



**THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL
STATEMENTS OF THE SACIDS - AFRICA CENTRE OF EXCELLENCE FOR
INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN SOUTHERN AND EAST
AFRICA UNDER SOKOINE UNIVERSITY OF AGRICULTURE FOR THE YEAR ENDED
30 JUNE 2019**

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AR/SACIDS/SUA/2019

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Abbreviations and Acronyms

AAU	Association of Africa Universities
ACE II	Eastern and Southern Africa Higher Education Centres of Excellence
ARC-OVI	ARC-Onderstepoort Veterinary Institute in South Africa
Beca	Biosciences Eastern and Central Africa
BOT	Bank of Tanzania
CAG	Controller and Auditor General
CoP	Community of Practice
CUHAS	Catholic University of Health and Allied Sciences
DLI	Disbursement Linked Indicator
DLR	Disbursement Linked Result
DODRES	Disease Outbreak Detection and Response in East and Southern Africa
FAO	Food and Agriculture Organization
IAS	International Accounting Standards
IDA	International Development Association
ILRI	International Livestock Research Institute
INTOSAI	International Organization of Supreme Audit Institutions
ISA	International Standards on Auditing
ISSAIs	International Standards of Supreme Audit Institutions
IUCEA	Inter-University Council for East Africa
KEMRI	Kenya Medical Research Institute
KIST	Korea Institute of Science and Technology
LIDC	London International Development Centre
LSHTM	London School of Hygiene and Tropical Medicine
MoU	Memorandum of understanding
MUHAS	Muhimbili University of Health and Allied Sciences
NICD	National Institute for Communicable Diseases in South African
NIMR	National Institute of Medical Research
RVC	Royal Veterinary College
SACIDS	Southern African Centre for Infectious Disease Surveillance
SUA	Sokoine University of Agriculture
TAWIRI	Tanzania Wildlife Research Institute
TPI	The Pirbright Institute
TVLA	Tanzania Veterinary Laboratory Agency
TZS	Tanzania Shillings

UEM/EMU Eduardo Mondlane University
UNIKIN University of Kinshasa
UNZA University of Zambia
UVRI Uganda Virus Research Institute

1.0 GENERAL INFORMATION

1.1 Vision, Mission and Core Values

Vision

To be a highly regarded Institution that excels in Public Sector Auditing.

Mission

To provide high quality audit services that improves public sector performance, accountability and transparency in the management of public resources.

Core Values

In providing quality services, NAO is guided by the following Core Values:

- ✓ **Objectivity:** We are an impartial public institution, offering audit services to our clients in unbiased manner.
- ✓ **Excellence:** We are professionals providing high quality audit services based on standards and best practices.
- ✓ **Integrity:** We observe and maintain high standards of ethical behavior, rule of law and a strong sense of purpose.
- ✓ **People focus:** We value, respect and recognize interest of our stakeholders.
- ✓ **Innovation:** We are a learning and creative public institution that promotes value added ideas within and outside the institution.
- ✓ **Results Oriented:** We are an organization that focuses on achievement based on performance targets.
- ✓ **Team work Spirit:** We work together as a team, interact professionally, and share knowledge, ideas and experiences.

We do this by:-

- Contributing to better stewardship of public funds by ensuring that our clients are accountable for the resources entrusted to them;
- Helping to improve the quality of public services by supporting innovation on the use of public resources;
- Providing technical advice to our clients on operational gaps in their operating systems;
- Systematically involve our clients in the audit process and audit cycles; and
- Providing audit staff with appropriate training, adequate working tools and facilities that promote their independence.

Audit Objectives

The main of carrying out the audit is to obtain reasonable assurance about whether the SACIDS-ACE project financial statements as a whole are free from material misstatement, whether due to fraud or error and are prepared in accordance with an applicable financial reporting framework; and whether agreements, laws and regulations have been complied with. In particular to:

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30TH JUNE, 2019.

- verify and confirm whether the SACIDS-ACE complies with the terms of the Agreements, Procurement Laws and Regulations, and Operational Guidelines and Report on any weakness detected;
- ascertain whether all necessary project documents, records and accounts have been kept in respect of Centre's activities;
- verify the correctness of accounting transactions including reconciliation of receipts and payments by the bank;
- determine whether the financial statements have been prepared in accordance with the relevant accounting policies and the requirements of the project agreements and
- Verify whether all funds have been properly collected and used according to the appropriate Budget and Plans.

1.2 Mandate

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 (revised 2005) and in Sect. 10 (1) of the Public Audit Act No.11 of 2008. The Controller and Auditor General is the statutory Auditor of SUA by the virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified under Section 9 of the Public Audit Act No.11 of 2008. Further Schedule 2B (3) of the Financing Agreement for ACE II projects between the Recipient (Government of the United Republic of Tanzania) and the International Development Association "the association" insists on recipient to cause the Eastern and Southern African Higher Education Institutions to have their Financial Statements audited; and for that matter, the recipient's auditor is the Controller and Auditor General.

1.3 Audit Scope

The audit was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the SACIDS-ACE Project.

The audit was conducted on a sample basis; therefore, the findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me. Audit findings and recommendations arising from the examination of the accounting records, appraisal of the activities as well as evaluation of the Internal Control System which requires management's attention and actions, are set out in the management letter issued separately to the management of SACIDS-ACE Project under SUA. As auditor, I am not required to specifically search for fraud and therefore, my audit cannot be relied upon to disclose all such matters. However, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities and the maintenance of an effective and adequate system of internal control rests with the management of the SUA.

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30TH JUNE, 2019.

1.4 Audit Methodology

My audit approach included tests of the accounting records and other procedures in order to satisfy the audit objectives. My audit procedures included the following:

- Planning the audit to identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the SACIDS-ACE project Agreements, Performance and Funding Agreement, Project Appraisal Document, Implementation Plan, Memorandum of Understanding, SUA Financial Regulations, Legislations and other documents as was deemed necessary under the circumstances, including the project's internal controls.
- Obtain sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks.
- Examination of receipts and payments to confirm compliance with the financial regulations and other instructions or directives;
- Review of the internal Control structure by assessing significant policies, procedures and determine its adequacy;
- Review of the SACIDS-ACE annual accounts;
- Conduct compliance tests on the system of procurement, contracts and their execution as well as stores management;
- Conducting interviews and discussions;
- submit final Management letter and audited financial statements to SACIDS-ACE;
- Form an opinion on the financial statements based on conclusions drawn from the audit evidence obtained.

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE, 2019

2.0 INTRODUCTION

2.1 Background of the Project

The SACIDS Africa Centre of Excellence for Infectious Diseases of Humans and Animals in Southern and East Africa (SACIDS-ACE) is project that was designed with a focus of applying principles of molecular biology or analytical epidemiology in the One Health context to better understand and manage infectious diseases. The idea is to see results through the efficient use of research platform for Centre students and fellows that are designed to address disease problems that the Southern African Development and East African Communities (SADC and EAC) have identified as priorities, and/or that pose profound threats to global health security. The Centre's students and fellows examine host-pathogen interactions in southern and East African ecosystems, paying particular attention to development challenges such as food security, poverty, gender and the needs of marginalised communities. The Centre's research is in three strands, each grouped into theme clusters operating as Communities of Practice (CoP). The coordination of the 3 clusters is shared between SUA, MUHAS and NIMR whereby SUA has been mandated to coordinate the Cluster addressing Viral Diseases that Threaten Human Health, Food Security and Livelihoods, MUHAS mandated to coordinate the Cluster addressing Bacterial Zoonoses, Antimicrobial resistance and Neglected Tropical Infectious Diseases that cause chronic disease and disability, with severe health, economic and social consequences that impact on the quality of life and livelihoods in low income or marginalized communities, especially women, children and people with disability; while SUA and NIMR are mandated with the Cluster that address Community Level One Health Security, with a focus on rural, remote, cross-border and marginalized communities. SUA also provides the molecular biology competence for SACIDS-ACE.

The Project's Vision:

An African society protected from infectious diseases affecting the health of humans, animals, and ecosystems, thereby promoting livelihoods and socio-economic development including market access and the environment.

The Project's Mission

To harness science, technology and innovation to improve Africa's capacity in detection, identification and monitoring of infectious diseases to better manage the risks posed by them.

The Project's Goal:

To develop effective African research capacity for infectious diseases through collaborative and jointly funded research programmes with a focus on African problems but in the context of global agenda.

2.2 The specific objectives of the ACE II Project are to:-

- i. Build institutional capacity to provide quality post-graduate education with relevance to the labour market, including, *inter alia*, updating curricula of existing programs or creating new education programs to meet the development challenge; meeting benchmarks for quality.
- ii. Build institutional capacity to conduct high quality applied research, relevant to addressing a key development challenge/priority, including, *inter alia*, faculty

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE, 2019

- development and staff training, fellowships and post-doctoral studies, networking activities with national and international partners, hosting and participating in conferences, research equipment and materials and laboratory refurbishment/rehabilitation, research dissemination, knowledge and technology transfer, and patenting or other intellectual property rights related activities.
- iii. Develop and enhance partnerships with other academic institutions (national, regional and international) to pursue academic excellence, to raise the capacity of network partners, and to raise the Centre's capacity, including *inter alia*, joint delivery of education programs, faculty exchanges/visiting faculty, joint research and conferences, sharing of specialized equipment and library resources.
 - iv. Develop and enhance partnerships with industry and the private sector to generate greater impact, to enhance the impact of the ACE on development and increase relevance of said centres on education and research, including, *inter alia*, industry advisory boards, industry lectures, training of trainers for sector training institutions (such as polytechnics, nursing, teacher or agricultural colleges), joint research, training and other activities to communicate, interact and reach out to civil society, private sector and grassroots communities.
 - v. Improve governance and management of the institution and setting up a role model for other higher education institutions, to improve monitoring and evaluation, including monitoring of labour market outcomes of graduates, administration, fiduciary management (including financial management (FM), procurement, oversight and capacity), transparency, ability to generate resources, and project implementation; and
 - vi. Deliver outreach, and create an impact, to society by delivering excellent teaching and producing high quality applied research.

2.3 Principal financing

2.3.1. Project Duration and the overall budget

The project has duration of five years with a total budget of US\$ 6,000,000 with implementation plan covering a period from 2016 to 2021 as performance agreements entered between United Republic of Tanzania and World Bank - International Development Association (IDA). However, the terms and conditions of the project allows for solicitation of leverage funding from other sources (externally generated revenue) to support the project objectives. The amount to be obtained from other sources is not fixed as it depends on initiatives undertaken by SACIDS-ACE Project measured through the number of contract entered between the project and other donors across the life span of the project.

2.3.2. Funds received from World Bank -IDA

During the year that ended 30th June 2019, SUA received a sum of USD 1,198,264.25 against the total budget of USD 1,813,418 from the World Bank IDA to cater for the SACIDS ACE II operations.

2.3.3. Externally generated revenue.

The project had a co funding sum of USD 486,949 for spending. This includes the opening balance of USD 304,870 and the receipts for the year amounting to USD 182,079.

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE, 2019

2.4 Performance and Achievement

During the period under review, the project managed to implement the planned activities after receipts of fund from World Bank-IDA and other development partners. The usages of funds are explained below;

2.4.1 Usage of funds from World Bank-IDA

During the year ended 30th June 2019, the Project spent a sum of USD 739,250 against the budget of USD 1,813,418. The spending is 41 percent of the budgeted activities of SACIDS-ACE II Project in Tanzania for the activities implemented at Sokoine University of Agriculture. Through comparison of the total budget and the actual spending, there was variance of USD 1,074,168 indicating a low spending by 59 percent as shown in Annex 1.

2.4.2 Usage of externally generated revenue

During the year ended 30th June 2019, the project spent a sum of USD 366,445 from the funds received from co-funders which is 79% of the total funds available for spending from co-funding agencies.

2.4.3 Achievements

Generally, the SACIDS ACE II project spent the sum US \$1,121,935 to accomplish the overall activities as per approved work plan and budget. The following activities, related to achievement of disbursement-linked indicators (DLIs), were accomplished during the 12 months period ended 30th June, 2019 under review:-

- i. Enrolled a total of 45 students including 24 PhD, 4 MPhil and 17 MSc students. Of these, 16 PhD, 4 MPhil and 13 MSc students are funded by the SACIDS-ACE while 8 PhD and 4 MSc students are funded by leverage funding.
- ii. Accomplished a third round of verification by the independent verifier (Technopolis) in March 2019 and the data of the verified students were shared by the RFU/IUCEA in June 2019 hence the Project earned USD 684,300 for DLR#2.
- iii. Managed to enter into new phase of collaboration and partnerships for applied research and training whereby SUA signed new memoranda of understanding with the Association of African Universities, the Korea Institute of Science and Technology (KIST) of The Republic of Korea, Shenyang Agricultural University of China, Oswaldo Cruz Foundation - largest Public Health Institute in Latin America, NIMR, Virginia-Maryland College of Veterinary Medicine, Inter-University Programme Molecular Biology and Sophia University of Japan.
- iv. SACIDS-ACE scholars in collaboration with regional and international partners prepared and produced 42 peer-reviewed journal papers. The papers have been verified by the Independent Verifier (Technopolis) and earned SACIDS-ACE the maximum USD 300,000 for DLR#2.5 that were disbursed in March 2019.
- v. Managed to do faculty and PhD student exchanges to promote regional research and teaching whereby, three SACIDS PhD students attended a training on Recombinant protein production, human monoclonal antibody and nanobody technologies at the Centre of Materials, Product Development & Nanotechnology (MAPRONANO), Kampala, Uganda from 9 - 16 July 2018, Four faculty members from Vrije Universiteit Brussel (VUB) and one from Makerere University participated in the Joint SACIDS-ACE-IPMB workshop/training in Biotechnology held on 25 July - 3 August 2018 at SUA. The

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE, 2019

- exchanges have been verified by the Independent Verifier (Technopolis) and earned SACIDS-ACE USD 28,000.
- vi. Managed to secure a cumulative sum of USD 4,721,984.80 as externally generated revenue out of which total of USD 449,960 disbursed from the Skoll Global Threats Fund (now Ending Pandemics) on 27 April 2017 was verified by the Independent verifier during the second round of verification and has earned SACIDS-ACE USD 899,920 as part of DLR#2.7 on external revenue generation and disbursed in March 2019; and
 - vii. SUA has continued to participate in the Partnership of Applied Sciences, Engineering and Technology (PASET) benchmarking exercise and verified by African Virtual University during the third round of verification, fulfilling DLR#2.8 (Institution participating in benchmarking exercise) which has earned SACIDS-ACE USD 100,000.

2.5 Management structure

SUA manages the SACIDS-ACE program, with the Centre Leader from SUA, the Deputy Centre Leader cum Principal Investigator from SUA and the second Deputy Centre Leader from MUHAS providing centre leadership and management, supported by a dedicated Secretariat.

2.6. Audit Mandate

The Controller and Auditor General is the statutory Auditor of Sokoine University of Agriculture by the virtue of Article 143 of the Constitution of the United Republic of Tanzania as amplified under Section 9 of the Public Audit Act No.11 of 2008. Further Schedule 2B (3) of the Financing Agreement for ACE II projects between the Recipient (Government of the United Republic of Tanzania) and the International Development Association "the association" insists on recipient to cause the Eastern and Southern African Higher Education Institutions to have their Financial Statements audited; and for that matter, the recipient's auditor is the Controller and Auditor General.

BY ORDER OF THE COUNCIL



Prof. Estah D Karimuribo
Director of Postgraduate Studies, Research,
Technology Transfer and Consultancy

Date: 30/12/2019

PROJECT MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE, 2019

2.7. DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING FOR THE YEAR ENDED 30 JUNE 2019

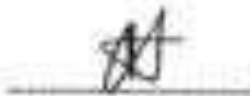
The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible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

It is the duty of a Professional Accountant to assist the University Council/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable Accounting Standards and statutory financial reporting requirements.

Full legal responsibility for the preparation of project financial statements rests with the University Council as Par part 16.1 of the project implementation plan 2016-2020.

I Peter Wilson being the Head of Finance/Accounting of Sokoine University of Agriculture hereby acknowledge the responsibility of ensuring that financial statements of the SACIDS-ACE for the year ended 30 June 2019 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements comply with applicable accounting standards and statutory requirements as on that date and that they have been prepared based on properly maintained financial records.



Peter Wilson

Position: Ag.Chief Financial Officer

NBAA Membership No.: ACPA 2081

Date:30/12/2019.....

3.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

To: Chairman of the University Council,
Sokoine University of Agriculture,
P.O. Box 3000,
MOROGORO.

RE: Report of the Controller and Auditor General on the audit of special purpose financial statements of the SACIDS- Africa Centre of Excellence for Infectious Diseases of Humans and Animals in Southern and Eastern Africa (SACIDS ACE) for the year ended 30th June 2019

Introduction

I have audited the Special Purpose Financial Statements of SACIDS- Africa Centre of Excellence for Infectious Diseases of Humans and Animals in Southern and Eastern Africa (SACIDS - ACE) Project under Sokoine University of Agriculture which comprise the Statement of Receipts and Payments for the year ended 30th June 2019, a summary of significant accounting policies and other explanatory information which are set out from pages 14 to 39.

Unqualified Opinion

In my opinion, the accompanying Special Purpose Financial Statements present fairly, in all material respects, the Receipts and Payments of the SACIDS-ACE Project implemented by Sokoine University of Agriculture for the year ended 30 June 2019, in accordance with the Modified Cash Basis of Accounting described in Note 1(a).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the special purpose financial statements section of my report. I am independent of Sokoine University of Agriculture's (SUA) SACIDS Africa Centre of Excellence for Infectious Diseases of Humans and Animals in Southern and Eastern Africa (SACIDS-ACE) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter - Basis of Accounting

Without qualifying my opinion, I draw the attention to the Note 1 (a) to the special purpose financial statements, which describes the basis of accounting. The special purpose financial statements are prepared to provide information to World Bank - IDA and Government of Tanzania. As result, the statements may not be suitable for other purpose. My opinion is not modified in respect of this matter.

Information Other than the Financial Statements and Auditor's Report Thereon

The Board of Directors is responsible for other information. The other information comprises the project management Report and the Declaration by the Head of Finance but does not include the special purpose financial statements and our auditor's report thereon.

My opinion on the project special purpose financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the special purpose financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the special purpose financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the special purpose financial statements of the project for the current period. These matters were addressed in the context of my audit of the special purpose financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. Based on the audit performed and having regard to the audit evidence obtained, I have determined that there are no key audit matters to communicate in my report.

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

Management of SUA is responsible for the preparation and fair presentation of the project statement of cash receipts and payments in accordance with the basis of accounting described in note 1 to the special purpose financial statements and requirements of the Project Agreement. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the special purpose financial statements that are free from material misstatement whether due to fraud or error, selecting and applying appropriate accounting policies that are reasonable in the circumstances.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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


In addition, Sect. 10 (2) of the PAA No.11 of 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Sect. 48(3) of the Public Procurement Act No.7 of 2011 as amended in 2016 requires me to state in my annual audit report whether or not the audited entity has complied with the provisions of the Law and its Regulations.

Report on Other Legal and Regulatory Requirements

Compliance with the Public Procurement Act No.7 of 2011

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, procurement transactions and processes of Sokoine University of Agriculture's (SUA) SACIDS Africa Centre of Excellence for Infectious Diseases of Humans and Animals in Southern and Eastern Africa (SACIDS-ACE) have generally complied with the requirements of the Public Procurement Act No.7 of 2011 its underlying Regulations of 2011, Revised 2016).


Charles E. Kichei
CONTROLLER AND AUDITOR GENERAL

National Audit Office
Dodoma, Tanzania

31st December, 2019



FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

STATEMENT OF RECEIPTS AND PAYMENTS

	NOTES	2018/2019 Budget USD	2018/2019 Actual USD
Receipts			
Adjusted Fund balance as at 1 st July	2		390,194
Receipts from World Bank-IDA	3	1,813,418	1,198,264
Receipts from Co Funding Agencies	3	486,947	182,079
Total Budget/Receipts		<u>2,300,365</u>	<u>1,770,537</u>
Payments			
Output 1: Learning Excellence		62,400	
Output 2: Research Excellence	4	1,062,604	337,210
Output 3: Programme Quality Assurance	5	109,000	64,049
Output 4: Equity Dimension	6	25,000	15,577
Output 5: Attracting Academic staff and students from the region	7	177,920	65,726
Output 6: National and Regional Academic Partners	8	124,760	41,413
Output 7: Collaboration with International academic partners	9		2,871
Output 8: Management and Governance	10	216,734	194,147
Output 9: Monitoring and Evaluation System	11	35,000	18,157
Co-Funding Agencies Expenditure	12	486,947	182,685
		<u>2,300,365</u>	<u>1,121,935</u>
Excess of Receipts over payment			<u>648,601</u>
Represented by:			
Cash and Cash Equivalent	13		565,438
Receivables	14		103,183
Payables	15		(20,020)
Fund balance as at 30.06.2019			<u>648,601</u>

The statement of receipts and payments and notes on pages 13 to 39 was approved for issue by management of Sokoine University of Agriculture on _____ and signed on its behalf by:

			
Prof. R. T. Chibunda Vice Chancellor	Prof. Esron D Karimuribo Director of Postgraduate Studies, Research, Technology Transfer and Consultancy	Prof. G. Misinzo Project Coordinator	Mr. Peter Wilson Ag. Chief Financial Officer

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

The financial statements are prepared on the modified cash basis of accounting to accrue for outstanding payables whose supporting documents (e.g. invoices and/or service agreements) were received and approved before or on the last day of the accounting period but had not been paid.

(b) Revenue recognition

Revenues are recorded when credited to the Project's bank account. Unspent fund balances at the end of one accounting period are carried forward as income in the subsequent accounting period.

(c) Payments

Payments is recognised when incurred. Project funds are only used for approved budget activities that are in accordance with the objectives of the grant and the Project.

(d) Imprests

The term imprests is used to cover project related advances, being funds disbursed to individuals, with the purpose of incurring expenditure on approved budgeted activities on behalf of the Project. Imprests are recognised as expenditure when accounted for.

(e) Accounts receivable

Amounts refundable to the Project are recognised if their recoverability is virtually certain.

(f) Fixed assets

Fixed assets are not capitalised but are recorded as payments after the receipt of the assets or when payment has been made, whichever occurs earlier. The list of assets procured for the 12 months period ended 30th June, 2019 has been attached as Appendix 2 of this report.

**SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS- AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS
AND ANIMALS IN SOUTHERN AND EASTERN AFRICA (SACIDS ACE)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019**

NOTES (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

(h) Foreign currency translation (continued)

Functional currency is the currency of which the Project operates as per Financing Agreement. The functional currency is United States Dollar (USD). The financial statements are presented in USD.

All receipts and payments are made in USD. For the case of demand note payments prepared in local currency, the payments are effected prior to translation of the transaction (s) using the prevailing exchange rate of TZS against USD at that particular date.

For presentation purposes, receipts are shown in the original amounts of USD received during the year. Payments during the period, accounts receivable, accounts payable and cash balance at the end of the accounting period are also shown in USD.

(i) Payables

Payables are unpaid invoices and/or service agreements whose supporting documents were received and approved before or on 30 June 2018, which was the last day of the accounting period, but were settled subsequently.

2. Adjusted Fund balance

01-Jul-18	Opening balance	383,738
	Add: Recovered Institutional overhead	<u>6,456</u>
		<u>390,194</u>

**Previously year overpaid Admin fees not recognised as receivable
Current received via RT No 1487065

3. RECEIPTS DURING THE YEAR

Date	Receipts from IDA	2019 USD
28-Mar-19	International Development Association	<u>1,198,264</u>
	Receipts from Co Funding Agencies	<u>1,198,264</u>
20-Jul-18	Royal Veterinary College	12,441
17-Apr-19	Royal Veterinary College	4,204
09-Oct-18	Cords International	39,960
11-Mar-19	Cords International	9,965
01-Apr-19	Cords International	14,760
30-Oct-18	EAC Cooperative Grant Initiative	5,466
09-Nov-18	Inter University Council for East Africa (IUCEA)	19,190
25-Apr-19	Inter University Council for East Africa (IUCEA)	19,190
03-Jan-19	Food And Agriculture (FAO)	2,000

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NOTES (CONTINUED)

28-Feb-19	Chatham House London	1,564
20-Jun-19	American Society Microbiology	39,712
20-Jun-19	American Society Microbiology	<u>11,626</u>
	Subtotal	<u>182,078</u>
	Total Receipts for the Year	<u>1,380,242</u>

4. OUTPUT 2 RESEARCH EXCELLENCE

Scoping workshop, curriculum development and delivery of research Leadership & Management Skills Amount in USD

Bank Charges and Commissions	112
Consultancy Expenses	9,260
Fuel Diesel and Lubricants Expenses	1,356
Hotel and Catering Expenses	6,007
Local Travel - DSA	9,057
Responsibility Allowance	4,500
Transport and Vehicle Hire Expenses	2,792
Workshops, Seminars & Conference	<u>3,617</u>
Grand Total	<u>36,701</u>

Enrol 5 MPhil/ResMSc; Stipends, Research fund and Registration

Local Travel - DSA	2,599
Registration Fee	92
Research Supplies for students	196
Short Course Expenses	22
Student Stipend Expenses	12,000
Student's Research Allowance	5,165
Transport and Vehicle Hire Expenses	1,032
Tuition Fees	<u>1,584</u>
Sub Total	<u>22,690</u>

Enrol 7 PhD; Stipend, Research fund and Registration

Documentation, Publication and	111
Local Travel - DSA	668
Research Supplies for students	10,133
Student Stipend Expenses	80,493
Student's Research Allowance	17,337
Transport and Vehicle Hire Expenses	64
Tuition Fees	8,611

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NOTES (CONTINUED)

Workshops, Seminars & Conference	553
Sub Total	<u>117,972</u>
 MSC OHMB Course Stipend, research and tuition fees	
Student Stipend Expenses	39,988
Tuition Fees	17,333
Sub Total	<u>57,321</u>
 Engage 2 Post Docs; Stipends, Research funds	
Student Stipend Expenses	20,250
Sub Total	<u>20,250</u>
 Publishing research findings	
Documentation, Publication and Consultancy Expenses	16,480
Sub Total	<u>9,182</u>
 International Travel for Supervisors academics/Students including participation/presentation at Scientific Conference	
Hotel and Catering Expenses	11,474
International Travel - DSA	1,800
Local Travel - DSA	1,503
Repair and Maintanance of Buildings	550
Advertising and Promotion Expenses	568
Transport and Vehicle Hire Expenses	2,294
Travelling costs (Air Ticket)	13,727
Fuel Diesel and Lubricants Expenses	137
Telephone/Telex/Fax Expenses	88
Sub Total	<u>32,141</u>
 Research Equipment and Materials	
Research Supplies for students	11,027
Sub Total	<u>11,027</u>

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Organize /Facilitate PhD and MPhil/Res-MSc students attachment and travel to partners institutions

Student's Research Allowance	13,446
Sub Total	<u>13,446</u>
Grand Total	<u>337,210</u>

5. OUTPUT 3 QULITY ASSURANCE

Oversee and coordinate quality assurance strategy for centre budget **Amount in USD**

Basic Salary for contractual staff	13,650
Principal Investigator Research	5,850
Sub Total	<u>19,500</u>

ISAB twice a year (once year dedicated; 2nd mtg a year shared)

Honorarium Expenses	214
Hotel and Catering Expenses	9,515
Local Travel - DSA	5,834
Stationery and consumable Expense	1,671
Telephone/Telex/Fax Expenses	58
Transport and Vehicle Hire Expenses	4,402
Travelling costs (Air Ticket)	10,117
Visa, Residence Permit Expenses	100
Workshops, Seminars & Conference	1,279
Sub Total	<u>33,190</u>

Organise and conducting governing board Meeting

Local Travel - DSA	6,262
Travelling costs (Air Ticket)	2,207
Workshops, Seminars & Conference	2,890
Sub Total	<u>11,359</u>

Grand Total	<u>64,049</u>
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NOTES (CONTINUED)

6. OUTPUT 4 EQUITY DIMENSION

Engage Policy makers and Public	Amount in USD
Advertising and Promotion Expenses	14,803
Local Travel - DSA	652
Telephone/Telex/Fax Expenses	90
Other Exhibition Expenses	28
Workshops, Seminars & Conference	4
Sub Total	<u>15,577</u>

7. OUTPUT 5:ATTRACTING ACADEMIC STAFFAND STUDENTS FROM THE REGION

Attract PhD Students from Region: Stipend Research fund and Registration costs	Amount in USD
Local Travel - DSA	233
Tuition Fees	4,555
Student's Research Allowance	3,519
Student Stipend Expenses	<u>25,375</u>
Sub Total	<u>33,682</u>

Attract Msc Students from the Region: Stipend, Registration fees, Research funds

Tuition Fees	13,950
Student Stipend Expenses	<u>11,996</u>
Sub Total	<u>25,946</u>

Attract Phil Students From Region: Stipend, Research fund and Registration fees

Student's Research Allowance	2,097
Student Stipend Expenses	<u>4,000</u>
Sub Total	<u>6,097</u>

Grand Total	<u>65,726</u>
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NOTES (CONTINUED)

8. OUTPUT 6: NATIONAL AND REGIONAL PARTINERS

Scoping workshop, curriculum development and delivery of research Leadership & Management Skills	Amount in USD
Travelling costs (Air Ticket)	11,760
Consultancy Expenses	10,234
Workshops, Seminars & Conference	1,770
Sub Total	<u>23,764</u>
Carry out joint research and training activities	
Responsibility Allowance	12,402
Local Travel - DSA	1,469
Travelling costs (Air Ticket)	1,253
Transport and Vehicle Hire Expenses	143
Visa, Residence Permit Expenses	605
Short Course Expenses	1,354
Student's Research Allowance	409
Hotel and Catering Expenses	13
Sub Total	<u>17,648</u>
Grand Total	<u>41,413</u>

9. OUTPUT 7: COLLABORATION WITH INTERNATIONAL PARTNERS

Attachment of PhD students primarily at UK and South African Institutions	Amount in USD
Travelling costs (Air Ticket)	2,871
Sub Total	<u>2,871</u>

10. OUTPUT 8: MANAGEMENT AND GOVERNANCE

Attend ACE II technical and advisory meetings	Amount in USD
Travelling costs (Air Ticket)	1,237
Transport and Vehicle Hire Expenses	332
International Travel - DSA	200
Hotel and Catering Expenses	354
Sub Total	<u>2,123</u>

NOTES (CONTINUED)

Support Center operation costs: Salaries for Administration staff and Contribution to secretariat &

Basic Salary for contractual staff	94,093
Responsibility Allowance	138
NSSF Employer's Contribution	10,052
SUA Health Funds Employer's	626
Local Travel - DSA	2,523
Transport and Vehicle Hire Expenses	2,821
International Travel - DSA	700
Repair and Maintenance of equipment	1,300
Service and maintenance of motor	45
Stationery and consumable Expense	840
Short Course Expenses	339
Documentation, Publication and	40
Fuel Diesel and Lubricants Expenses	458
Telephone/Telex/Fax Expenses	1,364
Postage and Registers Expenses	76
Bank Charges and Commissions	2,525
Final Accounts Expenses	3,415
Hotel and Catering Expenses	1,331
Workshops, Seminars & Conference	1,500
Office cleaning for staff expense	77
Sub Total	<u>124,263</u>

Support Center operation costs :Centre Management & Coordination salaries, including contribute

Basic Salary for contractual staff	3,616
Responsibility Allowance	349
Local Travel - DSA	12,149
Transport and Vehicle Hire Expenses	5,423
Repair and maintenance of equipment	108
Service and maintenance of motor vehicle	1,646
Visa, Residence Permit Expenses	881
Maintenance of Website	590
Stationery and consumable Expense	4,245
Documentation, Publication and	4,161
Insurance and License-Motor	2,218
Fuel Diesel and Lubricants Expenses	2,911
Car Park Expenses	2
Telephone/Telex/Fax Expenses	8,709

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NOTES (CONTINUED)

Subscription Charges for the month of June 2019	793
Bank Charges and Commissions	626
Advertising and Promotion Expenses	2,539
Final Accounts Expenses	5,343
Hotel and Catering Expenses	4,604
Office cleaning for staff expense	199
Workshops, Seminars & Conference	6,650
Sub Total	<u>67,762</u>

11. OUTPUT 9: MONITORING AND EVALUATION SYSTEM

Carrying out Monitoring (And control auditing of partners)	Amount in USD
Final Accounts Expenses	4,959
Internal Audit & Verification Expenses	10,210
Sub Total	<u>15,169</u>
External Auditing	
Audit Fees	3,088
Sub Total	<u>3,088</u>
Grand Total	<u>18,257</u>

12. CO-FUNDING AGENCIES EXPENDITURE

DODRES 1.5 Afya Data	Amount in USD
Computer Set	8,498
Basic Salary for contractual staff	2,099
Local Travel - DSA	346
Repair and Maintenance of equipment	89
Service and maintenance of motor vehicle	1,123
Fuel Diesel and Lubricants Expenses	158
Bank Charges and Commissions	82
Hotel and Catering Expenses	75
Computer and Computerization Expenses	6,650
Sub Total	<u>19,120</u>

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NOTES (CONTINUED)

Exploration of sustainable two way mechanism in reporting and receiving animal disease related

Bank Charges and Commissions	6
Student's Research Allowance	<u>1,954</u>
Sub Total	<u>1,960</u>

Pan-African network for rapid-research, response, relief and preparedness for Infectious Disease

Basic Salary for contractual staff	48,750
Responsibility Allowance	24,210
Principal Investigator Research Expenses	18,275
Travelling costs (Air Ticket)	9,590
International Travel - DSA	150
Student Stipend Expenses	11,049
Bank Charges and Commissions	387
Hotel and Catering Expenses	1,781
Transport and Vehicle Hire Expenses	955
Telephone/Telex/fax/Expenses	57
Institutional Overhead Fees	<u>13,130</u>
Sub Total	<u>128,334</u>

RSIF-Partnership for skills in applied sciences, engineering and technology

Local Travel - DSA	418
Transport and Vehicle Hire Expenses	90
Short Course Expenses	1,817
Student's Research Allowance	10,663
Bank Charges and Commissions	<u>404</u>
Sub Total	<u>13,391</u>

Digital event information and data collection at community level in cross-border areas

Responsibility Allowance	2,400
Local Travel - DSA	14,438
Transport and Vehicle Hire Expenses	2,617
Principal Investigator Research Expenses	4,200
Bank Charges and Commissions	475
Hotel and Catering Expenses	15,425
Institutional Overhead Fees	<u>3,632</u>
Sub Total	<u>43,187</u>

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NOTES (CONTINUED)

Pathway to Peste des Petits Ruminants Virus Elimination-Method for complex ecosystems

Student Stipend Expenses	16,622
Bank Charges and Commissions	24
Sub Total	<u>16,646</u>

Scaling up community level digital one health surveillance to enhance disease outbreak detection

Basic Salary for contractual staff	14,440
NSSF Employer's Contribution	370
National Health Employer's Contribution	153
Local Travel - DSA	52,316
Visa, Residence Permit Expenses	59
Stationery and consumable Expense	853
Documentation, Publication and	313
Principal Investigator Research Expenses	4,200
Fuel Diesel and Lubricants Expenses	1,329
Cellular Phones	24,072
Bank Charges and Commissions	1,057
Security Services Expenses	340
Hotel and Catering Expenses	10,788
Institutional Overhead Fees	15,438
Workshops, Seminars & Conference	996
Office cleaning for staff expense	673
Sub Total	<u>127,396</u>

Inter University Council For East Africa (IUCEA)

Student Stipend Expenses	25,600
Bank Charges and Commissions	12
Sub Total	<u>25,612</u>

Science Granting Councils Initiative (SGCI)

Bank Charges and Commissions	6
Sub Total	<u>6</u>

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NOTES (CONTINUED)

Strengthens AMR and Antimicrobials use (AMV) surveillance system in food producing animals

Responsibility Allowance	3,976
Local Travel - DSA	1,982
Transport and Vehicle Hire Expenses	390
Bank Charges and Commissions	12
Workshops, Seminars & Conference	<u>669</u>
Sub Total	<u>7,029</u>

Support Ebola virus surveillance in DRC

Bank Charges and Commissions	<u>6</u>
Sub Total	<u>6</u>

Grand Total

382,683

13. SUMMARY FOR CASH AND CASH EQUIVALENT

	Amount in USD
0250076769800 ACE SACID USD	254,252
01500767698809 ACE SACID TZS	94,607
BoT Balance	<u>216,579</u>
Total	<u>565,438</u>

14. RECEIVABLE

	Amount in USD
Deposit and Prepayment	261
Student prepayments	14,738
Interdepartmental Debtors	5,219
Research Imprest	17,807
Collaborative Partiners	<u>65,158</u>
	<u>103,183</u>

- Student prepayments represent the amount of stipend for subsequently year paid as at 30th June 2019

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NOTES (CONTINUED)

15. PAYABLE

Trade payable

Amount in USD

20,020

20,020

- Payables represents amount due to various suppliers of which their payment were effected in subsequently year via cheque No 001130, 001131, 001132, 001147 and 001159 of July 2019

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ANNEX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2019

DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
LEARNING EXCELLENCE	Implement on demand course learning platform for OHMB course	37,400.00		37,400	100	The course learning platform for OHMB is under development. Variance will be spent during 2019/2020.
	Faculty and PhD Exchange	10,000.00		10,000	100	This is an ongoing activity and the variance is expected to be spent during 2019/2020.
	Facilitate MPhil/Res-MSc students attachment at partners' institutions	5,000.00		5,000	100	This was planned to be conducted based on need of the students for strategic placement. No student needed placement and were able to accomplish their activities while at SUA.
RESEARCH EXCELLENCE	Organize One Health Summer school (Infectious Diseases) online and/or physical with partners	5,000.00		5,000	100	This training has been pushed back to 2019/2020
	Install equipment and conduct training of staff and practitioners in biosafety and	25,000.00		25,000	100	Training was done at SUA using local staff.

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	Laboratory Quality Management					No cost was incurred.
	Scoping workshop, curriculum development and delivery of research Leadership & Management Skills	52,500.00	36,701	15,799	30	The use of trainers from Tanzanian institutions, to support international faculty, reduced the cost of the workshop.
	Develop/review curricula for CPD	10,000.00		10,000	100	This activity is ongoing and funds will be used during 2019/2020
	Develop curricula for CPD: Biosafety and Quality Management	10,000.00		10,000	100	This activity is ongoing and funds will be used during 2019/2020
	International travel of Directors, CoP Leaders, supervisors and academics including participation/presentation at scientific conferences	35,000.00	32,140	2,860	8	The variance is within acceptable limits.
	Run PhD programme, support research and stipend for continuing PhD students	223,766.20	117,971	103,170	47	Some of the PhD students are still conducting field work and are now planning to embark on laboratory work.

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	Run MPhil/Res-MSc programme support research and stipend for continuing MPhil students-National	38,707.20	22,690	16,017	41	which is more costly.
	Organize /Facilitate PhD and MPhil /Res-MSc students attachment and travel to partners institutions	45,048.50	13,446	31,602	70	One of MPhil student absconded studies This is based on strategic placement depending on need. Placement was less required than envisaged.
	Support research and stipend for continuing Postdocs	34,200.00	20,250	13,950	41	The Centre has remained with one postdoctoral fellow. The recruitment of a second postdoctoral fellow is underway.
	Publish research findings	16,000.00	25,662	(9,662)	(60)	Research apprentices of SACIDS-ACE have published more manuscripts in open access journals than expected. The Centre has earned the maximum amount for this DLJ after independent verification.

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	Attend and present papers in scientific conferences	26,180.00		26,180	100	Students have now published their research findings and will start travelling to scientific conferences. Variance is expected to be spent during 2019/2020.
	Organize travel for faculty from partne institutions (national, regional or international) for supervision and mentorship	8,400.00		8,400	100	The Centre is organizing the evaluation of Centre students by the Independent Scientific Advisory Board during December 2019.
	Enroll 14 MSc students and run the programme 10 National and 4 Regional	152,673.50	57,323	95,351	62	The students were doing coursework and they will soon embark on research. The variance will be used to cover for student's field work and reagents, during their year 2 of study.
	Refurbish student training laboratories including upgrade of effluent treatment	124,829.00		124,829	100	Delays in independent

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
						verification by IUCEA has delayed disbursement of funds to SACIDS-ACE. Up till now, we have received funds to implement year 1 and 2 activities. Procurement was halted until third disbursement of funds due to unavailability of funds.
	Engage Laboratory Manager	19,200.00		19,200	100	A process to engage the laboratory manager is underway during 2019/2020
	Procurement and maintenance of project vehicles	110,000.00		110,000	100	Delays in independent verification by IUCEA has delayed disbursement of funds to SACIDS-ACE. Up till now, we have received funds to implement year 1 and 2 activities.

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
						Procurement was halted until third disbursement of funds due to unavailability of funds.
						Delays independent verification by IUCEA have delayed disbursement of funds to SACIDS-ACE.
	Procure training laboratory materials and equipment	116,100.00	11,027	105,073	91	Up till now, we have received funds to implement year 1 and 2 activities.
						Procurement was halted until third disbursement of funds due to unavailability of funds.
	Maintenance of equipment	10,000.00		10,000	100	No maintenance was required during this reporting period. Variance will be used during 2019/2020

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
QUALITY ASSURANCE	Oversee and coordinate the quality assurance of the Centre	29,250.00	19,500	9,750	33	This is an on-going activity and the variance will be spent during 2019/2020
	Organize quarterly executive team meetings	6,000.00	6,000	6,000	100	Most meetings were done using ZOOM web conferencing software, reducing the cost of physical meetings
	Organize Independent Scientific Advisory Board (ISAB) meetings	10,000.00	33,189	(23,189)	(232)	This budget line was underbudgeted since the ISAB is international, raising the cost due to travel. The ISAB has members from UK, Nigeria, Japan, USA, South Africa, Morocco, Hong Kong, Congo Brazzaville, Morocco and Norway.
	Organize Governing Board meeting	18,750.00	11,359	7,391	39	The board meeting was held at NIMR, decreasing the cost of the Board.
	Attend National Steering Committee	15,000.00		15,000	100	The National Steering

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	meeting					Committee did not convene during this period.
	Review and develop institutional development strategy including funding proposal for the SACIDS Foundation and the Center of Excellence as a semi- autonomous entity of the university	10,000.00	10,000	10,000	100	The proposal was developed and approved by the SUA Council in December 2018. Most meetings were done at SUA and no cost was incurred.
	Review research and training performance	20,000.00	20,000	20,000	100	The Centre is organizing the evaluation of Centre students by the Independent Scientific Advisory Board during December 2019.
EQUITY DIMENSION	Communication stakeholder engagement	10,000.00	10,000	10,000	100	We halted publications in Open Access Government due to unavailability of funds, caused by delayed disbursement.
	Communication engagement with policy makers and the public in the region and	15,000.00	15,577	(577)	(4)	The variance is within acceptable limits.

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DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
ATTRACTING ACADEMIC STAFF AND STUDENTS FROM THE REGION	globally Run PhD programme, support research and stipend for continuing PhD students	95,899.80	33,682	62,218	65	Some of the PhD students are still conducting field work and are now planning to embark on laboratory work, which is more costly.
	Run MPhil /Res-MSc programme, support research and stipend for continuing MPhil students-Regional	16,588.80	6,097	10,491	63	The Centre is supporting fewer MPhil/Res-MSc than projected, since some of the students quit studies.
	Enroll 14 MSc students and run the programme 10 National and 4 Regional	65,431.50	25,946	39,485	60	The students were doing coursework and they will soon embark on research. The variance will be used to cover for student's field work and reagents, during their year 2 of study.
NATIONAL AND REGIONAL ACADEMIC PART	Scoping workshop, curriculum development and delivery of research Leadership & Management Skills	22,500.00	23,764	(1,264)	(6)	The variance is within acceptable limits.

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ANNEX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2019

DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	Engage, collaborate and carryout joint research and training activities with partners, publish joint publications, develop and apply joint proposals	27,060.00	17,649	9,411	35	This is an ongoing activity and the variance is expected to be spent during 2019/2020
	CoP management: Monitor progress of Postdoctoral fellows, PhD, MSc and MPhil/Res-MSc students	45,200.00		45,200	100	The payments have been effected in the subsequent year
	Organize joint scientific conference	30,000.00		30,000	100	No scientific conference was organized during the reporting period. Support to and organization of scientific conferences will be done in 2019/2020.
COLLABORATION WITH INTERNATIONAL ACADEMIC PARTINERS CENTRE	Attachment of PhD students primarily at UK and South African institutions		2,871.00	(2,871)		Two students were placed at Virginia Tech (USA) and Royal Veterinary College (UK) to enhance their
MANAGEMENT AND PROGRAMME QUALITY ASSURANCE	Maintain Centre Secretariat staff and operations for programme coordination, finance, training and research support, ICT, procurement, communications, programme quality assurance and interna	112,779.70	124,263	(11,483)	(10)	The contracts of Centre Secretariat staff were reviewed to align them with prevailing

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ANNEX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2019

DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	monitoring & evaluation					Government Circulars.
	Support Center operation costs: Centre Management & Coordination salaries, including contribute 25% contract Deputy Leader & PI	91,953.95	67,762	24,192	26	A mechanism to remunerate the Deputy Leader and PI is being discussed with the University Management. The variance will be paid retrospectively.
	Attend ACE II technical and advisory meetings	12,000.00	2,123	9,877	82	Only key staff attended the ACE II technical and advisory meetings.
ADMINITRATING AND EVALUATION	Carry out procurement audit	15,000	0	15,000	100	No procurement audit, other than that done by the World Bank has been conducted. PPRA raised a bill of USD 31,500 which is well above the budget. An alternate procurement audit will be done during 2019/2020.

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ANNEX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2019

DESCRIPTION OF OUT PUT	Sub- component	Estimated Budget 2019(US\$)	Expenditure 2018/2019 (US\$)	Variance (US\$)	%	Explanation of variance
	Carry out internal audit on the project based on a risk based approach	20,000	15,169	4,831	24	The cost of internal auditing was lower than budgeted for.
	Publish all FM related reports (audit, IFRs, budgets, work programs) on SACIDS ACE website					None
	Carry out external audit	10,000	3,088	6,912	69	External audit was carried out along with SUA audit, reducing the cost.
		1,813,418.15	739,250	1,074,168		Overall, the variance has been caused by delayed funds disbursement from the World Bank due to delays in Independent Verification and the in-country internal bureaucracy between the National Steering Committee, MoEST, MoFP and the World Bank.

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ANNEX 2: THE LIST OF SACIDS ACE II ASSETS PROCURED FOR THE YEAR ENDED 30TH JUNE, 2019

SNO	Category	Asset Description	Asset No	Asset Location	Acquisition Date	Purchase Amount (USD)
1	Equipment	Air Condition	65371	SUA/0066/012	02-03-18	1,163
2	Furniture	Cupboard	65558	SUA/0735/008	30-06-18	886
3	Furniture	Cupboard	65559	SUA/0735/008	30-06-18	886
4	Equipment	Photocopy Machine	64888	SUA/0066/004	29-01-18	2,568
5	Accessories	Printer	64887	SUA/0735/006	29-01-18	390
6	Computers and Accessories	Printer	64889	SUA/0066/110	29-01-18	390
7	Computers and Accessories	Printer	64890	SUA/0066/115	29-01-18	390
8	Computers and Accessories	Computer Desktop iMac	65648	SUA/0081/201	18-04-18	5,900
9	Computers and Accessories	Computer Desktop iMac	65649	SUA/0065/113	18-04-18	5,900
						18,472