



**UNIVERSITY OF DAR ES SALAAM**

**FINANCIAL REGULATIONS**

(Revised)  
**2019**

## **PREAMBLE**

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The University of Dar es Salaam was established in 1961 as a University College of the University of London. In 1963, it became a constituent college of the University of East Africa together with Makerere University College in Uganda and Nairobi University College in Kenya. In 1970, the University of Dar es Salaam became a fully fledged and independent University through the enactment of the University of Dar es Salaam Act, Act No. 12 of 1970, which was later repealed by the Universities Act, Cap 346 of 2005, of the laws of Tanzania. Currently, the University is established and operating in accordance with the University of Dar es Salaam Charter of 2007 which is a legal instrument made under the Universities Act, and all other enabling legal instruments of the constituent colleges.

To conduct its business effectively, UDSM, like other organizations, needs to ensure that it has sound Financial Regulations in place and that they are strictly adhered to. These Financial Regulations aim at setting out the fundamental financial policies and procedures at the University of Dar es Salaam.

The primary objective of the Financial Regulations is to ensure the proper use, management and reporting of finances and resources in a manner which satisfies the University's requirements for accountability, internal control, management of financial risk, and compliance with all legal or financial obligations laid down by the appropriate government authorities.

These financial regulations set out a broad framework of financial management systems, controls, and procedures adopted by the University of Dar es Salaam in order to ensure that its assets and resources are safeguarded and optimally utilised. The Regulations may be used in conjunction with other documents covering specific aspects of the financial operations. The regulations translate into practical guidance to the University of Dar es Salaam's broad policies relating to financial control. These regulations apply to the University of Dar es Salaam.

These Regulations shall apply to all staff, units, departments, bureaus, centres, directorates, institutes, schools, colleges, projects, programs, and any activity undertaken by the University of Dar es Salaam as well as students, clients, suppliers, and other stakeholders.

These Regulations are in nineteen (19) substantive Parts and two (2) Appendices. All these are preceded by a preamble that sets the context for the formulation of these Regulations. Part 1 gives the title, date of commencement as well as key definitions and application of the Regulations. Part 2 addresses duties relating to key personnel in financial operations. Part 3 covers budget issues, while Part 4 covers income and expenditure. Part 5 covers issues of remunerations and Part 6 addresses procurement procedures.

Part 7 is on internal control and Part 8 addresses preparation of annual accounts and external audit, while Part 9 deals with payments in general. Part 10 prescribes the handling of imprests and petty cash payments while Part 11 addresses the handing over of property and accounting for goods, stocks, and stores.

Part 12 deals with fixed and immovable assets, while Part 13 covers the Board of Survey and Part 14 covers the Audit and University Funding Promotion Committee.

Part 15 covers accounting policies and practices and Part 16 covers on investments management. Part 17 covers insurance while Part 18 is on losses and irregularities. Finally, Part 19 dwells on general provisions.

Appendix I is a table with UDSM Document Retention Policy, while Appendix II is an illustrative format of the loss report.

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## ABBREVIATIONS

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|        |                                                        |
|--------|--------------------------------------------------------|
| APP    | Annual Procurement Plan                                |
| ARIS   | Academic Registration Information System               |
| BICO   | Bureau of Industrial Cooperation                       |
| CD     | Capital Development Funds                              |
| CIA    | Chief Internal Auditor                                 |
| DPDI   | Director of Planning, Development, and Investments     |
| FIFO   | First In First Out                                     |
| GEPG   | Government Electronic Payment Gateway                  |
| HCMIS  | Human Capital Management Information System            |
| ICT    | Information and Communication Technology               |
| IPSAS  | International Public Sectors Accounting Standard       |
| IPSASB | International Public Sector Accounting Standards Board |
| LPO    | Local Purchase Order                                   |
| MTEF   | Medium Term Expenditure Framework                      |
| OC     | Other Charges                                          |
| OPRAS  | Open Performance Review Appraisal System               |
| PAYE   | Pay As You Earn                                        |
| PDP    | Professional Development Programme                     |
| PE     | Personnel Emoluments                                   |
| PMU    | Procurement Management Unit                            |
| PPA    | Public Procurement Act                                 |
| PPR    | Public Procurement Regulations                         |
| PPP    | Public-Private Partnership                             |
| RFP    | Request for Proposal                                   |
| UDSM   | University of Dar es Salaam                            |
| VAT    | Value Added Tax                                        |

## **PART 1**

### **ENACTMENT, TITLE, DATE OF COMMENCEMENT, DEFINITIONS, AND APPLICATION**

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#### **Enactment, Title and Coming into force**

- 1.1 These Financial Regulations (hereinafter shall be referred to as Regulations) are made under Article 25(2) (s) and (t) of the University of Dar es Salaam Charter 2007 and Rule 12(2) (j) of the University of Dar es Salaam Rules, 2007. These Regulations shall be cited as the University of Dar es Salaam Financial Regulations, 2019 and shall come into force immediately after the approval thereof by the Council of the University of Dar es Salaam and other relevant authorities of the Government.

#### **Definitions**

- 1.2 In these Regulations, unless the context otherwise requires:

‘*Accounting Officer*’ means the Vice Chancellor or any person appointed to act in the position of Vice Chancellor.

‘*Associate*’ means:

- (a) any person who is the UDSM officer’s husband, wife or relative, or a husband or wife of the relative of the UDSM officer;
- (b) any person who is in a partnership with the UDSM officer; or
- (c) in case of a body corporate, the UDSM officer who is a controller of the body corporate or the persons who are his/her associates and who together control the body corporate.

‘*Board of Survey*’ means a Board appointed by the Deputy Vice Chancellor – Administration under Regulation 13.1 of these Regulations.

‘*Budget*’ means a plan of the action expressed in monetary terms, aimed at achieving a given objective.

‘*Budget Committee*’ means a committee formed by the Accounting Officer under Section 18 of the Budget Act 2015.

‘*the budget Act*’ refers to the Budget Act of 2015 operating in mainland Tanzania.

‘*Chief Internal Auditor*’ means the person appointed by the Council to that post.

‘*Consultancy*’ means a service which involves a high degree of intellectual input. For the purpose of these Regulations, it includes problem solving, contracted research and professional development program.

*Contracted Research* means a research undertaking that originates from a specific request by a client, a cost by which is paid by a client.

*Professional development* means short or long term professional training related services which can be categorized into tailor made services to clients or open training.

*‘Contractor’* means a company, corporation, organisation, partnership or individual person engaged in or able to be engaged in civil, electrical or mechanical engineering or in construction or building work of any kind including repairs and renovations, and who is, according to the context, a potential party or the party to a procurement contract with UDSM.

*‘Deputy Vice Chancellor’* means the person appointed to that post pursuant to Article 9 of the University of Dar es Salaam Charter, 2007.

*‘Deputy Vice Chancellor – Administration’* means the person appointed to the position of Deputy Vice Chancellor and made responsible for administration.

*‘Director of Estates Services’* means the person appointed by the Council to that post.

*‘Director of Finance’* means the person appointed by the Council to that post.

*‘Director of Human Resources and Administration’* means that a person appointed by the Council to that post.

*‘Director of Planning, Development and Investments’* means that a person appointed by the Council to that post.

*‘Imprest’* means funds in the form of cash issued to members of staff of the University of Dar es Salaam who require cash to be available for payments for official purpose.

*‘Imprest Holder’* means an officer of the University of Dar es Salaam to whom an imprest has been issued.

*‘Records’* means recorded information regardless of form or medium created, received and maintained by any institution or individual in the pursuance of its legal obligations or in the transaction of its business and providing evidence of the performance of those obligations or that business.

*‘Research’* means original investigation, undertaken to gain new knowledge and understanding, which may be directed towards a specific aim or objective.

*‘Research grant’* refers, and is restricted to research projects funded by the government, donors, research institutions and foundations, charities, etc. All other externally financed research projects are classified as ‘research contracts’ and are treated as consultancy work.

*‘Savings’* means any excess funds arising from execution or completion of a planned activity at a lower cost.

*‘Sub-vote Holder’* means any officer holding the position of Deputy Vice Chancellor, Principal, Dean, Director and when appropriate Heads of selected Departments, who have been given authority by the Vice Chancellor to spend the budget of his section as approved by the University Council.

‘*The Council*’ means the Council of the University of Dar es Salaam established under Article 17 (1) of the University of Dar es Salaam Charter, 2007.

‘*University*’ means the University of Dar es Salaam.

‘*University Funding Promotion Committee*’ means the Committee established by the Council:

- (a) to advise the Council on;
  - (i) matters relating to the procurement and expenditure of funds of the University,
  - (ii) investment of such funds,
  - (iii) promotion of appropriate income generation, and
  - (iv) fundraising activities.
- (b) to mobilise resources for and on behalf of the Council for the promotion of the objects and functions of the University; and
- (c) to perform such other functions as may be conferred upon the Committee by the Council.

‘*Vice Chancellor*’ means the person appointed to that post pursuant to Article 8 of the University of Dar es Salaam Charter, 2007.

‘*Vote Holder*’ shall mean the Vice Chancellor of the University of Dar es Salaam.

In these regulations, a reference to the masculine gender includes a reference to the feminine gender and vice versa.

## **Application**

- 1.3 These Regulations shall apply to the conduct of all financial affairs of the University, irrespective of the source of funding, except where there are specific conditions attached to the source of funding, in such scenario, the conditions related to that source of funds shall apply to the extent they are acceptable by the University.
- 1.4 These Regulations shall apply to all staff, units, departments, bureaus, centres, directorates, institutes, schools, colleges, projects, programs, and any activity undertaken by the University of Dar es Salaam as well as students, clients, suppliers, and other stakeholders.
- 1.5 These Regulations shall be the basis for the formulation of the financial regulations in the companies and units owned by, or under the University of Dar es Salaam, as may be appropriate.
- 1.6 The Vice Chancellor, in his capacity as Accounting Officer, shall be responsible for the enforcement of these Regulations.
- 1.7 Where the provisions of these Regulations are at variance with any written laws and government circulars, the latter shall prevail to the extent of such variance.

## **PART 2**

### **DUTIES RELATING TO FINANCIAL MANAGEMENT**

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#### **Duties of the Council of the University**

2.1 The Council of the University shall:

- (a) administer the properties of the University, both movable and immovable;
- (b) administer the funds, investments and other assets/properties of the University;
- (c) approve annual budget estimates and supplementary budget estimates of the University;
- (d) on behalf of the University, to receive gifts, donations, grants or other money and to make disbursements therefrom to colleges, schools, faculties, institutes, the University Library and other libraries, centres or directorates, units or to other persons or bodies;
- (e) appoint, set the terms and conditions of service or terminate the appointment of officers and other employees of the University as it may deem necessary;
- (f) establish or appoint committees and boards for the proper and better carrying out of its functions;
- (g) define the rights, obligations, and privileges of the members of the University;
- (h) establish colleges, schools, faculties, institutes, libraries, centres or directorates, units, and other bodies and to disestablish anyone or more of these; and
- (i) make Rules /regulations and/or By-Laws for the better governance and administration of the University.

#### **Duties of the Vice Chancellor**

2.2 The Vice Chancellor shall:

- be the Accounting Officer of the University of Dar es Salaam with the overall responsibility and accountability over the assets and finances of UDSM and in respect of the duties and obligations under financial and other applicable laws.
- be responsible for all academic and administrative matters of the University;
- be responsible for preparation of quarterly financial reports, annual financial reports, statutory financial statements, and annual reports to be submitted to the Council of the University of Dar es Salaam and any other relevant organs;
- be responsible for promoting and maintaining the efficient utilization of the assets and finances of the University of Dar es Salaam.
- control and be accountable for the expenditure of money applied to his vote and for all revenues and other public money received, held or disposed of by or on account of the department or service for which the vote provides.
- comply with any subsidiary legislation made or issued under the Public Finance Act and all instructions that may from time to time be given by the government in respect of the custody and handling of, and the accounting for public money, public stores, investments, securities or negotiable instruments, whether the property of the government with deposit or entrusted to the

government or to any public officer in his official capacity or any other person.

- appoint Principals, Deans, Directors, and when appropriate Heads of selected Departments as Sub-vote Holders.
- be responsible for the preparation and implementation of strategic and business plans and associated budgets;
- organize and manage all University resources allocated to it efficiently, economically and in accordance with the principles of fairness and equality as outlined in Government policies and Financial Regulations;
- set user fees for services for the recovery of operational costs plus a reasonable development margin, and
- mobilise and negotiate for resources required by the University.

### **Duties of the Deputy Vice Chancellor – Academic**

2.3 The Deputy Vice Chancellor –Academic shall:

- (a) oversee all related financial functions under his Office,
- (b) govern and regulate all finances, resources, property, and opportunities made available to the DVC-ship;
- (c) receive and endorse plans of the directorates under his office and forward them for integration into university level plans;
- (d) approve the budget proposal of the directorates under his office for the inclusion in the university budget;
- (e) handle all policy and planning on academic matters;
- (f) manage training;
- (g) coach and mentor junior staff;
- (h) manage resources for academics; and
- (i) manage strategic alliances and partnerships.

### **Duties of the Deputy Vice Chancellor – Administration**

2.4 The Deputy Vice Chancellor – Administration shall:

- (a) be the principal assistant to the Vice Chancellor in all planning, financial and administrative matters.
- (b) help plan, direct and coordinate planning, finance and development processes;
- (c) effectively and efficiently manage all financial, physical and human resources as well as administrative functions of the University of Dar es Salaam.
- (d) provide expert advice in the conceptualization, design with respect to resource mobilization, implementation, evaluation, and timely feedback on University of Dar es Salaam plans, projects, and programs.
- (e) coordinate policies, procedures, and practices of financial management and control. He is, therefore, the interpreter of these Regulations and has the duty to enforce these Regulations in all units of the University of Dar es Salaam, whether independent or not.

- (f) develop risk management policy and risk register and oversee their implementation.
- (g) be responsible for setting credit arrangements and indicating a period in which different types of invoices must be paid.
- (h) manage, plan, monitor, and evaluate functions and processes related to Management Information System resources.
- (i) Consolidate plans, budget and financial reports for the entire University.

#### **Duties of the Deputy Vice Chancellor – Research**

2.5 The Deputy Vice Chancellor – Research shall:

- (a) strengthen the management of research activities including encouraging staff to be involved in research activities and involving funding agencies in supporting research activities;
- (b) enforce the University consultancy policy and encouraging staff to participate more in consultancy and outreach activities;
- (c) oversee all related financial functions under his Office,
- (d) govern and regulate all finances, resources, property, and opportunities made available to the DVC-ship;
- (e) receive and endorse plans of the directorates under his Office and forward them for integration into University level plans; and
- (f) approve the budget proposal of the directorates under his Office for the inclusion in the University budget;

#### **Duties of the Chief Corporate Counsel and Secretary to Council**

2.6 The Chief Corporate Counsel and Secretary to Council shall:

- (a) provide legal opinion to the UDSM management on all matters; strategic and those pertaining to day-to-day operations of the University;
- (b) assist the University in drafting all legal documents related to third party investment in the UDSM land as well as other strategic issues;
- (c) participate in the legal negotiations with various parties wishing to invest in UDSM land;
- (d) study and advise the University on the soundness on all agreements and contracts to be signed between the University and any external or internal agent;
- (e) assist UDSM management and relevant staff in understanding laws governing the day-to-day function of the University;
- (f) be the custodian of all licenses, insurance policies, UDSM seal agreements, contracts, etc.;
- (g) witness all contractual agreements between the University and third parties;
- (h) serve as secretary to the Council of the University of Dar es Salaam; and
- (i) vet all legal documents emanating from outside the University in which the University is a party.

## **Duties of the Director of Finance**

### **2.7 The Director of Finance shall:**

- (a) serve as Chief Finance Officer of the University and shall be responsible to the Vice Chancellor, through the Deputy Vice Chancellor – Administration, for the proper keeping of accounting records, all financial matters both revenue and non-revenue, and maintain effective internal controls;
- (b) prepare quarterly and annual financial statements for the Vice Chancellor which shall show amount allocated to each recurrent and development activity, expenditure incurred and commitments entered into up to the end of each quarter of the financial year;
- (c) cause to submit Vote Holders' quarterly statements relating to their financial responsibilities through the Accountant in charge;
- (d) prepare annual estimates of revenue and expenditure of the University for the ensuing year for consideration and recommendation by the Planning and Finance Committee and approval by the University Council;
- (e) authorize all orders made out by Sub-vote Holders before they are sent to Suppliers and for checking that orders will not cause the Vote to be exceeded;
- (f) authorize all payments made to staff and third parties.
- (g) ensure all payment vouchers are accurately worded, approved by proper authority, properly recorded, filed and stored safely after payment;
- (h) keep proper accounts and as soon as is practicable but within three months after the end of each financial year, produce to the UDSM's Auditors Statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Change in Net Assets, and Statement of Budget Comparison as at 30<sup>th</sup> June of each Financial Year.
- (i) ensure all revenues due to the University are promptly and fully collected, banked intact, and are reflected in the Cash Book and properly utilised for the intended purpose.
- (j) maintain fiscal discipline so as to ensure University lives within its budget.
- (k) advise University management on the need to take requisite cost cutting measures where necessary.
- (l) strengthen the collection of revenues from various UDSM and external sources.
- (m) obtain written acknowledgement of all accounting books, records, returns and any other document related to these and hand them over to the statutory Auditors for the conduct of the audit of the Accounts of the University.
- (n) ensure that all university accounting records (e.g. cashbooks and general ledgers) are kept properly and opened and closed in line with the relevant laws of Tanzania, international and local standards, University Financial Regulations and specific donor requirements.
- (o) ensure that all statutory dues like PAYE, Pension deductions, are made timely and fully to avoid unnecessary penalties.
- (p) be responsible for implementing credit arrangements of the University.

## **Duties of the Director of Planning, Development, and Investments**

2.8 The Director of Planning, Development, and Investments shall:

- (a) provide technical advice on all planning and development undertakings at UDSM.
- (b) develop and continuously review expansion targets, including physical infrastructure (physical planning) in liaison with the Directorate of Estates Services.
- (c) create, manage and effectively use and publicize university statistics.
- (d) initiate, develop and oversee the implementation of all development projects.
- (e) serve as custodian of all university policies, regulations and guidelines and monitor their implementation.
- (f) lead the development of the medium and long-term plans of the university.
- (g) develop and monitor the implementation of strategic plans and disseminate the findings through reports and/or annual workshops. In addition, guide and help units to develop their own plans.
- (h) co-ordinate and control the planning as well as effective and efficient utilization of all resources.
- (i) develop and regularly review the University Corporate Strategic Plan and advise management on its effective implementation.
- (j) suggest effective strategies for mobilizing resources for the implementation of university plans.
- (k) prepare annual budgets in liaison with the Director of Finance.
- (l) plan and develop cost-cutting measures and monitor their implementation in liaison with other relevant offices.
- (m) serve as secretariat to Council Committees responsible for planning, finance and investment and any other relevant sub-committee.
- (n) research and assist in preparing reports on policy and issues that have an impact on university growth, functions, and development.
- (o) collect, analyse, maintain and provide the university and its stakeholders timely and accurate statistics and data of academic and administrative nature and conduct forecasting and statistical analysis for decision making.
- (p) institutionalize data management system (collection, processing, and preservation) in all pillars (teaching, research and knowledge exchange).
- (q) analyse data trends and institutional performance based on internationally recognized approaches.
- (r) adopt regional and international data formats and procedures for institutional ranking for in-house and regional benchmarking uses.
- (s) in liaison with ICT manager, link all data management tools (e.g., ARIS, Research Repository and OPRAS) for maintaining consistency, sharing of information and enhanced accessibility.
- (t) establish an effective institutional planning model, including strategy maps, balanced scorecard methodology, and dashboard.
- (u) develop various development plans and stimulate continuous improvement in the planning process.

- (v) lead the consolidation of university plans and present the master strategy plan to the university management for approval and communication of approved strategies and business plans to colleges, schools, and other university wide units and departments.
- (w) plan and lead the establishment of university land use plan.
- (x) ensure identification of critical success factors and correlation to university key performance indicators and the overall strategy of the university.
- (y) develop and implement relevant performance management and reporting systems and planning analytics processes to track university performance and strategy implementation.
- (z) market university facilities (e.g. investment land, landed property, housing) in uniformity with university policy;
- (aa) search for investors on university land and other assets owned by the university;
- (bb) seek opportunities for the university to invest in profitable corporate ventures (e.g. in the stock exchange, shares);
- (cc) build and maintain an accurate database of all categories of potential and actual investors.
- (dd) oversee the processing and implementation of all PPP projects.
- (ee) advise the Management on appropriate rent and fees to be charged to entities wishing to rent space or operate within UDSM premises.
- (ff) ensure that UDSM gets due and timely payments as per contracts and therein conditions are followed.
- (gg) oversee the operation of all University investment and income generation projects.
- (hh) prepare reports, data, and information related to investment and income generation at the University.

### **Duties of the Director of Estates Services**

#### **2.9 The Director of Estates Services shall:**

- (a) manage the staff and functions of the Directorate of Estates Services and ensure their effective deployment.
- (b) review the performance of all estates-related service providers.
- (c) co-ordinate the preparation of the physical master plans for all estates.
- (d) plan, coordinate and supervise the effective maintenance and rehabilitation activities of the University infrastructure.
- (e) advise the university management on physical planning/capital development and prepare and compile budgets for new projects.
- (f) manage the general physical infrastructure and plan for its optimal use.
- (g) supervise all construction projects in the University and ensure the interests of the University are safeguarded in all contracted out construction projects.
- (h) maintain University boundaries and properties and ensure legal ownership.
- (i) verify utility bills, land rents and all estates related fees and debts.

- (j) carry out maintenance and construction that is within the capacity of the Directorate.
- (k) serve as a secretary to the Estates and Housing committees.
- (l) formulate policy proposals related to estates activities.
- (m) coordinate consultancy services in estates management.
- (n) maintain and coordinate work contracts with building and maintenance staff of the Directorate of Estates Services.
- (o) prepare training and development plans for Estates staff.
- (p) perform any other duties as assigned by one's reporting officer.

### **Duties of the Director of Research and Publication**

2.10 The Director of Research and Publication shall:

- (a) facilitate communication of all matters regarding Research and Publication activities to UDSM units;
- (b) facilitate the creation and maintenance of interdisciplinary research groups and centres both internally and externally;
- (c) facilitate engagement, creation, and maintenance of collaborative research links with industry, other research institutions, local, and foreign donors in a proactive way;
- (d) chair Directorate meetings and ensures transmission and implementation of decisions made by University organs.
- (e) maintain discipline, integrity, and respect of all members of staff in the Directorate and take timely and appropriate action when policies and procedures have been breached and recommend disciplinary action where necessary.
- (f) be responsible for the annual performance appraisal of all members of staff in the Directorate.
- (g) provide leadership in terms of coordination, delegation, initiation of research and publication to cope with the changing environmental conditions.
- (h) prepare financial estimates for the requirements of the Directorate in consultation with section heads and, where necessary, coordinators.
- (i) assume responsibility for planning, control and efficient use of all resources, including staff time and skills, finances, plans, plants, equipment and all other assets of the Directorate as well as ensuring their security and maintenance.
- (j) facilitate development and review of policies on UDSM human capacity for Research and Publication.
- (k) liaise with government departments, private and public sector organisations, donor agencies and educational institutions on issues related to Research and Publication.
- (l) implement the university research policy by facilitating promotion of research and publication culture to UDSM staff and students;
- (m) maintain an accurate database of all research projects at different levels and ensure it is updated regularly.

- (n) govern and regulate all finances, resources, property, and opportunities made available to the Directorate;
- (o) receive and endorse plans of the Directorate and forward them for integration into University level plans, and
- (p) approve the budget proposal of the Directorate for inclusion in the University budget.

### **Duties of the Director of Public Services**

2.11 The Director of Public Services shall:

- (a) head the Directorate of Public Service at the University of Dar es Salaam and the University Consultancy Bureau (UCB).
- (b) ensure, in liaison with the Director of Research and Publication, research findings are commercialised to the community at large.
- (c) facilitate and encourage researchers to partner with industry so as to communicate applicable research findings.
- (d) encourage and promote proactive behaviour to UDSM staff and students in all matters of public services.
- (e) facilitate training needs assessments to various institutions, internally and externally.
- (f) guide the Directorate with respect to public service by setting goals and standards, by supporting initiatives and new directions in these areas and by personal examples.
- (g) chair Directorate meetings and ensure transmission and implementation of decisions made by University organs.
- (h) maintain discipline, integrity, and respect of all members of staff in the Directorate and take timely and appropriate action when policies and procedures have been breached and recommend disciplinary action where necessary.
- (i) be responsible for the annual performance appraisal of all members of staff in the Directorate.
- (j) provide leadership in terms of coordination, delegation, initiation of Knowledge exchange to cope with the changing environment.
- (k) prepare financial estimates for the requirements of the Directorate in consultation with Section Heads.
- (l) assume responsibility for planning, control and efficient use of all resources, including staff time and skills, finances, plans, plants, equipment and all other assets of the Directorate.
- (m) facilitate UDSM capacity building in collaboration with various experts in public services.
- (n) facilitate development and reviews of policies on UDSM human capacity for public services.
- (o) liaise with government departments, private and public sector organisations, donor agencies and educational institutions on issues related to public services.
- (p) promote cross-institutional linkages for complementarities of public services.

- (q) ensure the security and maintenance of the University's property with regard to public services.
- (r) implement the University consultancy policy and encourage staff to participate in consultancy and outreach activities;
- (s) maintain an accurate database of all consultancy projects at different levels and ensure it is updated regularly.
- (t) govern and regulate all finances, resources, property, and opportunities made available to the directorate;
- (u) receive and endorse plans of the directorate and forward them for integration into University level plans, and
- (v) approve the budget proposal of the directorate for inclusion in the University budget.

### **Duties of the Director of Undergraduate Studies**

#### **2.12 The Director of Undergraduate Studies shall:**

- (a) prepare and submit to Senate and Council through the appropriate organs for approval policies, plans and undergraduate academic programs that promote academic excellence at UDSM;
- (b) coordinate the submission and approval by Senate, after consideration by relevant organs, all the undergraduate academic programs of the UDSM;
- (c) coordinate the submission and for noting by Senate, after consideration by relevant organs in Colleges/Schools/Institutes, all the students to be admitted to UDSM for undergraduate programs;
- (d) act as the University Management's adviser on matters relating to strategic, institutional and academic planning by Colleges/Schools/Institutes, including consequential changes in the non-academic areas, as well as academic resource models and provision;
- (e) compile and prepare for presentation to Senate the list of all students from Colleges/Schools/Institutes to be awarded degrees, diplomas, certificates or any other academic awards of UDSM for the undergraduate program.
- (f) constantly review and recommend to Senate and Council for approval and updating all regulations covering various undergraduate academic programs and examinations at UDSM;
- (g) compile all cases from Colleges/Schools/Institutes that warrant an appeal to Senate for any irregularities occurring in the conduct of examination or compilation of examination results;
- (h) establish a system that shall ensure that academic staffs are available most of the time during office hours for students and peer consultation.
- (i) maintain an accurate database of all undergraduate students at different levels and ensure it is updated regularly;
- (j) govern and regulate all finances, resources, property, and opportunities made available to the directorate;
- (k) receive and endorse plans of the directorate and forward them for integration into University level plans; and

- (l) approve the budget proposal of the directorate for inclusion in the University budget.

### **Duties of the Director of Postgraduate Studies**

2.13 The Director of Postgraduate Studies shall:

- (a) prepare and submit to Senate and Council through the appropriate organs for approval policies, plans and postgraduate academic programs that promote academic excellence at UDSM.
- (b) coordinate the submission and approval by Senate, after consideration by relevant organs all the postgraduate academic programs of the UDSM.
- (c) coordinate the submission for noting by Senate, after consideration by relevant organs in Colleges/Schools/Institutes, all the students to be admitted to UDSM for postgraduate programs;
- (d) act as the University Management's adviser on matters relating to strategic, institutional and academic planning by Colleges/Schools/Institutes, including consequential changes in the non-academic areas, as well as academic resource models and provision.
- (e) compile and prepare for presentation to Senate the list of all students from Colleges/Schools/Institutes to be awarded postgraduate degrees, diplomas, certificates or any other academic awards of UDSM.
- (f) constantly review and recommend to Senate and Council for approval and updating all regulations covering various postgraduate academic programs and examinations at UDSM.
- (g) compile all cases from Colleges/Schools/Institutes that warrant appeals to Senate for any irregularities occurring in the conduct of examination or compilation of examination results.
- (h) establish a system that shall ensure that academic staffs are available most of the time during office hours for students and peer consultation.
- (i) maintain an accurate database of all postgraduate students at different levels and ensure it is updated regularly.
- (j) govern and regulate all finances, resources, property, and opportunities made available to the directorate;
- (k) receive and endorse plans of the directorate and forward them for integration into University level plans, and
- (l) approve the budget proposal of the directorate for inclusion in the University budget.

### **Duties of the Director of Innovation and Entrepreneurship**

2.14 The Director of Innovation and Entrepreneurship shall:

- (a) be responsible for annual performance appraisal of all members of staff of the directorate;
- (b) provide leadership in terms of coordination, delegation, initiation of innovation and entrepreneurship programs to cope with the changing environment.

- (c) prepare financial estimates for the requirements of the directorate in consultation with managers and where necessary coordinators.
- (d) assume responsibility for planning, control and efficient use of all resources, including staff time and skills, finances, plans, plants, equipment and all other assets of the directorate.
- (e) represent the University in all national and international fora on matters concerning innovation and entrepreneurship.
- (f) carry out liaison job with government(s) and the private sector with respect to innovation and entrepreneurship.
- (g) promote cross-institutional linkages for complementary knowledge and skill on innovation and entrepreneurship.
- (h) facilitate development and review of policies on UDSM human capacity for innovation and entrepreneurship services.
- (i) ensure the security and maintenance of the directorate's property.
- (j) maintain an accurate database of all innovation and entrepreneurship programs and ensure it is updated regularly.
- (k) govern and regulate all finances, resources, property, and opportunities made available to the directorate;
- (l) receive and endorse plans of the directorate and forward them for integration into University level plans, and
- (m) approve the budget proposal of the directorate for inclusion in the University budget.

### **Duties of the Director of Human Resources and Administration**

2.15 The Director of Human Resources and Administration shall:

- (a) plan, develop, review and coordinate the implementation of HRM policies and procedures.
- (b) prepare human resources plans and projections.
- (c) develop monitoring and evaluation framework for implementation of staff projections, recruitment, deployment, training and appraisal so as to ensure that UDSM activities are effectively and timely carried out.
- (d) develop a comprehensive human resources management manual.
- (e) coordinate the preparation and review of UDSM HRM budgets.
- (f) develop and administer periodic performance and salary reviews, suitable remuneration and staff welfare packages for job satisfaction and staff retention.
- (g) ensure that the University has a conducive working environment free from fears of health and safety risks and sexual harassment and that the interests of the University and those of employees are integrated.
- (h) ensure the smooth running of the registry unit.
- (i) prepare quarterly reports for the University management meetings.
- (j) serve as the University management's advisor on matters relating to human resource management, compensation, labour relations, and labour legislation.

- (k) serve as a Secretary to the Appointments and Human Resources Management Committee.
- (l) perform any other duty as may be assigned by DVC – Administration.

### **Duties of the Chief Internal Auditor (CIA)**

#### **2.16 The Chief Internal Auditor (CIA) shall:**

- (a) ensure that financial procedures throughout the university departments comply with university financial regulations and that the limits of authority on all matters involving finance are adhered to.
- (b) maintain a regular check on the accuracy of accounting records throughout the university and on the observance of standard practices and procedures. These objectives can be achieved by carrying out both regular and random investigations of academic and administrative departments' accounts.
- (c) verify university income from source to bank and ensure that expenditure is properly incurred according to approved policy and efficiently charged to relevant votes.
- (d) evaluate internal controls to ensure that accounting systems provide adequate, timely, and accurate information and protection against loss through negligence, dishonesty, or otherwise.
- (e) carry out any forensic audit as directed by management or the audit committee.
- (f) monitor the implementation of all internal and external audit recommendations.
- (g) build up an effective liaison with external auditors.
- (h) make recommendations to the Vice Chancellor through the Deputy Vice Chancellor – Administration about checks and changes in the accounting systems and controls and the adequacy of security arrangements within the systems used by the finance department, particularly within computerized systems.
- (i) oversee the implementation of authorization of password changes from time to time with regard to access to computerized systems within the finance department.
- (j) ensure that Sub-vote Holders maintain an inventory of furniture, equipment, and other moveable assets in accordance with university policies and regulations.
- (k) provide information and advice to university management on the most efficient use of the university's financial resources.
- (l) advise the Deputy Vice Chancellor – Administration on the need to update or otherwise change Accounting Manuals, Policies, and Procedures.
- (m) immediately report to the Vice Chancellor any suspected occurrence of dishonesty.
- (n) carry out such "Value for Money" audits of all university procurements and investments.
- (o) present regular reports to the Council committee responsible for finance/audit.
- (p) audit any other activities that are part of the core functions of the university.

- (q) prepare the risk-based annual internal audit plan.
- (r) review university annual accounts for submission to the Audit Committee.
- (s) provide secretarial services to the Audit Committee.

### **Duties of Sub-vote Holders**

#### **2.17 Sub-vote Holders shall:**

- (a) ensure that funds received or spent are properly controlled and their use is monitored.
- (b) ensure that appropriate and adequate arrangements exist to safeguard all assets; that university policies, including the Regulations, are complied with, and that records are maintained in a complete and accurate form.
- (c) ensure that adequate procedures for regular independent checks of financial transactions are in place. Guidance on recommended internal control procedures will be available from the Office of the Chief Internal Auditor.
- (d) cause the preparation of quarterly and annual financial reports and statements for submission to their respective boards and to relevant authoritative committees.
- (e) closely liaise with Heads of Departments and Sections in preparing the budgets and plans in order to inform the resource allocation by the Vote Holder. The resource allocation decisions must be communicated to Heads of Departments and Sections as soon as possible after allocation by Vote Holder.
- (f) be responsible for causing, through the officer in charge of stores, the safeguarding of the stores and ensuring that they are properly sheltered, protected and maintained.
- (g) ensure that sufficient levels of stores and stocks are maintained to avoid stock-outs or over-stocking.

### **Duties of Head of Procurement Management Unit**

#### **2.18 The Head of Procurement Management Unit shall:**

- (a) in consultation with the Vice Chancellor, organise and manage the Procurement Management Unit ensuring that systems of purchases and stock control including the movement of stocks between centres are operationally sound;
- (b) develop, disseminate, monitor implementation and review procurement and inventory policies, procedures, processes, and guidelines;
- (c) in liaison with user departments, guide and coordinate preparation and implementation of the University's procurement plan for timely acquisition of goods/services/works;
- (d) ensure that UDSM realizes value for money, complies with the Public Procurement Act of 2011 and its regulations and procurement needs are synchronized with institution objectives;
- (e) provide logistical support and act as secretariat to the University Tender Board;

- (f) liaise with the Office of Chief Corporate Counsel and Secretary to Council on preparation and implementation of procurement contracts;
- (g) timely prepare and submit procurement reports to the Management;
- (h) be accountable for the work performance of procurement staff in the University;
- (i) be accountable for developing sectional budgets, monitoring and controlling sectional expenditure and costs to meet the budget and maximise the effective use of UDSM's financial resources;
- (j) supervise and coordinate the work of subordinates;
- (k) ensure the provision of job training to subordinates;
- (l) perform any other related duties as may be assigned from time to time.

**Note:**

In the event of the change of title of the officeholder, the relevant duties shall be taken to be assigned to the officeholder with the new title.

## **PART 3**

### **BUDGET**

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#### **Budget Process and Control**

- 3.1 The University of Dar es Salaam budget preparation is governed by the Budget Act, Cap.439 of the Laws of Tanzania and budget guidelines that may be issued by the government from time to time.
- 3.2 The Deputy Vice Chancellor – Administration is responsible for preparing, or causing to be prepared annually in line with the Medium Term Expenditure Framework (MTEF) and the five-year rolling strategic plan a financial plan, including a detailed revenue budget, recurrent expenditure budget and capital programme for the next financial year, for consideration by University Funding Promotion Committee before submission to the Council for approval.
- 3.3 The Director of Planning, Development, and Investment must liaise closely with the Sub-Vote Holders in preparing the budgets and plans in order to inform the resource allocation process by the University Funding Promotion Committee and the Council. The resource allocation decisions must be communicated to Sub-Vote Holders as soon as possible following approval by the Council.
- 3.4 At least eight months before the commencement of any financial year, the DPDI shall request Sub-Vote Holders to submit new income and expenditures as well as procurement plans for the ensuing financial year.
- 3.5 Sub-Vote Holders shall submit to the DPDI, within one month, the request of estimates on revenue and expenditure/procurement as follows:
  - (a) Revenue from different sources of incomes directly generated in their units;
  - (b) Changes in Establishment;
  - (c) Other Charges items;
  - (d) Capital Development items.
- 3.6 On receipt of the proposals, the DPDI shall prepare draft consolidated estimates.
- 3.7 The DPDI shall submit the draft consolidated estimates to the Planning, Finance and Investments Committee. Thereafter the draft estimates shall be sent to University Funding Promotion Committee, and eventually to the Council of the University for approval.
- 3.8 Such Estimates approved by the Council shall be forwarded to the relevant Ministry.
- 3.9 The Deputy Vice Chancellor – Administration is responsible for causing the submission of recast budgets for consideration by the University Funding Promotion Committee prior to submission to the Council for ultimate approval. These recast budgets must also be communicated to all Sub-Vote Holders and loaded into the Financial Management Information System.

3.10 The Deputy Vice Chancellor – Administration shall submit recast Annual Estimates for the Current Financial Year to Council, through the University Funding Promotion Committee where:

- (a) The estimates considered and approved by the Council under Regulation 3.8 above are different from those approved by Government.
- (b) There is a saving arising from different sources or from Government supplementary funds.
- (c) There is a necessary and unforeseen expenditure which was not considered in the budget.

3.11 Sub-Vote Holders are responsible for the economical, effective and efficient use of resources allocated to them.

3.12 The Budget Preparation Process Matrix is presented in Table 1 below:

**Table 1: Budget Preparation Process Matrix**

| Time      | Activity                                                                                 | Responsible Officer                                |
|-----------|------------------------------------------------------------------------------------------|----------------------------------------------------|
| August    | Request the budget proposals from Sub-Vote Holders                                       | Director of Planning, Development, and Investments |
| September | Preparation and submission of budget proposals                                           | Sub-Vote Holders                                   |
| September | Compilation of budget proposals                                                          | Director of Planning, Development, and Investments |
| September | Discussion of draft budget estimates                                                     | Planning, Finance and Investments Committee        |
| October   | Submission of draft consolidated estimates to University Funding Promotion Committee     | Director of Planning, Development, and Investments |
| November  | Submission of draft consolidated estimates to the Council of the University for approval | Deputy Vice Chancellor – Administration            |
| January   | Submission of the budget to the relevant Ministry                                        | Vice Chancellor                                    |

NOTE: Budget process timing will depend on Government directives and issuance of the budget ceiling.

### **Budgetary Control and Incurring Expenditure**

3.13 No expenditure shall be incurred by and for the purpose of University of Dar es Salaam except in accordance with the provisions of the annual estimates or in accordance with the provisions of any supplementary estimates approved by the Council.

3.14 The control of income and expenditure within an agreed budget is the responsibility of the designated Sub-vote holder who must ensure that the day to day monitoring is undertaken effectively. The Vote holder will be assisted in this duty by the Financial

Management Information System and the budgetary control accountant in the University finance office. The types of management information available to different levels of management are described in the University of Dar es Salaam's detailed financial procedures together with the timing and verification reporting requirements which they are expected to comply with. The Financial Management Information System maintained by the University of Dar es Salaam will provide the nominated Sub-vote holders access to their accounts and budgets for monitoring, reporting and inquiry purposes.

### **Budget Committee**

- 3.15 There shall be a Budget Committee established by the Vice Chancellor in accordance with Budget Regulation 17[(1), (2)(a-e)].
- 3.16 The composition of the Budget Committee shall be as follows:
- (a) Vice Chancellor as the Chairperson;
  - (b) Director of Planning, Development, and Investments as Secretary; and the following members:
    - (i) All Deputy Vice Chancellors;
    - (ii) Director of Finance;
    - (iii) Director of Estates Services
    - (iv) Director of Undergraduate Studies;
    - (v) Director of Postgraduate Studies;
    - (vi) Director of Public Service;
    - (vii) Director of Research and Publication;
    - (viii) Director of Innovation and Entrepreneurship; and
    - (ix) Director of Human Resources and Administration.

### **Functions of the Budget Committee**

- 3.17 The functions of the Budget Committee are elaborated in Budget Regulation 17 [(3)(a-d)], as follows:
- (a) To review revenues collection measures;
  - (b) To allocate resources based on the strategic plan and University priorities;
  - (c) To evaluate budget performance Treasury Registrars' circular and directives.
  - (d) To collect budget and information and compile the same.

### **Annual Estimates**

#### **Estimates of Revenue**

- 3.18 The estimates of revenue for the University shall include the gross receipt of all the funds that accrue to the University and shall include:
- (a) Subventions from the government,
  - (b) Funds receivable from development partners for different causes including research or otherwise,

- (c) Tuition fees,
- (d) Dues from royalties,
- (e) Dividends,
- (f) Rental incomes from properties,
- (g) Business income receivable from University companies,
- (h) Income generated from the provision of public service at a fee,
- (i) Any amount that is receivable by a University Unit or company not mentioned above.

3.19 In order that the Council receives an accurate estimate of the total revenue of the University, all revenues shall be included in the estimates submitted by the Vice Chancellor and such revenue shall be as accurate as possible.

### **Estimates of Expenditure**

3.20 The estimates of expenditure should show as nearly as can be predicted the amounts that are expected to be spent by the University during the year, and it shall not include indefinite items such as unforeseen expenditure or contingencies.

### **Personal Emoluments Budget**

3.21 All items of personal emoluments shall appear as sub-chapter of the expenditure estimates entitled Personal Emoluments and shall contain the following items:

- (a) Salaries,
- (b) Responsibility allowance,
- (c) Allowance for special duty,
- (d) Overtime or extra duty allowance,
- (e) Acting allowance,
- (f) Housing allowance, or
- (g) Other allowance as shall be approved from time to time by the Treasury.

3.22 Payments of a kind of job related costs such as travelling while at work or transport and travelling allowances granted in consideration of expenditure incurred on public service shall not be included as items under personal emoluments.

3.23 Each allowance shall be identified as a separate item and be described in a separate sub-item, and the Government contributions as an employer to social security schemes, pension and welfare schemes both inside and outside the government shall be included as separate items.

3.24 Personal emoluments are required to be prepared on the basis that no virement shall be permitted either into or out of the subchapter.

### **Recurrent Expenditure Budget**

- 3.25 The recurrent expenditure shall have to include all services other than personal emoluments which can be properly apportioned to the particular item and shall be included as “Other charges”.
- 3.26 Other charges shall normally include procurement of all operations of the University. It includes the current cost of goods and services rendered to suppliers and contractors and non-durable goods bought for the production of the University services within a period of twelve months. This category of expenditure will include items as teaching and learning materials, utilities, communications, office and rental expenses, training expenses, travel and subsistence, medical supplies, insurance expenses and other goods and services not elsewhere classified.
- 3.27 Other charges will also include all payments made for regular maintenance, rehabilitation of the University’s physical and non-financial capital assets including all procurements of materials and supplies used to repair and maintain such assets. Maintenance items would also include mobile vehicles, self-propelled equipment, payments for small tools, spare parts as well as equipment of small value even if they have a life of more than one year.

### **Capital Expenditure Budget**

- 3.28 Capital expenditure on land, buildings, major equipment, furniture, and associated costs can only be considered as part of the capital program when approved by the Council. Major capital expenditure programs shall be considered in the context of the University of Dar es Salaam’s Rolling Strategic Plan.
- 3.29 Proposals relating to capital expenditure programmes shall be compiled by the Director of Estates Services in consultation with the Director of Finance and the Director of Planning, Development and Investments, and shall be submitted by the Deputy Vice Chancellor – Administration to the University Funding Promotion Committee for consideration before they are submitted to the Council for approval. Proposed capital development projects have to be supported by:
- (a) a statement which demonstrates the project’s consistency with the strategic plans and estates strategy approved by the Council,
  - (b) an initial budget for the project for submission to the University Funding Promotion Committee. The budget should include a breakdown of costs including professional fees, VAT and funding sources,
  - (c) a financial evaluation of the plans together with their impact on revenue budgets plus advice on the impact of alternative plans,
  - (d) where appropriate, an investment appraisal in a format which complies with accepted formats in investment appraisal,
  - (e) a demonstration of compliance with tendering procedures and regulations, and
  - (f) a cash flow forecast.
- 3.30 The Vice Chancellor shall report to every meeting of the Council on the progress of the execution of the capital development programs approved by the Council and on the raising of capital funds required thereof.

- 3.31 The Vice Chancellor shall, where appropriate, through the machinery of the University Funding Promotion Committee, propose to Council any adjustments to the program which appear to him necessary or desirable in the light of the current financial position and shall take steps, when necessary, to secure any approval required from the Council.
- 3.32 The Director of Estates Services shall be the Sub-vote Holder for Capital Expenditure and shall be responsible for detailed execution of Capital Development Programmes. The Director of Estates Services shall be responsible to the Deputy Vice Chancellor – Administration for the execution of all approved Development Plans in so far as they belong to the University of Dar es Salaam. All purchases of capital works items shall be in compliance with these Regulations.
- 3.33 The Deputy Vice Chancellor – Administration shall be responsible for regularly keeping the University Funding Promotion Committee informed of the expenditure of the funds allocated and shall propose any virement necessary to the University Funding Promotion Committee. For capital expenditure items, virement shall be approved by the Council on the recommendation of the University Funding Promotion Committee.

#### **Submission of Draft Estimates**

- 3.34 On receipt of the proposals, the Director of Planning, Development and Investments shall, through the Deputy Vice Chancellor – Administration, prepare draft estimates to be submitted to the University Funding Promotion Committee for scrutiny and consideration after which the University Funding Promotion Committee shall recommend them to the Council for approval.
- 3.35 The annual estimates shall be prepared to contain a provision for all revenue and expenditure estimated for the ensuing fiscal year in accordance with the University of Dar es Salaam Charter of 2007.

#### **Issue of Warrant of Funds**

- 3.36 At the beginning of each financial year, the Vice Chancellor shall issue a warrant to each Sub-vote Holder authorising him/her to incur expenditure in accordance with terms of the warrant. However, the Vice Chancellor may issue the warrants quarterly or half-yearly or otherwise as he may deem fit, depending on the release of funds by Government.
- 3.37 The warrant issued by the Vice Chancellor shall constitute the authority for the Sub-vote Holder to incur expenditure under sub-heads indicated in the warrant subject to these regulations.

#### **Virement**

- 3.38 Sub-vote holders do not have authority for virement without first submitting a request to the Vice Chancellor. Requests for Virement relating to non-staff costs, up to a limit

of 7% of the approved annual budget, as provided for by the Budget Act Regulation 27 (1) to (3), shall be submitted to the Deputy Vice Chancellor –Administration through the Director of Finance for consideration and approval. Any virement above 7% shall be approved by the Council and shall not exceed 10% of the total approved budget.

- 3.39 The Director of Finance is responsible through the Deputy Vice Chancellor–Administration for submitting requests for virement of resources above 10% to the Vice Chancellor, who shall then seek approval from the Minister responsible for finance.

### **Submission of Supplementary Budget**

- 3.40 The Deputy Vice Chancellor – Administration shall submit to the Council for approval, a supplementary budget in support of money spent in excess of the approved budget or to meet unplanned expenditure.
- 3.41 A supplementary budget shall be required for:
- (a) Increasing or decreasing, change in its purpose or creating a new appropriation;
  - (b) Increasing or decreasing the amount of a line item under the estimates if it cannot be achieved through virements or change of its purpose.
- 3.42 The supplementary budget shall include a statement of additional expenditures and revenue relating to the fiscal responsibility principles and financial objectives.

### **Budget Performance Review**

- 3.43 The University Management shall make a quarterly review of the progress over incurrence of expenditure and income earned vis-à-vis the approved budget and take measures to redress the situation in the instances where unfavourable variances or abnormal favourable variances emerge.
- 3.44 Immediately after the year end, an overall review of the actual operations of the Council for the year ended should be made vis-à-vis the approved budget. Any unfavourable variances discovered should be explained to the Council for appropriate action.
- 3.45 In the case of Capital expenditure, the University Management should take appropriate measures to ensure that implementation of the projects is carried out in accordance with the agreed cost and implementation time schedules in order to reduce escalation of costs and delay in completion of such projects.

## **PART 4**

### **INCOME AND EXPENDITURE**

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#### **Income**

##### **Sources of Income**

- 4.1 The sources of income for the University are, but not limited to:
- (a) Student related fees
    - (i) Tuition Fees
    - (ii) Examination Fees
    - (iii) Application Fees
    - (iv) Academic Transcript Fees
    - (v) Students Extension Fees
    - (vi) Graduation Fees
    - (vii) Students Accommodation Fees
    - (viii) Student Identification Card Fees
    - (ix) Registration Fee
    - (x) Academic Appeal Fee
    - (xi) Provisional Results Fee
  - (b) Research & consultancy fees
    - (i) Consultancy Fees
    - (ii) Institutional Fees
    - (iii) Research Fees
    - (iv) Professional Development Programme (PDP) Income
  - (c) Government grants
    - (i) Personnel Emoluments (PE)
    - (ii) Other Charges (OC)
    - (iii) Capital Development Funds (CD)
  - (d) Donor grants
    - (i) Donor Funds – Restricted
    - (ii) Donor Funds – Unrestricted
    - (iii) Donations, Gifts, and Bequests
  - (e) Revenue from exchange transactions
    - (i) Rental Income – Central Pool Transport
    - (ii) Rental Income –Mlimani City
    - (iii) Hotel Income –Silversands Hotel
    - (iv) Rental Income – Staff Houses
    - (v) Rental Income – Offices and Shops
    - (vi) Rental Income – Communication Towers
    - (vii) Rental Income –Small Businesses
    - (viii) Accommodation Income – Research Flats
    - (ix) Commission Received

- (x) Medical Fees
- (xi) Interest Received
- (xii) Sales of Books Income
- (xiii) Printing & Publishing Income
- (xiv) Royalties Income
- (xv) Dividend Income
- (xvi) Hiring Conference and Halls Income
- (xvii) Hiring Grounds Income
- (xviii) Hiring Swimming Pool Income
- (xix) Hiring Laboratories Income

## **The Setting of Sources of Income**

### **Students related fees**

- 4.2 The Deputy Vice Chancellor – Academic shall be responsible for the determination of student-related fees and publishing the same in the University Prospectus after approval by the Council of the University.
  - 4.2.1 The Deputy Vice Chancellor – Academic shall be entitled to grant conditional registration to students who may not be in a position to meet full registration when required. Such conditional registration shall be limited to a semester.
  - 4.2.2 The Deputy Vice Chancellor – Academic, upon application and with appropriate written guidance, may waive tuition fees accordingly.
  - 4.2.3 Where there is no written guidance, and there is an application for a waiver, the Deputy Vice Chancellor – Academic shall submit a request for such waiver to the Vice Chancellor.
  - 4.2.4 Information to be used to bill students shall be obtained from the students' academic registration information system.
- 4.3 Calculation of carry-over fees shall be determined by total program fees divided by total credits required for the program, multiplied by the number of credits for the subject to be carried over.
  - 4.3.1 Carry-over fees shall be levied over and above the fees prescribed under Regulation 4.2.
- 4.4 Extension fees shall be paid by students according to Postgraduate Regulations issued from time to time.

### **Research and consultancy fees**

- 4.5 Research and consultancy fees shall be determined as prescribed in the University Research and Consultancy Policy.

## **Grants**

- 4.6 All grants shall be determined according to specific, signed grant contracts.

## **Revenue from exchange transactions**

- 4.7 Revenue from exchange transactions shall be determined according to existing policies and regulations, contracts and the accounting standards.

## **Receiving of Funds**

- 4.8 The Accounting Officer shall:
- (a) be responsible for ensuring that adequate safeguards are in place and are applied for the prompt collection, proper recording, accounting and use of all University revenues.
  - (b) ensure, through the Deputy Vice Chancellor – Administration, that all persons liable to pay revenue are informed by bills, demand notes or other appropriate notices of debts which are due and that they are reminded promptly and frequently of revenue which is in arrears and that adequate measures are taken to obtain payment including through the courts where circumstances require.
- 4.9 The Director of Finance shall be the Official Receiver of all University of Dar es Salaam Funds. Accountants in charge of the collection of revenue shall be Collectors of Revenue.
- 4.10 Accountants in charge of collection shall verify the following before issuing receipts:
- (a) Ownership of the money received.
  - (b) The category of payment.
  - (c) The amount collected is related to the service rendered or expected to be rendered.
  - (d) The amount received is in accordance with related control numbers issued.
- 4.11 No person shall lend or borrow or cause to lend or borrow any money collected under these Regulations.
- 4.12 All revenues shall be collected through designated university bank accounts to be communicated by the Director of Finance.
- 4.13 Receipts for funds collected shall be notified through the issuance of university official receipt generated by the Financial Management Information System.
- 4.14 The Director of Finance, in conjunction with the Vote holder and Sub-vote Holders concerned, shall make and maintain adequate arrangements:
- (a) for the financial organization, accounting, and book-keeping necessary to ensure the proper recording of all sums due to the University of Dar es Salaam; and
  - (b) for the collection, custody, control, disposal, prompt and proper accounting of the Vote or Sub-vote Holder.

- 4.15 Particulars of all charges to be made for work done, services rendered or goods supplied by the Vote or Sub-vote Holder to one another shall be promptly notified in writing to the Director of Finance for the purpose of raising charges to parties concerned.
- 4.16 Rules and procedures for amounts and conditions of payments of tuition fees by students shall be set by the Council of University of Dar es Salaam and implemented by the Accounting Officer through the Deputy Vice Chancellor – Administration.
- 4.17 Failure to pay tuition fees shall entail the imposition of sanctions which can include termination of registration, barring from examination, withholding of results and or postponement of graduation.
- 4.18 With regard to revenue, the Director of Finance shall ensure that:
- (a) debtors' invoices are raised promptly in respect of income due to the University of Dar es Salaam,
  - (b) swift and effective action is taken to collect overdue debts in accordance with the University of Dar es Salaam's formal procedures, and
  - (c) outstanding debts are monitored, and monthly reports are prepared.

### **Recording and Control of Receipts**

- 4.19 The Director of Finance shall be the custodian of the University of Dar es Salaam funds. Vote and Sub-vote Holders are to take proper steps within their powers to collect and bank such funds daily, as follows:
- (a) Every sum received on behalf of the University of Dar es Salaam by a Cashier or other authorised employee of the University of Dar es Salaam shall be immediately acknowledged by the issue of an official receipt through the Financial Management Information System. The official receipt must be completed, in indelible ink, by the receiving officer, signed and dated. The receipt shall show clearly the purpose for which the money was paid.
  - (b) No form of receipt is to be used without authorization of the Director of Finance who will arrange for the printing of all forms of receipts and ensure that they are serially numbered, recorded and controlled.
  - (c) When a cheque is received, the number of the cheque shall be quoted on the receipt.
  - (d) When payer presents himself in person, the receipt shall be handed to him on the same day.
  - (e) The Public should be informed by way of a notice at the Cash Office counter that an official receipt must be obtained for any sum paid to the University of Dar es Salaam.
  - (f) The main cashiers shall be covered by Fidelity Guarantee Insurance.

### **Handling of Receivables**

- 4.20 All uncollected students' bills shall be recognized as student debts.

- 4.17.1 Student debtors' accounts shall be maintained for at least two financial years. All students' bills that remain uncollected after two consecutive financial years shall be eligible for treatment as bad debts. However, before any provision for bad debts is made, the outstanding bills must be thoroughly analyzed, and failure of all efforts to recover shall be proved.
- 4.17.2 All other receivables shall be analyzed and determined according to their policies, directives, and laws governing their operation.
- 4.17.3 The provision shall be specific and one hundred per cent provided.
- 4.17.4 The procedure for write-off shall be as described in Regulation 15.21.

### **Physical Handling of Negotiable Instruments**

- 4.21 An officer accepting a cheque in payment of money due to the University of Dar es Salaam shall ensure that:
- (a) The cheque is correctly dated and that it is neither time expired nor post dated,
  - (b) The amount in words and figures agree,
  - (c) The cheque is signed,
  - (d) All alterations to any details of the cheque are validated by the full signature of the drawer, and
  - (e) Details of the cheque are recorded, including the cheque number.
- 4.22 Cash in physical transit shall be insured, entrusted to an officer covered by Fidelity Guarantee Insurance and shall be moved under armed escort.
- 4.23 Personal cheques shall not be received in exchange for cash or cash equivalents.
- 4.24 Cashing of University of Dar es Salaam cheques endorsed by payees shall not be permitted.

### **Research Grants**

- 4.25 Where approaches are to be made to outside bodies for support for research projects or where contracts are to be undertaken on behalf of such bodies, it is the responsibility of the Sub-Vote Holder to ensure that the financial implications have been appraised by the Director of Finance.
- 4.26 The Deputy Vice Chancellor – Research shall cause formal applications of grants and ensure there is adequate provision of resources to meet all commitments.
- 4.27 The Director of Research is responsible for examining every formal application for the grant and shall ensure that there is adequate provision of resources to meet all commitments.
- 4.28 The Director of Research shall ensure that the full cost of research contracts is established. The research agreement must be in line with the University of Dar es Salaam's research policy with regard to indirect costs and other expenses and take

account of different procedures for the pricing of research projects depending on the nature of the funding body.

- 4.29 Research grants and contracts shall be accepted on behalf of the University of Dar es Salaam by the Vice Chancellor.
- 4.30 The Director of Finance shall cause the maintenance of all financial records relating to research grants and contracts.
- 4.31 Each grant or contract will have a named supervisor or grant holder and will be assigned to a specific Sub-vote holder.

### **Consultancy Income**

- 4.32 Where the University of Dar es Salaam has bid for a consultancy assignment, it is the responsibility of the Director of Public Service to ensure that the financial implications have been appraised by the Director of Finance.
- 4.33 The Deputy Vice Chancellor – Research shall cause formal bids for consultancy work and ensure there is adequate provision of resources to meet all commitments.
- 4.34 The Director of Public Service is responsible for examining every formal consultancy bid and shall ensure that there is adequate provision of resources to meet all commitments.
- 4.35 The Director of Public Service shall ensure that the full cost of the consultancy contract is established. The consultancy agreement must be in line with the University of Dar es Salaam's consultancy policy and take account of different procedures for the pricing of consultancy work.
- 4.36 Consultancy works and contracts shall be accepted on behalf of the University of Dar es Salaam by the Vice Chancellor.
- 4.37 The Director of Finance shall cause the maintenance of all financial records relating to consultancy works and contracts.
- 4.38 Each contract will have a named lead consultant and will be assigned to a specific Sub-vote holder.

### **Banking**

- 4.39 All money received by, and on behalf of the University of Dar es Salaam by any College, School, Institute or Department shall be deposited directly with the University of Dar es Salaam's bankers. Under no circumstances shall money received be handled outside the banking system.
- 4.40 All cheques for the University of Dar es Salaam should indicate the payee as University of Dar es Salaam and be sent to the Director of Finance. Cheques

received, if open, shall immediately be crossed '*Not Negotiable Account Payee Only*' and endorsed '*For the Credit to the Account of the University of Dar es Salaam*'.

- 4.41 All cheques received shall be deposited not later than the next working day into the University of Dar es Salaam's bank account.

## **Expenditure**

### **Authority for charging of Expenditure**

- 4.42 The Annual Estimates as approved by Council shall constitute the authority necessary for charging of expenditure to the funds of the University of Dar es Salaam. No sum shall, however, be withdrawn from the funds of the University of Dar es Salaam except under the authority of a warrant issued by the Accounting Officer.

### **Control of Expenditure**

- 4.43 At the beginning of each Financial Year, the Accounting Officer shall issue a General Warrant through the Deputy Vice Chancellor – Administration to the Director of Finance and Sub-Vote Holders authorising funds in accordance with the Estimates, with the exceptions of funds over which the Accounting Officer wishes to exercise special control.
- 4.44 The Sub-vote Holders shall be aware of the specific purpose or purposes for which each allocation is made available and of the necessity for complying with the instructions on the warrant. A holder of a warrant is to regulate his expenditure so as to ensure that the amounts allocated to him are not exceeded or exhausted prematurely.
- 4.45 Application for additional provision is to be made by the Sub-vote Holder in written form, and submitted to the Accounting Officer, through the Deputy Vice Chancellor – Administration and the Director of Finance. The application is to be supported by full details of the necessity for the additional provision and the reason why it is essential.
- 4.46 No application for additional provision shall be entertained unless it relates to urgent expenditure which was unforeseeable at the time the Estimates were prepared and which cannot be postponed for consideration in the following financial year without serious injury to the interests of the University of Dar es Salaam.
- 4.47 It must also be shown that this urgent expenditure could not have been met by curtailing expenditure chargeable against the money provided under the same item of the Estimates.
- 4.48 It is the duty of the Sub-vote Holders to effect all possible savings and the fact that savings may be available under other items cannot be advanced as a justification for additional provision unless it can be clearly established that the savings were accrued directly as a result of the proposed additional expenditure.

- 4.49 Sub-vote holders are not authorised to commit the University of Dar es Salaam to expenditure without first ensuring that there are sufficient funds allocated in the approved departmental budget to meet the purchase cost.
- 4.50 The financial status of each Sub-vote Holder at any point in time is ascertainable from the office of the Director of Finance.
- 4.51 Committed, as well as actual expenditures, can be ascertained from the Financial Management Information System.
- 4.52 Any doubts should be referred to the Director of Finance for clarification prior to placing the order.
- 4.53 No commitments are to be made until authority for additional expenditure has been obtained from the Accounting Officer through the Deputy Vice Chancellor – Administration.
- 4.54 Where savings are guaranteed to cover the additional provision required, the Accounting Officer may issue a special warrant on the recommendation by the Deputy Vice Chancellor – Administration without prior reference to the University Funding Promotion Committee if the application does not exceed TShs. 100 million.
- 4.55 Such decision shall be reported by the Vice Chancellor to the subsequent meeting of the University Funding Promotion Committee.
- 4.56 An application in excess of TShs. 100 million shall be approved by the University Funding Promotion Committee.
- 4.57 In applying Regulations 4.54 to 4.56, the provision stipulated in Regulations 3.38 and 3.39 shall prevail.
- 4.58 In cases where savings are not available, a reference to the University Funding Promotion Committee is necessary. It follows that applications for additional provision in these circumstances must be made within appropriate time to enable the application to be submitted to the University Funding Promotion Committee.
- 4.59 If an additional provision is approved, the Deputy Vice Chancellor – Administration is authorised to make a payment from and accept charges against the University of Dar es Salaam funds in respect of the relevant items by a special warrant issued by the Accounting Officer.
- 4.60 The Director of Finance is responsible for making payment to suppliers of goods and services to the University.
- 4.61 All goods and services shall be ordered based on the University's Local Purchase Order, Contracts and other procurement procedures through the Financial Management Information System.

- 4.62 Invoices from creditors must quote the related University Local Purchase Order or Contract number and must fulfil requirements of the Tanzania Revenue Authority and other government directives.
- 4.63 In order to ensure strict control over expenditure, no charges shall be made against any vote except for the special purpose for which provision has been made, and expenditure is to be charged against the appropriate item.
- 4.64 To control expenditure for which one is responsible, the Vote Holder and each Sub-vote Holder shall keep a record of actual expenditure, commitment and the amount which is still available for expenditures at any one time. The Director of Finance shall maintain a consolidated record for the same purpose.
- 4.65 All expenditures shall be processed and maintained in the University Integrated Financial Management Information System.

#### **Liability of Vote Holder and Sub-vote Holders for carelessness or negligence**

- 4.66 Vote Holder and Sub-vote Holders shall be liable for any unauthorized expenditure resulting from carelessness or negligence on their part.
- 4.67 If the Director of Finance, in his opinion, considers that a Sub-Vote Holder is consistently negligent in the discharge of duties under these regulations, he shall report to the Vice Chancellor who shall investigate the matter. If negligence is proved, the Vice Chancellor may institute appropriate disciplinary action.

#### **Savings on Approved Estimates**

- 4.68 In cases where savings are available from other items of expenditure under the same sub-head and have been granted in support of an application for additional provision, the original vote from which these savings are to be made may be reduced accordingly with prior permission of the Vice Chancellor and the Sub-vote Holder shall be required to ensure that the reduced estimate is not exceeded.
- 4.69 The authority conveyed by any warrant normally lapses on the last day of the financial year (30<sup>th</sup> June) unless an earlier date has been indicated.
- 4.70 Savings on recurrent expenditure shall not be carried forward from one financial year to the next.
- 4.71 These savings shall be retained in a University account maintained at Bank of Tanzania or any other bank as directed by the Government from time to time, and shall be at the disposal of the Council.
- 4.72 Orders must, therefore, be made early to ensure that charges will be received in time for payment before closing the financial year.
- 4.73 Orders to local suppliers shall stop at the end of May except for those from the Bookshop and Library.

## **PART 5**

### **REMUNERATIONS**

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#### **Management of Personnel Emoluments**

- 5.1 The fundamental principle for the management of personnel emoluments is that activities relating to the authorisation of appointments, the authorization of payment and the recording of those payments should not be performed by the same person.
- 5.2 The Deputy Vice Chancellor – Administration through the Director of Human Resources and Administration is responsible for ensuring that personnel emolument records maintained for all staff of the University are correct. He shall accept or reject any changes made in the payroll.
- 5.3 The rates of salary and other personnel emoluments for the University staffs shall be as authorized in the salary scales in the approved budget and subject to directives and circulars from the Treasury and President's Office Public Service Management, except for the contract staff where the scale is stated in the relevant contract.
- 5.4 The Deputy Vice Chancellor – Administration, upon receiving the information of an officer's services being terminated, shall write a letter to this effect to the Director of Human Resources and Administration within a week of the event.
  - 5.4.1 The Director of Human Resources and Administration must immediately freeze the salary of such officer in the Human Capital Management Information System (HCMIS).
  - 5.4.2 The acknowledgement of the letter shall be monitored since a delay in communication may lead the officer to continue drawing salaries to which he is not entitled.
- 5.5 Where an Officer or any staff absconds from the services of the University of Dar es Salaam, the Sub-Vote Holder shall immediately report the incident to the Deputy Vice Chancellor – Administration and the Director of Human Resources and Administration.
  - 5.5.1 Upon receipt of such information, the Director of Human Resources and Administration shall arrange to suspend the Officer's salary depending on the final decision from the Deputy Vice Chancellor – Administration as deemed appropriate.
- 5.6 The advice of changes of the University personnel data should be batched and sent to the Treasury and the President's Office Public Service Management by the 5th day of the month of work or as shall be directed by the Treasury from time to time.
- 5.7 No employee's name shall be entered into the payroll until a copy of the letter of appointment that confirms that the employee has actually reported for duty has been received.

- 5.8 Allowances shall be provided according to the UDSM approved allowances, Standing Orders and government circulars.
- 5.9 No action may be taken, which would result in the payment of additional salary or allowance to any officer until such time a copy of the proper authority has been received.
- 5.10 Any balance of salary or allowance due to University staff who have been convicted for misappropriation of the University funds or property or who has been dismissed or whose appointment has been terminated thereby leaving sums due to the University shall not be paid without the proper authorisation of the Deputy Vice Chancellor – Administration.

### **Payroll Particulars**

- 5.11 Each employee shall be assigned an identification number which shall be recorded on all documents concerning any transactions of such staff, e.g. Imprest application form, advances, payroll, etc.
- 5.12 Payroll summary sheets shall be prepared according to the check number sequence and against each payroll.
- 5.13 Employees' payslips shall be obtained online through the President's Office Public Service Management website.

### **Payment Procedures**

- 5.14 All payments of personnel emoluments to University staff will be processed, through the HCMIS, by the Ministry of Finance.
- 5.15 The Director of Finance is responsible for all payments of salaries and wages to all staff who are not paid through HCMIS by the Ministry of Finance upon recommendation by the Director of Human Resources and Administration. Such payments will be made through the Payroll Section of the Finance Office upon recommendation by the Director of Finance.
- 5.16 Cheques and direct bank credits for payments of salaries and wages shall be prepared by the Director of Finance or by a person authorized by him.
- 5.17 Payroll summary sheets shall be stamped and signed by the person preparing, checking and approving.
- 5.18 It is the responsibility of the University to ensure that all statutory deductions on staff remunerations are made and, when received, they are subsequently and promptly remitted to respective authorities.
- 5.19 The Director of Human Resources and Administration shall be responsible for keeping all records relating to the payroll of all employees of the University of Dar es Salaam, including those of a statutory nature.

## **PART 6**

### **PROCUREMENT AND SUPPLIES PROCEDURES**

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#### **Procurement Procedures**

- 6.1 All University procurement functions shall be in accordance with the Public Procurement Act 2011(Revised 2016) and its regulations issued from time to time.

#### **Supplies Procedures**

- 6.2 All University supplies functions shall be in accordance with the Public Procurement Act 2011 (Revised 2016) and its regulations and the UDSM Stores Manual.

## **PART 7**

### **INTERNAL CONTROLS**

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#### **Appointment of Bankers**

- 7.1 The Council is responsible for the appointment of the University of Dar es Salaam's bankers on the recommendation of University Funding Promotion Committee.
- 7.2 It is provided that the Council's decision shall be guided by relevant government directives.

#### **Opening and Maintaining Bank Accounts**

- 7.3 The Accounting Officer shall arrange for such accounts to be kept as may be necessary from time to time. No bank account shall be opened unless that account is for the furtherance of University of Dar es Salaam lawful business and is properly approved by the Accounting Officer on behalf of the Council. The accounts so opened shall be restricted to the specific purposes initially intended for.
- 7.4 The Director of Finance is responsible for liaising with the University of Dar es Salaam's bankers in relation to the University of Dar es Salaam's bank accounts and the issue of cheques.
  - 7.4.1 All cheques shall be ordered on the authority of the Director of Finance who shall make proper arrangements for their safe custody.
  - 7.4.2 The Director of Finance shall delegate custodianship of such cheques to Accountants in charge of Sub-Vote Holders.
- 7.5 All bank accounts shall be in the name of the University of Dar es Salaam or one of its companies.
- 7.6 No College, School, Institute, Department or Unit shall be empowered to operate a bank account relating to their or any other University of Dar es Salaam activity unless approved by the Vice Chancellor. Similarly, no cheques or financial instruments made payable to the University of Dar es Salaam shall be endorsed and credited to any other account.
- 7.7 The Deputy Vice Chancellor – Administration, through the Director of Finance, is responsible for ensuring that all bank accounts are subject to regular reconciliation and that large or unusual items are investigated as appropriate.
- 7.8 The Director of Finance shall cause the reconciliation of all University bank accounts to be completed timely.
- 7.9 Sub-vote holders shall submit bank reconciliation statements to the Deputy Vice Chancellor – Administration, through the Director of Finance, no later than the 15th day of the following month.

- 7.10 All bank accounts shall be maintained within the University of Dar es Salaam Financial Management Information System.

**Appointment of Bank Account Signatories**

- 7.11 All cheques drawn on behalf of the University of Dar es Salaam must be signed in compliance with the University of Dar es Salaam's bank mandate as approved by the Accounting Officer.
- 7.12 For all cheques, one signature will be from Group A and the other from Group B, jointly.
- 7.13 Cheque signatories for University accounts shall be appointed by the Accounting Officer.

7.13.1 Cheque signatories will be composed of the following groups:

**Group A:**

1. Vice Chancellor
2. Deputy Vice Chancellor – Academic
3. Deputy Vice Chancellor – Administration
4. Deputy Vice Chancellor – Research

**Group B:**

1. Director of Finance
2. Deputy Director of Finance
3. A Principal Accountant

7.13.2 The Director of Finance shall maintain a Register of Authorised Signatories.

7.13.3 In special circumstances, the Accounting Officer shall appoint bank signatories different from the ones mentioned in 7.13.1 above.

**Electronic Banking Arrangements**

- 7.14 To ensure effective control over the collection of all University income:

7.14.1 Arrangements concerning the use of electronic banking facilities for all collections shall be made by integrating the University Financial Management Information System, Banking Information Systems and Government Electronic Payment Gateway (GePG).

7.14.2 No University income shall be collected in the form of cash.

- 7.15 All arrangements concerning the use of electronic banking facilities for the payment of staff salaries, creditors, etc. must be approved by the Council on the recommendation of the Accounting Officer.

7.16 The Director of Finance must ensure that the controls over and access to such facilities are established and enforced.

7.16.1 There must be strict segregation of duties between those staff responsible for setting up payment transaction files and those staff responsible for checking and executing the electronic transfer instructions.

7.16.2 Confirmation reports from the bank relating to transfer instructions received from the University of Dar es Salaam must be checked back to the originating transaction reports by staff who were independent of those processes.

### **Suspension or Closure of Bank Accounts**

7.17 The Bank Account shall be closed where:

- (a) The purpose for which the account was intended for has been fully fulfilled.
- (b) If in the opinion of the Deputy Vice Chancellor – Administration upon recommendation by the Director of Finance, a bank account does not operate in conformity with the purposes initially intended for, the Deputy Vice Chancellor – Administration shall request the Vice Chancellor to approve the suspension or closure of such an account.

7.18 Any funds balance in the accounts at the time of closure shall be transferred to the designated accounts of the University.

### **Execution of Instruments and Charges over Assets**

7.19 Subject to provisions of the University of Dar es Salaam Charter and the University of Dar es Salaam Rules made thereunder of 2007, all conveyances, transfers, contracts, guarantees, agreements, bonds, authorities, mortgages charges, bills of exchanges, promissory notes, bank drafts, letters of credit, securities and other instruments whatsoever to which the University of Dar es Salaam is a party shall be executed, on behalf of the University of Dar es Salaam by:

- (a) The Vice Chancellor,
- (b) The Deputy Vice Chancellor – Administration, or
- (c) Such other officer of the University as the Vice Chancellor may appoint in that behalf.

## PART 8

### PREPARATION OF ANNUAL ACCOUNTS AND EXTERNAL AUDIT

#### Legal Requirement

- 8.1 The Accounting Officer shall submit or cause to be submitted to the Statutory Auditors the annual financial statements of the University of Dar es Salaam within three months after 30th June each year for audit.

#### Annual Accounts

- 8.2 The Director of Finance shall issue guidelines governing the preparation of final accounts from time to time.
- 8.3 The following timeline shall apply in the preparation of the University financial reports:

| Time                                         | Activity                                                                              | Responsible Officer                            |
|----------------------------------------------|---------------------------------------------------------------------------------------|------------------------------------------------|
| 15 <sup>th</sup> October                     | Submission of the first quarter financial reports to DPDI and Director of Finance     | Sub-Vote Holders                               |
| 15 <sup>th</sup> January                     | Submission of second quarter financial reports to DPDI and Director of Finance        | Sub-Vote Holders                               |
| 15 <sup>th</sup> April                       | Submission of third-quarter financial reports to DPDI and Director of Finance         | Sub-Vote Holders                               |
| 15 <sup>th</sup> July                        | Submission of fourth quarter financial reports to DPDI and Director of Finance        | Sub-Vote Holders                               |
| 15 <sup>th</sup> August                      | Submission of draft final accounts of the University Units to the Director of Finance | Sub-Vote Holders                               |
| 16 <sup>th</sup> -31 <sup>st</sup> August    | Review of the submitted final accounts                                                | Director of Finance                            |
| 1 <sup>st</sup> -10 <sup>th</sup> September  | Consolidation of the University final accounts                                        | Director of Finance                            |
| 11 <sup>th</sup> -15 <sup>th</sup> September | Review and vetting of the submitted consolidated draft final accounts                 | Chief Internal Auditor                         |
| 16 <sup>th</sup> -18 <sup>th</sup> September | Peer review of the submitted consolidated draft final accounts                        | Independent peer reviewers                     |
| 19 <sup>th</sup> -20 <sup>th</sup> September | University Management review of the consolidated draft final accounts                 | Chief Internal Auditor/<br>Director of Finance |
| 27 <sup>th</sup> September                   | Review of the draft consolidated final accounts by Audit Committee                    | Audit Committee                                |
| 28 <sup>th</sup> -29 <sup>th</sup> September | Final review, and compilation of final accounts                                       | Director of Finance                            |
| 30 <sup>th</sup> September                   | Submission of final accounts to CAG                                                   | Vice Chancellor                                |

- 8.4 The Director of Finance shall enforce the implementation of the timeline presented in Section 8.3.

### **Statutory Audit**

- 8.5 The Controller and Auditor General is the statutory Auditor of the University 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 (No 11) of 2008.
- 8.6 The Controller and Auditor General shall have authority to:
- (a) access the University of Dar es Salaam premises at reasonable times, access all assets, records, documents and correspondence relating to any financial and other transactions of the University of Dar es Salaam;
  - (b) require and receive such explanations as are necessary concerning any matter under examination;
  - (c) require any employee of the University of Dar es Salaam to account for cash, stores or any other University of Dar es Salaam property under his/her control; and
  - (d) access records belonging to third parties, such as contractors when required.
- 8.7 The primary role of a statutory audit is to report on the University of Dar es Salaam's annual financial statements and to carry out such examination of the statements and underlying records and control systems as are necessary to reach their opinion on the statements and to report on the appropriate use of funds.
- 8.8 During the final accounts closure process, all sub-vote holders shall cause to be prepared sub vote final accounts in their respective area in accordance with the applicable standards for the submission to the Director of Finance.
- 8.9 It shall be the duty of the Director of Finance to obtain written acknowledgement of all accounting books, records, returns and any other documents related to these and hand them over to the statutory Auditors for the conduct of the audit of the Accounts of the University of Dar es Salaam.
- 8.10 The Accounting Officer shall give the University of Dar es Salaam Statutory Auditors every facility and support necessary to carry out the audit.
- 8.11 The Chief Internal Auditor shall build up an effective liaison with external auditors.
- 8.12 It shall be the duty of the Accounting Officer to reply promptly to any observations and queries raised by the University of Dar es Salaam statutory auditors.

### **Auditor's Report**

- 8.13 The Accounting Officer shall submit to the Council through the Audit Committee the Auditors' Report on the accounts of the University of Dar es Salaam as soon as practicable but not later than the subsequent Council meeting.

- 8.14 The Auditors' Report shall state whether or not requirements of the International Public Sectors Accounting Standards (IPSASs) and Public Procurement Act of 2011 (as revised in 2016) and its Regulations have been complied with.

### **Retention of Accounting Documents and Records**

- 8.15 All accounting documents and records shall be retained in a manner as prescribed in The Records and Archives Management Act, 2002 and satisfactory condition within the University of Dar es Salaam. Appendix I lists types of documents and retention periods as per the University of Dar es Salaam Document Retention Policy.
- 8.16 The Accounting Officer shall be responsible for creating and maintaining adequate documentation of the functions and activities of their respective public offices through the establishment of good records keeping Practices, including:
- (a) creating and managing current records with appropriate filing systems;
  - (b) drafting retention and disposal schedules relating to records specific to the University with the assistance of the Director of Human Resources and Administration;
  - (c) implementing retention and disposal schedules issued in accordance with requirements of the Records and Archives Management Act, 2002;
  - (d) transferring semi-current records into the custody of the Director of Human Resources and Administration, except in so far as they may remain classified as confidential or secret on the grounds of:
    - (i) national security;
    - (ii) maintenance of public order;
    - (iii) safeguarding the revenue; or
    - (iv) protection of personal privacy,
  - (e) appointing a qualified officer who shall be a coordinator of records management activities in the University.
- 8.17 The Accounting Officer shall be responsible for co-operation with the Director of Human Resources and Administration in the management of semi-current records and in particular for:
- (a) maintaining the integrity of all semi-current records returned temporarily;
  - (b) approving access by third parties, other than authorized personnel of the University and of the office which created them;
  - (c) maintaining semi-current records whose transfer has been deferred under paragraph (d) of section 9 of the Records and Archives Management Act in conditions comparable to those provided by the Director of Human Resources and Administration;
  - (d) implementing retention and disposal schedules relating to semi-current records whose transfer has been deferred under paragraph (d) of section 9 of the Act and transferring records of enduring value into the custody of the Director of Human Resources and Administration.
- 8.18 Any person who removes any financial record from the University without proper authorisation or who destroys any financial record except as provided for in the Act,

who wilfully mutilates any financial record in the university or any other archival repository under the control of the Director of Human Resources and Administration, commits an offence and is liable for disciplinary action.

## **PART 9**

### **PAYMENTS IN GENERAL**

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#### **Control and Vouching of Payments**

- 9.1 Method of Payment and Charging to Year of Account:
- 9.1.1 All payments of University sums of money shall be in accordance with these Regulations.
  - 9.1.2 The date of payments of any amount shall govern the date of the record of the transaction in the accounts. Payments may, however, be made before they are due for the purpose of utilizing an anticipated saving on an item.
  - 9.1.3 The expenditure properly chargeable to the account of a given year must as far as possible be met within that year and must not be deferred for the purpose of avoiding an excess on the amount provided in the approved budget.

#### **Preparation of Payment Vouchers**

- 9.2 All disbursements of University money shall be properly vouched on prescribed form of payment voucher and vouchers shall be printed and shall contain or have attached thereto full particulars of the goods/services for which payment is made, such as dates, numbers, distances, rates, conditions, etc. so as to enable them to be checked without references to any other document.
- 9.3 Supporting documents shall be attached to the vouchers. Proof of payment is not in itself evidence that the expenditure is a valid business expense – explanations and details are required. Photocopied supporting documents shall not be allowed. Credit or Debit Card slips are also not acceptable for supporting documents.
- 9.4 In case of articles purchased at contract rate or prices, the articles should be named in the same order as that in which they appear in the contract and rates and prices should be stated in the same terms as those in the contract.
- 9.5 Amounts paid shall be in words as well as in figures and copies of vouchers must be clearly marked as such to distinguish them from originals.
- 9.6 As far as possible, separate vouchers are to be prepared for payments in respect of different allocations. All payment vouchers are to show the appropriate code to which the charge is to be allocated and are to be signed by the authorized sub-vote holders.
- 9.7 Every voucher shall be certified and signed by the Director of Finance. Where the voucher contains more than one certificate, it is to be signed separately. Alterations on a voucher are to be signed by the person who authorized the voucher.
- 9.8 It is the responsibility of the Director of Finance to ensure that all statutory deductions on payments are made and remitted to respective authorities timely.

- 9.9 All payment vouchers shall be generated using the University Integrated Financial Management Information System.

### **Authorization and Certification of Payment Voucher**

- 9.10 The officer who signs a voucher shall be responsible for certifying the accuracy of every detail and shall be held personally responsible for ensuring that:
- (a) the goods have been received, examined and approved with regard to quality and quantity, or that services rendered, or work is done is satisfactory, and as for services, the specified services have been duly and competently performed;
  - (b) the prices charged are fair and reasonable, and they are matched to the purchase order (or contracts or service agreement, letter of engagement, etc.);
  - (c) the computations and casting on the voucher have been verified and are arithmetically correct;
  - (d) the authority quoted on the voucher has been obtained;
  - (e) persons named on the voucher are those entitled to receive payment;
  - (f) purchase invoices are matched with supporting local purchase orders generated using the University Integrated Financial Management Information System and in accordance with PPA requirements;
  - (g) there are sufficient funds uncommitted in the relevant vote to meet the expenditure;
  - (h) the classification of the expenditure is correct; and
  - (i) payment has been recorded in the vote book, and the invoice has not previously been passed for payment.
- 9.11 No person is permitted to sign a voucher which is made payable to himself or his associate.
- 9.12 With the exception of vouchers paid out of standing imprest, all vouchers for payment must be submitted to the Director of Finance for authorization.

### **Modes of Payment**

- 9.13 Payments must be made to the persons named in the vouchers or their accredited agent and as far as possible must be made by means of a direct bank transfer or crossed cheques.
- 9.14 Where payments are made in cash, signed receipts (duly stamped where necessary) must be taken at the time of payment.
- 9.15 Where the recipient of a payment is unable to write, he shall make his mark in acknowledgement of receipt, the act is witnessed by a finance officer other than the paying officer, and the witness shall certify on the payment voucher that the payments were made to persons entitled to receive them.
- 9.16 For the purposes of avoiding the danger of a duplicate payment being made on a voucher, as soon as a voucher has been paid, the officer making the payment will stamp "PAID" across the face of the voucher and in the event of a duplicate or

irregular payment being made because of a failure to comply with this instruction the paying officer responsible for the omission shall be held liable and be charged for the amount of any loss.

## **PART 10**

### **IMPRESTS AND PETTY CASH**

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#### **Application of Imprest**

- 10.1 An Officer of the University of Dar es Salaam may be provided with funds when it is expedient for him to make payments without prior submission of receipts to the Director of Finance.
- 10.1.1 These funds are provided in the form of Imprest.
- 10.1.2 The Director of Finance shall issue imprest only on the recommendation of the Sub-Vote Holder. An imprest shall be issued to an individual member of staff by name and not to a holder of an office.
- 10.2 Application for imprest shall be made on appropriate forms and addressed to the Director of Finance by the Sub-Vote Holder, who is to state the purpose of the imprest, the amount required and the name of the applicant. He shall certify that the imprest is not excessive and that it is required to incur expenditure for the University of Dar es Salaam's lawful business.
- 10.3 Request for imprests must be made as the need arises and should be submitted to the Sub-vote Holder or the Director of Finance where relevant at least 14 days before the money is required.
- 10.4 An imprest shall be considered to be collected by the imprest holder upon signing the cheques or on the date at which the amount is remitted to his account.
- 10.5 An imprest must be restricted to the minimum time required for the purpose for which it is issued. The following minimum times shall be applicable:
- (a) Imprest for long-term research shall not be held for a period exceeding ninety days;
  - (b) Imprest for short-term projects shall not be held for a period exceeding forty five days;
  - (c) Imprest for operational activities shall not be held for a period exceeding twenty one days;
  - (d) Travel imprest shall be held only for the duration of the trip.
- 10.6 All imprests of whatever nature shall be issued in the names of the officers who shall hold them and they will remain their personal responsibility until they are refunded or discharged by the submission of properly completed supporting documents.
- 10.7 An imprest should not be charged in the accounts as final expenditure but must be entered in the cash book as payment and will be allocated under a separate account entitled "Imprests".

#### **Duties of Imprest Holder**

- 10.8 It is the duty of imprest holder to:

- (a) Account for the imprest in accordance with these Regulations;
- (b) Ensure that the imprest is exclusively and wholly used for the purpose for which it was issued;
- (c) Arrange for proper support of all expenditure from the imprest, showing the amounts chargeable to each item;
- (d) Obtain proper receipts on all payments;

### **Retirement and Renewal of Imprest**

- 10.9 All imprests shall be retired within fourteen (14) days of completion of the task for which the imprest was issued in line with Regulation 10.5, failure of which recovery shall be made from the imprest holder's salary or any other source without notice.
- 10.9.1 Amounts so recovered shall not be refundable.
- 10.9.2 The Director of Finance shall conduct a quarterly review of all outstanding imprest.
- 10.10 Claims must be made on the standard form provided by the Directorate of Finance, and be supported by appropriate supporting documents.
- 10.11 A second imprest shall not be issued unless the previous imprest has been fully retired.
- 10.11.1 Save were in special cases, and the approval is sought from and duly granted by the Accounting Officer or any person acting on his behalf.
- 10.12 All vouchers paid out of imprest must be certified as correct and coded by the Vote and Sub-vote Holder concerned.
- 10.13 The Director of Finance shall issue a retirement clearance form as evidence to the imprest holder who has fully retired imprests.

### **Application of Petty Cash**

- 10.14 The Director of Finance shall make available imprests to Sub-vote Holders for the purpose of defraying petty cash expenses.
- 10.14.1 The Sub-vote Holder shall submit an application in the appropriate pre-designed form to the Director of Finance requesting him to issue petty cash.
- 10.14.2 Cash receipts must not be added to the petty cash float.
- 10.14.3 Petty cash float is provided to pay minor expenses and may not be used for wages or salaries, or for payments to regular suppliers.
- 10.14.4 Petty cash floats must not be used for personal expenditure.

- 10.15 Requisitions for reimbursement must be sent to the Director of Finance, together with appropriate receipts, before the total amount held has been expended, in order to retain a working balance pending receipt of the amount claimed.
- 10.16 The relevant Unit is responsible for the security of the float, and the member of staff granted a petty cash imprest is personally responsible for its safekeeping.
  - 10.16.1 The petty cash box must be kept locked in a secure place in compliance with the requirements of the University of Dar es Salaam's insurers when not in use.
  - 10.16.2 Petty cash records and floats will be subject to periodic checks by the Head of Unit or other independent person nominated by the Head.
- 10.17 The Director of Finance shall arrange for surprise checks of cash balances to be made at least once every three months.
- 10.18 At the end of the financial year, a certificate of the balances held should be completed by the member of staff responsible for the float and counter-signed by the Sub-vote Holder.
- 10.19 The holder of petty cash shall renew the imprest regularly by submitting a summary of expenditure supported by certified vouchers to the Director of Finance who will examine the documents for accuracy and correctness.
- 10.20 Petty cash holders shall maintain a cash book to record all petty cash transactions made. The cash book shall be checked and balanced before any reimbursement is made.

## **PART 11**

### **HANDING OVER OF PROPERTY AND ACCOUNTING FOR GOODS, STOCKS, AND STORES**

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#### **Handing and Taking over Procedures**

- 11.1 When the duties of an officer, which involves the custody of University of Dar es Salaam property, are handed over to another officer, the following procedure shall be adopted:
- (a) The officer handing over shall ensure that the books, which record University of Dar es Salaam property in his custody are entered up to date, ruled off and balanced and that the property in his custody agrees with the details shown in the documents.
  - (b) The Officer taking over shall check the property taken over in the presence of the Officer handing over, and satisfy himself that the property agrees with the details shown in the documents.
  - (c) The keys of the safe, storehouse, etc., shall be handed over immediately.
- 11.2 On completion of the above procedure, both officers shall sign a certificate which will show the properties which have been handed and taken over.
- 11.2.1 Signing of this document should be witnessed by one representative from the Director of Finance's office and one representative from the Office of the Chief Internal Auditor.
- 11.2.2 Signed copies of this document shall be retained by both officers and the original sent to the Director of Finance.
- 11.3 If any discrepancy between the books and actual balances are revealed at the time of handing over, whether or not the handing over is of a temporary nature, the document accompanied by a report of the discrepancy should be forwarded to the Director of Finance, who shall then take immediate action to ensure that the discrepancy is investigated and/or settled.
- 11.4 Where the handing/taking over involves security documents (e.g., LPO books, cheque books, etc.) the officer taking over must satisfy himself and ensure that such documents tally with the Registers.

#### **Accounting for Goods, Stocks, and Stores**

- 11.5 The Financial Management Information System shall be used for accounting for goods, stocks and stores under the supervision of the Head, Procurement Management Unit (PMU).

## **PART 12**

### **FIXED AND IMMOVABLE ASSETS**

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#### **Acquisition of Fixed and Immovable Assets**

- 12.1 The purchase, lease or rent of land, buildings or any other fixed assets shall only be undertaken with authority from the Council.
- 12.2 Provided that such considerations will normally be allowed only as part of the University of Dar es Salaam's Annual Procurement Plan in line with the University strategic plan.

#### **Care of Fixed and Immovable Assets**

- 12.3 It shall be the overall responsibility of the Deputy Vice Chancellor – Administration to ensure that all fixed assets of the University of Dar es Salaam are afforded appropriate safeguards and protections against waste, misuse, fraud, theft, pilferage, misappropriation, destruction, and any other untoward acts and circumstances.
- 12.4 In particular and without prejudice to the generalities of the foregoing Regulation 12.3, the Deputy Vice Chancellor – Administration shall:
- (a) Ensure that the assets are adequately insured against fire, theft and other hazards.
  - (b) Institute and maintain necessary physical controls.
  - (c) Take precautions against fire by placing and maintaining serviced fire fighting equipment of all University of Dar es Salaam's Buildings and Stores provided that the benefits derived from such safeguards and controls justify the cost of setting up and maintaining such safeguards and controls.

#### **Control of Fixed and Immovable Assets**

- 12.5 The Deputy Vice Chancellor – Administration shall ensure that any asset whether movable or immovable issued to every officer and every employee of the University of Dar es Salaam, whether they are issued to such officer or employees as a tenant, or for use in doing his work, or for mere custody is made fully responsible for the care, safety and proper use of such assets.
- 12.6 The Director of Estate Services is responsible for maintaining the University of Dar es Salaam's fixed assets register of land, buildings, fixed plant, and machinery. The Director of Estate Services shall ensure that all the University of Dar es Salaam's fixed assets are properly indexed and marked.
- 12.7 In addition to the asset register maintained by the Director Estate Services, Sub-Vote Holders shall be responsible for maintaining records of all plant, equipment and furniture and stores in their units. The records must include items donated or held in trust. Records must be checked at least annually and retained in the form prescribed by the Director of Estate Services.

12.8 Every Sub-vote Holder shall prepare at least once in a year a record in a form agreed by the Director of Estate Services of buildings, all movable plant and machinery, and vehicles.

12.8.1 As for furniture, equipment, and fittings, the Sub-vote Holder shall prepare a record to indicate the condition and location of each item of an asset with intimation to the Director of Estate Services for control purposes.

12.9 The Director of Finance shall from time to time ensure figures in the fixed assets register are reconciled with the financial records.

### **Charges on the Assets**

12.10 No charge shall be made on any fixed or immovable asset of the University of Dar es Salaam without prior approval of the Council after a recommendation from the University Funding Promotion Committee.

### **Disposal of Fixed and Immovable Assets**

12.11 No fixed or immovable asset of the University of Dar es Salaam shall be disposed of, without the approval of the Council.

## **PART 13**

### **BOARD OF SURVEY**

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#### **Appointment, Composition, and Duties**

- 13.1 There shall be a Board of Survey of the University which shall be responsible for examining and verifying any asset of the University of Dar es Salaam where it is found necessary and at times considered appropriate.
- 13.2 The Deputy Vice Chancellor – Administration shall appoint such Board of Survey.
- 13.3 The Board shall consist of not less than five members appointed by the Deputy Vice Chancellor – Administration.
- 13.4 The Deputy Vice Chancellor –Administration shall also appoint the Chairperson of the Board of Survey and the Head of the Procurement Management Unit shall be the Secretary to the Board of Survey.
- 13.5 At any meeting of the Board of Survey, half of the members shall constitute a quorum.
- 13.6 Any person, who has been appointed but is unable to serve on the Board because of emergency, shall report the fact immediately to the Deputy Vice Chancellor – Administration who will nominate another suitable member to serve on the Board.
- 13.7 The Board of Survey may establish sub committees which shall consist of persons who are or are not members of the Board for the purpose of advising the Board on any specific matter.
- 13.8 An Officer whose assets (e.g. cash balances, securities, and inventory) are to be surveyed shall be present in his office at the time when the Board has arranged to attend and ensure that the survey can be carried out with as little interference as possible. He must have all books of accounts balanced, inventory records, cash and securities readily available for inspection.
- 13.9 The Chairperson of the Board of Survey shall advise Sub-Vote Holders concerned and members of the Board as to the time and place at which the Board will assemble.

#### **Reporting**

- 13.10 After the survey, the Board shall submit a report to the Deputy Vice Chancellor – Administration signed by all members of the Board.
- 13.11 The Deputy Vice Chancellor – Administration, on receipt of the report, shall arrange to implement the recommendations through the Procurement Management Unit after approval by the Council and by the Government where required.

## **PART 14**

### **THE AUDIT AND UNIVERSITY FUNDING PROMOTION COMMITTEES**

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#### **Establishment of the Audit Committee**

- 14.1 An Audit Committee is established as an independent and advisory organ that reports directly to the Council of the University.
- 14.1.1 Appointment to the Audit Committee shall as per the Audit Committee Charter, be for a period not exceeding three years, which may be extended for two further three-year periods, provided that the members of the Committee remain independent and objective.
- 14.1.2 The Audit Committee has the objective of promoting and raising the standards of corporate accountability and governance within the University of Dar es Salaam.

#### **Role and Responsibilities of the Audit Committee**

- 14.2 The role of the Audit Committee is to provide effective, informed and independent oversight of the management of the University of Dar es Salaam and to reassure stakeholders of the integrity of the financial statements and the control systems in place.
- 14.3 The Audit Committee provides a forum whereby key players in the University of Dar es Salaam, namely the management, internal audit, and external audit, can interact, discuss and resolve any issues of concern.
- 14.4 The Audit Committee is responsible for identifying and approving appropriate performance measures for internal and external audit and for monitoring their performance.
- 14.4.1 The Audit Committee is responsible for monitoring the University's internal control and risk management systems and accounting policies.
- 14.4.2 The Audit Committee shall also satisfy itself that satisfactory arrangements are in place to promote economy, efficiency, and effectiveness as part of its responsibility in monitoring Value for Money work.
- 14.5 The Audit Committee has the right of access to obtain all the information it considers necessary and to consult directly with the internal and external auditors.

#### **Functions of the Audit Committee**

- 14.6 The functions of the Audit Committee shall include:
- (a) To advise the Council on the appointment of the external auditor, the audit fee, the provision of any non-audit services by the external auditor, fees for such non-audit services, and any questions of resignation or dismissal of the external auditor appointed by the Controller and Auditor General;

- (b) To approve the internal audit and annual strategic audit plans of the University of Dar es Salaam and to monitor the conduct of both the internal and external auditors during the course of execution of their assignments and to ensure the maintenance of their independence;
- (c) To advise the Accounting Officer on action to be taken on matters of concern raised by the internal auditor or in the report of the Controller and Auditor General concerning the University;
- (d) To discuss if necessary with the external auditor, before the audit commences, the nature and scope of the audit;
- (e) To discuss with the external auditors on the nature and scope of the audit prior to commencing of audit, problems, and observations arising from the interim and final audits, including a review of the management letter incorporating management responses and any other matters the auditor may wish to discuss;
- (f) To consider and advise the Council on the appointment and terms of employment of the internal auditors and any questions of resignation or dismissal of the internal auditors;
- (g) To review the internal auditors' audit needs assessment and the audit plan, to consider major findings of internal audit investigations and management's response and promote co-ordination between the internal and external auditors;
- (h) To keep under review the effectiveness of internal control systems and in particular to review the external auditor's management letter, the internal auditor's annual report, and management responses;
- (i) To monitor the implementation by management of agreed audit recommendations.
- (j) To consider elements of the annual financial statements in the presence of the external auditor, including the auditor's formal opinion and any corporate governance statement;
- (k) To form independent investigation teams with respect to fraud and irregularities when and if the Council raises concern over the management of resources of the University of Dar es Salaam.

### **Meetings of the Audit Committee**

14.7 The Audit Committee shall meet at least quarterly in each financial year.

### **Establishment of the University Funding Promotion Committee**

14.8 A University Funding Promotion Committee (UFPC) is established as an independent and advisory organ that reports directly to the Council of the University.

14.8.1 Appointment to the UFPC shall be for a period not exceeding three years.

### **Functions of the University Funding Promotion Committee**

14.9 The functions of the University Funding Promotion Committee shall include:

- (a) to advise the Council on:

- (i) matters relating to the procurement and expenditure of funds of the University;
  - (ii) investment of such funds;
  - (iii) promotion of appropriate income generation; and
  - (iv) fundraising activities.
- (b) to mobilise resources for and on behalf of the Council for the promotion of the objects and functions of the University;
- (c) to perform such other functions as may be conferred upon the Committee by the Council.

#### **Meetings of the University Funding Promotion Committee**

14.10 The University Funding Promotion Committee shall meet at least quarterly in each financial year.

## **PART 15**

### **ACCOUNTING POLICIES AND PRACTICES**

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#### **Accounting Policies and Practices**

- 15.1 The University of Dar es Salaam shall formulate and pronounce accounting policies in conformity with national and international standards and laws such as the Public Finance Act.
- 15.2 The policies shall be approved by Council before they are affected in the preparation of financial statements of the University of Dar es Salaam.
- 15.3 The detailed accounting procedures and practices shall be embodied in the University accounting manual.
- 15.4 The Council shall approve such University Manuals to guide the operational procedures of the University. The Manuals shall supplement these Regulations but not replace them.
- 15.5 The significant accounting policies adopted, which comply with International Public Sector Accounting Standards (IPSASs) and other applicable standards, are set out below:

#### **Basis of Accounting**

- 15.6 The consolidated financial statements are prepared in accordance with the International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accounting Standards Board (IPSASB). They are also prepared on the basis of going concern and accrual with reasonable expectations that the University has adequate resources to continue in operation for the foreseeable future, and that, events are recognized in the financial statements when they satisfy the definition and recognition criteria of accrual respectively.
- 15.7 The preparation of financial statements requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from those estimates.

#### **Property, Plant and Equipment and Capital Work in Progress**

- 15.8 The property, Plant and Equipment of University of Dar es Salaam is comprised of land, residential buildings, lecture theatres, offices, laboratories, sports facilities, residences, hospitals, and related buildings, motor vehicles, furniture, fittings and equipment, library books and capital work in progress.

15.9 The cost method is used for the initial recording of all acquisition of assets controlled by the University. Cost is determined as the value of assets given as consideration plus the cost incidental to the acquisition.

15.9.1 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.

15.9.2 A revaluation model is used to determine the carrying value of an asset.

15.10 Assets shall be re-valued every ten years, where accounting standards require the use of the revaluation model.

### **Depreciation**

15.11 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 retired.

15.10.1 Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recovered.

15.12 The depreciation rates determined to reflect the most appropriate pattern of economic benefits or services potential and used are as follows:

| <b>Asset Description</b>           | <b>Annual rate</b> |
|------------------------------------|--------------------|
| Buildings                          | 2%                 |
| Motor Vehicles                     | 10%                |
| Furniture, Fittings, and Equipment | 12.5%              |
| Computers                          | 33.3%              |
| Office equipment                   | 12.5%              |
| Intangible Assets                  | 12.5%              |

15.13 Library books and periodicals are written off in the year acquired. The land is not depreciated as it is deemed to have an infinite life.

15.14 The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

15.14.1 An item of property, plant, and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.

15.14.2 Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit the year the asset is derecognized. The asset's residual values, useful lives, and methods are reviewed, and adjusted if appropriate, at each financial year end.

- 15.14.3 The residual values, useful lives and methods of depreciating property, plant and equipment are reviewed, and adjusted if appropriate, at each financial year end.

### **Income**

- 15.15 Income is recognized to the extent that it is probable that economic benefits will flow to the University, and it can be reliably measured. The following specific recognition criteria are met before income is recognized:
- (a) Students Fees are recognized on an accruals basis. Tuition fees are accounted for over the period in which they relate. Fees received in advance are carried forward under trade and other payables.
  - (b) Rent is recognized on an accrual basis.
  - (c) Interest income is measured at amortized cost and interest bearing financial assets classified as available for sale. Interest income is recorded using the effective interest rate, which recognized as a portion of the interest earned at the end of the related reporting period. Effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.
  - (d) Capital grants received shall be accounted for in the Deferred Income Account and amortized to income to the extent of the amount of depreciation charged on the respective noncurrent assets and recurrent expenditure incurred from the grant in the respective financial year. When the grant relates to an asset, it is recognized as income in equal amounts over the expected useful life of the related asset.
  - (e) Revenue Grants are directly credited to income account as recurrent revenue for the year in which they are earned. When the grant relates to an expense item, it is recognized as income on a systematic basis over the periods that the costs, which it is intended to compensate, are expensed.

### **Inventories**

- 15.16 Where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition and when acquired through exchange transactions Inventories are valued at the lower of cost and net realizable value.
- 15.17 Costs are determined using the first-in-first-out (FIFO) cost method. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale or disburse.
- 15.18 The amount of any write down inventories and all losses of inventories shall be recognized in the statement of financial performance as an expense in the period they write down, or loss occurs.

## **Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

- 15.19 Receivables shall be recognized initially at fair value and subsequently measured at amortized cost net of provision.

## **Provisions and Write-offs**

- 15.20 Provision for doubtful receivables is established when there is objective evidence that the University will not be able to collect all amounts due according to the original terms of the specific receivables. The provision is recognized through the statement of financial performance.

- 15.21 Requests to write-off debts must be referred in writing to the Deputy Vice Chancellor – Administration for submission to University Funding and Promotion Committee for consideration.

15.21.1 Such requests must be supported with evidence to indicate that all reasonable efforts have been made to recover the debt in accordance with prudent and established debt recovery procedures.

15.21.2 Sums due to the University of Dar es Salaam shall not be written off in the accounts except by approval of the Council of the University of Dar es Salaam.

- 15.22 The Director of Finance shall keep a register of such amounts written off for possible future recovery.

## **Cash and Cash Equivalents**

- 15.23 Cash and cash equivalents are carried in the statement of financial position at cost. For the purpose of cash flow statement, cash and cash equivalents comprise cash in hand, cash at bank and free bank deposits where the bank gives the right to the entities to withdraw the money at very short notice.

## **Impairment of Assets**

- 15.24 Assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

15.23.1 An impairment loss is recognized for the amount by which the carrying amount of the assets exceeds its recoverable amount.

15.23.2 Review for impairment shall be undertaken annually. Circumstances that may lead to impairment include, but are not limited to, damage, obsolescence, idleness, malfunctioning, etc.

### **Capital Fund**

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

### **Deferred Income**

- 15.26 These are unearned revenue, recorded on the statement of financial position as a liability until the services have been rendered. As the service is delivered over time, it is recognized as revenue on the statement of financial performance. It is made up of government and donor contributed funds.

### **Payables and Accruals**

- 15.27 Payables and accruals are recognized when they satisfy 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 or funds received on behalf of others.

### **Foreign Currency Translations**

#### **Transactions and Balances**

- 15.28 Foreign currency transactions are translated into the 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 the functional currency using the exchange rates issued by the Bank of Tanzania and prevailing at the end of the financial year. Translation losses/ (gains)-exchange difference on loans used to finance capital construction projects are capitalized as part of construction work in progress. All other exchange differences are recognized through the statement of financial performance.

### **Financial Risk Management**

- 15.29 The overall financial risk management focuses on the unpredictable financial markets and is aimed at minimizing potential adverse effects on the University's financial performance. The role of the University's financial risk management is primarily vested in the Directorate of Finance under the guidance of the Council. The specific financial risk management policies of the University are as follows:

#### **Liquidity Risk**

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

### **Credit Risk Management**

- 15.31 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:

### **Short Term Cash Surpluses**

- 15.32 The University deposits her short-term cash surpluses with banks of high credit standing in accordance with Government directives issued from time to time.

### **Receivables**

- 15.33 Students joining the University on private sponsorship shall pay tuition fees in advance. All tenants shall pay their rental charges in advance.

### **Foreign Currency Risk**

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

### **Leases**

- 15.35 The University 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.

## **PART 16**

### **INVESTMENTS MANAGEMENT**

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#### **Authority to Invest**

- 16.1 The Council has the power to administer funds and investments, properties, and other assets of the University of Dar es Salaam as prescribed by the University Investment Policy of 2017 and other Government directives.

#### **Objectives**

- 16.2 The University of Dar es Salaam shall establish economically viable investment/projects whose main objective shall be to achieve the long-term investment goals and objectives of the University Vision by providing a framework for guiding investments in order to ensure that:
- (a) Interests of the University are upheld and protected;
  - (b) Value for money is realized in all investment undertakings;
  - (c) Assets of the University and interest of stakeholders are protected through directing investments to be safe and high yielding investment opportunities; and
  - (d) Investment activities obtain an optimum rate of return consistent with safety and liquidity criteria. High cost and loss making investments shall be avoided at all times.
- 16.3 The following shall be the specific objectives of such investments:
- (a) To create a viable portfolio consisting of long-term, medium-term and short-term investments;
  - (b) To match the risk and return characteristics of such portfolio with a view to maximizing the return from the investments and minimizing the risk associated with that investment;
  - (c) To maintain a reasonable level of liquidity of the investments;
  - (d) Provide hedging against inflation whereby the average investment rate of return remains higher than the rate of inflation; and
  - (e) Increasing the level of safety whereby selected investments are within the national legal and regulatory framework.
- 16.4 There shall be constituted an Investment Committee (IC) as prescribed in the University Investment Policy of 2017.

#### **Viability Study**

- 16.5 All projects envisaged to be established by the University of Dar es Salaam must be supported by feasibility studies and project write-ups and reports showing the economic viability of such projects. On receipt of such reports, the Deputy Vice Chancellor – Administration, in consultation with the Director of Planning, Development and Investments and the Director of Finance, shall recommend the

project proposal to the Council through the University Funding Promotion Committee.

### **Reporting Relationships**

- 16.6 The Council is responsible for the custody and investment of all of the University of Dar es Salaam's funds.
- 16.7 The Director of Planning Development and Investment shall be responsible for maintaining records of all investments, both capital, and income, for arrangements to ensure the safe custody of all relevant documents and for reporting investment performance regularly to the University Funding Promotion Committee.
- 16.8 The University Funding Promotion Committee is responsible to the Council for approving a financial management policy concerning the management of the investment. The University Funding Promotion Committee has the responsibility to ensure implementation, monitoring and review of University Investment Policy.
- 16.9 All decisions concerning short-term investment shall be delegated to the Deputy Vice Chancellor – Administration.
- 16.10 All investments shall be undertaken in the name of the University.
- 16.11 The Deputy Vice Chancellor – Administration shall report to each meeting of the University Funding Promotion Committee on the activities of the financial management operation and on the exercise of financial management powers delegated to him.
- 16.12 Appropriation of funds generated through Investment activities shall be as provided in the approved investment policy.

## **PART 17**

### **INSURANCE**

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#### **Policies and Records**

- 17.1 All the Insurance policies of the University of Dar es Salaam shall be under the direction and control of the Deputy Vice Chancellor – Administration.
- 17.2 The Officer responsible for Insurance, in collaboration with Sub-vote Holders, shall give prompt notification to the Deputy Vice Chancellor–Administration of all new risks and additional property and equipment which require to be insured. He shall also state the amount of cover required and of any alterations affecting the existing risks or insurances, and the Deputy Vice Chancellor – Administration shall take such steps as are desirable to insure adequately against the risk involved.
- 17.3 The Officer responsible for Insurance shall at least once in each year, furnish the Vote and Sub-vote Holders with details of all Insurance policies in force affecting their units. Each Sub-vote holder shall review the insurance policies in order to ensure that all the properties, equipment and other risks for which insurance should be effected are adequately covered. Particulars of any risks not insured shall be notified to the Deputy Vice Chancellor – Administration.
- 17.4 The Officer responsible for Insurance shall keep a register of all insurance policies effected by the University of Dar es Salaam and the risk covered.
- 17.5 The University shall establish various insurance schemes where applicable, such as Self-Insurance Fund, or act as an insurance agent, in accordance with existing laws.
- 17.6 To ensure effective management of the insurance schemes, the University shall establish an insurance policy.

## **PART 18**

### **LOSSES, IRREGULARITIES, AND WHISTLEBLOWING**

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#### **Duty to Report Occurrence of Losses and Irregularities**

- 18.1 On the occurrence of any loss of University of Dar es Salaam money or property from whatever cause, an immediate report must be made by the Sub-Vote Holders where the loss occurred to the Deputy Vice Chancellor – Administration, the Director of Finance, the Chief Internal Auditor and Insurance Officer.
- 18.1.1 Such a loss report shall contain information on where the loss occurred, officers involved, circumstances in which the loss occurred, proposed action or action is taken, etc. A detailed illustrative example of a loss report is shown in Appendix II.
- 18.2 Where the loss is:
- (a) Not due to negligence or dishonesty of an officer of the University of Dar es Salaam, the Deputy Vice Chancellor – Administration shall take such action as he may deem fit.
  - (b) Due to dishonesty and/or negligence on the part of the member of staff of the University of Dar es Salaam, the Deputy Vice Chancellor – Administration shall report the matter immediately to the Police and/or institute disciplinary proceedings depending on the materiality and the circumstance under which the loss happened.
  - (c) Where the circumstances under which the loss of University of Dar es Salaam money or property is not apparent, the Deputy Vice Chancellor – Administration shall immediately appoint an Inquiry Committee for detailed investigation and submission of a report thereon. On receipt of such report, the Deputy Vice Chancellor – Administration shall report to the police or take such measure as he may deem necessary.
- 18.3 An Officer of the University of Dar es Salaam who discovers a loss or irregularity regarding the handling of University of Dar es Salaam assets, money or property shall immediately report the circumstances to the Vote Holder or Sub-Vote Holder who shall take up the matter as required by Regulation 18.1.
- 18.4 It is not within the discretion of any member of staff to withhold a report of any case of loss notwithstanding that restitution is to be made.

#### **Whistleblowing**

- 18.5 Whistleblowing is the disclosure by an employee or any other party about malpractice in the workplace.
- 18.6 A whistleblower can blow the whistle about criminal or civil offences such as negligence, breach of contract, corruption, miscarriage of justice, danger to health and safety or the environment and the cover-up of any of these. It does not matter whether or not the information is confidential or public.

- 18.7 Any concern about a workplace matter at the institution should be raised with the relevant member of staff's immediate line manager or supervisor or head of a department.
- 18.8 At the University, a member of staff may make the disclosure to the Chief Internal Auditor. If the member of staff does not wish to raise the matter with this person, or with the Vice-Chancellor, it may be raised with the Chairman of the Council.
- 18.9 Further, to facilitate disclosure, the University website has a portal (Complaints Registration Form) through which wrongdoings can be disclosed.
- 18.10 In addition to these Regulations on whistleblowing, the Whistleblower and Witness Protection Act, 2015, as well as the Prevention and Combating of Corruption Act, 2007 shall apply.

## **PART 19**

### **GENERAL PROVISIONS**

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#### **Repeal and Savings**

- 19.1 The University of Dar es Salaam Financial Regulations of 2012 are hereby repealed and replaced by these Regulations.
- 19.2 Any act is done, or omission and any entitlement, right or responsibility accrued to or loss occasioned by any staff of the University of Dar es Salaam under the repealed Regulations shall not be affected by these Regulations.

#### **Regulations not exhaustive**

- 19.3 These Regulations are not exhaustive. In case of ambiguity, interpretation of these Regulations shall be sought from the Deputy Vice Chancellor – Administration in consultation with the Chief Corporate Counsel and Secretary to Council and the Director of Finance.

#### **Review and Custodianship of Financial Regulations**

- 19.4 The University Funding Promotion Committee is responsible for maintaining a continuous review of the Financial Regulations and advising the Council of the University of Dar es Salaam of any additions or changes necessary as and when they occur.
- 19.5 The Director of Finance shall be the custodian of these Financial Regulations unless circumstances determine that custodianship should be vested in another officer of the University.

#### **Failure to comply with these Regulations**

- 19.6 Failure to comply with these Regulations, without any reasonable cause, shall be subjected to disciplinary action under the University of Dar es Salaam's disciplinary procedures or procedures provided under the applicable law at the time of such failure.
- 19.7 Where a person contravenes the provisions of these Regulations, the University, in addition to other disciplinary actions, shall have the right to recover from the person who contravened these Regulations the sums equivalent to the occasioned loss.

#### **The general responsibility of the Vote Holder and Sub-vote Holders**

- 19.8 The Vote Holder and Sub-vote Holders shall ensure that all staff and other stakeholders affected by these Regulations are made aware of their existence and their compliance.

## **Taxes**

- 19.9 The University is responsible for ensuring that all taxes are deducted and remitted timely according to the Income Tax Act, 2004, VAT Act 2015 and other Government directives issued from time to time.

## **Statutory deductions**

- 19.10 The University is responsible for ensuring that all statutory deductions are made and remitted timely according to the Public Service Social Security Fund Act No. 2 of 2018 and other Government directives as may be issued from time to time.

## APPENDIX I: DOCUMENT RETENTION POLICY

In determining appropriate retention periods, the following aspects have been considered:

- economy;
- legal and related requirements;
- potential demand within the organization and
- historical value.

This guideline cover provides the minimum retention periods for accounting records to discharge the University of Dar es Salaam's legal and statutory obligations in respect of the various taxing authorities and audit requirements.

|            | Document type                                                                          | Retention period                                                                                 |
|------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>1.</b>  | <b>Finance</b>                                                                         |                                                                                                  |
| <b>1.1</b> | <b>Financial Planning:</b>                                                             |                                                                                                  |
|            | i. Financial Forecasts and Budgetary Working Papers                                    | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
|            | ii. Final Estimates                                                                    |                                                                                                  |
|            | iii. Financial Strategy: 5 year plan                                                   |                                                                                                  |
| <b>1.2</b> | <b>Financial Reporting:</b>                                                            |                                                                                                  |
|            | Closing papers and notes related to year end accounts.                                 | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
|            | i. Audited Financial Statements                                                        | Permanent                                                                                        |
|            | ii. Books of Accounts                                                                  |                                                                                                  |
|            | iii. Bank reconciliation statements                                                    |                                                                                                  |
| <b>1.3</b> | <b>Procurement:</b>                                                                    |                                                                                                  |
|            | i. Tendering documentation (RFPs, invitations, bids, evaluations, etc.).               | Current Financial Year plus 5 years. Thereafter transfer to National Archives or Records Centre. |
|            | ii. Official Orders.                                                                   |                                                                                                  |
|            | iii. Delivery Notes, Goods Received Notes.                                             |                                                                                                  |
|            | iv. Purchase invoices, credit notes, including expense claims, petty cash floats, etc. |                                                                                                  |
| <b>1.4</b> | <b>Payments</b>                                                                        |                                                                                                  |
|            | i. Payment vouchers                                                                    | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
|            | ii. Cheque list                                                                        |                                                                                                  |
|            | iii. Cheque counterfoil                                                                |                                                                                                  |
|            | iv. Cheque register                                                                    |                                                                                                  |
|            | v. Cheque book register                                                                |                                                                                                  |
|            | vi. Cheque issue register                                                              |                                                                                                  |
|            | vii. Imprest retirement vouchers                                                       |                                                                                                  |
|            | viii. Cancelled cheques                                                                |                                                                                                  |
| <b>1.5</b> | <b>Sales</b>                                                                           |                                                                                                  |
|            | i. Sales Invoices/Credit Notes.                                                        | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
|            | ii. Sales Receipts                                                                     |                                                                                                  |
|            | iii. Debtor Statements                                                                 |                                                                                                  |
|            | iv. Debtor Aging analysis                                                              |                                                                                                  |
|            | v. Doubtful debtors and write-offs                                                     |                                                                                                  |
| <b>1.6</b> | <b>Management of Bank Accounts</b>                                                     |                                                                                                  |
|            | i. Bank Statements                                                                     | Current Financial Year plus 9 years.                                                             |

|           |                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                  |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
|           | <ul style="list-style-type: none"> <li>ii. Bank accounts database</li> <li>iii. Correspondence with banks</li> <li>iv. List of bank signatories</li> </ul>                                                                                                                                                                                                                                  | Thereafter transfer to National Archives or Records Centre.                                      |
| <b>2.</b> | <b>Payroll</b>                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                  |
|           | <ul style="list-style-type: none"> <li>i. Payroll amendment notifications</li> <li>ii. Statutory Deduction</li> <li>iii. Tax returns</li> <li>iv. Pension funds return</li> <li>v. Salary deductions</li> <li>vi. Salary slips</li> <li>vii. Bank salary transfer</li> <li>viii. Payroll summary</li> </ul>                                                                                 | Permanent                                                                                        |
| <b>3.</b> | <b>Personnel</b>                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                  |
|           | <ul style="list-style-type: none"> <li>i. Individual staff files</li> <li>ii. Redundancy records</li> <li>iii. Staff Performance Appraisal Reports</li> <li>iv. Application forms/interview notes</li> <li>v. Scheme of service</li> <li>vi. Organizational structure</li> <li>vii. Staff development records</li> <li>viii. Staff retention scheme</li> <li>ix. Succession plan</li> </ul> | Date of leaving plus 5 years. Thereafter transfer to National Archives or Records Centre.        |
| <b>4.</b> | <b>Insurance</b>                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                  |
|           | Insurance policies                                                                                                                                                                                                                                                                                                                                                                          | Policy termination plus 9 years. Thereafter transfer to National Archives or Records Centre.     |
|           | <ul style="list-style-type: none"> <li>i. Insurance claims</li> <li>ii. Insurance settlement</li> </ul>                                                                                                                                                                                                                                                                                     | Settlement plus 9 years. Thereafter transfer to National Archives or Records Centre.             |
|           | Insurance database                                                                                                                                                                                                                                                                                                                                                                          | Permanent                                                                                        |
| <b>5.</b> | <b>Tax Management</b>                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                  |
|           | <ul style="list-style-type: none"> <li>i. VAT assessments, tax returns</li> <li>ii. Income Tax year end returns, etc.</li> <li>iii. Tax claims</li> </ul>                                                                                                                                                                                                                                   | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
| <b>6.</b> | <b>Investments/Treasury, etc.</b>                                                                                                                                                                                                                                                                                                                                                           |                                                                                                  |
|           | <ul style="list-style-type: none"> <li>i. Acquisition of Investments - contracts, etc.</li> <li>ii. Disposal of Investments - contracts, etc.</li> </ul>                                                                                                                                                                                                                                    | Current Financial Year plus 9 years. Thereafter transfer to National Archives or Records Centre. |
|           | <ul style="list-style-type: none"> <li>i. Rent and lease contracts</li> <li>ii. Long-term investments policy</li> <li>iii. Portfolio Valuations</li> <li>iv. Portfolio Ledgers</li> <li>v. Investment register</li> </ul>                                                                                                                                                                   | Permanent                                                                                        |
| <b>7.</b> | <b>Estates Management</b>                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                  |
|           | Title deeds, licenses, etc.                                                                                                                                                                                                                                                                                                                                                                 | Permanent                                                                                        |
|           | Register of Properties, plant and equipment, etc.                                                                                                                                                                                                                                                                                                                                           | Disposal plus 9 years. Thereafter transfer to National Archives or Records Centre.               |

## APPENDIX II: ILLUSTRATIVE FORMAT OF THE LOSS REPORT

### LOSS REPORT

(To be filled by the Sub-Vote Holder where the loss occurred)

Department:

Office where loss occurred:

Date of loss occurrence:

Amount of loss [in currency, TZS, etc.]:

Whether the loss was made good in whole or part:

In case of fraud, the votes or sub votes charged:

Name of the officer[s] responsible for safe custody of lost property:

Length of time the property has been in custody of the officer:

Names of other officers involved with the loss:

Names of Officers with inspection or supervisory duties:

Precise circumstances in which the loss occurred:

Details of arrangements in existence for safeguarding of public property:

Statement whether these arrangements had been properly carried out:

Details of arrangements in existence for periodic checking and  
for depositing of money into banks or hand over of cash:

Statement whether these arrangements had been properly carried out:

Date of the last check by a Supervising or Inspecting Officer:

Date of the last check by the Internal Auditor:

Statement whether the loss arose directly or indirectly from negligence of any Officer:

Date Police were informed:

Result of Police investigation [attach copy of Police Report]

Whether prosecution of any person has taken place:

The result of prosecution, if any, giving details of any compensation to UDSM:

Any further action proposed for recovery of the loss:

Details of accounting action taken:

Name of Officer reporting loss: .....  
Designation: .....  
Date: .....