REPORT OF THE CONTROLLER AND AUDITOR GENERAL

THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE SPECIAL PURPOSE FINANCIAL STATEMENTS 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 (SACIDS-ACE II) PROJECT FOR FINANCIAL YEAR ENDED 30TH JUNE, 2020

PROJECT ID NUMBER: P151847

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AR/PA/SACIDS/SUA/2019/20

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS - 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, 2008.

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

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

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

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

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

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS-ACE)

TABLE OF CONTENTS

Abbreviations

ACE II	Eastern and Southern Africa Higher Education Centres of Excellence Project
BOT	Bank of Tanzania
CAG	Controller and Auditor General
CoP	Community of Practice
DLR	Disbursement-Linked ResultACE
EASTECO	East African Science and Technology Commission
ICIPE	International Centre of Insect Physiology and Ecology
IDA	International Development Association
ISSAI	International Standards of Supreme Audit Institutions
IUCEA	Inter-University Council for East Africa
MoU	Memorandum of Understanding
MUHAS	Muhimbili University of Health and Allied Sciences
NIMR	National Institute for Medical Research
SACIDS	Southern African Centre for Infectious Disease Surveillance
SUA	Sokoine University of Agriculture
TZS	Tanzanian Shillings

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS-ACE)

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 a project that was designed with a focus of applying principles of molecular biology or analytical epidemiology in the One Health context to better understand and manage infectious diseases. The idea is to see results through the efficient use of research platform for Centre students and fellows that are designed to address disease problems that the Southern African Development and East African Communities (SADC and EAC) have identified as priorities, and/or that pose profound threats to global health security. The Centre's students and fellows examine host-pathogen interactions in southern and East African ecosystems, paying particular attention to development challenges such as food security, poverty, gender and the needs of marginalised communities. The Centre's research is in three strands, each grouped into theme clusters operating as Communities of Practice (CoP).

The coordination of the 3 clusters is shared between SUA, MUHAS and NIMR whereby SUA has been mandated to coordinate the Cluster addressing Viral Diseases that Threaten Human Health, Food Security and Livelihoods, MUHAS mandated to coordinate the Cluster addressing Bacterial Zoonoses, Antimicrobial resistance and Neglected Tropical Infectious Diseases that cause chronic disease and disability, with severe health, economic and social consequences that impact on the quality of life and livelihoods in low income or marginalized communities, especially women, children and people with disability; while SUA and NIMR are mandated with the Cluster that address Community Level One Health Security, with a focus on rural, remote, cross-border and marginalized communities. SUA also provides the molecular biology competence for SACIDS-ACE.

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

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

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

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

i. 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.
ii. 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.

iii. Develop and enhance partnerships with other academic institutions (national, regional and international) to pursue academic excellence, to raise the capacity of network partners, and to raise the Centre's capacity, including *inter alia*, joint delivery of education programs, faculty exchanges/visiting faculty, joint research and conferences, sharing of specialized equipment and library resources.

iv. Develop and enhance partnerships with industry and the private sector to generate greater impact, to enhance the impact of the ACE on development and increase relevance of said centres on education and research, including, inter alia, industry advisory boards, industry lectures, training of trainers for sector training institutions (such as polytechnics, nursing, teacher or agricultural colleges), joint research, training and other activities to communicate, interact and reach out to civil society, private sector and grassroots communities.

v. Improve governance and management of the institution and setting up a role model for other higher education institutions, to improve monitoring and evaluation, including monitoring of labour market outcomes of graduates, administration, fiduciary management (including financial management (FM), procurement, oversight and capacity), transparency, ability to generate resources, and project implementation; and

vi. Deliver outreach, and create an impact, to society by delivering excellent teaching and producing high quality applied research.

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 30th June, 2020, SUA received a sum of USD **938,279** against the total budget of **USD 1,582,322** from the World Bank IDA to cater for the SACIDS-ACE operations.

1.3.3 Externally Generated Revenue

The project had a co-funding sum of **USD 732,759** for spending. This includes the opening balance of **USD 339,238** and the receipts for the year amounting to **USD 393,521.**

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. The usages of funds are explained below;

1.4.1 Usage of Funds from World Bank-IDA

During the year ended 30th June, 2020, the Project spent a sum of **USD 1,183,587.86** against the budget of **USD 1,582,322.** The spending is **74.5 percent** 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 403,450** equivalent to **25.5 percent** as shown in Annex 1.

1.4.2 Usage of Externally Generated Revenue

During the year ended 30th June, 2020, the Project spent a sum of **USD 511,204** which is 70% of the total funds available for spending from co-funding agencies.

1.4.3 Achievements

Generally, the SACIDS ACE project spent the sum **US $1,694,792** to accomplish the overall activities as per approved work plan and budget. The following activities, related to achievement of disbursement-linked indicators (DLIs), were accomplished during the 12 months period ended 30th June, 2020 under review:-

i. During the reporting period, 12 PhD students and 7 MSc students were enrolled, from leverage RSIF-PASET and IUCEA programmes. To-date the Centre has enrolled a total of 64 students including 36 PhD, 4 Master of Philosophy (MPhil) and 24 MSc students. Of these, 16 PhD, 4 MPhil and 13 MSc students are funded by the SACIDS-ACE while 20 PhD and 11 MSc students are funded by leverage funding. Of the 33 students funded by SACIDS-ACE, 9 (27%) are regional and 15 (45%) are female. Of all the 64 students, 38 (59%) are regional and 33 (52%) are female, surpassing the minimum targets for enrolment of regional and female students.

ii. Accomplished a fourth round of verification conducted by the independent verifier (Technopolis) between March and June 2020 for for students and non-students data (DLR #2.2, 2.3, 2.5 and 2.6) which has earned SACIDS-ACE USD 850,900.

iii. Three MSc programmes related to SACIDS-ACE at SUA (One Health Molecular Biology; Molecular Biology and Biotechnology; and Applied Microbiology have been accredited by Tanzania Commission of Universities (TCU).

iv. A Centre specific procurement audit for three years was carried out during May and June 2020 by the Public Procurement Regulatory Authority (PPRA). Once verified, this will earn SACIDS-ACE USD 90,000 for the three years for DLR 4.1.

v. Student exchanges were undertaken during this period including placement of 4 PhD students at Korea Institute of Science and Technology (KIST), 1 PhD student at the Free University of Brussels in Belgium and 1 PhD student at Makerere University in Uganda. Five PhD students and one MPhil student attended an international scientific meeting at Makerere Univerity in Uganda.

vi. Entered into an MoU and a partnership agreement with Sophia University of Japan (on behalf of a consortium of Japanese institutions, including the University of Nagasaki Institute of Tropical Medicine, the Japanese Space Agency, JAXA and a Japanese hardware for deep learning and related digital technology hardware, NVIDIA).

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 No.11 of 2008. Further Schedule 2B (3) of the Financing Agreement for ACE II projects between the Recipient (Government of the United Republic of Tanzania) and the International Development Association "the association" insists on recipient to cause the Eastern and Southern African Higher Education Institutions to have their Financial Statements audited; and for that matter, the recipient's auditor is the Controller and Auditor General.

1.7 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. Esron D Karimuribo
Director of Postgraduate Studies, Research, Technology Transfer and Consultancy

Date: 31.12.2020

1.7. DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING FOR THE YEAR ENDED 30TH JUNE, 2020

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 applicable Accounting Standards and statutory financial reporting requirements.

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

I, Peter Wilson, being the Head of Finance/Accounting of Sokoine University of Agriculture hereby acknowledge the responsibility of ensuring that financial statements of the SACIDS-ACE for the year ended 30th June, 2020 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: Ag. Chief Financial Officer

NBAA Membership No.: ACPA 2081

Date: 31/12/2020

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS-ACE)

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 receipt and payment for the year ended 30th June, 2020, 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 30th June, 2020, 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 International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of 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 the attention to the matter below. My opinion is not modified in respect of this matter.

Note 1(a) to the special purpose financial statements 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.

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 note 1 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

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 are 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.

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, 2008 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.

2.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, Southern African Centre for Infectious Disease Surveillance - African Centre of Excellence (SACIDS ACE II) procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011(as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).

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

31st December 2020

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS- AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS-ACE)

SPECIAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

	Notes	2019/2020 Budget US$	2019/2020 Actual US$
Receipts			
Fund Balance as at 1st July	2	-	883,574
Receipts from World Bank - IDA	3	1,582,322	938,279
Receipts from Co-funding Agencies	3	1,204,193	393,521
Total Budget/Receipts		2,786,515	2,215,374
Payments			
Output 1: Learning Excellence	4	591,758	323,278
Output 2: Research Excellence	5	154,109	98,727
Output 3: Quality Assurance	6	78,026	26,553
Output 4: Equity Dimension	7	40,000	44,798
Output 5: Attracting Academic staff and Students from the region	8	107,833	66,424
Output 6: National and Regional academic part		52,266	-
Output 7: Collaboration with international academic partners	9	99,172	113,166
Output 8: Management and governance	10	371,245	451,590
Output 9: Monitoring and Evaluation System	11	87,913	59,051
Co-funding Agencies Expenditure	12	1,204,193	511,204
		2,786,515	1,694,791
Excess of Receipts over Payment			520,583
Represented by:			
Cash and Cash Equivalent	13		412,220
Receivables	14		124,050
Payable	15		(15,688)
Fund balance as at 30.06.2020			520,582

The statement of receipts and payments was approved for issue by management of Sokoine University of Agriculture on ______________________ and signed on its behalf by:

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

1. ACCOUNTING POLICIES

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

(a) Basis of preparation

The financial statements are prepared on the modified cash basis (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 30th June, 2020 has been attached as Appendix 2 of this report.

NOTES (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

(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.

(h) Payables

Payables are unpaid invoices and/or service agreements whose supporting documents were received and approved before or on 30 June 2020, which was the last day of the accounting period, but were settled subsequently.

2. Adjusted Fund balance

1 July 2019	Opening balance	648,601
	Omitted BoT Co Funding RT	234,973
		883,574

The omitted receipt was erroneously not recognised at the year ended 30th June 2019 as a result of late confirmation by the donor.

3. RECEIPTS DURING THE YEAR

Date	Receipts from World Bank - IDA	USD
15/01/2020	IDA- International Development Association	938,279
		938,279
	Receipts from Co-funding Agencies	
11/02/2020	American Society for Microbiology	84,482
27/09/2019	East Africa Science and Technology Commission (EASTECO)	6,341
11/02/2020	European Commission (EU)	72,773
26/05/2020	icipe	41,965
14/04/2020	Inter-University Council for East Africa (IUCEA)	33,590
06/09/2019	International Foundation for Science	12,000
24/09/2019	Inter-University Council for East Africa (IUCEA)	33,590
25/09/2019	Korea Centre for Infectious Disease Surveillance	18,972
05/08/2019	Korea Centre for Infectious Disease Surveillance	42,440
06/08/2019	Royal Veterinary College	5,895
30/04/2020	TIDES Foundation Ending Pandemics	15,294
18/05/2020	TIDES Foundation Ending Pandemics	26,179
	Sub Total	**393,521**
	Grand Total	**1,331,800**

NOTES (CONTINUED)

4. OUTPUT 1 LEARNING EXCELLENCE

Enrol 5 MPhil/Res MSc; Stipends, Research fund and Registration	Amount USD
Research and Dissertation (Training - Domestic)	7,258
Training Allowances	315
Tuition Fees (Training - Domestic)	1,576
Upkeep Allowances (Training - Foreign)	2,993
Upkeep/Stipend Allowances	3,983
Sub Total	**16,123**
MSC OHMB Course Stipend, research and tuition fees	
Research and Dissertation (Training - Domestic)	23,629
Responsibility Allowance	5,000
Tuition Fees (Training - Domestic)	13,925
Upkeep Allowances (Training - Foreign)	42,551
Sub Total	**85,104**
Enrol 7 PhD; Stipend, Research fund and Registration	
Advertising and Publication	5,578
Ground travel (bus, railway taxi, etc)	699
Laboratory Supplies	11,138
Per Diem - Domestic	225
Research and Dissertation (Training - Domestic)	20,190
Responsibility Allowance	1,750
Subscription Fees	110
Testing Facilities (Training - Domestic)	15,000
Training Allowances	15,170
Training Materials	5,296
Tuition Fees (Training - Domestic)	14,675
Upkeep Allowances (Training - Foreign)	94,790
Upkeep/Stipend Allowances	10,457
Sub Total	**195,076**
Research management Training	
Air Travel Tickets (Training - Domestic)	621
Research and consultancies	770
Sub Total	**1,391**
Research Equipment and Materials	
Computer Supplies and Accessories	1,539
Computers, printers, scanners, and other computer related equipment	2,478
Fax machines and other small office equipment	3,746

NOTES (CONTINUED)

Freight Forwarding and Clearing Charges	692
Hardware: servers and equipment (incl. desktops, laptops etc.)	3,937
Internet and E-mail connections	1,516
Laboratory Supplies	3,987
Office Furniture and Fittings	2,901
Supplies of goods and services (Sundry)	4,785
Sub Total	**25,581**
Grand Total	**323,278**

5. OUTPUT 2 RESEARCH EXCELLENCE

Engage 2 Postdocs; Stipends, Research funds	**Amount USD**
Upkeep Allowances (Training - Foreign)	9,900
Upkeep/Stipend Allowances	4,923
Sub Total	**14,823**

Publishing research findings

Advertising and Publication	5,087
Sub Total	**5,087**

Attend ACE II technical and advisory meetings

Air Travel Tickets (Training - Domestic)	287
Sub Total	**287**

International Travel for Centre Leaders, CoP Leaders and academics including participation/presentation

	Amount USD
Accommodation	5,529
Air Travel Ticket (Training -Foreign)	36,343
Diesel	147
Ground Transport (Bus, Train, Water)	264
Ground travel (bus, railway taxi, etc)	2,193
Per Diem - Domestic	1,902
Per Diem - Foreign	1,800
Subscription Fees	18
Training Allowances	600
Sub Total	**48,796**

Organize One Health Summer School training on Biosafety and Laboratory Quality Management

NOTES (CONTINUED)

Accommodation	3,587
Air Travel Ticket (Training -Foreign)	6,958
Air Travel Tickets (Training - Domestic)	1,535
Food and Refreshment	4,065
Ground travel (bus, railway taxi, etc)	7,480
Mobile Charges	101
Office Consumables (papers, pencils, pens)	490
Per Diem - Domestic	3,603
Training Allowances	1,916
Sub Total	**29,735**
Grand Total	**98,727**

6. OUTPUT 3 QUALITY ASSURANCE

Organise and conducting governing board Meeting

Accommodation	6,256
Air Travel Tickets (Out of the country)	2,200
Air Travel Tickets (Training - Foreign)	4,492
Ground Transport (Bus, Train, Water)	5,103
Per Diem - Domestic	816
Per Diem - Foreign	3,313
Sub Total	**22,180**

Organize Joint Scientific research

	Amount USD
Joint Training & Operations (Regional)	4,373
Sub Total	**4,373**
Grand Total	**26,553**

7. OUTPUT 4 EQUITY DIMENSION

Engage Policy makers and Public

Diesel	338
Exhibition, Festivals and Celebrations	1,811
Ground Transport (Bus, Train, Water)	2
Office And General Supplies And Services	8
Per Diem - Domestic	24,986
TV set and Radio	17,654
Sub Total	**44,798**
Grand Total	**44,798**

NOTES (CONTINUED)

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

Attract Msc Students from the Region: Stipend, Registration fees, Research funds	
Research and Dissertation (Training -	7,317
Tuition Fees (Training - Domestic)	8,680
Upkeep Allowances (Training - Foreign)	15,016
Sub Total	**31,014**

Attract PhD Students from Region: Stipend Research fund and Registration costs	
Research and Dissertation (Training -	6,868
Research and Dissertation (Training -	157
Responsibility Allowance	5,250
Training Allowances	235
Tuition Fees (Training - Domestic)	4,540
Upkeep Allowances (Training - Foreign)	15,750
Upkeep/Stipend Allowances	2,611
Sub Total	**35,410**
Grand Total	**66,424**

9. OUTPUT 7: COLLABORATION WITH INTERNATIONAL ACADEMIC PARTNERS

Within region single point travel for PhD students/MSc - between home and Tanzania	Amount USD
Air Travel Tickets (Training - Foreign)	1,685
Sub Total	**1,685**

In country travel supervisors, CoP Leaders, Academics	
Accommodation	7,031
Air Travel Tickets (Local Tavel)	1,875
Air Travel Tickets (Training - Foreign)	1,863
Catering Services	1,850
Diesel	1,060
Ground Transport (Bus, Train, Water)	180
Ground travel (bus, railway taxi, etc)	1,690
Honorariums (expert opinion)	1,586
Per Diem - Domestic	13,429
Sitting Allowance	1,317
Training Allowances	2,965
Sub Total	**34,847**

NOTES (CONTINUED)

Carry out joint research and training activities	USD
Accommodation (Training - Domestic)	2,725
Conference Facilities	527
Diesel	393
Exhibition, Festivals and Celebrations	929
Food and Refreshment	1,475
Ground travel (bus, railway taxi, etc)	1,945
Internet and Email connections	55
Per Diem - Domestic	18,090
Printing and Photocopy paper	34
Professional Allowances	2,650
Registration, Accreditation, Admission	600
Research and consultancies	9,670
Responsibility Allowance	21,448
Special Allowance	14,003
Training Allowances	2,020
Wire, Wireless, Telephone,Telex	70
Sub Total	**76,634**
Grand Total	**113,166**

10. OUTPUT 8: CENTRE MANAGEMENT AND PROGRAMME QUALITY ASSURANCE

Support Center operation costs: Salaries for Administration staff and Contribution to secretariat &	USD
Accommodation	22
Catering Services	187
Civil Servants Contracts	241,076
Community Health Fund	3,123
Deferred Income Grant	19,513
Diesel	65
National Health Insurance	5,736
National Social Security Fund (NSSF)	14,524
Outsourcing Costs (includes cleaning	293
Per Diem - Domestic	132
Responsibility Allowance	430
Sub Total	**285,101**

Support Center operation costs :Centre Management & Coordination salaries, including contribute 25%	
Accommodation	7,636
Advertising and Publication	4,507

NOTES (CONTINUED)

Air conditioners	435
Air Travel Tickets (Local Travel)	540
Air Travel Tickets (Training - Foreign)	5,971
Audit supervision expenses	10,141
Bank Charges and Commissions	3,934
Being payment for accommodation expenses.	124
Being payment for of subscription charges	1,186
Being payment for of subscription charges for the months of November and December 2020.	1,253
Catering Services	2,319
Civil Servants Contracts	167
Cleaning Supplies	743
Communication & Information	1,491
Computer Software	702
Conference Facilities	899
Diesel	3,811
Educational Radio and TV broadcasting programming	703
Electricity	358
Entertainment	741
Exhibition, Festivals and Celebrations	1,739
Extra-duty	16,513
Food and Refreshment	54
Freight Forwarding and Clearing	26
Freight Forwarding and Clearing Charges	574

	Amount USD
Ground Transport (Bus, Train, Water)	3,402
Ground travel (bus, railway taxi, etc)	3,181
Hardware: servers and equipment (incl. desktops, laptops etc.)	68
Hospital Supplies	369
Insurance Expenses	3,185
Internet and Email connections	4,272
Laundry and Cleaning	204
Leave Travel	517
Medical Supplies & Services	810
Motor Vehicles and Water Craft	791
Office And General Supplies And Services	1,832
Office Consumables (papers, pencils, pens	491
Office Consumables (papers, pencils, pens and stationaries)	1,055
Outsourcing Costs (includes cleaning	504
Per Diem - Domestic	30,324
Per Diem - Foreign	1,596
Posts and Telegraphs	117
Printing and Photocopy paper	131
Production and Printing of Training	1,322

NOTES (CONTINUED)

Professional Allowances	6,157
Research and consultancies	6,912
Responsibility Allowance	17,442
Routine Maintenance And Repair Of	66
Routine Maintenance and Repair of Office	493
Routine Maintenance and Repair of Office Equipment and Appliances	689
Routine Maintenance And Repair Of Vehicles And Transportation Equipment	2,190
Shipping Administration Charges	214
Sitting Allowance	869
Special Operation Services	4,040
Subscription Fees	790
Subscription Fees	843
Supplies of goods and services (Sandry)	2,116
Tyres and Batteries	2,904
Wire, Wireless, Telephone, Telex	24
Sub Total	**166,488**
Grand Total	**451,590**

11. OUTPUT 9: MONITORING AND EVALUATION SYSTEM

Carrying out Monitoring (And control auditing of partners)	**USD**
Audit supervision expenses	13,828
Catering Services	137
Conference Facilities	238
Diesel	193
Ground travel (bus, railway taxi, etc)	395
Per Diem - Domestic	9,049
Responsibility Allowance	3,249
Routine Maintenance And Repair Of	66
Wire, Wireless, Telephone, Telex	60
Sub Total	**27,216**

Meetings of National Steering committee

Food and Refreshments	705
Ground travel (bus, railway taxi, etc)	2,382
Honoraria	2,987
Per Diem - Domestic	2,045
Per Diem - Foreign	265

NOTES (CONTINUED)

Printing and Photocopy paper	171
Training Allowances	692
Sub Total	**9,247**
External Auditing	
Accommodation	3,048
Audit fees	9,728
Audit supervision expenses	9,813
Sub Total	**22,589**
Grand Total	**59,051**

12. CO-FUNDING AGENCIES EXPENDITURE

Disease Outbreak Detection and Response in East and Southern Africa (DODRES) 1.5 Afya Data	**USD**
Research and Dissertation (Training -	6,300
Joint Training & Operations (Regional)	300
Bank Charges and Commissions	152
Sub Total	**6,752**

IFS: Understanding the epidemiology and socio-economic Impact of African swine fever in Rwanda	
Research and Dissertation (Training -	4,800
Laboratory Supplies	1,603
Bank Charges and Commissions	18
	6,421

NIH: Strengthening scientific capacity for preparedness and response to vital haemorrhagic fevers in TZ	**USD**
Air Travel Tickets (Training - Foreign)	5,943
Bank Charges and Commissions	234
Catering Services	1,119
Fuel, Oils, Lubricants	248
Internet and Email connections	131
Lodging/Accommodation	1,200
Lodging/Accommodation (Out of the	221
Per Diem - Domestic	5,161
Professional Allowances	13,603
Upkeep Allowances (Training - Foreign)	603

NOTES (CONTINUED)

Disease Outbreak Detection and Response in East and Southern Africa (DODRES) 1.5 Afya Data	**USD**
	28,463

Pan-African Network for Rapid-research, Response, Relief and Preparedness for Infectious Disease	**USD**
Bank Charges and Commissions	132
Civil Servants Contracts	5,850
Drugs and Medicines	3,578
Institutional Overhead Fees	5,689
Joint Training & Operations (Regional)	20,984
Laboratory Supplies	9,974
Per Diem - Foreign	1,500
Research and Dissertation (Training -	20,308
Responsibility Allowance	8,497
Upkeep Allowances (Training - Foreign)	16,101
Sub Total	**92,612**

RSIF-Partnership for skills in applied sciences, engineering and technology	
Bank Charges and Commissions	95
Laboratory Supplies	3,281
Research and Dissertation (Training -	900
Research and Dissertation (Training -	2,776
Training Allowances	2,600
Training Materials	163
Tuition Fees (Training - Domestic)	24,000
Sub Total	**33,816**

Digital event information and data collection at community level in cross-border areas	
Air Travel Tickets	4,135
Petrol	223
Conference Facilities	2,276
Per Diem - Domestic	2,043
Internet and Email connections	1,726
Bank Charges and Commissions	12
Sub Total	**10,415**

Pathway to Peste des Petits Ruminants Virus Elimination-Method for complex ecosystems	
Upkeep Allowances (Training - Foreign)	5,649
Bank Charges and Commissions	223
Sub Total	**5,872**

NOTES (CONTINUED)

Disease Outbreak Detection and Response in East and Southern Africa (DODRES) 1.5 Afya Data	**USD**
Scaling up community level digital one health surveillance to enhance disease outbreak detection	
Bank Charges and Commissions	60
Catering Services	5,817
Civil Servants Contracts	68,079
Conference Facilities	425
Diesel	263
Ground Transport (Bus, Train, Water)	83
Internet and Email connections	2,173
Joint Training & Operations (Regional)	300
Per Diem - Domestic	30,828
Honoraria	1,716
Responsibility Allowance	5,250
Visa Application Fees/Resident Permit	81
Sub Total	**115,074**

Inter University Council For East Africa (IUCEA)

Upkeep Allowances (Training - Foreign)	83,200
Bank Charges and Commissions	6
Sub Total	**83,206**

Science Granting Councils Initiative (SGCI)	**USD**
Bank Charges and Commissions	6
Sub Total	**6**

Strengthen AMR and Antimicrobial use (AMV) surveillance system in food producing animals	**USD**
Air Travel Tickets (Local Travel)	2,840
Air Travel Tickets (Training - Foreign)	(0)
Bank Charges and Commissions	172
Catering Services	3,195
Conference Facilities	3,870
Food and Refreshments	429
Ground Transport (Bus, Train, Water)	8,375
Ground travel (bus, railway taxi, etc)	15
Internet and Email connections	309
Office And General Supplies And Services	66
Per Diem - Domestic	16,819
Petrol	192
Professional Allowances	21,139

NOTES (CONTINUED)

Disease Outbreak Detection and Response in East and Southern Africa (DODRES) 1.5 Afya Data	**USD**
Responsibility Allowance	26,102
Staff Claims	431
Supplies of goods and services (Sandry)	7,978
Sub Total	**91,933**

Support Ebola virus surveillance in DRC	**USD**
Bank Charges and Commissions	40
Responsibility Allowance	36,593
Sub Total	**36,633**

13. SUMMARY FOR CASH AND CASH EQUIVALENT

	USD
0250076769800 ACE SACID USD	(6,245)
01500767698809 ACE SACID TZS	(27,282)
BoT Balance	445,747
	412,220

14. RECEIVABLE

	USD
Interdepartmental Receivable	5,219
Deposit and Prepayment	64,107
Student Prepayment	41,196
Research Imprest	13,460
Supplies of Goods and Services (Sundry Receivable)	68
	124,050

15. PAYABLE

	USD
Supplies of Goods and Services (Sundry Creditors)	(15,688)
	(15,688)

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

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
LEARNING EXCELLENCE	Finalise review of MSc. One Health Molecular Biology (OHMB) curriculum and submit for national accreditation by Tanzania Commission of Universities (TCU) targeting regional and international recognition	4,820.00	-	4,820.00	100.00	Funds committed in the FY 20/21 to complete this activity
	Implement on demand e-learning platform	11,000.00	-	11,000.00	100.00	Funds committed in the FY 20/21 to complete this activity
	Run MPhil Programme	28,499.35	16,124.51	12,374.84	43.42	Less number of admitted MPhil students
	Enroll 19 national MSc students and run the programme: support research, stipend and tuition fees	189,741.26	85,105.16	104,636.10	55.15	MSc student admission deferred to FY 20/21
	Run PhD programme, support research, stipend and tuition fees for continuing national PhD students	291,249.56	195,075.97	96,173.58	33.02	Research funds committed in the FY 20/21
	Deliver Research Leadership and Management Skills Course (including training of supervisors on supervision skills)	11,998.10	1,390.96	10,607.14	88.41	Travel restriction due to COVID-19 and holding virtual meetings

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
						has reduced the cost
	Install equipment and conduct training of staff and practitioners in biosafety and Laboratory Quality Management	42,750.00	25,580.96	17,169.04	40.16	The plan will be implemented during the FY 20/21
	Engage Laboratory Manager	11,700.00	-	11,700.00	100.00	The engagement of lab manager was not successful during the FY 19/20. Recruitment is planned for FY 20/21
RESEARCH EXCELLENCE	Refurbish student training laboratories (including upgrade of effluent treatment) and study rooms	27,482.90	-	27,482.90	100.00	The plan will be implemented during the FY 20/21
	Engage Postdoctoral Fellow	20,750.00	14,822.88	5,927.12	28.56	Unspent research funds by the end of the fellowship
	Publish research findings	7,765.62	5,086.94	2,678.68	34.49	Most of the publications received

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
						publication waivers for authors from low-income countries
	International travel of Directors, CoP Leaders, supervisors and academics including participation/presentation at scientific conferences	68,110.00	49,082.56	19,027.44	27.94	Underspent due to travel restrictions due to COVID-19 and enhanced use of virtual meetings
	Organize One Health Summer School training on Biosafety and Laboratory Quality Management	30,000.00	29,735.00	265.00	0.88	-
QUALITY ASSURANCE	Organise Governing Board meeting	18,750.00	22,180.78	(3,430.78)	(18.30)	Higher travel costs as the meeting was held in Livingstone, Zambia
	Organize International Scientific Advisory Board (ISAB) meetings	1,276.22	-	1,276.22	100.00	Meeting was mainly funded by ACEIDHA at University of Zambia

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
	Organize joint scientific conference (co-organise 6th Global One Health Congress in Edinburgh 2020)	30,000.00	4,372.54	25,627.46	85.42	Underspent due to restrictions in conduct physical meetings due to COVID-19.
	Oversee and coordinate the quality assurance of the Centre, Visiting Professors	28,000.00	-	28,000.00	100.00	Deputy-Centre leader salary is currently covered by other SACIDS projects, as per MoEST directive.
EQUITY DIMENSIONS	Communication engagement with policy makers and the public in the region and globally	40,000.00	44,798.33	(4,798.33)	(12.00)	-
ATTRACTING ACADEMIC STAFF AND STUDENTS FROM THE REGION	Enroll 8 regional MSc students and run the programme: support research, stipend and tuition fees for continuing MSc students	45,175.00	31,013.61	14,161.39	31.35	Research fund committed in the FY 20/21
	Run PhD programme, support research, stipend and tuition fees for continuing regional PhD students	62,658.02	35,410.11	27,247.91	43.49	One PhD student dropped out the studies, and most of research funds

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
						are committed in the FY 20/21.
NATIONAL & REGIONAL ACADEMIC/SECTOR PARTNERS	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	52,266.11	-	52,266.1 1	100.00	The activity involved international travels and was not executed due to COVID-19 travel restrictions.
COLLABORATION WITH INTERNATIONAL ACADEMIC PARTNERS	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	99,171.84	113,166.32	(13,994.48)	(14.11)	New projects have contributed to externally generated revenues

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS- AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS ACE)

APPENDIX 1: STATEMENT OF COMPARISON BETWEEN BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2020

Description of output	Sub- Component	Estimated Budget 2019-202 (US$)	Expenditure 2019-2020 (US$)	Variance (US$)	%	Explanation of Variance
MANAGEMENT AND GOVERNANCE	Maintain Centre Secretariat staff and operations for programme management, finance, procurement, communications, administration, programme quality assurance and internal monitoring & evaluation	228,085.96	285,101.34	(57,015.38)	(25.00)	Delayed signing of employment contracts resulted into payments of FY 18/19 during FY 19/20
	Support Centre Leadership, Coordination and operation costs	143,159.21	166,488.42	(23,329.21)	(16.30)	Increase in operations
MONITORING AND EVALUATION	Carry out monitoring	22,500.00	(27,215.53)	(4,715.53)	(20.96)	
	Attend National Steering Committee meeting	21,500.00	9,247.18	12,252.82	56.99	Lower frequency of NSC meetings
	Carry out external audit	43,912.90	22,588.77	21,324.13	48.56	Shared cost for external audit with ACE IRPM & BTD
	TOTAL	**1,582,322.05**	**1,183,587.86**	**403,449.71**		

SOKOINE UNIVERSITY OF AGRICULTURE
SACIDS- AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA (SACIDS ACE)

APPENDIX II: LIST OF ASSETS AS AT 30TH JUNE 2020

S/NO	Category	Asset Description	Asset No	Asset Location	Acquisition Date	Purchase Amount (USD)
1	Equipment	Air Condition	65371	SUA/0066/012	02/03/2018	1,163
2	Furniture	Cupboard	65558	SUA/0735/008	30/06/2018	886
3	Furniture	Cupboard	65559	SUA/0735/008	30/06/2018	886
4	Equipment	Photocopy Machine	64888	SUA/0066/004	29/01/2018	2,568
5	Computers and Accessories	Printer	64887	SUA/0735/006	29/01/2018	390
6	Computers and Accessories	Printer	64889	SUA/0066/110	29/01/2018	390
7	Computers and Accessories	Printer	64890	SUA/0066/115	29/01/2018	390
8	Computers and Accessories	Computer Desktop iMac	65648	SUA/0081/201	18/04/2018	5,900
9	Computers and Accessories	Computer Desktop iMac	65649	SUA/0065/113	18/04/2018	5,900
10	Furniture	Arm Chair	67267	SUA/0735/004	14/01/2020	389
11	Furniture	OFFICE SHELF	67269	SUA/0735/006	18/03/2020	440
12	Furniture	OFFICE SHELF	67270	SUA/0735/007	18/03/2020	440
13	Furniture	File Cabinet	67263	SUA/0735/004	14/01/2020	389
14	Furniture	File Cabinet	67264	SUA/0735/004	14/01/2020	389
15	Furniture	Office Table	67268	SUA/0735/004	14/01/2020	492
16	Furniture	Visitors Chairs	67265	SUA/0735/004	14/01/2020	181
17	Furniture	Visitors Chairs	67266	SUA/0735/004	14/01/2020	181
18	Document processing equipment (Photocopy)	Printer PRO M426FDN	67271	SUA/0072/008	23/03/2020	777
19	Document processing equipment (Photocopy)	Printer Laserjet P2035	67272	SUA/0072/008	23/03/2020	285

APPENDIX II: LIST OF ASSETS AS AT 30TH JUNE 2020

S/NO	Category	Asset Description	Asset No	Asset Location	Acquisition Date	Purchase Amount (USD)
20	Computer Desktop and laptops	Computer Set	67208	SUA/0072/008	23/03/2020	1,088
21	Computer Desktop and laptops	Computer Laptop	67709	SUA/0735/007	01/06/2020	769
22	Computer Desktop and laptops	Computer Laptop	67710	SUA/0735/007	01/06/2020	769
23	Computer Desktop and laptops	Computer Laptop MacBook	67711	SUA/0735/007	08/07/2019	4,004
24	Computer Desktop and laptops	Laptop Computer MacBook	67925	SUA/0735/009	28/03/2020	2,130
25	Computer Desktop and laptops	Laptop Computer MacBook	67926	SUA/0735/009	28/03/2020	2,130
						33,328