



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



**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  
(SACIDS-ACE) PROJECT**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE SPECIAL PURPOSE  
FINANCIAL STATEMENTS AND COMPLIANCE AUDIT FOR  
FINANCIAL YEAR ENDED 30 JUNE 2022**

**PROJECT ID NUMBER: P151847**

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December 2022

AR/PA/SACIDS/SUA/2021/22

## About the National Audit Office

### Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the 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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## 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 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

Chairman of the University Council,  
Sokoine University of Agriculture (SUA),  
P.O. Box 3000,  
MOROGORO.

**1.1 REPORT ON THE AUDIT OF SPECIAL PURPOSE FINANCIAL STATEMENTS**

**Unqualified Opinion**

I have audited the special purpose financial statements of the Sokoine University of Agriculture (SUA) for Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) project, which comprise the statement of receipts and payments for the year ended 30 June 2022, 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 2022, 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 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. 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 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.



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

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

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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 management 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 management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with management, 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 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 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.

## 1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

### 1.2.1 Compliance with the Public Procurement laws

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

I 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 2022 as per the Public Procurement laws.

#### 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 laws in Tanzania.



### 1.2.2 Compliance with the Budget Act and other Budget Guidelines

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in the SUA-Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) project for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that Budget formulation and execution 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 Budget Act and other Budget Guidelines.



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



December 2022



## 2.0 INTRODUCTION

### 2.1 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 and genomics 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:-**

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.

## **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 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). As a result of COVID-19, the World Bank granted a no-cost extension to SACIDS-ACE and all other ACE II Projects to 31 December 2023. 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 Receipt of Funds During the Year**

During the year that ended 30 June 2022, the project had a sum of USD 2,081,485 available for spending. This includes the opening balance of USD 641,954 and a further receipt of USD 348,490 from the World Bank; and USD 1,081,141 from other agencies as detailed under Note 2 to the Financial Statements.

### **2.3.3 Conditional Receipt of Externally Generated Revenue**

During the year under review, the project received funds from other co-funding agencies generated in compliance with the requirement to find additional sources of income. The funds received amounted to USD 1,081,141 which is part and parcel of the receipt explained under part 1.3.2 of this report. The amount and details of funders are as shown in Note 2 to these Financial Statements.

## **2.4 Performance and Achievement**

During the year under review, cumulatively, the project spent a total sum of USD 1,097,959 (including USD for the funds received from World Bank IDA; and USD 469,270 for co-funding agencies) against the cumulative budget of USD 2,765,948. The cumulative spending is 40 percent of the overall budget for both the funds received from World Bank IDA and the Co-Funding agencies. The usage of funds are explained below;

#### 2.4.1 Achievements

During the year under review, the project had cumulative spending of 42 percent against the total budget. The under spending of 58 percent was mainly attributed by scaling down of activities as a result of a continued wave of Covid 19 pandemic. Besides the challenges encountered, the project managed to achieve the following:-

- i. Became eligible to receive a sum of USD 352,180 after approval of the NSC earned after the achievement of disbursement-linked results (DLRs) by SACIDS-ACE during the fifth round of verification.
- ii. Eleven out of fifteen students for the third cohort of the Regional Scholarship and Innovation Fund (RSIF) of the Partnership for Skills in Applied Sciences, Engineering and Technology (PASET) registered and started their PhD programs at SUA.
- iii. One PhD student successfully defended his PhD *viva voce* examination on 30 September 2021.
- iv. Two Master of Philosophy students and three PhD students with scholarships from SACIDS-ACE completed their studies and graduated on 27 May 2022.
- v. A self-assessment report completed in April 2022 for international accreditation of Master of Science in One Health Molecular Biology (MSc OHMB) programme and a signed contract received from the Accreditation Agency for Study Programmes in Engineering, Informatics, Natural Sciences and Mathematics (ASIIN) for SACIDS countersignature.
- vi. One PhD student travelled to the National Institute for Communicable Diseases in South Africa for laboratory work on validation of serology results and molecular tests. The exchange is for four months (March -July 2022).
- vii. Developed and submitted two project proposals worth CAD\$ 999,814 and and” EUR 280,000 including (a) IDRC Women RISE “Operationalisation of an integrated gender inclusive model to inform responses to current and future health emergencies in Eastern and Southern Africa” (b) the concept note “Improving livelihoods, food and nutritional security through African swine fever and peste des petits ruminants control in Tanzania. The proposals were submitted on 12 April 2022.
- viii. The latest Interim Financial Report (for December 2021) was submitted to and accepted by the World Bank.
- ix. The university has an internal audit unit that conducts specific auditing for the Centre semi-annually.
- x. AWP and budgets, list of audit reports submitted to date, and interim financial reports are all web accessible at <http://www.sacids.org/finance-and-procurement/>



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- xi. Procurement auditing for Financial Year 2020/21 completed.
- xii. Students' and non-students' data were compiled and submitted to IUCEA for independent verification by the Technopolis.
- xiii. Notification of award for Procurement of Consultancy services in designing and supervision of the building was done and issued to the consultant. The contract has been signed by the Vice Chancellor. The consultant is working with SACIDS-ACE to complete the design. SUA has allocated land to SACIDS-ACE earmarked for this construction and future expansion.
- xiv. SACIDS-ACE participated in the National Steering Committee (NSC) meeting that was held on 27 August 2021 in Bagamoyo.

## **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 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.



## 2.7 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 present 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: 29/12/2022

**2.8 DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2022**

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 2022 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: Director of Finance**

**NBAA Membership No.: ACPA 2081**

**Date: .....**

**SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

**3.0 STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2022**

|   |       | 2021/22                 | 2021/22                 |
|---|-------|-------------------------|-------------------------|
|   | Notes | Budget<br>US\$          | Actual<br>US\$          |
| <b>Receipts</b>   |       |                         |                         |
| Fund Balance as at 1 July   | 2     | -                       | 641,954                 |
| Receipts from Internatinal Dev<br>Assc(IDA)_World Bank              | 2     | 1,561,936               | 348,390                 |
| Receipts from Co_Funding Agencies                                   | 2     | <u>1,204,012</u>        | <u>1,081,141</u>        |
| <b>Total Receipts</b>   |       | <b><u>2,765,948</u></b> | <b><u>2,071,485</u></b> |
| <b>Payments</b>   |       |                         |                         |
| Output 1: Learning Excellence                                       | 3     | 363,409                 | 221,236                 |
| Output 2: Research Excellence                                       | 4     | 753,082                 | 33,780                  |
| Output 3: Quality Assurance   |       | 44,790                  | 0                       |
| Output 4: Equity Dimension  |       | 15,000                  | 0                       |
| Output 5: Attracting Academic staff<br>and Students from the region | 5     | 54,100                  | 80,338                  |
| Output 6: National and Regional<br>Part                             |       | 39,253                  | 0                       |
| Output 7: Collaboration with<br>international academic partners     | 6     | 41,500                  | 22,088                  |
| Output 8: Management and<br>governance                              | 7     | 218,803                 | 241,078                 |
| Output 9: Monitoring and<br>Evaluation System                       | 8     | 32,000                  | 30,169                  |
| Co-Funding Agencies Expenditure                                     | 9     | <u>1,204,011</u>        | <u>469,270</u>          |
| <b>Total Payments</b>   |       | <b><u>2,765,948</u></b> | <b><u>1,097,959</u></b> |
| <b>Excess of Receipts over payment<br/>Represented by:</b>          |       |                         | <b><u>973,526</u></b>   |
| Cash and Cash Equivalent  | 10    |                         | 891,626                 |
| Receivables   | 11    |                         | 132,532                 |
| Payable   | 12    |                         | <u>(50,632)</u>         |
| <b>Fund balance as at 30.06.2022</b>                                |       |                         | <b><u>973,526</u></b>   |

The statement of receipts and payments on pages 13 to 27 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  
Leader  
SACIDS-ACE



Mr. P W. Lubuwah  
Director of  
Finance



## 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 2022 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.

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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.

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 2022, which was the last day of the accounting period but were settled subsequently.

| 2 | RECEIPTS DURING THE YEAR  | 2021/22<br>USD          |
|---|---|-------------------------|
|   | World Bank-IDA  | <u>348,390</u>          |
|   | <b>Subtotal-World Bank IDA</b>  | <b><u>348,390</u></b>   |
|   | <b>Co Funding Agencies</b>  |                         |
|   | Royal Veterinary College  | 25,813                  |
|   | ICIPE RSIF Scholarship and Grant                                      | 209,955                 |
|   | ASM-American Society of Microbiology                                  | 50,990                  |
|   | ICIPE-RSIF Scholarship and Research Grant                             | 20,963                  |
|   | European and Developing Countries Clinical Trials Partnership (EDCTP) | 59,683                  |
|   | National Institute of Health Korea                                    | 83,425                  |
|   | Vrije Universiteit Brussels (VUB)                                     | 3,121                   |
|   | The Tides Centre  | 299,990                 |
|   | Vrije Universiteit Brussels (VUB)                                     | 11,602                  |
|   | Royal Veterinary Collage (RVC)  | 172,267                 |
|   | ICIPE-RSIF Scholarship and Grant                                      | 26,963                  |
|   | ASM - American Society for Microbiology                               | 16,990                  |
|   | COSTECH   | 45,700                  |
|   | National Institute of Health Korea                                    | 53,679                  |
|   | <b>Sub-Total Co-Funding Agencies</b>                                  | <b><u>1,081,141</u></b> |
|   | <b>Total Receipts</b>   | <b><u>1,429,531</u></b> |
| 3 | <b>OUTPUT 1 LEARNING EXCELLENCE</b>                                   | <b>2021/22<br/>USD</b>  |
|   | <b>Enrol 7 PhD; Stipend, Research fund and Registration</b>           |                         |
|   | Advertising and Publication   | 4,968                   |
|   | Air Travel Tickets  | 935                     |
|   | Laboratory Supplies   | 14,992                  |
|   | Per Diem - Domestic   | 11,054                  |
|   | Research and Dissertation (Training - Domestic)                       | 42,856                  |
|   | Tuition Fees (Training - Domestic)                                    | 24,774                  |
|   | Upkeep/Stipend Allowances   | <u>57,725</u>           |
|   | <b>Sub-Total</b>  | <b><u>157,304</u></b>   |
|   | <b>Maintain chief Laboratory Technologist</b>                         |                         |



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|              |   |                        |
|--------------|---|------------------------|
| <b>3</b>     | <b>OUTPUT 1 LEARNING EXCELLENCE</b>                       | <b>2021/22<br/>USD</b> |
|              | Civil Servants Contracts                                  | 21,790                 |
|              | Community Health Fund                                     | 592                    |
|              | Public Service Social Security Fund (PSSSF)               | 3,702                  |
|              | Workers Compensation Fund (WCF)                           | <u>63</u>              |
|              | <b>Sub-Total</b>  | <b><u>26,147</u></b>   |
|              | <br><b>Maintain Research and Training support officer</b> |                        |
|              | Civil Servants Contracts                                  | 19,714                 |
|              | Community Health Fund                                     | 446                    |
|              | Public Service Social Security Fund (PSSSF)               | 2,965                  |
|              | Workers Compensation Fund (WCF)                           | <u>54</u>              |
|              | <b>Subtotal</b>   | <b><u>23,178</u></b>   |
|              | <br><b>Maintain ICT Specialist</b>                        |                        |
|              | Civil Servants Contracts                                  | 12,122                 |
|              | Community Health Fund                                     | 169                    |
|              | National Health Insurance Schemes(NHIF)                   | 508                    |
|              | Public Service Social Security Fund (PSSSF)               | 1,756                  |
|              | Workers Compensation Fund (WCF)                           | <u>52</u>              |
|              | <b>Subtotal</b>   | <b><u>14,607</u></b>   |
|              | <b>Total for Output 1</b>                                 | <b><u>221,336</u></b>  |
| <br><b>4</b> | <br><b>OUTPUT 2 RESEARCH EXCELLENCE</b>                   |                        |
|              | <br><b>Engage a nanopore specialist</b>                   |                        |
|              | Community Health Fund                                     | 96                     |
|              | Civil Servants Contracts                                  | 20,645                 |
|              | Public Service Social Security Fund (PSSSF)               | <u>1,930</u>           |
|              | <b>Sub Total</b>  | <b><u>22,671</u></b>   |
|              | <br><b>Publishing research findings</b>                   |                        |
|              | Advertising and Publication                               | 11,050                 |
|              | Bank Charges and Commissions                              | 59                     |
|              | <b>Sub Total</b>  | <b><u>11,109</u></b>   |
|              | <b>Total for Output 2</b>                                 | <b><u>33,780</u></b>   |

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|   |  |                       |
|---|--|-----------------------|
| 5 | <b>OUTPUT 5 ATTRACTING ACADEMICS STAFF AND STUDENTS FROM THE REGION</b>  | 2021/22<br><br>USD    |
|   | <b>Attract PhD Students from Region: Stipend Research fund and Registration costs</b>  |                       |
|   | Upkeep/Stipend Allowances  | 7,875                 |
|   | Laboratory Supplies  | 6,635                 |
|   | Research and Dissertation (Training - Domestic)  | 48,268                |
|   | Tuition Fees (Training - Domestic)   | <u>17,560</u>         |
|   | <b>Total for Output 5</b>  | <b><u>80,338</u></b>  |
| 6 | <b>OUTPUT 7 COLLABORATION WITH INTERNATIONAL ACADEMIC PARTINERS</b>  | 2021/22<br><br>USD    |
|   | <b>Carry out joint research and training activities</b>  |                       |
|   | Lodging/Accommodation  | 375                   |
|   | Per Diem - Domestic  | 187                   |
|   | Research and consultancies   | <u>21,525</u>         |
|   | <b>Total for Output 7</b>  | <b><u>22,088</u></b>  |
| 7 | <b>OUTPUT 8 MANAGEMENT AND GOVERNANCE</b>  | 2021/22<br>USD        |
|   | <b>Support Center operation costs: Salaries for Administration staff and Contribution to secretariat &amp; Departmental operational costs</b>  |                       |
|   | Civil Servants Contracts   | 112,087               |
|   | Community Health Fund  | 1,306                 |
|   | Extra-duty   | 732                   |
|   | National Health Insurance Schemes (NHIF)   | 4,005                 |
|   | Public Service Social Security Fund (PSSSF)  | 18,929                |
|   | Workers Compensation Fund (WCF)  | <u>369</u>            |
|   | <b>Sub-Total</b>   | <b><u>137,429</u></b> |
|   | <b>Support Center operation costs: Centre Management &amp; Coordination salaries, including contribute 25% contract Deputy Leader &amp; PI</b> |                       |
|   | Accommodation  | 839                   |
|   | Advertising and Publication  | 118                   |
|   | Air conditioners   | 92                    |
|   | Air Travel Tickets   | 259                   |
|   | Audit fees   | 3,867                 |
|   | Audit supervision expenses   | 6,928                 |
|   | Bank Charges and Commissions   | 533                   |
|   | Burial Expenses  | 2,289                 |
|   | Catering Services  | 169                   |
|   | Computer Supplies and Accessories  | 5,384                 |

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|          |   |                       |
|----------|---|-----------------------|
| <b>7</b> | <b>OUTPUT 8 MANAGEMENT AND GOVERNANCE</b>                         | <b>2021/22</b>        |
|          |   | <b>USD</b>            |
|          | Conference facilities   | 964                   |
|          | Diesel  | 2,616                 |
|          | Electrical and Other Cabling Materials                            | 1,942                 |
|          | Extra-duty  | 16,714                |
|          | Fax machines and other small office equipment                     | 31                    |
|          | Food and Refreshments   | 240                   |
|          | Freight Forwarding and Clearing Charges                           | 526                   |
|          | Ground Transport (Bus, Train, Water)                              | -                     |
|          | Insurance Expenses  | 154                   |
|          | Internet and Email connections                                    | 22                    |
|          | Leave Travel  | 145                   |
|          | Motor Vehicles and Water Craft                                    | 371                   |
|          | Office Consumables (papers, pencils, pens and stationaries)       | 196                   |
|          | Per Diem - Domestic   | 27,055                |
|          | Plumbing Supplies and Fixtures                                    | 6                     |
|          | Posts and Telegraphs  | 58                    |
|          | Printing and Photocopy paper                                      | 157                   |
|          | Research and consultancies  | 8,813                 |
|          | Routine Maintenance and Repair of Office Equipment and Appliances | 134                   |
|          | Sitting Allowance   | 1,243                 |
|          | Small Tools and Implements  | 89                    |
|          | Special Allowance   | 4,700                 |
|          | Subscription Fees   | 13,729                |
|          | Tapes, Films, and Materials (split)                               | 1,325                 |
|          | Tyres and Batteries   | 1,871                 |
|          | With holding Tax  | 70                    |
|          | <b>Sub-Total</b>  | <b><u>103,649</u></b> |
|          | <b>Total for Output 8</b>   | <b><u>241,078</u></b> |
| <br>     |   |                       |
| <b>8</b> | <b>OUTPUT 9 MONITORING AND EVALUATION</b>                         | <b>2021/22</b>        |
|          |   | <b>USD</b>            |
|          | <b>Carrying out Monitoring (And control auditing of partners)</b> |                       |
|          | Audit supervision expenses  | 7,225                 |
|          | Ground Transport (Bus, Train, Water)                              | 4                     |
|          | Per diem -Domestic  | 4,055                 |
|          | Sitting allowance   | 1,439                 |
|          | <b>Sub-Total</b>  | <b><u>12,723</u></b>  |
|          | <br>  |                       |
|          | <b>External Auditing</b>  |                       |
|          | Audit supervision expenses  | 3,902                 |
|          | <b>Sub-Total</b>  | <b><u>3,902</u></b>   |
|          | <b>Meetings of National Steering committee</b>                    |                       |
|          | <br>  |                       |
|          | Diesel  | 745                   |



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|          |  |                      |
|----------|--|----------------------|
| <b>8</b> | <b>OUTPUT 9 MONITORING AND EVALUATION</b>  | <b>2021/22</b>       |
|          |  | <b>USD</b>           |
|          | Extra Duty   | 98                   |
|          | Food and Refreshments  | 316                  |
|          | Per Diem - Domestic  | 7,826                |
|          | Sitting Allowance  | 3,575                |
|          | Special Allowance  | <u>984</u>           |
|          | <b>Sub-Total</b>   | <b><u>13,544</u></b> |
|          | <b>Total for Output 8</b>  | <b><u>30,169</u></b> |
| <b>9</b> | <b>CO-FUNDING AGENCIES EXPENDITURE</b>   | <b>2021/22</b>       |
|          |  | <b>USD</b>           |
|          | <b>IFS: Understanding the epidemiology and socio-economic impact of African swine fever in Rwanda</b>  |                      |
|          | With-holding Tax   | 43                   |
|          | Research and Dissertation (Training - Domestic)  | 2,800                |
|          | Laboratory Supplies  | <u>2,489</u>         |
|          | <b>Sub-Total</b>   | <b><u>5,332</u></b>  |
|          | <b>One Health Detect: Strengthening capacity for Tanzania One Health Early detection of and Response to infectious Disease Epidemics and AMR (One Health Detect-TZ)</b>                  |                      |
|          | Accommodation  | 2,694                |
|          | Air Travel Tickets   | 2,477                |
|          | Bank Charges and Commissions   | 17                   |
|          | Civil Servants Contracts   | 9,788                |
|          | Food and Refreshments  | 1,615                |
|          | Ground Transport (Bus, Train, Water)   | 1,581                |
|          | National Health Insurance  | 533                  |
|          | Per Diem - Domestic  | 16,019               |
|          | Public Service Social Security Fund  | 762                  |
|          | Research and consultancies   | 53,319               |
|          | Testing Facilities   | <u>17</u>            |
|          | <b>Sub-Total</b>   | <b><u>88,824</u></b> |
|          | <b>NIH: Consolidation of research base centre in Africa through international collaborative research emerging viral haemorrhagic fevers and mosquito-borne viral disease in Tanzania</b> |                      |
|          | Advertising and Publication  | 2,336                |
|          | Bank Charges and Commissions   | 59                   |
|          | Per Diem - Domestic  | 990                  |
|          | Research and consultancies   | <u>80,555</u>        |

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**Sub-Total** **83,940**

**SACIDS-FCG2: Fleming Fund Tanzania Country Grant 2  
(Strengthen AMR and AMU surveillance system in food-producing animals)**

|                                      |                      |
|--------------------------------------|----------------------|
| Computer Supplies and Accessories    | 1,415                |
| Ground Transport (Bus, Train, Water) | 628                  |
| Per Diem - Domestic                  | 14,300               |
| Rent - Office Accommodation          | 3,274                |
| Research and consultancies           | <u>2,327</u>         |
| <b>Sub-Total</b>                     | <b><u>21,945</u></b> |

**SACIDS-FCG1: Fleming Fund Tanzania Country Grant 1  
(Strengthen AMR and AMU surveillance system in food-producing animals)**

|                            |                      |
|----------------------------|----------------------|
| Institution overhead       | 11,492               |
| Research and consultancies | <u>13,270</u>        |
| <b>Sub-Total</b>           | <b><u>24,762</u></b> |

**OR TAMBO Africa Research Chair for Viral Epidemics of Short-cycle Animal Stocks (ORTARChI-VESAS)**

|                             |                     |
|-----------------------------|---------------------|
| Advertising and Publication | 2,924               |
| Food and Refreshments       | 142                 |
| Per Diem - Domestic         | 1,570               |
| Software License Fees       | 1,319               |
| Special Allowance           | 1,112               |
| With-holding Tax            | <u>50</u>           |
| <b>Sub-Total</b>            | <b><u>7,117</u></b> |

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

|                             |                     |
|-----------------------------|---------------------|
| Advertising and Publication | 3,650               |
| <b>Sub-Total</b>            | <b><u>3,650</u></b> |

**RSIF - Partnership for Skills in Applied Sciences, Engineering and Technology**

|  |                       |
|--|-----------------------|
| Tuition fees (Training - Foreign)              | 51,000                |
| Bank Charges and Commissions                   | 118                   |
| Research and Dissertation (Training - Foreign) | <u>93,324</u>         |
| <b>Sub-Total</b>                               | <b><u>144,442</u></b> |



|        |  |                       |
|--------|--|-----------------------|
|        | <b>Digital event information and data collection at community-level<br/>in cross-border areas</b>                      |                       |
|        | Air Travel Tickets   | <u>5,295</u>          |
|        | <b>Sub-Total</b>   | <b><u>5,295</u></b>   |
|        | <br><b>Inter-University Council For East Africa (IUCEA)</b>  |                       |
|        | Upkeep/Stipend Allowances  | <u>22,400</u>         |
|        | <b>Sub-Total</b>   | <b><u>22,400</u></b>  |
|        | <br><b>Improving Laboratory capacity for Diagnosis and Surveillance of<br/>Ant-microbial resistance in Tanzania</b>    |                       |
|        | Bank Charges and Commissions   | 40                    |
|        | Food and Refreshments  | 294                   |
|        | Research and consultancies   | <u>25,384</u>         |
|        | <b>Sub-Total</b>   | <b><u>25,718</u></b>  |
|        | <br><b>Single Image Parasite Quantification in Stool (SIMPAQ) in<br/>Tanzania</b>                                      |                       |
|        | Upkeep/Stipend Allowances  | 6,500                 |
|        | Per Diem - Domestic  | <u>3,310</u>          |
|        | <b>Sub-Total</b>   | <b><u>9,810</u></b>   |
|        | <br><b>Development of multispecies validated serology protocols for<br/>complex ecosystems, focused on East Africa</b> |                       |
|        | Research and consultancies   | <u>26,035</u>         |
|        | <b>Sub-Total</b>   | <b><u>26,035</u></b>  |
|        | <br><b>Total Co-Funding Expenses</b>   | <b><u>469,270</u></b> |
| <br>10 | <br><b>CASH AND ACASH EQUIVALENT</b>   | <br><b>2021/22</b>    |
|        |  | <b>USD</b>            |
|        | ACE_CRDB USD A/C   | 151,104               |
|        | ACE_BoT Balance  | 698,860               |
|        | ACE_CRDB TZS A/C   | <u>41,662</u>         |
|        | <b>Total Cash and Cash Equivalent</b>  | <b><u>891,626</u></b> |
| <br>11 | <br><b>RECEIVABLE</b>  | <br><b>2021/22</b>    |
|        |  | <b>USD</b>            |
|        | Staff Imprest  | 96,255                |
|        | Supplies of goods and services (Sundry Debtors)  | 6,455                 |
|        | Other Receivable (Deposit & Prepayment)  | <u>29,823</u>         |

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|    |  |                |
|----|--|----------------|
|    |  | <u>132,533</u> |
| 12 | <b>PAYABLE</b>                                   | 2021/22<br>USD |
|    | Supplies of goods and services (Sandry Creditor) | 22,071         |
|    | With holding Tax                                 | 905            |
|    | Stale cheques returned                           | <u>27,656</u>  |
|    | <b>Total</b>                                     | <u>50,632</u>  |

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APPENDIX I: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL FOR THE YEAR ENDED 30 JUNE 2022

| Budget Details   | Budget<br>USD  | Expenditure<br>USD | Variance<br>USD | Percentage | Remarks  |
|--|----------------|--------------------|-----------------|------------|--|
| <b>Learning Excellence</b>   |                |                    |                 |            |  |
| Review of MSc. One Health Molecular Biology (OHMB) curriculum and submit for international accreditation/recognition | 10,000         |                    | 10,000          | 100%       | Unimplemented activities 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         | 14,607             | 20,315          | 58%        | ICT Personnel's Salary for the period of Jan-June 2022 were covered by other Foundation Projects |
| Maintain Training and Research Support Officer   | 27,813         | 23,178             | 4,635           | 17%        | Unimplemented activities as a result of delayed receipt of funds                                 |
| Enroll 14 national MSc students and run the programme: support research, stipend and tuition fees                    | 38,500         |                    | 38,500          | 100%       | Recruitment of MSc Students was not done   |
| Run PhD programme, support research, stipend and tuition fees for 9 continuing national PhD students                 | 192,293        | 157,304            | 34,989          | 82%        | Unimplemented activities as a result of delayed receipt of funds                                 |
| Procure training laboratory materials  | 20,000         |                    | 20,000          | 100%       | Unimplemented activities as a result of delayed receipt of funds                                 |
| Maintain Chief Laboratory Technologist   | 29,881         | 26,147             | 3,734           | 12%        |  |
| <b>Sub total 1</b>   | <b>363,409</b> | <b>221,236</b>     | <b>142,173</b>  |            |  |
| <b>Research Excellence</b>   |                |                    |                 |            |  |
| Refurbish student training laboratories (including upgrade of effluent treatment) and study rooms                    | 700,000        |                    | 700,000         | 100%       | Delayed Procedures of engaging Consultant & Delayed Disbursement                                 |
| Engage a nanopore specialist   | 33,082         | 22,671             | 10,411          | 31%        | Unimplemented activities as a result of delayed receipt of funds                                 |



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| <b>Budget Details</b>   | <b>Budget<br/>USD</b> | <b>Expenditure<br/>USD</b> | <b>Variance<br/>USD</b> | <b>Percentage</b> | <b>Remarks</b>   |
|---|-----------------------|----------------------------|-------------------------|-------------------|--|
| <b>Learning Excellence</b>  |                       |                            |                         |                   |  |
| Publish research findings   | 20,000                | 11,109                     | 8,891                   | 44%               | Unimplemented activities as a result of delayed receipt of funds   |
| <b>Sub total 2</b>  | <b>753,082</b>        | <b>33,780</b>              | <b>719,302</b>          |                   |  |
| <b>Quality Assurance</b>  |                       |                            |                         |                   |  |
| Organise Governing Board meeting  | 20,900                |                            | 20,900                  | 100%              | The meeting was postponed during the reporting period due to COVID-19 Diseases   |
| Organise International Scientific Advisory Board (ISAB) meetings  | 23,890                |                            | 23,890                  | 100%              | The meeting was postponed during the reporting period due to COVID-19 Diseases   |
| <b>Sub total 3</b>  | <b>44,790</b>         | <b>-</b>                   | <b>44,790</b>           |                   |  |
| <b>Equity Dimensions</b>  |                       |                            |                         |                   |  |
| Communication engagement with policy makers and the public in the region and globally   | 15,000                |                            | 15,000                  | 100%              | Unimplemented activities as a result of delayed receipt of funds   |
| <b>Sub total 4</b>  | <b>15,000</b>         | <b>-</b>                   | <b>15,000</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                | 80,338                     | (26,238)                | -48%              | Increased number of Research activities and Publication during the final year of Study in respect of Regional PhD Students |
| <b>Sub total 5</b>  | <b>54,100</b>         | <b>80,338</b>              | <b>(26,238)</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' | 39,253                | 22,089                     | 17,164                  | 44%               | Other Research activities were carried to the FY 22/23   |

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| Budget Details  | Budget<br>USD  | Expenditure<br>USD | Variance<br>USD | Percentage | Remarks  |
|---|----------------|--------------------|-----------------|------------|--|
| <b>Learning Excellence</b>  |                |                    |                 |            |  |
| attachment and travel to partners institutions  |                |                    |                 |            |  |
| <b>Sub total 6</b>  | <b>39,253</b>  | <b>22,089</b>      | <b>17,164</b>   |            |  |
| <b>Collaboration with International Academic Partners</b>   |                |                    |                 |            |  |
| Engage, collaborate and carryout 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>Sub total 7</b>  | <b>41,500</b>  | <b>-</b>           | <b>41,500</b>   |            |  |
| <b>Management and Governance</b>  |                |                    |                 |            |  |
| Maintain Centre Secretariat staff and operations for programme management, finance, procurement, programme communications, administration, programme quality assurance and internal monitoring & evaluation                               | 149,597        | 137,429            | 12,168          | 8%         |  |
| Support Centre Leadership, Coordination and operation costs   | 69,205         | 103,649            | (34,444)        | -50%       | The variance emanates from expenses of the last financial year as a result of delayed receipt of funds |
| <b>Sub total 8</b>  | <b>218,802</b> | <b>241,078</b>     | <b>22,276</b>   |            |  |
| <b>Monitoring and Evaluation</b>  |                |                    |                 |            |  |
| Carry out monitoring  | 12,500         | 12,723             | (223)           | -2%        |  |
| Attend National Steering Committee meeting  | 6,500          | 13,544             | (7,044)         | -8%        | Increased number of Meetings during the period   |
| Carry out external audit  | 13,000         | 3,902              | 9,098           | 30%        | Unimplemented activities as a result of delayed receipt of funds                                       |

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| Budget Details      | Budget        | Expenditure   | Variance     | Percentage | Remarks |
|---------------------|---------------|---------------|--------------|------------|---------|
| Learning Excellence | USD<br>32,000 | USD<br>30,169 | USD<br>1,831 |            |         |
| Sub total 9         |               | 628,689       | 933,247      |            |         |
| Total IDA Budget    | 1,561,936     |               |              |            |         |



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APPENDIX II: LIST OF ASSETS PROCURED FOR THE YEAR ENDED 30 JUNE 2022

| Asset<br>Seq No | Asset ID    | Asset Description                          | Category                     | Acquired<br>Date | In Service<br>Date | Asset Value<br>(TZS) |
|-----------------|-------------|--|------------------------------|------------------|--------------------|----------------------|
| 69992           | 532EMW00023 | Samsung digital<br>microwave               | Equipment                    | 09-09-21         | 09-09-21           | 490,213              |
| 69993           | 002EAC00680 | Air condition<br>Samsung BTU 18000         | Equipment                    | 09-09-21         | 09-09-21           | 1,855,460            |
| 69994           | 002EAC00681 | Air condition<br>Samsung BTU 18000         | Equipment                    | 09-09-21         | 09-09-21           | 1,855,460            |
| 69995           | 002EAC00682 | Air condition<br>Samsung BTU 18000         | Equipment                    | 09-09-21         | 09-09-21           | 1,855,460            |
| 70002           | 061EPR01095 | Printer HP Laserjet<br>pro 283 colored fdw | Equipment                    | 21-10-21         | 21-10-21           | 1,580,898            |
| 70003           | 061EPR01096 | Printer HP Laserjet<br>Pro 428fdw          | Equipment                    | 21-10-21         | 21-10-21           | 2,872,297            |
| 70004           | 043EPM00222 | Photocopy machine<br>Havy duty IR 2630i    | Equipment                    | 21-10-21         | 21-10-21           | 8,037,913            |
| 70005           | 008EC0014   | Electrophoresis<br>machine                 | Equipment                    | 28-10-21         | 28-10-21           | 2,859,467            |
| 69949           | 062EC03669  | Laptops DELL                               | Computer Desktop and laptops | 15-06-22         | 15-06-22           | 2,328,611            |
| 69950           | 062EC03670  | Laptops DELL                               | Computer Desktop and laptops | 15-06-22         | 15-06-22           | 2,328,611            |
|                 |             | <b>Total</b>                               |                              |                  |                    | <b>26,064,390</b>    |