franklin J. Rwezimula	A	A	N/A	N/A	N/A	N/A
	Dr. Wilson M. Charles	N/A	N/A	A	A	A	A
6.	Ms. Hadija A. Mcheka	N/A	N/A	P	P	P	A
7.	Prof. Bonaventure S. Rutinwa	P	P	A	A	A	P
8.	Dr. Budeba P. Mlyakado	P	A	P	P	P	A
9.	Mr. Magesa S. Marwa	P	P	P	P	A	P
10.	Dr. Joan J.E. Munissi	P	P	P	P	P	P
11.	Dr. Innocent B. Rugambuka	P	A	P	A	P	P

Source: *Governing Board Meetings attendance register*

KEY:

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

2.7.1 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.

2.7.1.1 Audit Committee

The Audit Committee plays an important role in providing oversight of the organization's governance, risk management, and internal control practices. This oversight mechanism also serves to provide confidence in the integrity of these practices. The Audit Committee performs its role by providing independent oversight to the College Governing Board. The College Audit Committee as at 30 June 2025 was composed of five members as shown in **Table 9.**

Table 9: Audit Committee Members for the Year 2024/25

No.	Name	Sex	Age (years)	Qualification	Status
1.	Prof. Bonaventure S. Rutinwa	M	65	PhD in Law	Chairperson
2.	CPA. Dr. Zuberi O. Kalovya	M	41	CPA, PhD in Business Management	Member
3.	CPA. Amina A. Makoko	F	58	CPA, MBA	Member
4.	CPA. Anna L. Gama	F	51	CPA, MBA	Member
5.	Dr. Furaha M. Chuma	M	48	PhD in Mathematics Modelling	Member

Source: *Governing Board file*

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 2024 to June 2025 (Two were special and four were regular meetings) as summarized in Table 10:

Table 10: Audit Committee Meetings for the Year 2024/25

No.	Meeting No.	Date held	Type	Main Agenda
1.	79th	07 August 2024	Regular	Discussed and recommended to the Governing Board the: i) Internal audit reports for the fourth quarter ended 30 June 2024; ii) Management current status of implementation of the CAG audit report for the year ended 30 June 2023; iii) The revised internal audit, and audit committee charters for the year 2024-2025; iv) The annual risk based internal audit plan for the year 2024-2025; v) College risk register and its mitigation action plan and for the year 2024-2025; and vi) Report on implementation of the Risk Register for the fourth Quarter of the year 2023/24.
2.	80th	22 Aug 2024	Special	i) Discussed and recommended to Board College draft of Consolidated Financial Statements for the year 2023/24. ii) Discussed and recommended to the Board College draft of HEET Project Financial Statements for the year 2023/24.
3.	81st	04 November 2024	Regular	Discussed and recommended to the Governing Board the i) Internal audit reports for the first quarter ended 31 September 2024; ii) Management current status of implementation of the CAG audit reports the year ended 30 June 2024 as at 30 September 2024; iii) Report on implementation of the Risk Register for the first Quarter of the year 2024/25.
4.	82nd	29 November 2024	Special	Received, discussed and recommended to the Governing Board College audited Financial Statements and Management audit report for the year ended 30 June 2024.
5.	83rd	4 February 2025	Regular	Discussed and recommended to the Governing Board the i) Internal audit reports for the second quarter ended 31 December 2024; ii) Management current status of implementation of the CAG audit reports the year ended 30 June 2024 as at 31 December 2024; and iii) Report on implementation of the Risk Register for the Second Quarter of the year 2024/25.
6.	84th	24 April 2025	Regular	Discussed and recommended to the Governing Board the: i) Internal audit reports for the third quarter ended 31 March 2025;

No.	Meeting No.	Date held	Type	Main Agenda
				ii) Management current status of implementation of the CAG audit reports the year ended 30 June 2024 as at 30 March 2025; and iii) Report on implementation of the Risk Register for the Third Quarter of the year 2024/25

Source: *Audit Committee Meetings Papers*

(ii) Attendance of Audit Committee Members 2024/25

The Audit Committee member's attendance in the meetings held during the year is summarized in the Table 11.

Table 11: Attendance of Audit Committee Members for the Year 2024/25

No.	Name	Meetings					
		80th	81st	82nd	83rd	84th	85th
		22nd Aug 2024	04th November 2024	29th November 2024	4th February 2025	24th Apr 2025	04th Aug 2025
1.	Prof. Bonaventure S. Rutinwa	p	A	A	P	A	A
2.	CPA.Dr. Zuberi O. Kalovya	P	P	P	P	P	P
3.	CPA. Amina A. Makoko	P	P	P	P	P	P
4.	CPA. Anna L. Gama	P	A	P	A	P	P
5.	Dr. Furaha M. Chuma	A	P	P	P	P	P

Source: *Audit Committee Meetings Attendance register*

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

2.7.1.2 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 2024/25 the Funding Promotion Committee composed of eight (8) members as shown in Table 12.

Table 12: Funding Promotion Committee Members for the Year 2024/25

No.	Name	Sex	Age	From	Date of Appointment	Qualification	Status
1.	Prof. William A.L. Anangisye	M	62	Vice Chancellor, UDSM	1 July 2024	PhD in Education	Chairperson
2.	Prof. Stephen O. Maluka	M	47	Principal, DUCE	1 July 2024	PhD in Public Health	Member
3.	CPA. Hidaya A. Karunde	F	50	Acting Director, Audit and Investigation-HELSB	1 July 2024	CPA, MBA	Member
4.	CPA. Rose M. Soloka	F	48	Finance Manager, Tanzania Investment Centre (TIC)	1 July 2024	CPA, MBA	Member
5.	Ms. Upendo Sianga	F	47	Assistant Director, Planning and Budget-MoEST	1 July 2024	MA in Economics	Member
6.	CPA. Juma A. Silayo	M	49	Director, Finance and Administration-UDSM	1 July 2024	CPA, MBA	Member
7.	Dr. Innocent B. Rugambuka	M	54	THTU- DUCE representative	1 July 2024	PhD in Education	Member
8.	Mr. Magesa S. Marwa	M	24	DARUSO-DUCE representative	1 July 2024	Student	Member

Source: *Governing Board file*

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 2024/25. The main agenda discussed are as summarized in **Table 13.**

Table 13: Funding Promotion Committee Meetings for the Year 2024/25

No.	Meeting No.	Date held	Type	Main Agenda
1.	78th	31 July 2024	Regular	Discussed and Recommended to the Governing Board: i) College Statement of Income and Expenditure for the period of 1 April-30 June 2024; ii) College report on Procurement activities for the period of 1 April-30 June 2024; iii) College Strategic Plan implementation report for the period of 1 April-30 June 2024; iv) College report for Performance Contract 1 April-30 June 2024; v) College report on Sources of Investment Income for the period of 1 April-30 June 2024 and Proposal for increment of school Fees at Chang'ombe Demonstration school; vi) College Facts and Figures for Financial Year 2023-2024; and

No.	Meeting No.	Date held	Type	Main Agenda
				vii) ICT Policy review
2.	79th	31 October 2024	Regular	Discussed and Recommended to the Governing Board: i) College Statement of Income and Expenditure for the period of 1 July-30 September 2024; ii) College report on Procurement activities for the period of 1 July-30 September 2024; iii) College Strategic Plan implementation report for the period of 1 July-30 September 2024; iv) College report on Sources of Investment Income for the period of 1 July-30 September 2024; and v) Proposal for the Communication, Marketing, and Public Relations Policy and its Operational Procedures
3.	80th	5 February 2024	Regular	Discussed and Recommended to the Governing Board: i) College Statement of Income and Expenditure for the period of 1 October -31 December 2024; ii) College Report on Procurement Activities from 1 October -30 December 2024; iii) College Strategic Plan implementation report for the period of 1 October -31 December 2024; iv) College report on Sources of Investment Income for the period of 1 October -31 December 2024; v) College Plan and Budget for the Financial Year 2025/26; vi) Review of the ICT charter Committee; and vii) ICT Policy and Strategic Implementation Plan for the ICT Policy
4.	81st	30 April 2024	Regular	Discussed and Recommended to the Governing Board: i) College Statement of Income and Expenditure for the period of 1January-31 March 2025; ii) Report on procurement activities from 1 January-31 March 2025; iii) College Strategic Plan implementation report for the period of 1 January-31 March 2025; iv) College report on Sources of Investment Income for the period of 1January-31 March 2025; v) College Annual Procurement Plan for the Financial Year 2025/26.

Source: *Funding Promotion Committee Meetings Papers*

(ii) Attendance of Funding Promotion Committee members 2024/25

The Funding Promotion committee members' attendance in the meetings held during the year is summarized in the **Table 14**.

Table 14: Attendance of Funding Promotion Committee Members

No.	Name	Meetings			
		78th	79th	80st	81nd
		31 July 2024	31 October 2024	5 February, 2025	30 April, 2025
1.	Prof. William A.L. Anangisye	P	P	P	P
2.	Prof. Stephen O. Maluka	P	P	P	P
3.	CPA Hidaya A. Karunde	A	A	P	P
4.	CPA. Rose M.Soloka	P	p	P	P
5.	CPA. Juma A. Silayo	P	P	P	A

No.	Name	Meetings			
		78th	79th	80st	81nd
		31 July 2024	31 October 2024	5 February, 2025	30 April, 2025
6.	Dr. Innocent B. Rugambuka	ALT	P	P	P
7.	Ms. Upendo A. Sianga	P	A	A	P
8	Mr. Magesa S. Marwa	P	P	P	ALT

Source: *Funding Promotion Committee Meetings Attendance register*

KEY:

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

2.7.1.3 Students Affairs Committee

The College's Students Affairs Committee comprised members as listed below. The Students Affairs Committee deals with all students' social affairs. The Students Affairs Committee as at 30 June 2025 was composed of seven members as shown in Table 15:

Table 15: Students Affairs Committee Members for Year 2024/25

No.	Name	Sex	Age (Years)	From	Date Started	Qualification	Status
1.	Dr. Joan J.E. Munissi	F	48	Director Undergraduate Studies-UDSM	1 July 2024	PhD in Chemistry	Chairperson
2.	Prof. Method S. Semiono	M	45	DP (Planning, Finance and Administration-DUCE	1 July 2024	PhD in Kiswahili	Vice Chairperson
	Prof. Pendo S. Malangwa	F	48	DP (Planning, Finance and Administration-DUCE	1 April 2025	PhD in Linguistics	Vice Chairperson
3.	Dr. Nyanjiga Rukondo	F	56	Lecturer-DUCE	1 July 2024	PhD in Education	Member
4.	Adv. Fortunatus P. Swai	M	52	Corporate Counsel - DUCE	1 July 2024	LLM International Business and Corporate Law	Member
5.	Dr. Saning'o S. Mollel	M	48	Medical Officer – Incharge - DUCE	1 July 2024	Master of Medicine (Internal Medicine)	Member
6.	Mr. Sweetbeth J. Magayu	M	23	Prime Minister -DARUSO - DUCE	1 May 2024	Undergraduate Student	Member
7.	Ms. Priska A. Mbise	F	26	Vice President DARUSO-DUCE	1 May 2024	Undergraduate Student	Member

No.	Name	Sex	Age (Years)	From	Date Started	Qualification	Status
8.	Ms. Natu R. Msuya	F	51	Directorate of students Services	1 May 2024	Masters of Arts in Applied Social Psychology	Secretary
9.	Mr. Zaburi M. Msangi	M	22	Prime Minister -DARUSO DUCE	1 May 2025	Undergraduate Student	Member
10.	Ms. Christina E. Faustin	F	22	Vice President DARUSO-DUCE	1 May 2025	Undergraduate Student	Member

Source: *Governing Board file*

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 2024/25. The main agenda discussed are as summarized in **Table 16.**

Table 16: Students Affairs Committee Meetings for the Year 2024/25

No.	Meeting No.	Date Held	Type	Main Agenda
1.	40th	26 October 2024	**Regular**	Discussed and Recommended to the Governing Board: i) A Report on Students Welfare Issues for the First Quarter of the 20234/25 Financial Year; ii) A report on Students Health Issues for the First Quarter of the 2024/25 Financial Year; iii) A Report from DARUSO First Quarter of the 2024/25 Academic year; iv) A Report on the Students Sports and Recreational Issues for the First Quarter of the 2024/25 Financial Year.
2.	41st	30 January 2025	**Regular**	Discussed and Recommended to the Governing Board: i) A Report on Students Welfare Issues for the Second Quarter of the 2024/25 Financial Year; ii) A report on Students Health Issues for the Second Quarter of the 2024/25 Financial Year; iii) A Report from DARUSO for the Second Quarter of the 2024/25 Financial Year; iv) A Report on the Students Sports and Recreational Issues for the Second Quarter of the 2024/25 Financial Year; v) A report on the Orientation Program for 2023/24 Academic year.

No.	Meeting No.	Date Held	Type	Main Agenda
3.	42nd	18 April 2025	**Regular**	Discussed and Recommended to the Governing Board: i) A Report on Students Welfare Issues for the Third Quarter of the 2024/25 Financial Year; ii) A report on Students Health Issues for the Third Quarter of the 2024/25 Financial Year; iii) A Report from DARUSO for the third Quarter of the 2024/25Financial Year; and iv) A Report on the Students Sports and Recreational Issues for the Third Quarter of the 2024/25 Financial Year.
4.	43rd	25 July 2025	**Regular**	To Discuss and Recommend to the Governing Board: i) A Report on Students Welfare Issues for the fourth Quarter of the 2024/25 Academic year; ii) A report on Students Health Issues for the fourth Quarter of the 2024/25 Academic year; iii) A Report from DARUSO fourth Quarter of the 2024/25 Academic year; iv) A report on the Students Sports, Games and Recreational fourth Quarter of the 2024/25 Academic year.

Source: Students Affairs Committee Meetings Papers

(ii) Attendance of Students Affairs Committee members 2024/25

The Students Affairs Committee members' attendance in the committee meetings held during the year is summarized in **Table 17.**

Table 17: Attendance of Students Affairs Committee Members

No	Name	Meetings			
		40th	41st	42nd	43rd
1.	Dr. Joan J.E. Munissi	P	P	P	A
2.	Prof. Method S. Semiono	P	P	N/A	N/A
	Prof. Pendo S. Malangwa	N/A	N/A	P	P
3.	Dr. Nyanjiga D. Rukondo	P	ALT	P	P
4.	Dr. Saning'o M. Sangeti	P	p	ALT	P
5.	Adv. Fortunatus P. Swai	P	P	P	P
6.	Mr. Sweetbeth J. Magayu	P	P	P	N/A
	Mr. Zaburi M. Msangi	N/A	N/A	N/A	P
7.	Ms. Priska A. Mbise	P	P	P	N/A
	Ms. Christina E. Faustin	N/A	N/A	N/A	ALT

Source: *Students Affairs Committee Meetings Attendance register*

KEY:

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

2.7.1.4 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 2025 was composed of seven members as shown in **Table 18.**

Table 18: Estates Committee Members for the Year 2024/25

No.	Name	Sex	Age (Years)	From	Date of Appointment	Qualification	Status
1.	Eng. Mary M. Swai	F	63	Member of the UDSM Council	24 March 2024	Masters in Highway Engineering	Chairperson
2.	Prof. Stephen O. Maluka	M	47	Principal, DUCE	24 March 2024	PhD in Public Health	Member
3.	Prof. Amani L. Mwamakombe	M	50	Deputy Principal, (Academic, Research and Consultancy)	24 March 2024	PhD in African Languages and Literature	Member
4.	Prof. Pendo S. Malangwa	F	48	Deputy Principal, (Planning, Finance and Administration)	24 March 2025	PhD in African Languages and Literature.	Member
5.	Ms. Matilda E. Mchome	F	43	Municipal Valuer, Temeke Municipal Council	24 March 2024	Masters of Science in Real Estate (MSc.RE)	Member
6.	Arch. Bryson J. Sakalani	M	46	Architect, Temeke Municipal Council	1 July 2024	MSc. Engineering Management	Member
7.	Arc. Thereza K. Laurent	F	44	Enforcement Officer, Engineers Registration Board	10 January 2025	Master of Project Management	Member

Source*: Governing Board file*

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 2024/25. The main Agenda discussed are as summarized in **Table 19.**

Table 19: Estates Committee meetings for the year 2024/25

No.	Meeting No.	Date held	Type	Main Agenda
1.	48th	2 August 2024	**Regular**	Approved: i) Implementation Report for various College Development Project for the fourth quarter of the financial year 2023/24 and the whole 2023/24 financial year; ii) Implementation report for rehabilitation of the College Infrastructure for the fourth quarter of the 2023/24 financial year.
2.	49th	1 November 2024	**Regular**	Approved: i) Implementation Report for various College Development Project for the first quarter of the Financial Year 2024/25; and ii) Implementation report for rehabilitation of the College infrastructure for the first quarter of the 2024/25 financial year.
3.	50th	29 January 2025	**Regular**	Approved: i) Implementation Report for various College Development Project for the second quarter of the Financial Year 2024/25; and ii) Implementation report for rehabilitation of the College Infrastructure for the second quarter of the 2023/24 Financial Year.
4	51st	17 April 2025	**Regular**	Approved: i) Implementation Report for various College Development Project for the third quarter of the financial year 2024/25; ii) Implementation report for rehabilitation of the College infrastructure for the third quarter of the 2024/25 financial year; and iii) Proposed Maintenance Plan for College Buildings and Infrastructures for the Financial Year 2024/25)

Source: *Estates Committee Meetings Papers*

(ii) Attendance of Estates Committee members 2024/25

The Estate Committee member's attendance in the meetings held during the year is summarized in the **Table 20** below.

Table 20: Attendance of Estates Committee members for the year 2024/25

No.	Name	Meetings			
		48th	**49th**	**50th**	**51st**
		2 August 2024	**1 November 2024**	**29 January 2025**	**17 April 2025**
1.	Eng. Mary M. Swai	P	P	P	P
2.	Prof. Stephen O. Maluka	P	P	P	P
3.	Prof. Method S. Semiono	P	P	P	N/A
	Prof. Pendo S. Malangwa	N/A	N/A	N/A	P
4.	Dr. Christina R. Isingo	P	P	p	N/A
	Prof. Amani L. Mwamakombe	N/A	N/A	N/A	P
5.	Arch. Bryson J. Sakalani	P	P	P	A
6.	Val. Matilda E. Mchome	P	P	A	P
	Arc. Yuredi Rwebugisa	p	p	N/A	N/A

7.	Arc. Thereza K. Laurent	N/A	N/A	P	P

Source: *Estates Committee Meeting Attendance register*

KEY:

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

2.7.1.5 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 2025 was composed of seven members as shown in **Table 21.**

Table 21: Appointment and Human Resources Committee Members

No.	Name	Sex	Age (Yrs)	Position	Date of Appointment	Qualification	Status
1.	Prof. Stephen O. Maluka	M	47	Principal	01 July 2024	PhD in Public Health	Chairperson
2.	Prof. Amani L. Mwamakombe	M	50	Deputy Principal (Academic, Research and Consultancy)	14 May 2025	PhD in African Languages and Literature	Member
3.	Prof. Pendo S. Malangwa	F	48	Deputy Principal (Planning, Finance and Administration)	14 May 2025	PhD in African Languages and Linguistics	Member
4.	Dr. Josta L. Nzilano	M	54	THTU DUCE Representative	01 July 2024	PhD in Education	Member
5.	Dr. Gissa A. Mahende	M	46	UDASA DUCE Representative	01 July 2024	PhD in Education	Member
6.	Dr. Joan J.E Munissi	F	48	Governing Board Representative	21 August 2024	PhD in Chemistry	Member
7.	Mr. Jafari M. Maganga	M	45	Representative from President's Office Public Service Management	02 April 2025	Master's Degree in Public Administration (MPA)	Member

Source: *Governing Board file*

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

(i) Appointment and Human Resources Committee Meetings

There were six (four regular and two special) meetings of the Appointments and Human Resource Management Committee in the Financial Year 2024/25 as at 30 June 2025. The main Agenda discussed are as summarized in **Table 22.**

Table 22: Appointment and Human Resources Committee Meetings

No.	Meeting No.	Date held	Type	Main Agenda
1.	73rd	25 July 2024	Regular	Approved: i) Study Leaves; ii) Extension of Study Leaves; iii) Confirmation of staff; iv) PEPMIS Assessment Report for 2023/2024; and v) Social Security Fund Reports.
2.	74th	24 October 2024	Regular	Discussed and Approved: i) Promotion of academic staff; ii) Employment of Part Time Readers and Note Takers to students with disabilities; and iii) Confirmation of Staff.
3.	75th	29 January 2025	Regular	Discussed and Approved: i) Internship; ii) Administrative leave; iii) Study leaves; iv) Confirmation of staff and v) Promotion of academic staff.
4.	76th	26 March 2025	Special	Discussed and Approved recruitment of academic staff.
5.	77th	17 April 2025	Regular	Discussed and Approved: i) Staff matters on training, transfer and retirement; and ii) Reviewed Best Worker Guideline
6.	78th	07 May 2025	Special	Discussed and Approved: Promotion and recategorization of staff for Financial Year 2024/2025 permit; Discussed and Recommended to Board: i) Reviewed Governing Board Charter; and ii) Promotion of academic staff through publications.

Source: *Appointment and Human Resources Committee Meeting Papers*

(i) Attendance of Appointment and Human Resources Committee Members 2024/25

The Appointment Committee members' attendance in the meetings held during the year is summarized in the **Table 23**.

Table 23: Attendance of Appointment and Human Resources Committee Members

No	Name	Meetings					
		73rd	74th	75th	76th	77th	78th
1.	Prof. Stephen O. Maluka	P	P	P	P	P	P
2.	Dr. Christina R. Isingo	P	P	A	ALT	N/A	N/A
	Prof. Amani L. Lusekelo	P	N/A	N/A	N/A	P	P
3.	Prof. Method S. Semiono	P	P	P	P	N/A	N/A
	Prof. Pendo S. Malangwa	N/A	N/A	N/A	N/A	P	P
4.	Dr. Joan J. E. Munissi	N/A	N/A	A	P	P	P
5.	Dr. Josta L. Nzilano	P	ALT	P	P	P	P

No	Name	Meetings					
		73rd	74th	75th	76th	77th	78th
1.	Prof. Stephen O. Maluka	P	P	P	P	P	P
6.	Dr. Gissa A. Luhende	P	ALT	P	P	P	P
7.	Mr. Jafari M. Maganga	N/A	N/A	N/A	P	P	A

Source*: Appointment and Human Resources Committee Attendance register*

KEY:

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

2.7.1.6 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 2025 was composed of 11 members as shown in **Table 24**.

Table 24: College Academic Committee Members for the Year 2024/25

No.	Name	Sex	Age (Years)	Position	Date of Appointment	Qualification	Status
1.	Prof. Stephen O. Maluka	M	47	Principal (DUCE)	04 November 2019	PhD in Public Health	Chairperson
2.	Prof. Amani L. Mwamakombe	M	50	Deputy Principal Academic, Research and Consultancy (DUCE)	2 April 2025	PhD in African Languages and Linguistics	Vice Chairperson
3.	Prof. Pendo S. Malangwa	F	48	Deputy Principal Planning, Finance and Administration (DUCE)	2 April 2025	PhD in African Languages and Linguistics	Member
4.	Dr. Joan J.E. Munissi	F	48	Director, UGS-UDSM	30 June 2019	PhD in Chemistry	Member
5.	Dr. Edwin E. Babeiya	M	49	Dean Faculty of Humanities and Social Sciences (DUCE)	20 December 2021	PhD in Public Administration	Member

No.	Name	Sex	Age (Years)	Position	Date of Appointment	Qualification	Status
6.	Dr. Gasper Mwanga	M	49	Dean -Faculty of Science (DUCE)	2 April 2025	PhD in Biology	Member
7.	Dr. Mabula G, Nkuba	M	47	Dean Faculty of Education (DUCE)	2 April 2025	PhD in Educational Leadership and Policy	Member
8.	Dr. Dativa J. Shilla	F	49	Director, Library Services (DUCE)	20 December 2021	PhD in Chemistry	Member
9.	Dr. Joel J. Kayombo	M	41	Director of Undergraduate Studies (DUCE)	2 April 2025	PhD in Educational Psychology	Member
10	Dr. Faraja J. Mwendamseke	F	43	UDASA - DUCE representative	30 June 2019	PhD in Kiswahili	Member
11	Ms. Witness W. Mushi	F	24	DARUSO -DUCE students' representative	30 July 2025	MAED student	Member

Source: *Governing Board file*

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 1 July 2024 to 30 June 2025 in the Financial Year 2024/2025. The main Agenda discussed are as summarized in Table 25.

Table 25: College Academic Committee Meetings for the Year 2024/25

No.	Meeting No.	Date held	Type	Main Agenda
1.	108th	15 August 2024	Special	Endorsed /Approved: First Round of Admission to Undergraduate Degree Programmes for the academic year 2024/2025.
2.	109th	29 August 2024	Special	Endorsed /Approved: End of Year University Examination Results for 2023/2024 Academic Year.
3.	110th	24 October 2024	Special	Endorsed /Approved: University Supplementary/ Special Examinations Results for 2023/2024 academic year.

No.	Meeting No.	Date held	Type	Main Agenda
4.	111th	25 October 2024	Regular	Endorsed /Approved: i) Matters approved by chairperson ii) Quality assurance report on student's evaluation forms for Semester II- 2023/2024 academic year iii) Quality assurance report on monitoring the conduct of University Examinations for Semester II- 2023/2024 academic year. iv) Report on Poor Performance on students in History course v) Quarterly reports from 1st July to 30th September 2024
5.	112th	30 January 2025	Regular	Endorsed /Approved: i) Quarterly Report from 1st October to 31st December 2024 ii) Quality Assurance Report on Teaching Practice for 2023/2024 academic year. iii) Joint Teaching Practice Report and Irregularities 2023/2024 academic year. iv) Proposed Implementation Plan for the Teachers Continuous Professional Development Programme (PCPD)
6.	113th	2 April 2025	Special	Endorsed /Approved: First Semester Examination Results For 2024/2025 Academic Year
7.	114th	25 April 2025	Regular	Endorsed /Approved: i) Quality assurance report on student's evaluation forms for Semester I- 2024/2025 academic year. ii) Quality assurance report on monitoring the conduct of University Examinations for Semester I- 2024/2025 academic year. iii) Quarterly Report from 1st January to 31st March 2025.
8.	115th	30 July 2025	Regular	Endorsed /Approved: i) Proposal for Establishment of Research Centre (CRELPLL) in the Faculty of Education. ii) Matters approved by Chairperson iii) Quarterly Report from 1st April to 30th June 2025

Source: *College Academic Committee Meeting Papers*

(ii) Attendance of College Academic Committee Members 2024/25

The College Academic Committee member's attendance in the meetings held during the year is summarized in the **Table 26**.

Table 26: Attendance of College Academic Committee Members

<table>
<tr><th rowspan="2">No.</th><th rowspan="2">Name</th><th colspan="8">Meetings</th></tr>
<tr><th>108th</th><th>109th</th><th>110th</th><th>111th</th><th>112th</th><th>113th</th><th>114th</th><th>115th</th></tr>
<tr><td>1.</td><td>Prof. Stephen O. Maluka</td><td>P</td><td>A</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td></tr>
<tr><td rowspan="2">2.</td><td>Dr. Christina R. Isingo</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td colspan="3">N/A</td></tr>
<tr><td>Prof. Amani L. Mwamakombe</td><td colspan="5">N/A</td><td>P</td><td>A</td><td>P</td></tr>
<tr><td rowspan="2">3.</td><td>Prof. Method S. Semiono</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td colspan="3">N/A</td></tr>
<tr><td>Prof. Pendo S. Malangwa</td><td colspan="5">N/A</td><td>P</td><td>P</td><td>P</td></tr>
<tr><td>4.</td><td>Dr. Joan J.E. Munissi</td><td>P</td><td>P</td><td>P</td><td>A</td><td>P</td><td>P</td><td>P</td><td>P</td></tr>
<tr><td>5.</td><td>Dr. Edwin E. Babeiya</td><td>A</td><td>A</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td><td>P</td></tr>
</table>

6.	Dr. David S. Kacholi	P	P	A	P	P	N/A		
	Dr. Gasper G. Mwanga	N/A					P	P	P
7.	Dr. Mabula G. Nkuba	N/A					P	P	A
8.	Dr. Joel J. Kayombo	A	P	P	P	A	P	P	P
	Dr. Hezron Z. Onditi	A	A	P	P	A	N/A		
9.	Dr. Dativa J. Shilla	A	A	P	P	P	P	P	P
10.	Dr. Faraja J. Mwendamseke	A	P	P	P	P	P	P	P
11.	Mr. Mtulo Y. Boniface	P	p	P	P	P	N/A		
	Ms. Mariam H. Ali	N/A					P	P	N/A
	Ms. Witness W. Mushi	N/A							P

Source*: College Academic Committee Meeting register*

KEY:

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

2.7.2 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.

2.7.2.1 Academic Units

The College has five Directorate includes Library, Postgraduate Studies, Undergraduate studies, Public Service and Outreach Programmes and Research an Innovation. Also, has 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.

(iv) Postgraduate Studies Directorate;
(v) Undergraduate Studies Directorate;
(vi) Research an Innovation Directorate;
(vii) Library Services Directorate; and
(viii) Public Service and Outreach Programmes Directorate.

Also, the College has three demonstration schools: Pre, Primary and Secondary schools with a total number of about 1,813 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.

2.7.2.2 Administrative Departments and Units

College departments and major units under the office of the Principal 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.

(b) 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.

2.7.3 Tender Board

The College has an operating Tender Board. It overseas 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 27**:

Table 27: Tender Board Members for the Year 2024/25

No.	Name	Sex	From	Qualification	Status
1.	Prof. David M. Kacholi	M	Dean Faculty of Science (DUCE)	PhD in Agriculture Science	Chairperson
	Dr. Mabula G. Nkuba	M	Coordinator of Demonstration School Dean (DUCE)	PhD in Psychology	
2.	Dr. Loveluck P. Muro	M	Head-Department of Languages and Literature (DUCE)	PhD in Language and Linguistics	Member
	Dr. Edwin E. Babeiya	M	Dean Faculty of Humanities (DUCE)	PhD in Public Administration	
3.	Dr. Hezron Z. Onditi	M	Director-Undergraduate Studies (DUCE)	PhD in Development Psychology	Member
	Dr. Dativa J. Shilla	F	Director of Library Services (DUCE)	PhD in Environmental Chemistry	
4.	CPA. Miraji M. Salehe	M	Finance Manager	CPA, Masters of Finance	Member
5.	Ms. Stella S. Mossi	F	Senior students Welfare officer (DUCE)	MA in Applied Social Psychology	Member
	Dr. Zubeida S. Mussa	F	Head,PMI (DUCE)	PhD in Mathematics Modelling	
6.	QS. John M.Gati	M	Principal QS (DUCE)	Adv. Diploma in Building Economics, Reg. QS	Member
7.	Ms. Margareth S. Mbwana	F	Manager- ICT (DUCE)	Masters in Internet working	Member
	Ms. Salama R. Mtangoo	F	Headteacher Chang'ombe Pre-School (DUCE)	B.A with Education	

Source: *Tender Board file*

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

(i) **Tender Board Meetings**

There were six (four regular and two special meetings) of the Tender Board in the Financial Year 2024/25 as summarized in Table 28.

Table 28: Tender Board Meetings for the Year 2024/25

No.	Meeting No	Date held	Type	Main Agenda
1.	**158th**	2nd July 2024	Extra Ordinary Tender Board	**Approved:** Award of Contract for the Proposed Construction of Postgraduate Building, Faculty of Humanities & Social Sciences Building and Rehabilitation of Infrastructures at Dar es Salaam University College of Education (*DUCE*) from M/s Shanxi Construction Investment Group Co. Ltd at a total of TZS 11,222,582,450.28 (*In words, Eleven Billion, Two Hundred Twenty-Two Million Five Hundred Eighty-Two Thousand Four Hundred Fifty Cents Twenty-Eight Only*) VAT Inclusive.

No.	Meeting No	Date held	Type	Main Agenda
2.	159th	30th September 2024	Ordinary Tender Board	**Noted:** Procurement and Supplies quarter four (*Q4*) reports for the months of April to June, 2024, the Fourth quarterly of the financial year 2023/2024 was TZS. 11,491,639,635.25 (*In words, Eleven Million, Four Hundred Ninety-One Thousand Six Hundred Thirty-Five Cents Twenty-Five Only)* Approved Procurements through Circular Resolutions from the months of April to June, 2024, the various Circular Resolutions amounted to TZS. 115,590,308.74 (*In words, One Hundred Fifteen Million, Five Hundred Ninety Thousand Three Hundred and Eight Cents Seventy-Four Only)* Quarterly progress reports for the months of April to June, 2024 for the following contracts i. Provision of Cleaning Services ii. Provision of Security Services iii. Provision of Canteen Services iv. Provision of Consultancy Services for Environmental and Social Impact Assessment (*ESIA*) for the Construction Works of the Postgraduate building with Science Research Laboratory and Faculty of Humanities with Lecture Rooms and Rooms for Students with Special Needs under HEET Project from April to June,2024 v. Provision of Consultancy Services for (*i*) Review and Design and Rehabilitation documents, Preparation of Bidding documents and cost estimates and (*ii*) Supervision of Construction of Building and Rehabilitation works under HEET project from April to June,2024
3.	160th	4th November 2023	Ordinary Tender Board	**Approved:** - Renewal Contract of Non-Consultancy Services for Provision of Dedicated Internet Services at DUCE for Financial year 2024/25 from M/s. Tanzania Education and Research Network *at Contract sum TZS. 117,244,788.67 (In words, One Hundred Seventeen Million Two Hundred Forty-Four Thousand Seven Hundred Eighty-Eight and Sixty-Seven Cents Shillings) VAT Inclusive* **Noted:** - Procurement and Supplies quarter one (*Q1*) report for the months of July to September, 2024, the first quarterly of the financial year 2024/2025 was TZS. 225,680,393.43 (*In words, Two Hundred Twenty Five Million, Six Hundred Eighty Thousand Three Hundred Ninety Three Cents Forty Three Only)* - Approved Procurement through Circular Resolutions from the months of July to September, 2024, the various Circular Resolutions amounted to TZS. 45,183,773.10 (*In words, Forty Five Million, One Hundred One Eighty Three Thousand Seven Hundred Seventy Three Cents Ten Only)*

No.	Meeting No	Date held	Type	Main Agenda
				- Quarterly progress reports for the months of July to September, 2024 for the following contracts i. Provision of Cleaning Services from July to September, 2024 ii. Provision of Security Services from July to September, 2024 iii. Provision of Canteen Services from July to September, 2024 iv. Provision of Consultancy Services for (*i)* Review and Design and Rehabilitation documents, Preparation of Bidding documents and cost estimates and (*ii*) Supervision of Construction of Building and Rehabilitation works under HEET project from July to September, 2024 v. Proposed Construction of Postgraduate Building, Faculty of Humanities and Social Sciences Buildings and Rehabilitation of Infrastructures at DUCE under HEET Project from July to September, 2024 vi. Proposed Construction of STEEL Structure Lift Shaft and Decoration Including Supply, Installation, Testing & Commissioning of 1000kg (*13 Persons*) Passenger Lift from July to September,2024.
4.	161st	14th January 2025	Ordinary Tender Board	**Approved:** - Tender Document No.TZ-DUCE-456142-GO-RFQ for Supply and Fittings Various Furniture for New Buildings being Constructed (*Postgraduate and Faculty of Humanities and Social Sciences Buildings*) under HEET project at DUCE **Noted:** - Procurement and Supplies quarter two (*Q2*) report for the months of October to December, 2024, the second quarterly of the financial year 2024/2025 was TZS. 455,522,435.83 (*In words, Four Hundred Fifty Five Million, Five Hundred Twenty Two Thousand Four Hundred Thirty Five Cents Eighty Three Only)* - Approved Procurement through Circular Resolutions from the months of October to December, 2024, Only One. - Quarterly progress reports for the months of October to December, 2024 for the following contracts i. Provision of Cleaning Services ii. Provision of Security Services iii. Provision of Canteen Services iv. Provision of Consultancy Services for (*i*) Review and Design and Rehabilitation documents, Preparation of Bidding documents and cost estimates and (*ii*) Supervision of Construction of Building and Rehabilitation works under HEET project from October to December, 2024 v. Proposed Construction of Postgraduate Building, Faculty of Humanities and Social Sciences Buildings and

No.	Meeting No	Date held	Type	Main Agenda
				Rehabilitation of Infrastructures at DUCE under HEET Project from October to December, 2024 vi. Proposed Construction of STEEL Structure Lift Shaft and Decoration Including Supply,Installation,Testing & Commissioning of 1000kg (*13 Persons*) Passenger Lift from October to December, 2024 **Observed:** -Slow pace of implementation for Contract No.TZ-DUCE-426476-CW-RFB for Construction of Postgraduate Building, Faculty of Humanities and Social Sciences Buildings and Rehabilitation of Infrastructures at DUCE under HEET Project **Advised:** Management to have a proper plan of supervision and close monitoring to the Contactor and Consultant of the project to make sure the Construction and rehabilitation of the buildings will be completed on time as per terms and conditions of the contract. **Directed:** -PMU to inform user department to prepare the progress report which will show the schedules of works compared to the current progress of works submitted by the Contractor. However if there's any update for the program of works which submitted by the Contractor the user department should provide to the Board the reason and how time will be compensated without affecting the completion date of the works or causing any unintended extension expenses
5.	162nd	6th March 2025	Extra Ordinary Tender Board	**Approved** -Evaluation Report for Tender No.TZ-DUCE-456142-GO-RFQ and award of contract to M/s Olotu Formula 3 Auto Garage Ltd, at contract sum TZS 141,128,000.00 (*In words, One Hundred Forty-One Million, One Hundred Twenty-Eight Thousand Only) VAT Inclusive* for Supply and Fittings Various Furniture for New Buildings being Constructed (*Postgraduate and Faculty of Humanities and Social Sciences Buildings*) under HEET project at DUCE; **Directed:** -PMU to make sure the expected delivery time which will be settled in the contract document must relate with the progress of the Construction of buildings (*Postgraduate and Faculty of Humanities and Social Sciences Buildings*)
6.	163rd	10th April 2025	Ordinary Tender Board	**Approved** -Draft Contract Document No.TZ-DUCE-456142-GO-RFQ for Supply and Fittings Various Furniture for New Buildings being Constructed (*Postgraduate and Faculty of Humanities and Social Sciences Buildings*) under HEET project at DUCE; **Noted** -Procurement and Supplies quarter three (*Q3*) report for the months of January to March, 2025, the third quarterly of the financial year 2024/2025 was TZS. 689,879,557.78 (*In words, Six Hundred Eighty Nine Million, Eight Hundred*

No.	Meeting No	Date held	Type	Main Agenda
				Seventy Nine Thousand Five Hundred Fifty Seven Cents Seventy Eight Only) -Quarterly progress reports for the months of January to March, 2025 for the following contracts i. Provision of Cleaning Services ii. Provision of Security Services iii. Provision of Canteen Services iv. Provision of Consultancy Services for (*i*) Review and Design and Rehabilitation documents, Preparation of Bidding documents and cost estimates and (*ii*) Supervision of Construction of Building and Rehabilitation works under HEET project from January to March, 2025 v. Proposed Construction of Postgraduate Building, Faculty of Humanities and Social Sciences Buildings and Rehabilitation of Infrastructures at DUCE under HEET Project from January to March, 2025 vi. Proposed Construction of STEEL Structure Lift Shaft and Decoration Including Supply, Installation, Testing & Commissioning of 1000kg (*13 Persons*) Passenger Lift from January to March, 2025

Source: *Tender Board Meeting papers*

(ii) Attendance of Tender Board Members 2024/25

The Tender board member's attendance in the meetings held during the year is summarized in the **Table 29.**

Table 29: Attendance of Tender Board Members for the Year 2024/25

No.	Name	Meetings					
		158th	159th	160th	161st	162nd	163rd
1	Dr. David M. Kacholi	P	N/A	N/A	N/A	N/A	N/A
	Dr. Mabula G. Nkuba	N/A	P	P	P	P	P
2	Dr. Hezron Z. Onditi	P	N/A	N/A	N/A	N/A	N/A
	Dr. Dativa J. Shilla	N/A	A	P	P	A	P
3	Dr. Loveluck P. Muro	P	N/A	N/A	N/A	N/A	N/A
	Dr. Edwin E. Babeiya	N/A	P	P	P	P	P
4	CPA. Miraji M.Salehe	A	A	P	P	A	P
5	Ms. Stella S. Mossi	P	N/A	N/A	N/A	N/A	N/A
	Dr. Zubeida S. Mussa	N/A	P	A	A	A	P
6	Ms. Magreth M. Mbwana	P	N/A	N/A	N/A	N/A	N/A
	Ms. Salama R. Mtangoo	N/A	P	P	P	P	P
7	QS. John M. Gati	P	p	p	p	p	p

Source: *Tender Board Meetings attendance register*

KEY:

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

2.7.4 Strengthening College Governance

i) 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, Cap 410; Governing Board Charter; and other legislations, regulations, policies and standards in executing its mandate;

ii) 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

iii) 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.

iv) Provision of leadership seminar to enhance leadership skills and competencies to all heads of departments and units

2.8 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.

2.9 CASH FLOW PROJECTION

The College had a projected Budget of TZS **37.04** billion for the Financial Year 2024/25, out of which up to 30 June 2025, the College managed to collect TZS **39.87** billion. The variance is due to unreleased Government Funds for Capital development and low students' enrolment than budgeted.

2.10 FINANCIAL PERFORMANCE

2.10.1 Financial Results

During the period ended 30 June 2025, the College recorded an accounting Surplus of TZS 2.19 billion. This is attributed by recognizing differed revenue earned on construction activities under HEET Project, details are shown in the Statement of Financial Performance, summarized in Table 30.

Table 30: Financial Results for the Year ended 30 June 2025

Description of Item	Amount
Total Revenue	35,228,847,960
Total Expenses	33,038,698,028
Surplus/(Deficit)	2,190,149,932

2.10.2 Financial Position

As at 30 June 2025, the College had closing cash balance of TZS 7.68 billion compared to TZS 4.13 billion as at 30 June 2024. The College had net asset of TZS 52.97 billion compared to TZS 50.78 billion as at 30 June 2024. The College has maturing obligation of TZS 1.50 billion and current assets of TZS 9.61 billion, which is 6.03 times to meet its maturing obligations as shown in the Statement of Financial Position.

2.11 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.

2.12 CONTRIBUTION AND SUBSCRIPTIONS

During the period ended 30 June 2025 the College managed to pay TZS 20,261,000 for membership subscriptions for some staff and TZS. 46,000,000 for institutional contribution.

2.13 VESTED INTEREST

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

2.14 RELATED PARTY TRANSACTIONS

In business, a related-party transaction is a transaction which takes place between two parties who hold a pre-existing connection prior to the transaction regardless of whether a price is charged. It includes remuneration of key Management personnel, close members of the family of key Management personnel, remuneration to Governing Board members and any other person or entity which has significance influence on the decisions regarding the College.

During the Period ended 30 June 2025, 11 members of the Governing Board were paid Governing Board fee and other Board expenses on quarterly basis and key management members were paid responsibility, housing and airtime allowance on monthly basis. Also, the College had a loan with TCU and HESLB elaborated as follows:

		2025		2024
	Key Management allowances			
	Responsibility Allowance	72,690,660		72,690,660
	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	37,809,000		37,599,730
	LOANS			
	TCU	17,945,000		17,945,000
	HESLB	57,954,717		-
	Total	**314,199,377**		**256,035,390**

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.

TCU Loan represents a penalty to the College for uncollected share of TCU fees of TZS 89,725,000.00 from students in academic year 2014/2015. The amount is payable in five annual instalments of TZS 17,945,000 commencing in the year 2023/24.

HESLB Loan represents outstanding loans balance to the College staff under postgraduate financing agreement amounting to TZS 57,954,716.82.

2.15 SERIOUS PREJUDICIAL MATTERS

During the Period ended 30 June 2025, all serious prejudicial matters to report as required by Tanzania Financial Reporting Standard No.1 (Governing Board's Report) were delt appropriately and there were no material issues to report.

2.16 2.15 DISCLOSURE ENHANCING SUSTAINABLE FINANCIAL REPORTING

Sustainability is the goal of meeting present human needs without compromising the ability of future generations to meet their own needs, balancing environmental protection, economic viability, and social equity. It involves conserving natural resources, ensuring that human activities don't deplete the planet's capacity to support life, and fostering responsible development for long-term human and ecological well-being. IFRS S1 & S2 requires companies to make sustainability-related disclosure during financial reporting. Since the College is operating in the same environment like other companies it is obliged to comply with this Standards. The objective of these standards is to ensure that entities disclose information about its sustainability-related risks and opportunities that is useful to users of financial reports in making better-informed decisions with confidence. The standards emphasis on issues related to environment, social and governance on which the College complies as detailed in the following subsections:

2.17 2.16 ENVIRONMENT

i. Energy Usage Efficiency across the College Campuses

The College has implemented a range of energy efficiency and sustainability measures across the campuses. Key initiatives include the installation of energy-efficient LED lighting and solar-powered systems, especially for outdoor use, reducing reliance on the national grid. College buildings are designed to maximise natural light, and HVAC systems are regularly maintained or upgraded to energy-efficient models. Students are educated on sustainability during orientation and through regular awareness campaigns, fostering long-term energy-conscious behaviour. New construction projects, especially under the HEET Project, are incorporating renewable energy sources such as solar power and digitisation through e-office systems, contributing to the reduction of energy consumption and resource usage.

Transportation and research efforts further enhance DUCE sustainability profile. The presence of Public transportation routes near the College offers options for the majority of staff and students, cutting down on emissions and individual vehicle use, hence improving College air quality. The introduction of the BRT service route near the College, which is easily accessible, will further contribute reduction of individual vehicle use.

Research programs like" ***In sensitising the community along coastal regions on environmental issues",*** and also the College hosted a three-year (2021-2024) Sustainable Plastic Attitudes to Benefit Communities and their Environments (SPACES) project. Governance bodies, such as the College Governing Board and the College-appointment Committees, play a central role in guiding and endorsing these practices, supporting a shift toward climate-friendly operations. Though details on specific renewable energy installations are limited, the institutional commitment to sustainability and green energy integration is clearly reflected in both infrastructure development and policy direction.

The College implements the Government's Policy and Directives on environmental protection. The College preserves the environment through various activities and plans, which include the use of Natural gas in the College Canteens, Kitchens and Science Laboratories, which eliminates the use of firewood and charcoal in the College. Furthermore, the College is carrying out erosion control activities through the planting of erosion control plants, grass and trees, backfilling of eroded areas and construction of gabions along with erosion-prone areas.

ii. **Water and waste management practices**

The College has water management infrastructure aimed at ensuring efficient of its use and minimization of water wastage. The infrastructures include metering system for water accounting and regular maintenance of water fixtures. The Estates Department oversees daily operations and maintenance, including the functioning of wastewater septic tanks and soakaway pits. In waste water management, The College also benefits from waste water emptying companies which the College has engaged for proper waste water handling and supports sustainable water and waste management practices. Additionally, The College also benefits from projects like HEET which follow World Bank environmental safeguards, integrating water efficiency and sustainability into the college infrastructure and operations.

Waste management at DUCE is equally structured and effective. The College has strategically placed waste bins for daily waste collection and storage systems. The College collaborates with specialized companies for proper waste collection, temporary storage and transportation to its final disposal. Waste sorting and segregation is practiced before disposal while the e-office system has helped to reduce paper waste and improved resource efficiency.

iii. Efforts in Biodiversity, Conservation, and Climate Action

The College actively supports biodiversity conservation and climate resilience through a range of academic and research programs focused on environment, climate change, and natural resource management. These programs address sustainability both on campus and in broader regional contexts, including forest conservation efforts that protect diverse wildlife and microorganisms. DUCE emphasizes environmental and social impact assessments before initiating development projects, reinforcing its commitment to sustainable campus growth. Restoration practices are implemented to maintain ecological balance, and forest resources—such as those done in Somanga in Lindi region aiming at aligning with national and global climate change mitigation goals, including Sustainable Development Goal 13.

Moreover, DUCE engages in community-centered climate resilience efforts through Participatory Action Research (PAR) in coastal villages like Songosongo and Somanga. These initiatives focus on locally relevant strategies to combat sea-level rise, cyclone risks, and mangrove degradation. Current activities include that on participatory coral reef restoration initiative in which College researchers partnered with a community-based organization to rehabilitate damaged coral reefs. The Collage also integrates sustainability into its educational activities through climate festivals, community research, policy engagement, and short training courses.

iv. Carbon footprint estimates

The Collage promotes practical strategies such as forest conservation, environmental assessments before development, efficient energy use (e.g. use of Liquid Petroleum Gas (LPG) in cooking), public transport, green energy, climate-smart campus operations, water efficiency, sustainable waste management, and digital systems to reduce paper and mobility emissions. However, detailed carbon inventory data, including collage-wide emissions from electricity, transport, and waste, remain undisclosed, highlighting an opportunity for DUCE to conduct emissions accounting and release baseline carbon reports in future sustainability efforts.

DUCE has not yet published formal carbon footprint assessments for the 2024/25 financial year, though governance and faculty-level initiatives emphasize mitigation through research, behavioural incentives, greener infrastructure, and recognition of climate innovation among staff and students.

v. Political Environmental

The College operates smoothly since the political environment favours all operations and enhance the ability of the entity to implement its strategy.

2.18 2.17 SOCIAL

i. Inclusivity, Gender Equity, Staff/Student Diversity and Population Change

During the year, 2024/2025, the College made noteworthy strides in inclusivity and gender equity. The College progressed on its goal towards gender-balance ratio in different sphere. Whereby, female student representation rose to 52.48% in undergraduate programs and 55.8% in postgraduate programs. The College's construction of its forthcoming facility—Faculty of Humanities and Social Science building, in which, the ground floor is dedicated to Gender and Special Units aims to foster a safe, inclusive campus by offering services such as help desk and assistive technologies services for students with disabilities and gender desk continue to play a central role in promoting a general responsiveness to gender and disability issues across the institution, and awareness across academic and support services. As of 30th June, 2025 the College had a total of 52 students with disabilities served by the special unit. Despite that, there is a Gender Policy of the College, which guides staff recruitment, training and other services. The College had also 624 employees as compared to 605 as at 30 June 2024.The distribution of employees by gender is summarised in Table 31 below:

Table 2: Staff Composition

Categories	2024/25			2023/24		
	Male	Female	Total	Male	Female	Total
Academic Staff	201	109	310	195	107	302
Administrative staff	163	151	314	148	155	303
Total	364	260	624	343	262	605
Percentage	58.3%	41.7%	100%	56.7%	43.3%	100%

ii. Community Engagement and Outreach Programs

The College strategically advances community engagement and outreach through the Directorate of Public Services and Outreach Programmes (DPSOP), which oversees consultancy, industrial linkages, and continuing education. Working closely with the Internationalisation and Convocation Unit and the Communication and Marketing Unit, the DPSOP strengthens partnerships with industry to ensure that programmes remain responsive to societal needs. The Directorate also coordinates a range of community service initiatives, including training and consultancy. In the 2024/2025 financial year, DUCE implemented seventy-five (75) outreach and public service activities in collaboration with more than 15 partners, an increase from 56 activities in 2023/2024. This growth reflects intensified efforts in resource mobilization and strategic partnerships. These initiatives address critical areas such as public health, gender and inclusion, child protection, policy and programme alignment, support for Small and Medium Enterprises (SMEs), and environmental protection. Through such programmes, DUCE makes a significant contribution to societal well-being and sustainable development.

iii. Occupational Health and Safety

In the year, 2024/2025, the College reinforced its commitment to occupational health and safety by integrating it into its human resource policies, covering areas such as recruitment, training, and staff welfare. The College has in place an Occupational Safety and Health Policy with Operational Procedures. A dedicated Risk Management coordination within the Planning and Development Unit ensures a wide safety through a Risk Management Framework aligned with ISO 31000:2018 standards. By maintaining and annually reviewing a Risk Register, the College proactively identifies and mitigates potential hazards, reflecting its dedication to workplace safety, continuous improvement, and adherence to best practices,

iv. Student and Staff Welfare Policies

The College supports student wellbeing through the Directorate of Students Services (DOS). DOS oversees healthcare services via the College dispensary, mental health support through the Counselling Unit, sports and recreation, and health insurance registration in partnership with NHIF. DOS complements this by managing student orientation, transition programs, and ongoing student affairs, providing policy guidance to foster academic, social, and personal development. Moreover, the College provides transportation support for off campus students through private sector, provision of learning facilities, accommodation and competitive scholarship. However, special attention is focused on students with disability.

For staff, the College through Directorate of Administration and Human Resource Management offers a wide range of benefits, including housing and transport allowance, various types of leave as provided for in public service regulations, medical coverage through National Health Insurance Fund, funeral assistance and access to bank and financial institutions loans which are compliant with public service regulations.

Staff development is encouraged through study opportunities, research funding and structured career advancement supported by PEPMIS. DUCE also promotes an inclusive and respectful work and learning environment through policies on disability, gender equity, anti-sexual harassment, and customer service. These comprehensive structures highlight the College's strong commitment to the welfare, inclusion, and development of its entire community.

v. Financial Assistance

The College provided office space for the College Savings and Credit Cooperative Society (SACCOS), which provides loans/credit to its members. Also, the College engaged an agreement with NMB, Absa, NBC and CRDB banks of which staff members obtain loans, and recovery is made monthly from their salaries and/or terminal benefits.

vi. Health

(a) Medical Assistance

The College is a member of the National Health Insurance Fund (NHIF). DUCE staff and their family members have an access to health services at designated health facilities, in accordance with NHIF policy and regulations. In addition, health services whether medical or surgical that are not covered by NHIF are provided by the College to its staff in accordance to the Public Standing Orders 2009. The College also own a NHIF accredited health facility where basic health services are provided to students and staff.

(b) HIV/AIDS in place of work

The management of HIV and AIDS at the work place provide a unique challenge for the nation and the College as well. The College found that HIV and AIDS is likely to have an impact on the following areas: operations, legal risk and health risk. Whilst all these risks are under investigation, the College has adopted the following core principles as a basis for HIV and AIDS policy:

1) Limit the number of new HIV infections among employee through awareness and training.
2) Ensure employees living with HIV and AIDS are aware of their rights and that their rights are respected and protected.
3) Providing care and support to employees living with HIV and AIDS.
4) Reduce stigma and discrimination towards people living with HIV and AIDS

vii. Collective Values and Educational System

(a) Management-employee relationship

There has been continued good relations between employees and management for the period 2024/25. Management continued to resolve complaints received from the employees during the period. A healthy relationship continues to exist between Management and the Trade Union. The College is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability, which does not impair the ability to discharge duties.

(b) Training Assistance

During the period under review staff members received training, for PhD Masters, Bachelors' degrees and Diplomas. A number of local and international workshops, seminars and short-term courses were financed during the period. Some of the attended courses and seminars were organised by the professional boards in which staff were facilitated to attend. Also there were other external organizations involved by the College for specific agreed training.

2.18 GOVERNANCE

i. Institutional Governance Structure and Ethics

The College operates under a formal governance framework guided by the Dar es Salaam University College of Education Charter of 2010, University of Dar es Salaam Charter 2007, Universities Act (Cap 346), and the College Organizational Structure of 2022. Other key instruments include: Financial Regulations (Revised 2019), the Clients Service Charter, and the Staff Code of Conduct, all of which ensure ethics, integrity, and stakeholder participation. Within this institutional framework, governance roles are clearly vested in the College Governing Board, the College Academic Committee, the Audit Committee, the Appointments and Human Resources Management Committee, the Funding Promotion Committee, the Estate Committee, the Student Affairs Committee, the Tender Board, and the Integrity Committees.

ii. Anti-corruption and Transparency Measures

The College has embraced anti-corruption and transparency through several mechanisms. It implements the National Anti-Corruption Strategy and Action Plan (NACSAP IV, 2023–2030), which has led to the establishment of Integrity Committees as well as the formation and support of students' anti-corruption clubs. These efforts are reinforced by the College Anti-Corruption Policy. Transparency is upheld through the operations of the Budget Committee, the Workers Council, and the active participation of the Trade Union, staff associations, and student associations, all of which play crucial roles in ensuring openness in decision-making.

In procurement, the College maintains a Tender Board, a Procurement Management Unit, and other procurement forums that operate under the Public Procurement Act and its Regulations, thereby guaranteeing fairness and transparency in all procurement transactions. Financial controls are embedded in the Financial Regulations, the Accounting Manual and internal audits, while the Clients Service Charter and the Staff Code of Conduct strengthen integrity by prohibiting the solicitation of gifts and prizes and by restraining conflicts of interest. DUCE has publicly demonstrated its commitment to accountability, as shown by the recognition it has received for effectively implementing audit recommendations.

iii. Risk Management Policies and Internal Controls

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. Moreover, the Risk Coordinator is responsible for handling the annual risk register and integrating risk identification, assessment, and mitigation into the College's plans, projects, and operations.

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:

(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.

iv. Compliance with Regulatory Frameworks

Compliance with regulatory frameworks is firmly embedded in DUCE's governance processes. The College strictly observes national laws, financial regulations, and audit requirements, while working closely with key oversight bodies such as the Controller and Auditor General, the Ministry of Education, Science and Technology, the Office of Treasury Registrar, the President's Office for Public Service, the Tanzania Revenue Authority, and Tanzania Commission for Universities.

Moreover, DUCE's human resource and administrative policies are designed to align with government directives and standards of good governance. These include policies on disability, gender equity, anti-sexual harassment. The College has established a Diversity Unit that addresses issues of gender, disability, and inclusiveness. Has also established a Gender Desk that ensures gender equity and equality within both staff and student communities while deterring all forms of discrimination. Through these measures, the College demonstrates its commitment to upholding good governance, inclusivity, and accountability across its academic and administrative functions.

2.19 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).

2.20AUDITORS

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].

2.21 APPROVAL

The Financial Statements will be submitted to the Controller and Auditor General (CAG) on or before 30 August 2025 and will be approved and authorized for issuance after being tabled on and discussed by the Parliament on or by 31 March 2026.

3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE

Members of the Governing Board are required under [illegible] of the College Charter, [illegible] of the Universities Act No. 6 of 2005 to prepare financial [illegible] made under Section [illegible] of the Universities Act No. 6 [illegible] reporting policies, Statement of [illegible] 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 and Actual Amounts and Notes to the Financial Statements of the [illegible] 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 [illegible]. The Board is responsible for safeguarding the [illegible] systems of internal financial control. [illegible] 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 judgements and estimates, in conformity with the International Public Sector Accounting Standards (IPSAS), in the manner required by the Section [illegible] of the Public Finance Act, Cap. [illegible] and University Act No. 6 of 2005. The Board members hereby confirm that suitable accounting policies have been used and applied consistently, and that reasonable and prudent judgements and estimates have been made in the preparation of the financial statements for the year ended 30 June 2025. To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records [illegible] accounts provide a reasonable basis for the preparation of the financial statements for the 2024/2025 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. [illegible] and other directions from the Treasury Registrar.

[illegible] procurement of goods, works, consultancy and non-consultancy services [illegible] in the 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

Chairperson: ____________ Principal: ____________

Prof. William A. L. Anangisye Date: 18/3/2025 Prof. Stephen O. Maluka

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 2002, 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, [illegible] 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 2025 have been prepared in compliance with applicable accounting standards and statutory requirements.

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

SIGNATURE: ....

NAME: [illegible] MOHAMED

POSITION: HEAD OF FINANCE

NBAA Membership No: ACPA (T) [illegible]

DATE: 17/[illegible]..........

5.0 FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

5.1 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Note	2024/25 TZS	2023/24 (Restated) TZS
ASSETS			
Current Asset			
Cash and Cash Equivalents	[illegible]	[illegible]	[illegible]
Inventories	[illegible]	[illegible]	[illegible]
Loan Receivables	[illegible]	[illegible]	[illegible]
Prepayments	[illegible]	[illegible]	[illegible]
Receivables	[illegible]	[illegible]	[illegible]
Total Current Asset		9,029,174,978	4,856,787,788
Non-Current Asset			
Intangible Assets	[illegible]	[illegible]	47,378,000
Property, Plant and Equipment	[illegible]	[illegible]	[illegible]
Work in Progress	[illegible]	[illegible]	[illegible]
Total Non-Current Asset		[illegible]	50,067,096,946
TOTAL ASSETS		62,131,432,730	[illegible]
LIABILITIES			
Current Liabilities			
Deferred Income	[illegible]	[illegible]	[illegible]
Deposits	[illegible]	[illegible]	[illegible]
Payables and Accruals	[illegible]	[illegible]	[illegible]
Provisions	[illegible]	[illegible]	[illegible]
Total Current Liabilities		9,147,214,642	4,147,260,099
TOTAL LIABILITIES		9,147,214,642	4,147,260,099
Net Assets		52,984,218,088	50,778,579,635
NET ASSETS/EQUITY			
Capital Contributed by:			
Taxpayers/Share Capital		[illegible]	[illegible]
Accumulated Surpluses / Deficits		[illegible]	[illegible]
TOTAL NET ASSETS/EQUITY		[illegible]	50,778,579,635

By Order of the Governing Board

Chairperson: ____________

Prof. William A.L. Anangisye

Date: [illegible]

Principal: ____________

Prof. Stephen C. Maluka

3.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

	Note #	2024/25	2023/24 (Restated)
		TZS	TZS
REVENUE			
Revenue			
Fair value Gains on Assets and Liabilities	57	626,967	7,207,281
Fees, Fines, Penalties and Forfeits	19	37,412,015	23,191,024
Gain on Disposal Assets	26	0	114,211,200
Other Revenue	1	6,520,811,420	6,770,557,237
Revenue from Exchange Transactions	17	1,060,357,472	1,007,751,825
Revenue Grants	10	5,695,222,552	2,989,758,777
Subvention from Other Government entities	22	21,976,816,560	20,626,475,820
Total Revenue		35,228,847,960	31,561,948,940
TOTAL REVENUE		35,228,847,960	31,561,948,940
EXPENSES AND TRANSFERS			
Expenses			
Depreciation of Property, Plant and Equipment	51	1,790,268,017	1,651,491,436
Expected Credit Loss	58	1,772,761	5,221,771
Provision for Audit	33	12,223,223	
Maintenance Expenses	15	317,223,249	505,609,815
Other Expenses	52	326,017,272	175,212,555
Social Benefits	56	7,000,000	11,227,000
Use of Goods and Services	35	5,762,270,796	8,111,741,024
Wages, Salaries and Employee Benefits	34	24,971,778,270	22,274,222,991
Total Expenses		32,988,289,507	32,790,910,851
Transfer			
Other Transfers	67	35,000,000	52,350,000
Total Transfer		35,000,000	52,350,000
TOTAL EXPENSES AND TRANSFERS		33,023,289,507	32,843,260,851
Surplus /(Deficit) for the period		2,205,558,453	(1,281,311,911)

By Order of the Governing Board

Chairperson: ____________________ Principal: ____________________

Prof. William A.L. Anangisye Date: [illegible] Prof. Stephen O. Maluka

5.5 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25	2023/24 (Restated)
		TZS	TZS
CASH FLOW FROM OPERATING ACTIVITIES			
RECEIPTS			
Subvention from [illegible] Government Grants	111	21,916,662,352	20,641,172,422
Revenue Grants	110	9,070,678,500	3,290,577,615
Revenue from Exchange Transactions	111	1,065,772,919	259,250,077
Other Revenue	113	6,320,941,497	6,223,597,530
Increase in Deposit	131	248,620,230	215,272,380
Fees, Fines, Penalties and Forfeits	112	52,595,773	2,381,397
Total Receipts		38,674,052,207	31,191,282,305
PAYMENTS			
Wages, Salaries and Employee Benefits	115	(21,709,156,142)	(23,010,666,163)
Use of Goods and Services	116	(8,814,948,770)	(7,730,746,110)
Social Benefits	1[illegible]	(2,090,000)	(12,415,000)
Other Transfers	1[illegible]	(15,771,500)	(12,390,000)
Other Expenses	12[illegible]	(243,752,737)	(221,477,083)
Maintenance Expenses	12[illegible]	(316,163,643)	(240,225,279)
Total Payments		(31,102,732,549)	(31,486,915,808)
NET CASH FLOW FROM OPERATING ACTIVITIES		7,575,314,098	(295,535,503)
CASH FLOW FROM INVESTING ACTIVITIES			
Investing Activities			
Payment for Work in Progress	125	(4,105,182,743)	(306,528,813)
Acquisition of Property, Plant and Equipment	125	(196,622,361)	(1,215,259,273)
Total Investing Activities		(4,285,804,102)	(1,521,837,086)
NET CASH FLOW FROM INVESTING ACTIVITIES		(4,286,804,109)	(1,521,837,386)
CASH FLOW FROM FINANCING ACTIVITIES			
Total Financing Activities		0	0
NET CASH FLOW FROM FINANCING ACTIVITIES			
Net increase/(decrease) in cash and cash equivalents		3,287,515,579	(1,817,372,389)
Cash and cash equivalent at beginning of period		4,134,920,611	5,952,293,000
Cash and cash equivalent at end of period		7,702,430,190	4,134,920,611

By Order of the Governing Board

Chairperson: ____________

Prof. William A.L. Anangisye

Date: [illegible]

Principal: ____________

Prof. Stephen D. [illegible]

5.4 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

Description	Tax Payers Fund	Accumulated Surplus/ (Deficits)	Total
	TZS	TZS	TZS
Opening Balance as at 01 Jul 2024	14,793,047,208	[illegible]	52,779,579,025
Surplus/ (Deficit) for the Year		[illegible]	[illegible]
Closing Balance as at 30 Jun 2025	14,793,047,208	40,191,172,824	55,984,219,000
Opening Balance as at 01 Jul 2023	14,793,047,208	37,256,844,227	52,049,891,435
Surplus/ (Deficit) for the Year	-	(1,281,211,801)	(1,281,211,801)
Closing Balance as at 30 Jun 2024	14,793,047,208	35,985,632,426	50,778,679,634

Chairperson: ____________ Principal: ____________

Prof. William A.L. Anangisye Date 15/9/2025 Prof. Stephen O. Maluka

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

DESCRIPTION	Original Budget	Reallocations/ Adjustments	Final Budget (A)	Actual Amount on Comparable Basis (B)	Difference Final Budget & Actual (B-A)	% Variance
	TZS	TZS	TZS	TZS	TZS	
Revenue						
Other Revenue	6,8[illegible],000	0	5,8[illegible],000	6,032,[illegible]	[illegible],228	[illegible]
Transfer from Basket Fund [illegible]	1[illegible]	0	1,[illegible]	1,[illegible]	225,[illegible]	[illegible]
Subvention from Other Government Entities	3[illegible]	0	3[illegible]	[illegible]	([illegible])	[illegible]
Total Revenue	37,[illegible]	0	35,[illegible]	34,374,[illegible]		
Expenditure						
[illegible]	1[illegible]	[illegible]	[illegible]	216,[illegible]	2[illegible]	[illegible]
Other Expenses	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Transfers	[illegible]	0	[illegible]	[illegible]	[illegible]	[illegible]
Social Benefits	[illegible]	0	2,[illegible]	2,[illegible]	0	[illegible]
Use of Goods and Services	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Wages, Salaries and Employee Benefits	[illegible]	[illegible]	[illegible]	24,[illegible]	[illegible]	[illegible]
Acquisition of Property, Plant and Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total Payment	[illegible]	0	[illegible]	36,[illegible]	232,[illegible]	
Net Increase				[illegible]		

By Order of the Governing Board

Chairperson [illegible]

Date [illegible]/2025

Principal [illegible]

[illegible]

Controller and Auditor General

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

6.0 ACCOUNTING POLICIES AND OTHER INFORMATION

6.1 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.

6.2 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').

6.3 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.

6.4 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.

6.5 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

6.6 ADOPTION OF NEW AND REVISED STANDARDS

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

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).

6.7 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).

6.7.1 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.

6.7.2 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 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	Estimated Useful life (in years)
Buildings	50
Infrastructure	10
Motor Vehicles	10
Motor Cycle	7
Library Books	10
Furniture, Equipment	10
Computer and Peripherals	8
Graduation Gown	10
Plant and Machinery	15

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

6.7.3 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.

6.7.4 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.

6.7.5 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.

6.7.6 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.

6.7.7 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.

6.7.8 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.

6.7.9 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.

6.7.10 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.

6.7.11 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.

6.8 Foreign Currency Translations

6.8.1 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.

6.8.2 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.

6.8.3 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: -

6.8.4 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.

6.8.5 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: -

6.8.6 Term Cash Surplus

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

6.8.7 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.

6.8.8 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.

6.9 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.

NOTES ON THE ELEMENTS OF FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2025

DESCRIPTION	2024/25 TZS	2023/24 TZS
16 - Revenue Grants		
Government Grant Development Foreign	5,642,333,552	2,909,798,372
Total	**5,642,333,552**	**2,909,798,372**
17 - Revenue from Exchange Transactions		
Application fee- Exchange	8,680,000	5,850,000
Graduation Gown hire - Exchange	34,075,000	57,922,000
Hire of Services- Exchange	140,714,900	91,929,715
Provisional Result Fees- Exchange	3,990,000	4,870,000
Revenue from Certificate of Competence- Exchange	180,000	286,000
Revenue from Medical and Dental Charges	87,552,537	63,242,715
Services Charges- Exchange	0	234,439,300
Tuition Fees at Government schools- Exchange	775,565,000	596,251,296
Total	**1,050,757,437**	**1,054,791,026**
19 - Fees, Fines, Penalties and Forfeits		
Fines	7,347,000	33,871,050
Registration Fees	30,065,015	39,512,044
Total	**37,412,015**	**73,383,094**
24 - Fair value Gains on Assets and Liabilities		
Foreign currency exchange gain	0	11,400,865
Reversal of provision for impairment of Receivables (ECL)	686,957	804,416
Total	**686,957**	**12,205,281**
26 - Gains on Disposal Assets		
Gain from Disposal of Government Assets	0	114,201,000
Total	**0**	**114,201,000**
31 - Other Revenue		
Interest from Revenue from identification fees	33,037,348	32,662,348
Interest from Revenue from Research Fees	157,779,207	68,286,481
Receipts from Examination Fees	63,937,000	69,577,128
Revenue from Consultancy Fees	10,716,667	18,251,950
Revenue from Rent of Government Quarters	207,726,014	207,796,618
Revenue from Tuition Fees	5,965,179,174	6,263,840,629
Student Accommodation Fee	82,465,999	110,182,183
Total	**6,520,841,409**	**6,770,597,337**
32 - Subvention from other Government entities		
Government Grant Personal Emolument	21,889,176,198	20,617,147,865
Subvention Other Charges	87,640,392	9,824,965
Total	**21,976,816,590**	**20,626,972,830**
34 - Wages, Salaries and Employee Benefits		
Casual Labourers	155,054,946	100,660,000
Civil Servants	21,731,603,804	20,764,826,210
Extra-Duty	117,671,835	157,705,000
Facilitation Allowance Expenses -employee	1,097,395,547	593,562,624
Furniture Expenses	50,000,000	16,000,000
Honoraria	283,587,111	628,029,355
Household Appliances	4,820,000	4,746,000
Housing allowance Expenses	352,200,000	315,000,000
Leave Travel	161,001,093	120,858,777
Outfit Allowance	300,000	2,436,000
Professional Allowances	140,511,820	153,849,730
Responsibility Allowance	661,412,497	631,217,051

Retired Officer Reward	36,849,334	22,021,002
Subsistence Allowance	27,653,819	101,397,000
Transport Allowance	151,734,464	162,014,244
Total	**24,971,796,270**	**23,774,322,993**
35 - Use of Goods and Service		
Advertising and publication	5,471,600	40,128,800
Advertising and Publication - Communication & Information	0	4,616,000
Air Travel Tickets Training - Domestic	9,902,996	9,300,000
Air Travel Tickets Training - Foreign	54,955,970	35,650,000
Books, Reference and Periodicals	5,498,800	5,120,000
Catering Services	9,334,950	23,334,950
Classroom Teaching Supplies	290,411,024	292,365,966
Computer Supplies and Accessories	0	478,058,306
Donation	11,000,000	0
Diesel	165,770,809	221,183,824
Drugs and Medicines	36,841,114	37,497,153
Electricity - Utilities Supplies and Services	315,173,043	387,655,011
Entertainment - Hospitality Supplies and Services	57,430,550	49,182,534
Examination Expenses	451,173,908	404,854,186
Exhibition, Festivals and Celebrations	29,287,000	69,330,000
Food and Refreshments	249,130,850	120,984,682
Gifts and Prizes	16,428,000	5,424,000
Ground travel (bus, railway taxi, etc) Travel - In - Country	71,718,730	32,400,000
Internet and Email connections	189,631,284	168,468,094
Laundry and Cleaning Expenses	5,418,560	5,418,560
Mobile Charges	70,176,920	76,870,871
Office Consumables (papers, pencils, pens and stationaries)	64,261,300	75,447,000
Outsourcing Costs (includes cleaning and security services)	491,349,734	483,023,344
Parade and Ceremony	720,000	2,000,000
Per Diem – Domestic	1,401,879,775	722,116,931
Per Diem – Foreign	1,080,000	0
Perdiem	228,000	843,066,688
Posts and Telegraphs	445,000	1,103,000
Printing and Photocopy paper	242,490,916	183,650,703
Printing and Photocopying Costs	3,500,000	5,900,000
Printing Material	49,569,000	57,156,000
Production and Printing of Training Materials	17,496,016	0
Protective Clothing, footwear and gears	9,424,411	83,320,000
Remuneration of Instructors	69,505,500	32,566,000
Research and Dissertation Training - Domestic	469,035,500	350,103,050
Schools Laboratory Supplies	21,710,854	44,189,599
Student meals	26,000,000	27,770,000
Subscription Fees	20,261,000	29,961,474
Textbooks	700,000	700,000
Training Allowances	81,182,000	85,000,000
Training Materials	7,250,000	5,500,000
Tuition Fees Training - Domestic	35,831,402	206,815,469
Tuition Fees Training - Foreign	412,887,109	485,669,064
Uniforms and Ceremonial Dresses	9,991,000	4,040,000
Upkeep Allowances	272,885,683	120,000,000
Increase in provision for audit expense	10,000,000	0
Upkeep/ Stipend Allowance	17,800,000	17,200,000
Total	**5,782,240,308**	**6,334,141,259**

36 - Maintenance Expenses		
Computers, printers, scanners, and other computer related equipment	30,119,306	62,900,923
Motor Vehicles and Water Craft	77,795,465	121,939,436
Outsource maintenance contract services - Buildings	76,124,438	140,780,895
Repair and Maintenance of Furniture	32,030,636	49,451,611
Total	**216,069,845**	**375,072,865**
37 **- Depreciation of Property, Plant and Equipment**		
Colleges and Universities Depreciation	455,934,864	443,352,718
Graduation Gown Depreciation	5,465,608	3,864,667
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation	315,610,665	344,621,178
Library Books Depreciation	154,052,854	177,559,813
Motor vehicles, Depreciation	59,364,543	174,079,642
Motorbikes and bicycles Depreciation	2,170,000	3,100,000
Office Furniture and Fittings Depreciation	491,056,440	482,666,385
Office Furniture Depreciation	22,999,380	22,999,380
Plant and Machinery Depreciation	11,132,429	48,259,998
Telecommunications buildings and infrastructure Depreciation	18,662,408	163,987,853
Telecommunications infrastructure, networks and equipment Depreciation	243,813,822	0
Total	**1,780,263,013**	**1,864,491,634**
52 - Other Expenses		
Audit fees Expenses	98,000,000	88,000,000
Bank Charges and Commissions	23,775,689	33,255,547
Burial Expenses	0	16,195,000
consultancy fees	2,500,000	7,700,000
education supervision expenses	35,749,850	223,927,438
education supervision expenses - Professional fees	938,800	0
Insurance Expenses	45,048,448	36,259,520
Registration Fees Expenses	20,005,000	19,875,000
Total	**226,017,787**	**425,212,505**
54 - Expected Credit Loss		
Expected Credit Loss	(177,716)	6,224,595
Total	**(177,716)**	**6,224,595**
56 - Social Benefits		
Relief Assistance	0	9,605,000
Special Needs Facilitation (Disabled Students) -Social	2,000,000	1,840,000
Total	**2,000,000**	**11,445,000**
60 - Other Transfers		
Contribution to CF (15%)	35,000,000	52,350,000
Total	**35,000,000**	**52,350,000**
62 - Cash and Cash Equivalents		
BoT Own source Collection Account	1,229,090,958	3,632,226,981
Deposit Cash Account	120,550,671	0
Development Expenditure Cash Account	733,296,407	79,890,035
HESLB Funds Account	97,251	15,668,950
Imprest Cash Account	13,757,312	0
Own source Collection Account - NBC	0	15,000
Own source Collection Account - NMB	0	100,000
Own source Recurrent Expenditure GF	206,559,571	282,143,783
Provision for ECL (Cash)	(8,776,980)	(8,267,739)
Recurrent Expenditure Cash Account	34,108,499	0
Redemption Cash Account	26,350,625	122,544,183
Unapplied Cash Account	5,055,900	0

USD BOT Collection Account	5,333,563,796	2,331,679
Total	**7,693,654,010**	**4,126,652,872**
67 - Receivables		
Imprest Receivable - Staff	133,225,000	334,128,944
Provision for Expected Credit Loss - Short Term	(14,258,454)	(14,945,411)
Receivable from Fees, Fines, Penalties and Forfeits	55,517,134	71,001,197
Receivables from Exchange Transactions Addition	200,533,076	213,548,558
Total	**375,016,756**	**603,733,288**
68 - Loan Receivables		
Staff loans	5,473,021	7,439,513
Total	**5,473,021**	**7,439,513**
69 - Prepayments		
Advance Payment	1,397,812,512	0
Prepayment Consumables	87,131,808	57,906,204
Prepayments Assets - Monetary	850,000	0
Total	**1,485,794,320**	**57,906,204**
70 - Inventories		
Consumables	69,236,871	63,050,911
Total	**69,236,871**	**63,050,911**

77- PROPERTY PLANT AND EQUIPMENT

Descriptions	At 01-July-2024	Addition Monetary	Addition non-monetary	Adjustment	30-Jun-2025	01-Jul-2024	Charge during the Year Depreciation	Adjustment	30-June-2025	Carrying Value 30 June 2025
Acquisition of land	26,385,328,021	0	0	0	26,385,328,021	0	0	0	0	26,385,328,021
Colleges and Universities	22,796,743,866	158,875,000	0	0	22,955,618,866	6,693,586,548	455,934,864	0	7,149,521,412	15,806,097,454
Graduation Gown	57,970,000	0	0	0	57,970,000	28,137,890	5,465,608	0	33,603,498.33	24,366,502
Hardware: servers and equipment (incl. desktops, laptops etc.)	2,232,426,628	23,196,000	0	0	2,255,622,628	1,005,424,402	315,610,665	0	1,321,035,067	934,587,561
Library Books	1,554,189,347	14,552,360	0	0	1,568,741,707	746,864,847	154,052,854	0	900917701	667,824,006
Motor vehicles	1,378,178,129	0	0	0	1,378,178,129	806,323,043	59,364,543	0	865687585.2	512,490,544
Motorbikes and bicycles	31,000,000	0	0	0	31,000,000	20,187,687	2,170,000	0	22357687	8,642,313
Office Furniture	229,993,800	0	0	0	229,993,800	22,999,380	22,999,380	0	45998760	183,995,040
Office Furniture and Fittings	4,394,099,866	0	0	9,659,710	4,403,759,575	2,530,313,076	491,056,440	0	3021369516	1,382,390,059
Plant and Machinery	482,600,000	0	0	0	482,600,000	337,878,421	11,132,430	0	349010851.5	133,589,149
Telecommunications buildings and infrastructure	186,624,080	0	0	0	186,624,080	4,354,562	18,662,408	0	23016970	163,607,110
Telecommunications infrastructure, networks and equipment	4,077,490,197	0	0	0	4,077,490,197	1,897,473,644	243,813,822	0	2141287466	1,936,202,731
TOTAL	**63,806,643,934**	**196,623,360**	**0**	**9,659,710**	**64,012,927,004**	**14,093,543,501**	**1,780,263,013**	**0**	**15,873,806,514**	**48,139,120,490**

78 - Intangible Assets		
Computer Software Opening	47,378,000	47,378,000
Total	**47,378,000**	**47,378,000**
82 - Work In Progress		
Buildings other than dwellings - WIP Monetary	0	0
Other Structure - WIP Monetary	4,315,759,262	306,578,513
Total	**4,315,759,262**	**306,578,513**
89 - Payables and Accruals		
Caution Money Payable Addition	59,483,858	45,682,858
Loan Payable Current	75,899,717	75,899,717
Other Payable	35,890,000	53,835,000
Retention Payable Addition	198,186,853	2,911,959
Staff Claim Addition	479,280,846	298,594,382
Supplies of goods and services Addition	198,759,724	184,004,491
Withholding tax	0	208,537
Total	**1,047,500,998**	**661,136,944**
92 - Provisions		
Provision for Audit fees Addition	98,000,000	88,000,000
Total	**98,000,000**	**88,000,000**
93 - Deferred Income		
Deferred Subvention Capital	8,315,800	68,270,000
Development Deferred Income Addition	7,238,651,010	2,785,732,628
Recurrent Deferred Income Addition	306,805,804	331,179,238
Total	**7,553,772,614**	**3,185,181,866**
94 - Deposits		
Deposit General	447,941,030	212,941,289
Total	**447,941,030**	**212,941,289**

NOTES - CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2025

	2025	2024
	TZS	**TZS**
106 - Payment for Work in Progress		
Buildings other than dwellings - WIP Monetary	0	(142,310,280)
Other Structure - WIP Monetary	(4,009,180,749)	(164,268,233)
Payment	**(4,009,180,749)**	**(306,578,513)**
Payment	(4,009,180,749)	(306,578,513)
110- Revenue Grants		
	0	0
Government Grant Development Foreign	5,642,333,552	2,909,798,372
Receipt	5,642,333,552	2,909,798,372

Add/Less (Change in Working Capital)		
Development Deferred Income Addition	4,452,918,382	31,179,000
Recurrent Deferred Income Addition	(24,373,434)	300,000,238
	4,428,544,948	331,179,238
Receipt	**10,070,878,500**	**3,240,977,610**
111 - Revenue from Exchange Transactions		
Application fee- Exchange	8,680,000	5,850,000
Graduation Gown hire - Exchange	34,075,000	57,922,000
Hire of Services- Exchange	140,714,900	91,929,715
Provisional Result Fees- Exchange	3,990,000	4,870,000
Revenue from Certificate of Competence- Exchange	180,000	286,000
Revenue from Medical and Dental Charges	87,552,537	63,242,715
Services Charges- Exchange	0	234,439,300
Tuition Fees at Government schools- Exchange	775,565,000	596,251,296
Receipt	**1,050,757,437**	**1,054,791,026**
Add/Less (Change in Working Capital)		
Receivables from Exchange Transactions Addition	13,015,482	(767,851,002)
	13,015,482	**(767,851,002)**
Receipt	**1,063,772,919**	**286,940,024**
112 - Fees, Fines, Penalties and Forfeits		
Fines	7,347,000	33,871,050
Registration Fees	30,065,015	39,512,044
Receipt	**37,412,015**	**73,383,094**
Add/Less (Change in Working Capital)		
Receivable from Fees, Fines, Penalties and Forfeits	15,484,063	(71,001,197)
	15,484,063	**(71,001,197)**
Receipt	**52,896,078**	**2,381,897**
113- Other Revenue		
Interest from Revenue from identification fees	33,037,348	32,662,348

Interest from Revenue from Research Fees	157,779,207	68,286,481
Receipts from Examination Fees	63,937,000	69,577,128
Revenue from Consultancy Fees	10,716,667	18,251,950
Revenue from Rent of Government Quarters	207,726,014	207,796,618
Revenue from Tuition Fees	5,965,179,174	6,263,840,629
Student Accomodation Fee	82,465,999	110,182,183
Receipt	**6,520,841,409**	**6,770,597,337**
114- Subvention from other Government entities		
Government Grant Personal Emolument	21,889,176,198	20,617,147,865
Subvention Other Charges	87,640,392	9,824,965
Receipt	**21,976,816,590**	**20,626,972,830**
Add/Less (Change in Working Capital)		
Deferred Subvention Capital	(59,954,200)	44,599,647
	(59,954,200)	**44,599,647**
Receipt	**21,916,862,390**	**20,671,572,477**
115 - Wages, Salaries and Employee Benefits		
Casual Labourers	155,054,946	100,660,000
Civil Servants	21,731,603,804	20,764,826,210
Extra-Duty	117,671,834	157,705,000
Facilitation Allowance Expenses - employee	1,097,395,547	593,562,624
Furniture Expenses	50,000,000	16,000,000
Honoraria	283,587,111	628,029,355
Household Appliances	4,820,000	4,746,000
Housing allowance Expenses	352,200,000	315,000,000
Leave Travel	161,001,093	120,858,777
Outfit Allowance	300,000	2,436,000
Professional Allowances	140,511,820	153,849,730
Responsibility Allowance	661,412,497	631,217,051
Retired Officer Reward	36,849,334	22,021,002
Subsistence Allowance	27,653,819	101,397,000
Transport Allowance	151,734,464	162,014,244
Payment	**24,971,809,103**	**23,774,322,993**
Add/Less (Change in Working Capital)		

Loan Payable Current	0	(57,954,718)
Staff Loan	(1,966,492)	(6,390,491)
Staff Claim Addition	(180,686,464)	(699,309,597)
	(182,652,956)	(763,654,806)
Payment	**24,789,156,147**	**23,010,668,187**
116 - Use of Goods and Service		
Advertising and publication	5,471,600	40,128,800
Advertising and Publication - Communication & Information	0	4,616,000
Air Travel TicketsTraining - Domestic	9,902,996	9,300,000
Air Travel TicketsTraining - Foreign	54,955,970	35,650,000
Books, Reference and Periodicals	5,498,800	5,120,000
Catering Services	9,334,950	23,334,950
Classroom Teaching Supplies	290,411,024	292,365,966
Computer Supplies and Accessories	0	478,058,306
Donation	11,000,000	
Diesel	165,770,809	221,183,824
Drugs and Medicines	36,841,114	37,497,153
Electricity - Utilities Supplies and Services	315,173,043	387,655,011
Entertainment - Hospitality Supplies And Services	57,430,550	49,182,534
Examination Expenses	451,173,908	404,854,186
Exhibition,Festivals and Celebrations	29,287,000	69,330,000
Food and Refreshments	249,130,850	120,984,682
Gifts and Prizes	16,428,000	5,424,000
Ground travel (bus, railway taxi, etc)Travel - In - Country	71,718,730	32,400,000
Internet and Email connections	189,631,284	168,468,094
Laundry and Cleaning Expenses	5,418,560	5,418,560
Mobile Charges	70,176,920	76,870,871
Office Consumables (papers,pencils, pens and stationaries)	64,261,300	75,447,000
Outsourcing Costs (includes cleaning and security services)	491,349,734	483,023,344
Parade and Ceremony	720,000	2,000,000
Per Diem - Domestic	1,401,879,775	722,116,931
Per Diem - Foreign	1,080,000	0
Perdiem	228,000	843,066,688
Posts and Telegraphs	445,000	1,103,000
Printing and Photocopy paper	242,490,916	183,650,703

Printing and Photocopying Costs	3,500,000	5,900,000
Printing Material	49,569,000	57,156,000
Protective Clothing, footwear and gears	9,424,411	83,320,000
Production and Printing of Training Materials	17,496,016	0
Remuneration of Instructors	69,505,500	32,566,000
Research and Dissertation Training - Domestic	469,035,500	350,103,050
Schools Laboratory Supplies	21,710,854	44,189,599
Student meals	26,000,000	27,770,000
Subscription Fees	20,261,000	29,961,474
Textbooks	700,000	700,000
Training Allowances	81,182,000	85,000,000
Training Materials	7,250,000	5,500,000
Tuition Fees Training - Domestic	35,831,402	206,815,469
Tuition Fees Training - Foreign	412,887,109	485,669,064
Uniforms and Ceremonial Dresses	9,991,000	4,040,000
Upkeep/ Stipend Allowance	17,800,000	17,200,000
Upkeep Allowances	272,885,683	120,000,000
Payment	**5,772,240,308**	**6,334,141,259**
Add/Less (Change in Working Capital)		
Advance Payment	1,397,812,512	0
Consumables	(6,185,960)	60,157,207
Imprest Payable Addition	(686,957)	63,977,790
Imprest Receivable - Staff	(200,903,944)	334,128,944
Prepayment Consumables	29,225,604	57,906,204
Prepayments Expense Opening	(6,224,595)	(196,531,482)
Retention Payable Addition	(195,274,894)	(2,911,959)
Supplies of goods and services Addition	14,755,233	1,080,085,688
Increase in provision for audit expense	10,000,000	0
Withholding tax	(208,537)	(208,537)
	1,042,308,462	**1,396,603,856**
Payment	**6,814,548,770**	**7,730,745,116**
120 - Maintenance Expenses		
Computers, printers, scanners, and other computer related equipment	30,119,306	62,900,923
Motor Vehicles and Water Craft	77,795,465	121,939,436

Outsource maintenance contract services - Buildings	76,124,438	140,780,895
Repair and Maintenance of Furniture	32,030,636	49,451,611
Payment	**216,069,845**	**375,072,865**
Add/Less (Change in Working Capital)		
Routine repair and maintenance paid	0	(64,741,865)
	0	**(64,741,865)**
Payment	**216,069,845**	**310,331,000**
122 - Social Benefits		
Relief Assistance	0	9,605,000
Special Needs Facilitation (Disabled Students) -Social	2,000,000	1,840,000
Terminal Benefit Expenses	0	0
Payment	**2,000,000**	**11,445,000**
125 - Other Expenses		
Audit fees Expenses	98,000,000	88,000,000
Bank Charges and Commissions	23,775,689	33,255,547
Burial Expenses	0	16,195,000
consultancy fees	2,500,000	7,700,000
education supervision expenses	35,749,850	223,927,438
education supervision expenses - Professional fees	938,800	0
Insurance Expenses	45,048,448	36,259,520
Registration Fees Expenses	20,005,000	19,875,000
Payment	**226,017,787**	**425,212,505**
Add/Less (Change in Working Capital)		
Other Payable	17,945,000	(53,835,000)
	17,945,000	**(53,835,000)**
Payment	**243,962,787**	**371,377,505**
130 - Other Transfers		
Contribution to CF (15%)	35,000,000	52,350,000
Payment	**35,000,000**	**52,350,000**
Payment	**35,000,000**	**52,350,000**

131 - Deposit		
Deposit General	234,999,741	218,912,960
Caution Money Payable Addition	13,801,000	0
Receipt	**248,800,741**	**218,912,960**
135 - Acquisition of Property, Plant and Equipment		
Colleges and Universities Monetary	(**158**,875,000)	0
Hardware: servers and equipment (incl. desktops, laptops etc.)Monetary	(23,196,000)	(916,114,409)
Library Books Monetary	(14,552,360)	(14,666,120)
Office Furniture and Fittings Monetary	0	(97,854,764)
Telecommunications buildings and infrastructure Monetary	0	(186,624,080)
Payment	**(196,623,360)**	**(1,215,259,373)**
Payment	**(196,623,360)**	**(1,215,259,373)**
137 - Proceed from sale of PPE		
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation Disposal	0	(674,275,000)
Hardware: servers and equipment (incl. desktops, laptops etc.)Disposal	0	674,275,000
Library Books Depreciation Disposal	0	(345,403,000)
Library Books Disposal	0	345,403,000
Motor vehicles,Depreciation Disposal	0	(400,000,000)
Motor vehicles,Disposal	0	400,000,000
Office Furniture and Fittings Depreciation Disposal	0	(181,262,000)
Office Furniture and Fittings Disposal	0	181,262,000

140 Cashflow Reconciliation

	2024/25	2023/24
		AMOUNT
	TZS	TZS
Surplus/Deficity for the Year	2,205,638,453	(1,281,311,911)
Adjustments for Non Cash Item		
Depreciation	1,780,263,013	1,864,491,634
ECL	(177,716)	6,224,595
Total	**1,780,085,297**	**1,870,716,229**
Surplus/Deficity after Adjustments of non-cash items	**3,985,723,750**	**589,404,318**
Add/(Less) (Change in Working Capital)		
Receivables	229,403,489	141,776,000
Staff Loan	1,966,492	2,043,143
Inventories	(6,185,960)	(9,125,700)
Prepayments	(1,427,547,826)	(194,129,947)
Deposit General	234,999,741	
Payables and Accruals	386,364,054	(404,969,072)
Deferred Income	4,368,590,748	(420,533,245)
	7,773,314,488	**(295,534,503)**

3 COMMENTARY ON FINANCIAL STATEMENTS FOR THE YEAR 2024/2025

7.1 CAPITAL FUND

The College Capital Fund TZS 14,793,047,209 as at 30 June 2025 is made up of Government contributed Assets to the College.

7.2 ACCUMULATED SURPLUS/ (DEFICIT)

The College Accumulated Surplus/Deficit of TZS 38,191,170,879 as at 30 June 2025 represent accrued surplus/deficit resulted from college operations compared to accumulated surplus/deficit of TZS 35,985,532,426 as at 30 June 2024.

7.3 SOCIAL SECURITY COST AND GRATUITIES

7.3.1 Social Security costs

The College has statutory obligation to contribute to various pension schemes in favor 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.

7.3.2 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.

7.3.3 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:

	2025 **TZS "000"**		**2024** **TZS "000"**
NHIF	554,156		523,247
PSSSF	2,770,782		2,632,321
WCF	92,359		87,744
TOTAL	**3,417,297**		**3,243,312**

7.4 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.

7.5 ULTIMATE OWNERS OF THE COLLEGE

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

7.6 RECEIVABLE – GOVERNMENT DEBT

This represents receivable inrespect of staff salary arrears not yet paid by the Government.

7.7 SUBSEQUENT EVENTS

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

7.8 EXPECTED CREDIT LOSS (ECL)

The College is subject to ECL on its Cash and Cash Equivalents, as well as receivables, at the closure of the Financial Statements. According to the requirements of IPSAS 41, the College has an obligation to determine and recognize such ECL in its financial statements. During the Financial year 2024/2025, the movement of ECL was as shown in the following tables:

EXPECTED CREDIT LOSS (ECL) FOR CASH AS AT JUNE 2024

SN.	BANK NAME	BALANCE AS AT JUNE 2023(EAD)	PD	LGD=1-7500000/EAD	ECL	CARRYNG VALUE
		A	B	C	D=A*B*C	A-D
1	CRDB	298,587,422.63	0.0216	0.975	6,287,488.33	292,299,934.31
2	NBC	115,299,790.49	0.004	0.935	431,199.16	114,868,591.33
3	NMB	79,215,346.38	0.0216	0.905	1,549,051.48	77,666,294.90
4	BANK OF TANZANIA	3,324,387,063.89	-	-	-	3,324,387,063.89
	TOTAL	**3,817,489,623.40**			**8,267,738.97**	**3,809,221,884.42**

-

EXPECTED CREDIT LOSS (ECL) FOR CASH AS AT JUNE 2025

SN.	BANK NAME	CASH BALANCE AS AT JUNE 2025(EAD)	PD Per Bank rating (%)	LGD (%)	ECL	CARRYNG VALUE
		A	B	C	D=A*B*C	A-D
1	CRDB	392,697,316.41	0.0216	1.000	8,482,262.03	384,215,054.38
2	NBC	31,098,779.59	0.004	1.000	124,395.12	30,974,384.47
3	NMB	7,885,315.81	0.0216	1.000	170,322.82	7,714,992.99
4	BANK OF TANZANIA	1,231,003,491.59	-	-	-	1,231,003,491.59
	TOTAL	**1,662,684,903.40**			**8,776,979.97**	**1,653,907,923.43**

ECL ON CASH

LAST YEAR ECL		**2023-2024**		
	DR	ECL EXPENSE	8,267,738.97	
	CR	PROVISION FOR ECL		8,267,738.97
	CURRENT YEAR ECL		8,776,979.97	
INREASE IN ECL		**2024-2025**		
	DR	ECL EXPENSE	509,241.00	
	CR	PROVISION FOR ECL		509,241.00
Total ECL on CASH			**8,776,979.97**	**8,776,979.97**

EXPECTED CREDIT LOSS (ECL) FOR RECEIVALBE

LAST YEAR ECL		**2023-2024**		
	DR	ECL EXPENSE	14,945,410.62	
	CR	PROVISION FOR ECL		14,945,410.62
CURRENT YEAR ECL			**14,258,453.53**	
DECREASE IN ECL		**2024-2025**		
	DR	ECL EXPENSE	(686,957.09)	
	CR	PROVISION FOR ECL		(686,957.09)
Total ECL on Receivables			**14,258,453.53**	**14,258,453.53**

7.9 INTRA-ENTITIES TRANSACTIONS

During 2024/25 the College had involved in various transactions with other Government entities as described below:

S/No	Goods/Services received (Expenses)	Counter Entity	Amount
1	Advertising and publication	Public Procurement Regulatory Authority (PPRA)	2,000,000.00
2	Audit fees Expenses	National Audit Office	88,000,000.00
3	Contribution to CF (15%)	Office of The Treasury Registrar	40,000,000.00
4	Diesel	GPSA Dar es salaam Region	165,770,809.08
5	Electricity - Utilities Supplies and Services	Tanzania Electric Supply Co. Ltd. (TANESCO)	315,173,043.32
6	Permit	TEMEKE MUNICIPAL	6,404,780.00
7	Insurance Expenses	National Insurance Corporation (NIC)	42,692,344.16
8	Internet and Email connections	Tanzania Commission for Science & Technology (COSTECH)	21,600,000.00

9	Posts and Telegraphs	Tanzania Posts Corporation (TPC)	445,000.00
10	Printing and Photocopy paper	GPSA Dar es salaam Region	56,243,490.92
11	Revenue from Medical and Dental Charges	National Health Insurance Fund(NHIF)	42,937,388.00
12	Subscription Fees	Tanzania Commission for Universities (TCU)	6,275,000.00
13	Training Allowances	Tanzania Public Service College (TPSC)	10,500,000.00
14	Tuition Fees Training - Domestic	University of Dar es Salaam (UDSM)	60,179,498.66
15	Upkeep Allowances	University of Dar es Salaam (UDSM)	34,231,998.66
16	Tuition Fees	Nelson Mandela Inst. Of Science and Technology	28,840,000.00
17	Tuition Fees	Tanzania Institute of Accountancy	4,000,000.00
18	Permit	NEMC	21,779,394.00
		TOTAL	**947,072,746.80**

8.0 PRIOR YEAR ADJUSTMENTS

During the year prior year adjustments for 2023-2024 Financial Year were made on the following items; General Clearing, Staff Development Academics, Computer Expenses & Network Development, provision for Audit Expense, tuition fees, leave travel assistance, staff claim, deferred income and amortization as detailed in the Table below.

Description	Note	Amount as per 2023/24 Signed FS	Adjustment	Restated Balance 2023/24	REASONS
		TZS	TZS	TZS	
A: ACCUMULATED SURPLUS/ (DEFICIT)		36,110,686,000.00	(125,153,574.04)	35,985,532,425.96	
Surplus/(Deficit) for the year		(1,206,714,000)	(125,153,574.04)	(1,331,867,574.04)	The difference between Signed and Restated balances was due to De-recognition of overcharged student fees, Recognition of unpaid leave travel assistance

					and Recognition of gain in exchange Rate
B:RECEIVABLES					
Receivables from Exchange Transaction	2	53,998,000	(10,579,371.00)	43,418,629.00	De-recognition of overcharged student fees
Receivables from Non-Exchange Transaction	3	1,624,000	(1,270,000.00)	354,000.00	De-recognition of overcharged pre school debtors
C: REVENUE FROM NON EXCHANGE TRANSACTIONS					
Tuition fees	11	6,274,420,000.00	(10,579,371.00)	6,263,840,629.00	De-recognition of overcharged student fees
D:PERSONNEL EXPENSES	16				
Annual leave Travel assistance		131,033,000.00	(10,174,223.00)	120,858,777.00	De-recognition of overcharged leave travel assistance
Salaries and Wages		17,548,805,000	(13,645,395.00)	17,535,159,605.00	De-recognition of overcharged salary arrears
E:PAYABLE AND ACCRUAL	7				
Development Differed Income		2,733,683,000	52,049,628.00	2,785,732,628.00	Recognision of wrongly recognised payable.
Staff Claim		26,611,000	(23,819,618.00)	2,791,382	De-recognition of overcharged staff claim on leave travel assistance and salary arrears
General Clearing (HEET)		53,049,628	(53,049,628.00)	-	De-recognition of wrongly recognised payable
General Clearing (HQ)		0	-	-	Recognision of unpaid academic staff expenses
TCU and HESLB loan		53,835,000	57,954,716.82	111,789,717	Recognition of HESLB Loan
F: CASH AND CASH EQUIVALENTS					
NBC US $ Account	1	121,923,000.00	636,612.00	122,559,612.00	Recognition of gain in exchange Rate

Bank of Tanzania USD		2,317,000.00	(750.00)	2,316,250.00	Recognition of gain in exchange Rate
G: FINANCE EXPENSES					
B: PROPERTY PLANT AND EQUIPMENT	3A				
Computers and EDP		965,514,000	(88,405,306.00)	877,108,694.00	Reclassification of Computer expenses recognized as Asset.
H:REVENUE FROM NON-EXCHANGE TRANSACTION	11			-	
Demo Nursery school Fees		40,060,000	(1,270,000.00)	38,790,000.00	De-recognition of overcharged pre school fee
Exchange Rate Gain		10,765,000	635,865.00	11,400,865.00	Recognition of gain in exchange Rate
I: INVENTORIES	5			-	
Stationery & Office supplies		30,808,703	(2,893,703.00)	27,915,000.00	Recognition of issued inventories
PROVISION	6			-	
Provision for Audit		87,000,000	1,000,000.00	88,000,000.00	Recognition of Audit Fee Payable
J: SUPPLIES AND CONSUMABLE	14			-	
Staff Development Academics		668,681,000	4,905,088.82	673,586,088.82	De-recognition of unincurred expenses
Audit Expense		87,000,000	1,000,000.00	88,000,000.00	Recognition of Audit Expense
Computer Expenses & Network Development		389,653,000	88,405,306.00	478,058,306.00	Reclassification of Computer expenses recognized as Asset.
Printing & Stationery		180,757,000	2,893,703.00	183,650,703.00	Recognition of issued inventories
K: TRANSFER FROM GOVERNMENT					
Amortization of Donor fund	13	2,961,848,000	(52,049,628.00)	2,909,798,372.00	De-recognition of unearned Revenue