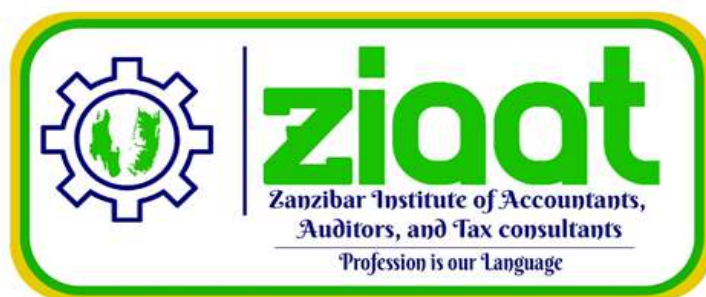


# **ZANZIBAR INSTITUTE OF ACCOUNTANTS, AUDITORS AND TAX CONSULTANTS**



## **ACCREDITATION FRAMEWORK FOR TUITION PROVIDERS**

**2025**

## **TABLE OF CONTENTS**

<i>ACCRONYMIES AND ABBREVIATIONS</i> .....	iii
<i>FOREWORD</i> .....	iv
<i>PREAMBLE</i> .....	vi
Citation.....	vi
Interpretation.....	vi
Application.....	vi
PART ONE .....	8
BACKGROUND INFORMATION .....	8
1.1 Introduction .....	8
1.1.1 Legal Framework .....	8
1.1.2 Vision .....	8
1.1.3 Mission .....	9
1.1.4 Core Values .....	9
1.2 Examination Levels of the Institute.....	9
1.2.1 Technician Level .....	9
1.2.2 Professional Level .....	10
1.3 Accreditation Overview .....	10
1.3.1 Legal Mandate for Accreditation.....	10
1.3.2 Purpose of Accreditation .....	10
1.3.3 Benefits of Accreditation .....	11
1.3.3.1 Benefits to the Tuition Providers (TP) .....	11
1.3.3.2 Benefits to the Public.....	13
1.3.3.3 Benefits to ZIAAT Students .....	13
1.3.3.4 Benefits to the Accountancy Profession.....	14
1.3.3.5 Benefits to Training Staff .....	14
1.3.4 Scope of ZIAAT Accreditation Framework (ZAF) .....	15

1.3.5 Effective Date and Revision.....	15
PART TWO .....	16
REQUIREMENTS FOR ACCREDITATION OF TUITION PROVIDERS AND TRAINING STAFF .....	16
2.1 Minimum Requirements .....	16
2.2 Requirements for Open/Distance Learning (ODL) .....	16
2.3 Institutional Commitment and Responsibilities.....	19
2.4 Qualification of Training Staff.....	20
PART THREE .....	21
GENERALITY OF ACCREDITATION PROCESS.....	21
5.1 Application Process for TP .....	21
5.2 Accreditation Review Process .....	21
5.3 Accreditation Reporting .....	22
5.4 Appeal Process .....	24
PART SIX .....	25
INSPECTION OF ACCREDITED INSTITUTIONS, REPORTING AND RENEWAL BY TP AND TRAINING STAFF .....	25
6.1 Introduction to Inspection Process.....	25
6.2 Frequency of Inspection.....	25
6.3 Inspection Criteria.....	25
6.4 Inspection Results.....	26
6.5 Reporting by TP.....	27
6.6 Renewal of Accreditation .....	27
PART SEVEN .....	29
ANNEXES .....	29
Annex I: Tuition Provider Registration Form .....	29
Annex 2: Accreditation Fees .....	41

## ***ACCRONYMIES AND ABBREVIATIONS***

AC	ACCREDITATION COMMITTEE
AIDS	ACQUIRED IMMUNODEFICIENCY SYNDROME
CATs	CONTINUOUS ASSESSMENT TESTS
CDs	COMPACT DISC
CPD	CONTINUING PROFESSIONAL DEVELOPMENT
CTP	CERTIFIED TAX PROFESSIONAL
CTT	CERTIFIED TAX TECHNICIAN
CV	CURRICULUM VITAE
DVD	DIGITAL VIDEO DISC
HIV	HUMAN IMMUNODEFICIENCY VIRUS
HOR	HOUSE OF REPRESENTATIVES
ICT	INFORMATION COMMUNICATION TECHNOLOGY
IES	INTERNATIONAL EDUCATION STANDARDS
NACTVET	NATIONAL COUNCIL FOR TECHNICAL AND VOCATIONAL EDUCATION AND TRAINING
ODL	OPEN/DISTANCE LEARNING
SCT	SENIOR CERTIFIED TRAINER
TOT	TRAINING OF THE TRAINERS
TP	TUITION PROVIDER
ZIAAT	ZANZIBAR INSTITUTE OF ACCOUNTANTS, AUDITORS AND TAX CONSULTANTS

## **FOREWORD**

The effective administration of taxation is a cornerstone of national development, good governance, and economic sustainability. In Zanzibar, the growing complexity of the tax environment, coupled with the demand for highly skilled professionals, calls for a strong foundation in tax education and training. To meet these demands, it is essential that tuition providers maintain high standards of quality, relevance, and professionalism in the training they offer.

This Accreditation Framework has been developed to guide, assess, and recognize tuition providers that deliver training to tax professionals within Zanzibar. It reflects the Government's commitment through its regulatory bodies and stakeholders to enhance the quality of tax education and promote a culture of continuous improvement, accountability, and integrity in professional training.

The framework sets out clear criteria for accreditation, focusing on the quality of instruction, the relevance and alignment of curricula with national tax laws and practices, the qualifications of trainers, and the effectiveness of training delivery. It aims to ensure that learners whether new entrants or experienced professionals receive training that equips them with the knowledge, skills, and ethical foundation required in the modern tax profession.

Moreover, this framework supports tuition providers in building institutional credibility, gaining recognition, and strengthening their contribution to Zanzibar's tax ecosystem. It serves not only as a quality assurance mechanism but also as a platform for collaboration between education providers, regulatory authorities, and the broader professional community.

We encourage all tuition providers in Zanzibar who are engaged in tax training to adopt this framework as a roadmap for excellence. Through shared commitment and cooperation, we can elevate the standards of tax

education, strengthen the capacity of our professionals, and ultimately contribute to the efficient and equitable administration of tax in Zanzibar.

A handwritten signature in blue ink, appearing to read 'Ame Burhan Shadhil', with a stylized flourish at the end.

**CPA Ame Burhan Shadhil**

**Executive Director**

**Zanzibar Institute of Accountants, Auditors and  
Tax Consultants**

## PREAMBLE

### Citation

1. This Framework may be cited as the ZIAAT Accreditation Framework for Tuition Providers.
2. This Framework is to be read in conjunction with ZIAAT's Strategy 2025-2023 and ZIAAT Act No.7/2022.
3. This Framework will be abbreviated as - ZAF/01/2025

### Interpretation

In this framework, unless the context otherwise requires:

**“Accreditation”** means the procedure by which ZIAAT formally recognizes a tuition provider.

**“Institute”** has the meaning as defined in ZIAAT Act No.7 of 2022.

**“Institution”** means an organization founded for purposes of providing education be it is private or non-governmental or public.

**“Standard”** means a reference point against which different aspects of the institution and program are compared or evaluated for quality.

### Application

This Framework shall apply to:

- (a) All public and private universities and their campuses established in and outside of Zanzibar seeking accreditation as ZIAAT Tuition Providers.
- (b) All foreign universities and their campuses operating in and outside of Zanzibar seeking accreditation as ZIAAT Tuition Providers.
- (c) All colleges established in and outside of Zanzibar seeking accreditation as ZIAAT Tuition Providers.
- (d) All Open/Distance Learning (ODL) centers of institutions in and outside of Zanzibar seeking accreditation as ZIAAT Tuition Providers.

- (e) All Zanzibar and foreign nationals living in and outside of Zanzibar seeking certification as ZIAAT Trainers.



## **PART ONE**

### **BACKGROUND INFORMATION**

#### **1.1 Introduction**

##### **1.1.1 Legal Framework**

Zanzibar Institute of Accountants, Auditors and Tax Consultants (ZIAAT) was established through an Act of House of Representatives (Act Number 07/2022) and officially started its operations around September, 2023. In discharging its responsibilities, ZIAAT is governed by a Board of Directors.

In legal mandate, ZIAAT has been framed to serve the following objectives:

- ❖ Enhancing quality of services offered by Accountants, Auditors and Tax Consultants;
- ❖ Ensuring attainment, maintenance and development of professional competencies; and
- ❖ Promoting knowledge and the highest standards of professional and business conduct and ensuring ethical members of the Institute in public and private sectors.

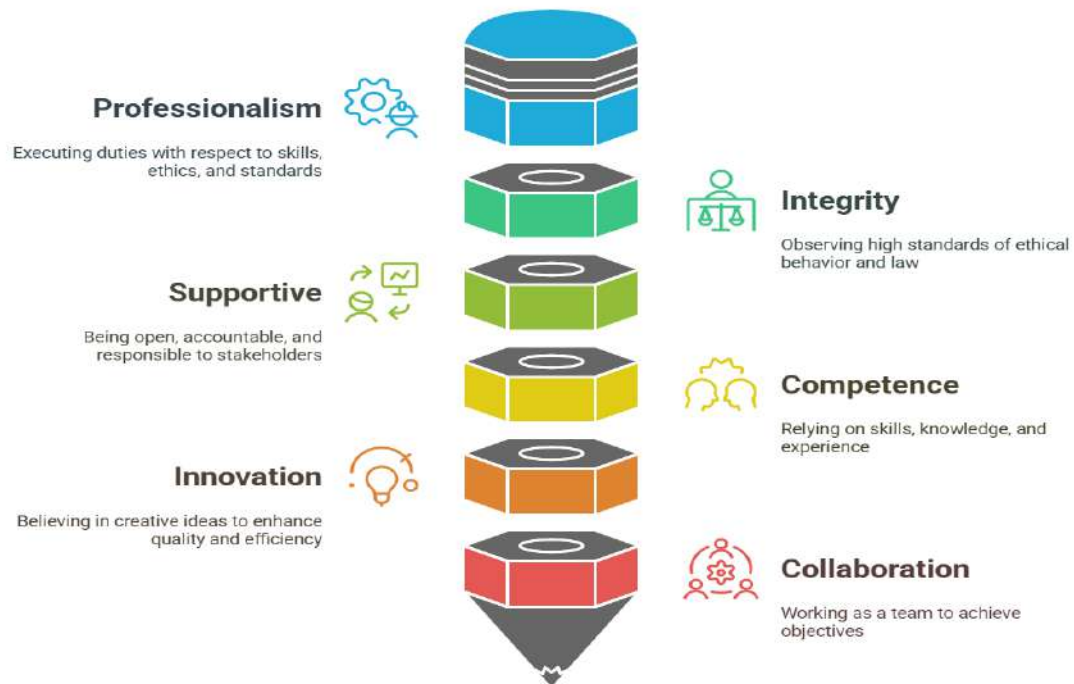
##### **1.1.2 Vision**

To be a world class standard of excellence, innovation and integrity in professional practices.

### 1.1.3 Mission

To build innovative and ethical professional services that foresees stakeholders' expectation and uphold public interest.

### 1.1.4 Core Values



## 1.2 Examination Levels of the Institute

ZIAAT offers the following examination levels:

### 1.2.1 Technician Level

Certified Tax Technician (CTT)

## **1.2.2 Professional Level**

Certified Tax Professional (CTP)

## **1.3 Accreditation Overview**

### **1.3.1 Legal Mandate for Accreditation**

Zanzibar Institute of Accountants, Auditors and Tax Consultants Act, No. 7 of 2022 empowers the institute to supervise and regulate tuition providers offering training in courses examinable by ZIAAT. Through this mandate ZIAAT developed accreditation framework to register and monitor tuition providers.

### **1.3.2 Purpose of Accreditation**

The purpose of the accreditation is to provide an assessment of a training institution's effectiveness in complying with the accreditation requirements set by ZIAAT and its continuing efforts to enhance the quality of student learning programs and services.

In particular, accreditation of training institutions by ZIAAT is intended to:

- (a) ensure that the overall quality of education and training for ZIAAT courses is maintained at a consistently high level.
- (b) give assurance to the students and other stakeholders that the tuition providers possessed adequate and appropriate resources to offer the courses efficiently and effectively.
- (c) encourage institutional improvement in the quality of training through continuous self-study and evaluation.
- (d) promote good governance in the management and administration of training institutions.

- (e) provide advice and continuously encourage and support the training institutions to maintain and enhance quality standards in training.

The accreditation process will be guided by the canons of fairness, integrity, confidentiality and professional judgement with a focus on rigorous application of standards and rules.

The successful implementation of the accreditation exercise is also premised on a culture of trust between ZIAAT and the training institution being accredited.

The product of accreditation will be a formal and public acknowledgement by ZIAAT through certification, of a training institution's continuing capacity to provide effective learning programs and services based on set standards.

### **1.3.3 Benefits of Accreditation**

#### **1.3.3.1 Benefits to the Tuition Providers (TP)**

Tuition Providers who shall be accredited with ZIAAT will be benefited by:

- (a) using the minimum checklist of the requirements of the ZAF to stimulate their self-evaluation and self-directed institutional and program improvements;
- (b) being provided with the periodic assessments and counsel from ZIAAT in the strengthening of their institutional and program self-evaluation systems;

- (c) enjoying greater visibility by being listed by ZIAAT as an accredited institution and thus increasing chances of admission and retention of students;
- (d) receiving support from ZIAAT via field visits, periodic continual improvement reports and programs;
- (e) receiving regular updates from ZIAAT on developments and changes in the taxation profession that will provide current information to guide reviews of their training programs, methodology and approach;
- (f) enjoying stakeholder engagement and networking among accredited institutions through the joint activities such as conferences organized by ZIAAT aimed at enhancing sustainable collaboration and information sharing among the accredited TP;
- (g) direct accessing to relevant guidance from the ZIAAT examiners on the preparation of students for examinations;
- (h) accessing to ZIAAT reports relating to examination feedback, comments and examination pass rates analysis from ZIAAT;
- (i) accessing to tutor training programs organized by ZIAAT including provision of tutor-specific support resource materials;
- (j) accessing to ZIAAT organized workshops aimed at sharing of best practices in training provision including access to price discounts on all ZIAAT organized events (e.g. annual conferences, CPD events etc.) and publicity through the ZIAAT sources of information; and
- (k) being recommended to other institutions for the request of adding programs/courses.

### **1.3.3.2 Benefits to the Public**

The general public will be benefited by:

- (a) being provided with an assurance of external evaluation towards TP, and attestation that there is conformity to general expectations of the taxation profession;
- (b) using the list of accredited TP published by ZIAAT, the public will be able to identify training institutions which have voluntarily undertaken explicit activities directed at improving the quality of the institution and its professional programs;
- (c) enjoying an improvement in the professional taxation services available to the public, as accredited programs modify their requirements to reflect changes in knowledge and practice generally accepted in the field; and
- (d) enjoying to increased and reliable access to TP reference.

### **1.3.3.3 Benefits to ZIAAT Students**

Students will be benefited by:

- (a) being provided with an assurance that the educational activities of an accredited institution or program have been found to be satisfactory, and therefore meet the needs of students;
- (b) enjoying mobility of students across various accredited TP with assurance of quality training;
- (c) being provided with an assurance of value for money for the students in the preparation of their examination; and
- (d) accessing to examiners reports about previous examination performance and other important updates through TP.

#### **1.3.3.4 Benefits to the Accountancy Profession**

The profession will be benefited by:

- (a) being provided with a means for the participation of practitioners in setting the requirements to join the profession;
- (b) contributing to the unity of the profession by bringing together practitioners, trainers and students in an activity directed at improving professional preparation and professional practice;
- (c) encouraging continuous self-analysis and improvement of the taxation training by representatives of the institution's administrative staff, training staff, students, governing body, and other appropriate constituencies, with the ultimate aim of assuring students of quality education in taxation;
- (d) encouraging training staff to anticipate and accommodate new trends and developments in the practice that should be incorporated into the educational process; and
- (e) enhancing the visibility of the profession.

For the purpose of this section "Accountancy Profession" means a profession associated with accounting, auditing, taxation or any allied profession determined by the institute.

#### **1.3.3.5 Benefits to Training Staff**

Training Staff involved in this process shall accrue the following benefits:

- (a) Increased employability - TP will give preference to certified trainers thus, accruing preferential status for early adopters;

- (b) Continual learning – Training staff shall be entitled to attend ZIAAT organized conferences and workshops to facilitate in aligning the education approaches and methodologies as well as benefiting from networking opportunities.

#### **1.3.4 Scope of ZIAAT Accreditation Framework (ZAF)**

The ZAF is designed to cover activities from the conception of establishment of a TP, guide its actual establishment, operations and provide for continual improvements in line with the developments in the taxation profession locally and at the global stance. Its focus is on Tuition Providers including Universities, Colleges and any other Institution, involved in teaching and preparing students for CTT and CTP examinations.

#### **1.3.5 Effective Date and Revision**

This accreditation framework is effective from the date signed by the Board and shall be subjected to periodic reviews once every two years or as may be deemed necessary by the Institute.



## **PART TWO**

### **REQUIREMENTS FOR ACCREDITATION OF TUITION PROVIDERS AND TRAINING STAFF**

#### **2.1 Minimum Requirements**

The core requirements are broad quality statements that express ZIAAT's basic expectation of training institutions seeking accreditation. The requirements serve as general guidelines since training institutions will be expected to adhere to the detailed Standards of Accreditation presented in Part III of these guidelines.

In order to be accredited, a tuition provider shall provide documented evidence to the effect that the institution:

- (a) has proper location for conducting its services;
- (b) has legal registration/licensing (e.g Articles of Association, Constitution, Charter, Act etc.)
- (c) has an adequate number of qualified and competent teaching and administrative staff including chief coordinator;
- (d) has adequate and appropriate offices/classrooms;
- (e) has a library/book loan service; and
- (f) has adequate desks/chairs.

#### **2.2 Requirements for Open/Distance Learning (ODL)**

The specific requirements for Open/ Distance Learning Providers shall be based on the following:

- (a) Fulfilling all the core requirements for accreditation institutions;
- (b) There shall be an effective administrative structure which shall include those responsible for management of:

- i. Development of study materials;
  - ii. Production and distribution of study materials;
  - iii. Student support services; Information and records systems;
  - iv. Student assessment; and
  - v. Monitoring, evaluation and research.
- (c) There shall be appropriate orientation to trainers and students on the ODL to ensure efficient and effective delivery of ZIAAT programs.
- (d) There shall be a planned and controlled process for the development, approval and review of course material to be delivered through ODL. The process shall be undertaken by qualified and competent staff;
- (e) ODL institutions shall demonstrate access to own developed (having copy rights) learning materials and a mechanism of dispatching the learning materials to students;
- (f) The course material for ODL shall be adequate and of appropriate standards to give students a reasonable chance of success in their examinations. The features of effective course material shall include the following:
- i. Clear layout and format used consistently;
  - ii. Clear and appropriate learning outcomes harmonized with the ZIAAT syllabuses;
  - iii. Content divided and presented into topics, modules, units and lectures as appropriate.
  - iv. Clear explanation of technical terms;
  - v. Use of illustrations and examples appropriate to the module and level of study;

- vi. The student should be kept actively involved through the use of text and self-assessment questions and other activities involving application of knowledge and skills;
  - vii. Clear guide to the students in terms of time allocation including the average time to be spent on each topic;
  - viii. Situations and feedback to self-assessment questions to show the student his/her performance and progress;
  - ix. Topic summaries at the end of each topic;
  - x. Well directed and specific references at the end of each topic or the module; and
  - xi. Free from errors, misleading or outdated information, concepts or approaches.
- (g) They shall demonstrate the plan in place for continued assessment of students/ learners;
  - (h) They shall demonstrate capacity for training staff and library as per the level in which they seek to be accredited;
  - (i) They shall not be required to have a physical class and physical library. However, they will have to demonstrate access to e-library and an electronic platform for learning delivery;
  - (j) All ODL applicants will be assessed on the same criteria as the physical training institutions except that the requirements for physical classroom and library shall be waived;
  - (k) There shall be adequate and appropriate technological and other facilities to support ODL at the institution's premises including:
    - i. Computer rooms with broadband internet and e-mail connectivity;

- ii. Library (with books, journals, CDs, DVDs and cassettes as appropriate);
- iii. Reading rooms/seminar rooms;
- iv. Audio/tele/video conferencing facilities and equipment where appropriate;
- v. Appropriate technical support staff for the infrastructure, trainers and students;
- vi. Reliable technical services in terms of back-up and remote services.

### **2.3 Institutional Commitment and Responsibilities**

The effectiveness of the accreditation process will depend on the acceptance by tuition providers of certain responsibilities, including involvement in and commitment to the accreditation process. To ensure effective commitment the tuition provider shall be responsible to:

- (a) uphold the principle of integrity when providing information to ZIAAT;
- (b) disclose their accreditation status to the public and other parties and generally in all matters relating to their operations and decisions;
- (c) notify ZIAAT of any changes that may affect their accreditation status;
- (d) continuously enhance the quality of their teaching, physical facilities and other services available to their students;
- (e) maintain good working relationships and co-operate with other recognized accrediting bodies and regulatory agencies; and

- (f) extend full co-operation to officers of ZIAAT or their authorized agents during inspection visits.

## **2.4 Qualification of Training Staff**

A person shall qualify to become a training staff, if he:

- i. holds a CPA Qualification or its equivalent; or
- ii. for other professionals, is a member of a local/international respective professional body (ies). In the absence of any professional body, he or she should hold at least a diploma/degree in a related field of study; and
- iii. demonstrates experience of at least 2 years of teaching; and
- iv. holds a certificate of completion for ToT programs organized by ZIAAT.

## **PART THREE**

### **GENERALITY OF ACCREDITATION PROCESS**

#### **5.1 Application Process for TP**

The process will follow the steps below:

- (a) The TP shall
  - (i) Apply online (via the ZIAAT website) with the necessary attachments;
  - (ii) Fill in the template (using a standard online application form), as per the level applying for;
- (b) ZIAAT will review, perform physical field visits and issue interim status within two (2) months from the date of application.
- (c) The interim status shall be valid for a period of twelve (12) months from the date of issuance or on the date of accreditation conformance;
- (d) Within one year, the Institute will conduct the compliance check and grant accreditation conformance.

#### **5.2 Accreditation Review Process**

The ZIAAT Accreditation process in reviewing the application may go through the following steps:

##### **(a) Review of Documentation**

Upon receiving an application for accreditation, the institute shall thoroughly review submitted documents for completeness, authenticity and full disclosures. Gaps identified shall be addressed by requesting the applicant to provide the missing documents.

**(b) Meetings and /or field visits**

After the review of the application and the accompanying documents, the institute may elect to invite the applicant for an oral interview or plan to make a site visit to the proposed institution.

**i. Oral Interviews**

Where the institute elects to interview the applicant, a formal invitation with an adequate notice of not less than 14 days shall be provided. Where additional documents or the presence of training or other staff members are needed, the same shall be communicated to the applicant giving them ample time to prepare.

**ii. Field Visits**

Site visits shall be preceded by a formal notice of not less than 21 days, detailing purpose, areas to be visited, persons needed and any additional documents that may be required.

**5.3 Accreditation Reporting**

After considering the responses and commitments received from the applicant, the institute shall provide a detailed report containing the following:

**(a) Interim reports**

After oral interviews and /or site visits, an interim report shall be prepared detailing areas of conformance to the criteria and the exceptions noted. This report shall be shared with the applicant for their review and confirmation of its accuracy. In their response to the interim report, the applicant may request to appear in person

before the institute or may elect to provide written submissions on steps to be undertaken in addressing areas of non-conformance.

**(b) Report on granting accreditation**

An applicant who has been assessed by the institute and effectively conform to the accreditation requirements shall be appropriately formally granted either an interim or intermediate or full accreditation status. At subsequent visits, a letter of continual improvement shall be issued.

**(c) Conditional accreditation**

In this case, the applicant will be given the accreditation but with conditions to fulfill. The conditions will be clear, and time bound, and the applicant shall file reports and evidence demonstrating compliance. Failure to comply with the conditions will result in withdrawal of the accreditation. It is important to note that the conditions shall be clearly set out in addition to the associated deadlines that must be complied to.

**(d) Rejected Accreditation**

In the event an applicant does not meet the core requirements, the request for accreditation will be denied. The applicant may however re-apply after a minimum period of six (6) months from the date of the rejection and after demonstrating fulfillment of the core requirements.



## **5.4 Appeal Process**

5.4.1 Where the person is not satisfied with the decision of the Institute may, within seven days from the date of the decision, appeal to the Board by:

- (a) writing a letter stating the grounds of his appeal and furnish the copy to the Institute; and
- (b) submit to the Board all necessary documents to support his appeal.

5.4.2 The Board shall, within thirty days from the date of receipt of appeal, determine the appeal.

**PART SIX**  
**INSPECTION OF ACCREDITED INSTITUTIONS, REPORTING AND**  
**RENEWAL BY TP AND TRAINING STAFF**

**6.1 Introduction to Inspection Process**

The mandated professions in which ZIAAT regulates are so dynamic and the changes at the professional level call for frequent modifications in training and experiential learning at the classroom level. To fill this culture of continual improvement, the institute shall after every visit (even for the fully accredited institutions) provide an inspection report to TP with clear milestones for the required improvement.

This section provides for the process of inspection both for initial accreditation and for inspections meant to ensure that the tuition center is continually complying with the requirements of ZIAAT and for quality assurance purposes. Letters for continual improvement shall be received by management of the TP who shall develop an improvement action plan and thereafter provide periodic reports on the progress.

**6.2 Frequency of Inspection**

The inspection for tuition provider shall be carried out once in a year. It should be noted that ZIAAT at its own discretion may elect to conduct surprise inspections or increase the frequency of inspections to ensure that accredited institutions meet and maintain the required standards.

**6.3 Inspection Criteria**

In conducting an inspection, the committee shall use the following broad considerations. An inspection report will largely depend on the specific

institution/training staff as guided by the overall broad principle of continual improvement and this may include:

- (a) Students pass rates (generally improving or an acceptable trend);
- (b) Independent feedback and evaluations from a sample of students attending tuition in the institution;
- (c) Learning delivery methods;
- (d) Qualifications of and number of training staff;
- (e) Previous letters of continual improvements issued and management progress reports on action plans;
- (f) Previous Notice of non-conformance reports issued;
- (g) Based on the committee's discretion regarding the quality of trainings and other administrative/operational systems of the training institution.

#### **6.4 Inspection Results**

Inspection of a training institution may result in one or more of the following consequences that shall be detailed in an inspection report:

- (a) Letter of Continual Improvement

This is the expected outcome of an inspection where most of the criteria are fulfilled except a few improvement points. The tuition provider/trainer shall be expected to commit to an improvement plan mutually agreed with the Inspection team.

- (b) Notice of non-conformity

A first notice of non-conformity shall be issued whenever matters critical to effective delivery of training are identified in the inspection process. A notice of non-conformity shall be specific to

the root cause, the proposed remedial action and the preventive actions to ensure non-recurrence. Where a first notice of non-conformity has been issued, a second and a final one shall be issued clearly detailing the consequences (as discussed under) for the TP.

(c) Notice of closure/ cancellation of accreditation

At the expiry of the period provided by the second non-conformity notice, a TP shall cease being accredited and will be required to communicate to all its stakeholders of this occurrence. ZIAAT may at its discretion provide more information to the public on the institutions/trainers that fail the accreditation process. Where this decision is made, the institution/trainer shall surrender the accreditation certificate and ZIAAT shall provide the students with other available accredited institutions from where they can complete their studies. Institutions closed under this clause shall not apply for accreditation within two examination cycles and if they do, they shall among other requirements, demonstrate to the Inspection committee, the relevant compliance with all previous inspection reports and notices of non-conformity.

## **6.5 Reporting by TP**

Accredited Institutions shall submit to ZIAAT on an annual basis or upon request, a detailed report covering the operations of the entity including a compliance report as part of their renewal process.

## **6.6 Renewal of Accreditation**

All accredited institutions shall apply for renewal once a year after paying annual renewal fees (as attached at Appendix 2) through a dedicated

ZIAAT online portal. Failure to apply for renewal of accreditation shall imply a decision on the part of the institution to pull out of the process. Removal from the accredited list of institutions shall however be preceded by a notice for removal from ZIAAT and offering the institution adequate time to either make good of the shortfalls or firm up the exit.

## PART SEVEN

### ANNEXES

#### Annex I: Tuition Provider Registration Form

## ZANZIBAR INSTITUTE OF ACCOUNTANTS, AUDITORS TAX CONSULTANTS



### TUITION PROVIDER APPLICATION FORM

#### INSTRUCTIONS:

1. Tick (✓) the appropriate registration category.
2. Fill in all sections accurately.
3. Attach all required supporting documents.
4. Submit the completed form along with necessary attachments.

---

*Apply for*

*(a) Full Registration*

☐

*(b) Provisional Registration*

☐

---

### SECTION 1: PARTICULARS OF THE TUITION PROVIDER

#### 1.1 Institution Details

- **Name of Institution:** \_\_\_\_\_

- **Location:**

- District: \_\_\_\_\_ Region: \_\_\_\_\_
- City/Town: \_\_\_\_\_ Street/Plot No.: \_\_\_\_\_
- Postal Address: \_\_\_\_\_
- Telephone No.: \_\_\_\_\_ Mobile No.: \_\_\_\_\_
- Email: \_\_\_\_\_ Fax: \_\_\_\_\_
- Website: \_\_\_\_\_

**1.2 Ownership of Institution** *(Tick one)*

- ☐ Government Ministry
- ☐ Public Organization
- ☐ Company
- ☐ NGO
- ☐ Agency
- ☐ Sole Proprietorship
- ☐ Partnership
- ☐ Other (Specify): \_\_\_\_\_

**1.3 Legal Registration/Licensing** *(Attach copies of supporting documents)*

- Date of Establishment: \_\_\_\_\_
- Business License No.: \_\_\_\_\_ Date of Issue/Renewal: \_\_\_\_\_
- Issuing Authority: \_\_\_\_\_

**1.4 Institutional Governance** *(Tick one)*

- ☐ Institute of Directors
- ☐ Institute of Trustees
- ☐ Council
- ☐ Other (Specify): \_\_\_\_\_

## 1.5 Management

- **Chief Executive:**

- Title: \_\_\_\_\_ Name: \_\_\_\_\_
- Contact Address: \_\_\_\_\_
- Telephone: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_

- **Chief Coordinator:**

- Name: \_\_\_\_\_
- Contact Address: \_\_\_\_\_
- Telephone: \_\_\_\_\_ Mobile: \_\_\_\_\_ Email: \_\_\_\_\_
- Qualification: \_\_\_\_\_

## 1.6 Vision & Mission

- **Vision:**

---



---

- **Mission:**

---



---

---

## SECTION 2: PROGRAMME DETAILS

### 2.1 Examination Levels Offered *(Tick all applicable)*

- ☐ TL I
- ☐ TL II
- ☐ TL III
- ☐ PL I
- ☐ PL II
- ☐ PL III

### 2.2 Type of Courses *(Tick all applicable)*

- ☐ Full-Time
- ☐ Part-Time
- ☐ Weekend Programme
- ☐ Distance Learning
- ☐ Other (Specify): \_\_\_\_\_

### 2.3 Teaching Methodologies

- **Methods Used:**

☐ Lectures ☐ Group Discussions ☐ Other (Specify): \_\_\_\_\_

- **Teaching Aids:**

☐ Overhead Projectors ☐ White/Blackboards ☐ Flip Charts ☐ Other: \_\_\_\_\_

- **Student Assessment:**

- **Type:** \_\_\_\_\_ **Frequency:** \_\_\_\_\_
- **Type:** \_\_\_\_\_ **Frequency:** \_\_\_\_\_

---

## SECTION 3: PHYSICAL & LEARNING RESOURCES

### 3.1 Premises

- **Office:** ☐ Owned ☐ Leased (*Attach lease agreement*)
- **Classrooms:** ☐ Owned ☐ Leased (*No. of classrooms: \_\_\_\_\_ Capacity: \_\_\_\_\_*)
- **Study Areas:** ☐ Yes (*No. of rooms: \_\_\_\_\_*) ☐ No (*Plans: \_\_\_\_\_*)

### 3.2 Library Services

- ☐ Yes (*Sitting Capacity: \_\_\_\_\_ No. of Book Titles: \_\_\_\_\_*)
- ☐ No (*Plans: \_\_\_\_\_*)

### 3.3 Other Facilities (*Tick all applicable*)

- ☐ Computer Facilities
- ☐ Internet Services
- ☐ Photocopying
- ☐ Other (Specify): \_\_\_\_\_

## SECTION 4: STUDENT ENROLMENT & MONITORING

Exam Level	Male Students	Female Students	Full-Time	Part-Time	Distance Learning
------------	---------------	-----------------	-----------	-----------	-------------------

TL I					
TL II					
TL III					
PL I					
PL II					
PL III					

**Attendance Monitoring Method:**

---



---

**SECTION 5: TEACHING & ADMINISTRATIVE STAFF**

**5.1 Teaching Staff** *(Attach list with qualifications & employment status)*

**5.2 Administrative Staff** *(Attach list with job titles & qualifications)*

**5.3 Tutor Attendance Control:**

---

**5.4 Syllabus Coverage Controls:**

---



---

## SECTION 6: SELF-EVALUATION (PERFORMANCE ASSESSMENT)

(Refer to the **Performance Targets Matrix** (attached to this application form) and provide comments or supporting evidence where applicable.)

---

## SECTION 7: DECLARATION

I certify that the information provided is complete and accurate to the best of my knowledge.

**Name:** \_\_\_\_\_ **Title:** \_\_\_\_\_

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

**Official Stamp:** \_\_\_\_\_

---

## CHECKLIST OF ATTACHMENTS *(Tick if attached)*

- ☐ Business License
- ☐ Lease Agreements
- ☐ Staff Lists (Teaching & Admin)
- ☐ Performance Evidence (if applicable)
- ☐ Other: \_\_\_\_\_

# Performance Assessment Matrix

## (For Provisional & Full Registration of Tuition Providers)

Key:

- **F2F** = Face-to-Face Learning
- **DL** = Distance Learning

### Part 1: Institutional Compliance & Student Support

Assessment Element	Provisional Registration Requirements	Full Registration Requirements	F2F	DL	Evidence Required
<b>1.1(a) Attendance of Students</b>	Commitment that an attendance register is in place and action is taken if students persistently miss classes.	An attendance register is in place, and action is taken for persistent absenteeism.	✓		Sample attendance sheets
<b>1.1(b) Assignment Completion</b>	Commitment to act if students fail to complete assignments.	Action is taken if students fail to complete modules/assignments.		✓	Commitment statement
<b>1.2 Complaints Procedure</b>	Commitment to implement a formal, transparent complaints process.	A formal complaints procedure is in place; complaints are investigated promptly.	✓	✓	Commitment statement
<b>1.3(a) Premises (F2F)</b>	Permanent premises for	Permanent premises for administration and classes.	✓		Verified by site visit

	administration and classes.				
<b>1.3(b) Premises (DL)</b>	Permanent administrative premises.	Permanent administrative premises.		✓	Verified by site visit
<b>1.4 Study Environment</b>	Premises must be comfortable and conducive to learning.	Premises are comfortable and conducive to learning.	✓		Verified by site visit
<b>1.5 Classroom Size</b>	Lecture rooms appropriately sized for student numbers.	Lecture rooms appropriately sized for student numbers.	✓		Verified by site visit
<b>1.6(a) Facilities (F2F)</b>	Premises/facilities must match course delivery mode.	Premises/facilities match course delivery mode.	✓		Verified by site visit
<b>1.6(b) Facilities (DL)</b>	Systems must support distance learning.	Systems support distance learning.		✓	Verified by site visit
<b>1.7 IT Access</b>	Tutors have access to modern IT/web tools.	Students <i>and</i> tutors have IT/web access.	✓		Verified by site visit
<b>1.8 System Failure Mitigation</b>	Commitment to minimize disruptions during IT failures.	Measures are in place to minimize IT disruptions.		✓	Commitment statement
<b>1.9 Terms &amp; Conditions</b>	Commitment to issue enrollment terms (refund/deferment policies).	All students receive enrollment terms.	✓	✓	Attach policy documents
<b>1.10 Tutor Absence</b>	Commitment to minimize disruptions if tutors are unavailable.	Measures are in place for tutor absences.	✓	✓	Commitment statement
<b>1.11 Financial Viability</b>	Tuition provider is financially viable.	Tuition provider is financially viable.	✓	✓	Financial statements

<b>1.12 Continuous Improvement</b>	Commitment to innovate in course delivery (e.g., technology).	Demonstrated innovation in course delivery.	✓	✓	Commitment statement
<b>1.13 Progress Monitoring</b>	Commitment to review student progress and offer counseling.	Regular progress reviews and counseling for failing students.	✓	✓	Commitment statement
<b>1.14 Student Support</b>	Study support methods to be designed for student needs.	Study support methods are tailored to student needs.	✓	✓	Commitment statement
<b>1.15 Administrative Staff</b>	Commitment to monitor/admin staff performance and training.	Admin staff performance is monitored; training plans exist.	✓	✓	Commitment statement

## Part 2: Course Management & Delivery

Assessment Element	Provisional Registration Requirements	Full Registration Requirements	F2 F	D L	Evidence Required
<b>2.1 Tutor Qualifications</b>	Tutors are knowledgeable/qualified in their field.	Tutors are qualified <i>and</i> sponsored for CPD training.	✓	✓	Attach CVs/certificates
<b>2.2 Teaching Materials</b>	Commitment to provide tutors with textbooks/past papers.	Tutors have access to textbooks/past papers/journals.	✓	✓	Verified by visit
<b>2.3(a) Student Feedback (F2F)</b>	Commitment to collect feedback on tutors/facilities/course content.	Feedback is collected on tutors/facilities/course content.	✓		Attach feedback forms

<b>2.3(b) Student Feedback (DL)</b>	Commitment to collect feedback on tutors/course content.	Feedback is collected on tutors/course content.		✓	Attach feedback forms
<b>2.4(a) Teaching Programme (F2F)</b>	Commitment to implement a structured teaching programme.	A structured teaching programme is shared with students.	✓		Attach programme documents
<b>2.4(b) Study Programme (DL)</b>	Commitment to provide a structured study plan.	Students receive a structured study plan.		✓	Attach study plans
<b>2.5(a) Assignments (F2F)</b>	Commitment to review/return assignments with feedback.	Assignments are reviewed/returned with feedback promptly.	✓		Commitment statement
<b>2.5(b) Assignments (DL)</b>	Commitment to review/return assignments with feedback.	Assignments are reviewed/returned with feedback promptly.		✓	Commitment statement
<b>2.6 Mock Exams (F2F)</b>	Commitment to conduct mock exams with timely feedback.	Mock exams are conducted and feedback provided promptly.	✓		Commitment statement
<b>2.7 Mock Exams (DL)</b>	Commitment to provide mock exams with feedback.	Mock exams are provided with feedback.		✓	Commitment statement
<b>2.8 Student Encouragement</b>	Commitment to encourage mock exam participation.	Students are actively encouraged to take mock exams.	✓	✓	Commitment statement
<b>2.9 Information Brochure</b>	Commitment to provide an up-to-date brochure about the institution/course.	Students receive an updated brochure about the institution/course.	✓	✓	Attach brochure
<b>2.10(a) Teaching Plans (F2F)</b>	Commitment to provide teaching plans/timetables.	Students receive teaching plans/timetables.	✓		Commitment statement



<b>2.10(b) Teaching Plans (DL)</b>	Commitment to provide teaching plans/reference materials.	Students receive teaching plans/reference materials.		✓	Commitment statement
<b>2.11 Tutor Contact Details</b>	Commitment to share tutor contact details with students.	Students receive tutor contact details (or access to technical support).	✓	✓	Commitment statement
<b>2.12 Student Guidance</b>	Commitment to guide students on registration/exam procedures.	Students receive guidance on registration/exemptions/exam rules.	✓	✓	Commitment statement
<b>2.13 Query Response Time</b>	Commitment to respond to student queries promptly.	Queries are answered within a specified timeframe.		✓	Commitment statement
<b>2.14 Admin Staff Training</b>	Admin staff trained to handle ZIAAT registration/exam queries.	Admin staff are trained on ZIAAT procedures.	✓	✓	Attach training records
<b>2.15 Course Review Meetings</b>	Commitment to hold post-exam reviews on course structure/student performance.	Post-exam reviews are held to evaluate courses/student results.	✓	✓	Commitment statement
<b>2.16 Sponsor Reports</b>	Commitment to provide student progress reports to sponsors upon request.	Sponsors receive progress reports on request.	✓	✓	Commitment statement
<b>2.17 Promotional Material</b>	Commitment to distribute accurate promotional materials.	Promotional materials are accurate and provided to prospective students.	✓	✓	Attach sample materials

## Notes:

1. ✓ = Requirement applies to the specified learning mode (F2F/DL).
2. **Evidence Required:** Ensure all documents are attached (e.g., policies, attendance sheets, financial statements).
3. **Commitment Statement:** A signed declaration from the institution's management.

## Annex 2: Accreditation Fees

All accreditation fees of the Tuition Provider shall be determined by ZIAAT Board from time to time for effective supervision of the accredited entities and compliance with the set guidelines. The accreditation fees are as follows:

Category	Application Fees	Registration Fees	Renewal Fees
	TZS	TZS	TZS
Provisional Registration	100,000	300,000	400,000
Full Registration	200,000	400,000	500,000
<b>NOTE:</b> [The above rate shall apply only to locals but non-Citizens will be charged twice.			