



THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE SPECIAL PURPOSE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT OF SOKOINE UNIVERSITY OF  
AGRICULTURE FOR THE SOUTHERN AFRICAN CENTRE FOR INFECTIOUS DISEASE  
SURVEILLANCE - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF  
HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA PROJECT FOR  
FINANCIAL YEAR ENDED 30 JUNE 2021

PROJECT ID NUMBER: P151847

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December 2021

AR/PA/SACIDS/SUA/2020/21

## **SUA-ACIDS - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS-ACE)**

### **Mandate**

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

### **Vision**

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

### **Mission**

To provide high-quality audit services through modernisation of functions that enhances accountability and transparency in the management of public resources.

**Motto:** “Modernising External Audit for Stronger Public Confidence”

### **Core values**

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

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

### **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 adequate working tools and facilities that promote independence.

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**SUA-ACIDS - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS  
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**ABBREVIATIONS**

<b>ACE</b>	Eastern and Southern Africa Higher Education Centres of Excellence Project
<b>BOT</b>	Bank of Tanzania
<b>CAG</b>	Controller and Auditor General
<b>CoP</b>	Community of Practice
<b>ICIPE</b>	International Centre of Insect Physiology and Ecology
<b>IDA</b>	International Development Association
<b>ISSAI</b>	International Standards of Supreme Audit Institutions
<b>IUCEA</b>	Inter-University Council for East Africa
<b>MUHAS</b>	Muhimbili University of Health and Allied Sciences
<b>NIMR</b>	National Institute for Medical Research
<b>SACIDS</b>	Southern African Centre for Infectious Disease Surveillance
<b>SUA</b>	Sokoine University of Agriculture
<b>TZS</b>	Tanzanian Shillings

## **1.0 INTRODUCTION**

### **1.1 Background of the Project**

The SACIDS Africa Centre of Excellence for Infectious Diseases of Humans and Animals in East and Southern 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, 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 marginalised 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 marginalised 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.

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

Build institutional capacity to provide quality postgraduate 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.

Build institutional capacity to conduct high quality applied research, relevant to addressing a key development challenge/priority, including, *inter alia*, faculty 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.

- i. 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 specialised equipment and library resources.
- ii. 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.
- iii. 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
- iv. Deliver outreach, and create an impact, to society by delivering excellent teaching and producing high quality applied research.

## 1.3 Principal Financing

### 1.3.1 Project Duration and the Overall Budget

The Project has duration of five years with a total budget of USD 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.

### **1.3.2 Funds Received from World Bank - IDA**

During the year that ended 30 June 2021 SUA received a sum of **USD 844,288** against the total budget of **USD 1,800,254** from the World Bank IDA to cater for the SACIDS-ACE operations.

### **1.3.3 Externally Generated Revenue**

The Project received a sum of **USD 647,811** from Co-funding agencies for spending during the year under review.

## **1.4 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 where a cumulative sum of USD 2,012,681 was available for use. This includes the opening fund balance of US\$ 520,582 and a receipt of USD 1,492,099. The usage of funds are explained below;

### **1.4.1 Usage of Funds from World Bank-IDA**

During the year ended 30 June 2021, the Project spent a sum of **USD 751,398** against the budget of **USD 1,800,254**. The spending is **42%** of the budgeted activities of SACIDS-ACE 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 1,048,854** equivalent to **58%** as shown in Annex 1.

### **1.4.2 Usage of Externally Generated Revenue**

During the year ended 30 June 2021, the Project spent a sum of **USD 619,327** of the total funds available for spending from co-funding agencies.

### **1.4.3 Achievements**

Generally, the SACIDS ACE project spent the sum **USD 1,370,726** which is **52%** of the total budget of **USD 2,647,079** available from both, the World Bank IDA and co-funding agencies. The overall low spending is a result of delayed receipt of disbursement in accomplishment of approved Work Plan and budget for the year under review. During the under review the following activities were accomplished:-

- i. Reviewed and obtained approval of MSc Curriculum for One Health Molecular Biology from the TCU paving a way for international accreditation
- ii. Developed an e-learning content and enhanced the use of ICT facilities in learning and also Procured hardware and software for e-learning

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- iii. Partly enrolled MPhil/Res-MSc students and run the program where four students were enrolled
- iv. Enrolled 12 PhD students under cohort 2 of the RSIF-PASET programme in July 2020
- v. Managed to engage laboratory technologist in efficient management of research
- vi. Managed to hold International Scientific Advisory Board (ISAB) and Governing Board meetings in May 2021
- vii. Co-organised the 6th Global One Health Congress in Edinburgh between October and November 2020
- viii. Obtained an approval of the new SACIDS Research programme on Promoting Community One Health Security to Safeguard National and Global Health Security with five research groups from the Governing Board; and
- ix. Management to receive a total sum of USD 1,492,099 where a sum of USD 844,288 was received from World Bank IDA and a sum of USD 647,811 was raised from co-funding agencies.

**1.5 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.

**1.6 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 Cap 418 [R.E 2021]. 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.



**1.7 STATEMENT OF MANAGEMENT RESPONSIBILITY**

The management is responsible for preparation and fair presentation of the Statement of Receipts and Payments in accordance with accounting policies and grant agreement set out under notes to the financial statement, and for such internal controls as management determines are necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

The management is required to ensure that the Project keeps proper accounting records, which disclose with reasonable accuracy at any time. They are also responsible for safeguarding the assets of the Project.

The management accepts responsibility for the special purposes financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the Projects' accounting policies; and with provisions of the Projects Agreements and government provisions. The management is of the opinion that the special purposes financial statements presents in all material respects the financial affairs of Project and the results of its activities. The management further accepts responsibility for maintenance of accounting records, which may be relied upon in the preparation of the financial statements as well as adequate systems of internal financial control.

**BY ORDER OF THE COUNCIL**



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

Date: 29/12/2021

1.8 DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2021

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 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 modified cash basis as described in Financing Agreement.

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 2021 have been prepared in compliance with the requirements of the Grant Contract

I thus confirm that the financial statements comply with the requirement of the Grant Contract as on that date and that they have been prepared based on properly maintained financial records.

  
.....

Peter Wilson

Position:  Chief Financial Officer

NBAA Membership No.: ACPA 2081

Date: 29/06/2021 .....

## 2.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Vice-Chancellor,  
Sokoine University of Agriculture (SUA),  
P.O. Box 3000,  
MOROGORO.

## 2.1 REPORT ON THE AUDIT OF SPECIAL PURPOSE FINANCIAL STATEMENTS

### Opinion

I have audited the special purposes financial statements of the Sokoine University of Agriculture (SUA) for Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II), which comprise the statement of receipts and payments for the year ended 30 June 2021, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying special purpose financial statements present fairly in all material respects, the receipts and payments of SACIDS ACE II for the year ended 30 June 2021, in accordance with the Accounting Policies described in note 1 (a) and requirements of Grant Contract.

### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are further described in the section below entitled, "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of the Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) implemented by Sokoine University of Agriculture (SUA) 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

I draw attention to Note 1(a) of the special purpose financial statements which describes the basis of accounting. The special purpose financial statements are prepared to provide information to World Bank - International Development Association (IDA) and Sokoine University of Agriculture for United Republic of Tanzania. As a result, the statements may not be suitable for other purpose. My opinion is not modified in respect of this matter.

### Key Audit Matters

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

### Other Information

Management is responsible for the other information. The other information comprises the background information and the Declaration by the Head of Finance but does not include the financial statements and my audit report thereon.

My opinion on the 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 financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

### Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Accounting Policies described in Note 1 (a) to the special purpose financial statements and requirements of the Project Agreement, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

Controller and Auditor General

AR/SACIDS/SUA/2020/21

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My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAI, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

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

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

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

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

In addition, Section 10 (2) of the Public Audit Act, Cap 418 [R.E 2021] requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

Further, Section 48(3) of the Public Procurement Act, 2011 (as amended in 2016) requires me to state in my annual audit report whether or not the audited entity has complied with the procedures prescribed in the Procurement Act and its Regulations.

## **2.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **Compliance with the Public Procurement Act, No.7 of 2011 (as amended in 2016)**

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

I performed a compliance audit on procurement of works, goods and services in the SUA for Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) Projects for the financial year ended 30 June 2021 as per the Public Procurement Act, 2011 and its Regulations of 2013 (as amended in 2016).

#### **Conclusion**

Based on the audit work performed, I state that procurement of works, goods and services of SUA Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) Project is generally in compliance with the requirements of the Public Procurement Act, 2011 and its underlying Regulations of 2013 (as amended in 2016).



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

**December 2021**

SUA-SACIDS- AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS  
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SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021


STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021


		2020/21	2020/21
		Budget	Actual
	Notes	USD	USD
<b>Receipts</b>			
Fund Balance as at 1 July 2020	2	-	520,582
Receipts from World Bank IDA	3	1,800,254	844,288
Receipts from Co-Funding Agencies	3	846,825	647,811
<b>Total Budget/Receipts</b>		<b><u>2,647,079</u></b>	<b><u>2,012,681</u></b>
<b>Payments</b>			
Output 1: Learning Excellence	4	363,409	220,589
Output 2: Research Excellence	5	810,874	17,688
Output 3: Quality Assurance	6	44,790	5,391
Output 4: Equity Dimension	7	15,000	1,957
Output 5: Attracting Academic staff and Students from the region	8	54,100	44,459
Output 6: National and Regional academic part		62,203	-
Output 7: Collaboration with international academic partners	9	41,500	61,557
Output 8: Management and governance	10	376,378	382,198
Output 9: Monitoring and Evaluation System	11	32,000	17,559
Co-Funding Agencies Expenditure	12	846,825	619,327
		<b><u>2,647,079</u></b>	<b><u>1,370,725</u></b>
Excess of Receipts over payment			<b><u>641,956</u></b>
<b>Represented by:</b>			
Cash and Cash Equivalent	13		619,962
Receivables	14		83,704
Payable	15		(61,710)
<b>Fund balance as at 30.06.2021</b>			<b><u>641,956</u></b>

The statement of receipts and payments on pages 12 to 23 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. E. D Karimuribo  
Director of Postgraduate  
Studies, Research,  
Technology Transfer  
and Consultancy

  
Prof. G. Misinzo  
SACIDS-ACE  
Leader

  
Mr. P W. Lubuwah  
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 (as per Section ii (B) of Financing Agreements and Section 4.09 of General Condition) 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) Expenditure

Expenditure 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) Imprest

The term imprest 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. Imprest is 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 as at 30 June 2021 has been attached as Appendix 2 of this report.

### (g) 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.



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 SPECIAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

1. ACCOUNTING POLICIES (CONTINUED)

(h) Payables

Payables are unpaid invoices and/or service agreements whose supporting documents were received and approved before or on 30 June 2021, which was the last day of the accounting period but were settled subsequently.

<b>2</b>	<b>FUND BALANCE AS AT 1.7.2020</b>	<b>2020/21</b>
		Actual
		USD
	Cash and Cash Equivalent	412,220
	Receivables	124,050
	Payable	<u>(15,688)</u>
	<b>Fund balance as at 1.07.2020</b>	<b><u>520,582</u></b>
<b>3</b>	<b>RECEIPTS</b>	<b>2020/21</b>
		Actual
		USD
	Funds Received from World Bank IDA	<u>844,288</u>
	<b>Subtotal</b>	<b><u>844,288</u></b>
	Funds Received from Co-Funding Agencies	
	American Society for Microbiology	135,253
	ICIPE	107,965
	IUCEA	105,560
	Korea Centres for Disease Control	85,055
	Royal Veterinary Collage	41,010
	Tides Ending Pandemic	166,288
	Vrije University	<u>6,680</u>
	<b>Subtotal</b>	<b><u>647,811</u></b>
	<b>Grand Total</b>	<b><u>1,492,099</u></b>
<b>4</b>	<b>OUTPUT 1 LEARNING EXCELLENCE</b>	<b>2020/21</b>
		Actual
		USD
	<b>Enroll 7 PhD; Stipend, Research fund and Registration</b>	
	Health Insurance (Out of the country)	363
	Drugs and Medicines	9,993
	Freight Forwarding and Clearing Charges	72

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4 OUTPUT 1 LEARNING EXCELLENCE	2020/21
	Actual
	USD
Ground Transport (Bus, Train, Water) (Training - Domestic)	26
Ground travel (bus, railway taxi, etc) (Local Travel)	408
Tuition Fees	9,046
Honoraria	2,431
Laboratory Supplies	14,751
Upkeep/Stipend Allowances	3,481
Per Diem - Domestic	130
Research and Dissertation (Training - Domestic)	6,280
Laboratory Supplies	1,648
Training Materials	1,600
Upkeep/Stipend Allowances	81,200
Visa Application Fees/Resident Permit	<u>233</u>
<b>Subtotal</b>	<b><u>131,662</u></b>
 <b>MSC OHMB Course Stipend, research and tuition fees</b>	
Laboratory Supplies	1,299
Research and Dissertation	25,049
Tuition Fees (Training - Domestic)	1,521
Upkeep Allowances (Training - Foreign)	13,570
Upkeep/Stipend Allowances	<u>18,940</u>
<b>Subtotal</b>	<b><u>60,379</u></b>
 <b>Maintain chief Laboratory Technologist</b>	
Civil Servants Contracts	15,157
Community Health Fund	564
National Health Insurance Schemes (NHIF)	91
Public Service Social Security Fund (PSSSF)	3,370
Workers Compensation Fund (WCF)	84
<b>Subtotal</b>	<b>19,266</b>
 <b>Research Equipment and Materials</b>	
Air Conditioner	2,510
Computers and Photocopiers	4,032
Withholding Tax	-
Freight Forwarding and Clearing Charges	826
Supplies of goods and services (Sandry Creditor)	1,746
<b>Subtotal</b>	<b><u>1,820</u></b>
 <b>TOTAL FOR OUTPUT 1</b>	 <b><u>220,589</u></b>

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<b>5</b>	<b>OUTPUT 2 RESEARCH EXCELLENCE</b>	<b>2020/221</b>
		Actual
		USD
	<b>Engage 2 Post Docs; Stipends, Research funds</b>	
	Laboratory Supplies	<u>3,138</u>
	<b>Subtotal</b>	<b><u>3,138</u></b>
	<b>International Travel for Centre Leaders, CoP Leaders and academics including participation/presentation at scientific conferences</b>	
	Accommodation	195
	Air Travel Tickets	2,950
	Ground travel (bus, railway taxi etc)	1,002
	Per Diem - Domestic	<u>428</u>
	<b>Subtotal</b>	<b><u>4,575</u></b>
	<b>Publishing research findings</b>	
	Advertising and Publication	<u>9,975</u>
	<b>Subtotal</b>	<b><u>9,975</u></b>
	<b>TOTAL FOR OUTPUT 2</b>	<b>17,688</b>
<b>6</b>	<b>OUTPUT 3 QUALITY ASSURANCE</b>	<b>2020/21</b>
		Actual
		USD
	<b>Organising and conducting governing board Meeting</b>	
	Per Diem - Domestic	1,432
	Conference Facilities	703
	Special Allowance	<u>3,256</u>
	<b>TOTAL FOR OUTPUT</b>	<b><u>5,391</u></b>
<b>7</b>	<b>OUTPUT 4 EQUITY DIMENSION</b>	<b>2020/21</b>
		Actual
		USD
	<b>Engage Policy makers and Public</b>	
	Per Diem - Domestic	1,953
	Wire, Wireless, Telephone, Telex Services and Facsimile	<u>4</u>
	<b>TOTAL FOR OUTPUT 4</b>	<b><u>1,957</u></b>

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<b>8</b>	<b>OUTPUT 5 ATTRACTING ACADEMICS STAFF AND STUDENTS FROM THE REGION</b>	<b>2020/21</b>
		<b>Actual USD</b>
	<b>Attract PhD Students from Region: Stipend Research fund and Registration costs</b>	
	Upkeep Allowances (Training - Foreign)	14,875
	Upkeep/Stipend Allowances	875
	Laboratory Supplies	3,910
	<b>Subtotal</b>	<b><u>19,660</u></b>
	<b>Attract MSc Students from the Region: Stipend, Registration fees, Research funds</b>	
	Upkeep Allowances (Training - Foreign)	24,799
	<b>Subtotal</b>	<b><u>24,799</u></b>
	<b>TOTAL FOR OUTPUT 5</b>	<b><u>44,459</u></b>
<b>9</b>	<b>OUTPUT 7 COLLABORATION WITH INTERNATIONAL ACADEMIC PARTINERS</b>	<b>2020/21</b>
		<b>Actual USD</b>
	<b>Carry out joint research and training activities</b>	
	Catering Services	352
	Extra-duty	2,315
	Per Diem - Domestic	3,711
	Freight Forwarding and Clearing Charges	72
	Internet and Email connections	621
	Research and consultancies	9,923
	Research and Dissertation (Training - Foreign)	9,548
	Training Allowances	8,272
	Withholding Tax	95
	<b>Subtotal</b>	<b><u>34,909</u></b>
	<b>In country travel supervisors, CoP Leaders, Academics</b>	
	Accommodation	3,618
	Air Travel Tickets	547
	Extra-duty	1,563
	Freight Forwarding and Clearing Charges	1,456
	Ground travel (bus, railway taxi, etc) (Local Travel)	803
	Honoraria	43
	Per Diem - Domestic	7,224
	Research and Dissertation (Training - Domestic)	7,680
	Routine Maintenance and Repair of Vehicles and Transportation Equipment	794
	Sitting Allowance	1,275
	Subsistence Allowance	1,641

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<b>9</b>	<b>OUTPUT 7 COLLABORATION WITH INTERNATIONAL ACADEMIC PARTINERS</b>	<b>2020/21</b>	
		Actual	
		USD	
	Telephone Charges (Land Lines)	4	
	<b>Subtotal</b>	<b><u>26,648</u></b>	
	<b>TOTAL FOR OUTPUT 7</b>	<b><u>61,557</u></b>	
<b>10</b>	<b>OUTPUT 8 MANAGEMENT AND GOVERNANCE</b>	<b>2020/21</b>	
		Actual	
		USD	
	<b>Support Center operation costs: Salaries for Administration staff and Contribution to secretariat &amp; Departmental operational costs</b>		
	Civil Servants Contracts	176,177	
	Community Health Fund	2,318	
	Extra-duty	1,823	
	National Health Insurance Schemes (NHIF)	5,880	
	Professional Allowances	12,994	
	Public Service Social Security Fund (PSSSF)	22,764	
	Workers Compensation Fund (WCF)	502	
	<b>Subtotal</b>	<b><u>222,458</u></b>	
	<b>Support Center operation costs: Centre Management &amp; Coordination salaries, including contribute 25% contract Deputy Leader &amp; PI</b>		
	Accommodation	4,711	
	Accommodation expenses	2,709	
	Advertising and Publication	845	
	Audit supervision expenses	8,755	
	Bank Charges and Commissions	1,813	
	Catering Services	589	
	Cleaning Supplies	76	
	Conference Facilities	1,278	
	Diesel	978	
	Extra-duty	27,822	
	Freight Forwarding and Clearing Charges	2,477	
	Ground travel (bus, railway taxi, etc) (Local Travel)	1,621	
	Honoraria	4,866	
	Honorariums (expert opinion)	2,355	
	Insurance Expenses	51	
	Internet and Email connections	15,334	
	Laboratory Supplies	10,498	
	Leave Travel	612	
	Medical and Laboratory equipment	291	
	Motor Vehicles and Water Craft	4,430	
	Office Consumables (papers, pencils, pens and stationaries)	1,214	
	Other license and fees	434	
	Per Diem - Domestic	33,793	

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<b>10</b>	<b>OUTPUT 8 MANAGEMENT AND GOVERNANCE</b>	<b>2020/21</b>
		Actual
		USD
	Petrol	7
	Posts and Telegraphs	69
	Printing and Photocopy paper	109
	Research and consultancies	14,350
	Routine Maintenance and Repair of Office Equipment and Appliances	796
	Routine Maintenance and Repair of Vehicles And Transportation Equipment	1,934
	Sitting Allowance	1,059
	Subscription Fees	1,268
	Supplies of goods and services (Sundry Creditor)	2,623
	Uniforms	60
	Wire, Wireless, Telephone, Telex Services and Facsimile	43
	Workers Compensation Fund (WCF)	75
	<b>Subtotal</b>	<b><u>149,945</u></b>
	<b>COP Management</b>	
	Research and consultancies	7,898
	Responsibility Allowance	1,897
	<b>Subtotal</b>	<b><u>9,795</u></b>
	<b>TOTAL FOR OUTPUT 8</b>	<b><u>382,198</u></b>
<b>11</b>	<b>OUTPUT 9 MONITORING AND EVALUATION</b>	<b>2020/21</b>
		Actual
		US\$
	<b>Carrying out Monitoring (and control auditing of partners)</b>	
	Audit supervision expenses	5,109
	Conference Facilities	300
	Ground travel (bus, railway tax, etc)	267
	Per diem -Domestic	2,405
	Entertainment	123
	<b>Subtotal</b>	<b><u>8,204</u></b>
	<b>External Auditing</b>	
	Audit supervision expenses	6,576
	<b>Subtotal</b>	<b><u>6,576</u></b>
	<b>Meetings of National Steering committee</b>	
	Office Consumables (papers, pencils, pens and stationaries)	105
	Ground travel (bus, railway taxi, etc) (Local Travel)	1,064
	Per Diem - Domestic	1,610
	<b>Subtotal</b>	<b><u>2,779</u></b>

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11	<b>OUTPUT 9 MONITORING AND EVALUATION</b>	2020/21
		Actual
		US\$
	<b>TOTAL FOR OUTPUT 9</b>	<b><u>17,559</u></b>
12	<b>CO-FUNDING AGENCIES EXPENDITURE</b>	2020/21
		Actual
		USD
	<b>IFS: Understanding the epidemiology and socio-economic impact of African swine fever in Rwanda</b>	
	Bank Charges and Commissions	7
	Freight Forwarding and Clearing Charges	145
	Laboratory Supplies	<u>2,533</u>
	<b>Subtotal</b>	<b><u>2,685</u></b>
	<b>NIH: Strengthening scientific capacity for preparedness and response to vital hemorrhagic fever in TZ</b>	
	Research and Dissertation (Training - Foreign)	9,500
	Research and consultancies	8,500
	Research and Dissertation (Training - Domestic)	9,069
	<b>Subtotal</b>	<b><u>27,069</u></b>
	<b>Pan-African network for rapid-research, response, relief and preparedness for Infectious Disease</b>	
	Bank Charges and Commissions	127
	Communication & Information	202
	Conference Facilities	1,831
	Freight Forwarding and Clearing Charges	650
	Ground Transport (Bus, Train, Water) (Training - Domestic)	812
	Laboratory Supplies	33,594
	Per Diem - Domestic	12,239
	Responsibility Allowance	25,911
	Upkeep Allowances (Training - Foreign)	2,895
	Upkeep/Stipend Allowances	<u>2,895</u>
	<b>Subtotal</b>	<b><u>81,156</u></b>
	<b>RSIF-Partnership for skills in applied sciences, engineering and technology</b>	
	Tuition fees (Training - Foreign)	47,400
	Bank Charges and Commissions	112
	Research and Dissertation (Training - Foreign)	44,361
	Withholding Tax	<u>25</u>
	<b>Subtotal</b>	<b><u>91,898</u></b>

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<b>12</b>	<b>CO-FUNDING AGENCIES EXPENDITURE</b>	<b>2020/21</b>
		Actual
		USD
	<b>Digital event information and data collection at community level in cross-border areas</b>	
	Air Travel Tickets	1,400
	<b>Subtotal</b>	<u>1,400</u>
	<b>Inter University Council for East Africa (IUCEA)</b>	
	Upkeep Allowances (Training - Foreign)	74,400
	<b>Subtotal</b>	<u>74,400</u>
	<b>Science Granting Councils Initiative (SGCI)</b>	
	Research and Dissertation (Training - Foreign)	8,950
	<b>Subtotal</b>	<u>8,950</u>
	<b>Strengthen AMR and Antimicrobial use (AMV) surveillance system in food producing animals</b>	
	Air Travel Tickets	609
	Bank Charges and Commissions	31
	Diesel	261
	Food and Refreshments	1,039
	Furniture and Appliances	349
	Ground Transport (Bus, Train, Water) (Training - Domestic)	8,341
	Institution overhead	10,240
	Internet and Email connections	9
	Office And General Supplies and Services	43,319
	Per Diem - Domestic	30,459
	Petrol	263
	Rent - Office Accommodation	2,150
	Research and consultancies	26,691
	Responsibility Allowance	1,847
	Routine Maintenance and Repair of Vehicles and Transportation Equipment	15
	Special Allowance	562
	<b>Subtotal</b>	<u>126,185</u>
	<b>Improving Laboratory capacity for Diagnosis and Surveillance of Ant-microbial resistance in Tanzania</b>	
	Bank Charges and Commissions	102
	Extra-duty	676
	Research and consultancies	114,257
	Research and Dissertation (Training - Domestic)	11,183
	<b>Subtotal</b>	<u>126,218</u>



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<b>12</b>	<b>CO-FUNDING AGENCIES EXPENDITURE</b>	<b>2020/21</b>
		Actual
		USD
	<b>Consolidation of Research Base Centre in Africa through international collaborative research</b>	
	Research and consultancies	7,500
	Internet and Email connections	1,100
	Special Allowance	199
	Food and Refreshment	204
	Fuel, Oils, Lubricants	360
	Ground Transport (Bus, Train, Water) (Training - Domestic)	21
	Per Diem - Domestic	1,585
	<b>Subtotal</b>	<b><u>10,969</u></b>
	<b>Single Image Parasite Quantification in Stool (SIMPAQ) in Tanzania</b>	
	Upkeep/Stipend Allowances	3,372
	<b>Subtotal</b>	<b><u>3,372</u></b>
	<b>Sustain Existing support to AMR and AMU surveillance in terrestrial animals</b>	
	Training domestic	1,741
	Conference facilities	641
	Ground Transport (Bus, Train, Water) (Training - Domestic)	629
	<b>Subtotal</b>	<b><u>3,011</u></b>
	<b>Development of multispecies validated serology protocols for complex ecosystems, focused on East Africa</b>	
	Research and consultancies	62,014
	<b>Subtotal</b>	<b><u>62,014</u></b>
	<b>TOTAL FOR CO-FUNDING AGENCIES</b>	<b><u>619,327</u></b>
<b>13</b>	<b>CASH AND ACASH EQUIVALENT</b>	<b>2020/21</b>
		Actual
		US\$
	ACE_CRDB USD A/C	262,585
	ACE_ BoT Balance	478,844
	ACE_CRDB TZS A/C	<u>(121,467)</u>
	<b>TOTAL</b>	<b><u>619,962</u></b>

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14 RECEIVABLE	2020/21 Actual USD
Staff Imprest	53,813
Supplies of goods and services (Sundry Debtors)	68
Other Receivable (Deposit & Prepayment)	<u>29,823</u>
<b>TOTAL</b>	<b><u>83,704</u></b>

The receivable comprises of the following;

- i. Outstanding imprests of USD 53,813 whose activities have been accomplished and accounted for in the subsequent year
- ii. A sum of USD 68 reconciled with the amount paid to Tanzania Revenue Authority; and
- iii. A sum of USD 29,823 as advance payment in procurement of goods and services which have been cleared in the subsequent year.

15 PAYABLE	2020/21 Actual US\$
Supplies of goods and services (Sundry Creditor)	(33,930)
Withholding Tax	(905)
Accrued Expenses	<u>(26,875)</u>
<b>TOTAL</b>	<b><u>(61,710)</u></b>

The accounts payable relates to the following;

- i. A sum of USD 33,930 payable to suppliers of goods and services whose payments have been done in the subsequent year after accomplishment of procurement procedures
- ii. A sum of USD 905 payable to Tanzania Revenue Authority as withholding tax payable for goods and services; and
- iii. A sum of USD 26,875 as accrued charges for services done to the Project.

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APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

Budget Details	Budget		Expenditure		Variance		Percentage	Remarks
	USD		USD		USD			
<b>Learning Excellence</b>								
Review of MSc. One Health Molecular Biology (OHMB) curriculum and submit for international accreditation/recognition	10,000		60,380		(50,380)	(504)		The variance emanates from expenses of last financial year paid in the subsequent year as a result of delayed receipt of funds
Implement on demand e-learning platform	10,000		-		10,000	100		Unimplemented activities as a result of delayed receipt of funds
Maintain ICT Specialist	34,922				34,922	100		
Maintain Training and Research Support Officer	27,813				27,813	100		
Enroll 14 national MSc students and run the programme: support research, stipend and tuition fees	38,500		131,661		(93,161)	(242)		The variance emanates from expenses of last financial year paid in the subsequent year as a result of delayed receipt of funds
Run PhD programme, support research, stipend and tuition fees for 9 continuing national PhD students	192,293				192,293	100		Unimplemented activities as a result of delayed receipt of funds
Procure training laboratory materials	20,000		9,282		10,718	54		
Maintain Chief Laboratory Technologist	29,881		19,266		10,615	36		
<b>Subtotal</b>	<b>363,409</b>		<b>220,590</b>		<b>142,820</b>			
<b>Research Excellence</b>								
Refurbish student training laboratories (including upgrade of effluent treatment) and study rooms	700,000				700,000	100		
Engage Postdoctoral	41,500		3,138		38,362	92		Unimplemented activities as a result of delayed receipt of funds
Engage a nanopore specialist	33,082				33,082	100		
Publish research findings	20,000		9,975		10,025	50		
International Travel for Centre Leaders, CoP Leaders and academics including participation/presentation at scientific conferences	-		4,575		(4,575)	-		
Attend and present papers at scientific conferences	16,292				16,292	100		Unimplemented activities as a result of delayed receipt of funds
<b>Subtotal</b>	<b>810,874</b>		<b>17,688</b>		<b>793,186</b>			
<b>Quality Assurance</b>								

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Budget Details	Budget		Expenditure		Variance		Percentage	Remarks
	USD	USD	USD	USD	USD			
Organize Governing Board meeting	20,900	5,391	15,509	74				
Organize International Scientific Advisory Board (ISAB) meetings	23,890	-	23,890	100			Unimplemented activities as a result of delayed receipt of funds	
<b>Subtotal</b>	<b>44,790</b>	<b>5,391</b>	<b>39,399</b>					
<b>Equity Dimensions</b>								
Communication engagement with policy makers and the public in the region and globally	15,000	1,957	13,043	87			Unimplemented activities as a result of delayed receipt of funds	
<b>Subtotal</b>	<b>15,000</b>	<b>1,957</b>	<b>13,043</b>					
<b>Attracting Academic staff and students from the region</b>								
Run PhD programme, support research, stipend and tuition fees for 2 continuing regional PhD students	54,100	44,459	9,641	18			Unimplemented activities as a result of delayed receipt of funds	
<b>Subtotal</b>	<b>54,100</b>	<b>44,459</b>	<b>9,641</b>					
<b>Collaboration with International Academic Partners</b>								
Engage, collaborate and carry out joint research and training activities with international partners, publish joint publications, develop and apply joint proposals including PhD students' attachment and travel to partners institutions	41,500	-	41,500	100			Unimplemented activities as a result of delayed receipt of funds	
<b>Subtotal</b>	<b>41,500</b>	<b>-</b>	<b>41,500</b>					
<b>National &amp; Regional Academic/Sector Partners</b>								
Engage, collaborate and carry out joint research and training activities with national and regional partners, publish joint publications, develop and apply joint proposals including PhD students' attachment and travel to partners institutions	62,203	61,557	646	1				
<b>Subtotal</b>	<b>62,203</b>	<b>61,557</b>	<b>646</b>					

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APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2021

Budget Details	Budget	Expenditure	Variance		Remarks
	USD	USD	USD	Percentage	
<b>Management and Governance</b>					
Maintain Centre Secretariat staff and operations for programme management, finance, procurement, communications, administration, programme quality assurance and internal monitoring & evaluation	307,173	222,457	84,716	28	Unimplemented activities as a result of delayed receipt of funds
Support Centre Leadership, Coordination and operation costs	69,205	159,741	(90,536)	(131)	The variance emanates from expenses of last financial year paid in the subsequent year as a result of delayed receipt of funds
<b>Subtotal</b>	<b>376,378</b>	<b>382,198</b>	<b>(5,820)</b>		
<b>Monitoring and Evaluation</b>					
Carry out monitoring	12,500	8,203	4,297	34	
Attend National Steering Committee meeting	6,500	2,780	3,720	57	
Carry out external audit	13,000	6,576	6,424	49	Unimplemented activities as a result of delayed receipt of funds
<b>Subtotal</b>	<b>32,000</b>	<b>17,559</b>	<b>14,441</b>		
<b>Total Budget</b>	<b>1,800,254</b>	<b>751,398</b>	<b>1,048,856</b>	<b>58</b>	

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APPENDIX II: LIST OF ASSETS PROCURED FOR THE 12 MONTHS PERIOD ENDED 30 JUNE 2021

Date	Category	Amount (USD)
28-03-20	Computer Desktop and laptops	2,124
28-03-20	Computer Desktop and laptops	2,124
21-10-20	Equipment	1,255
21-10-20	Equipment	1,255
21-10-20	Equipment	230
29-01-21	Television studio, Camera	1,589
03-02-21	Computer Desktop and laptops	4,033
<b>Total</b>		<b>12,610</b>