



THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE



SOKOINE UNIVERSITY OF AGRICULTURE

THE SOUTHERN AFRICAN CENTRE FOR INFECTIOUS DISEASES  
SURVEILLANCE - AFRICA CENTRE OF EXCELLENCE FOR INFECTIOUS  
DISEASES OF HUMANS AND ANIMALS IN EAST AND SOUTHERN AFRICA  
(SACIDS-ACE)

MANAGEMENT LETTER ON THE SPECIAL PURPOSE FINANCIAL  
STATEMENTS AND COMPLIANCE AUDIT FOR THE FINANCIAL YEAR ENDED  
30 JUNE 2022

PROJECT ID: P151847

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Controller and Auditor General,  
National Audit Office,  
Audit House,  
4 Ukaguzi Road,  
P.O. Box 950,  
41104 Tambukareli,  
**DODOMA.**  
Tel: 255(026)2161200,  
Fax: 255 (026) 2321245,  
E-mail [ocag@nao.go.tz](mailto:ocag@nao.go.tz)  
Website: [www.nao.go.tz](http://www.nao.go.tz)

December 2022

ML/PA/SUA/SACIDS/2021/22

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THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



Controller and Auditor General, National Audit Office, Audit House, 4 Ukaguzi Road,  
P.O. Box 950, 41104 Tambukareli, Dodoma. Telegram: "Ukaguzi", Telephone: 255(026)2161200,  
Fax: 255(026)2321245, E-mail: ocag@nao.go.tz, Website: www.nao.go.tz

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Ref: ML/SUA/SACIDS/2021/22

December 2022

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

**Management Letter on the Special Purpose Financial Statements and Compliance Audit for the Financial Year Ended 30 June 2022**

We have completed the audit of the Southern African Centre for Infectious Disease Surveillance - Africa Centre of Excellence (SACIDS-ACE) implemented by Sokoine University of Agriculture (SUA) for the financial year ended 30 June 2022 which was carried out in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

This letter brings to your attention our observations and recommendations made during the audit which were discussed with management during exit meeting held on 25 October 2022. Management responses have been considered in the preparation of this letter in accordance with Regulation 86 of the Public Audit Regulations of 2009.

The audit included review of financial systems, internal controls, examination of accounting records, and other supporting evidence to the extent that we considered necessary to form an opinion on the financial statements and conclusion on compliance audit subject matters.

We expect that management of Sokoine University of Agriculture will take appropriate actions to implement these recommendations.

Salhina M. Mkumba

**For: Controller and Auditor General**

**Copy:** Chief Secretary,  
President's Office - State House,  
1 Julius Nyerere Road, Chamwino,  
P.O. Box 1102,  
**40400 DODOMA.**

Permanent Secretary,  
Ministry of Finance and Planning,  
Government City, Mtumba,  
Hazina Street,  
P.O. Box 2802,  
**40468 DODOMA.**

Permanent Secretary,  
Ministry of Education, Science and Technology,  
P.O. Box 10, Mtumba,  
**40478 DODOMA.**

Executive Secretary,  
Inter-University Council for East Africa,  
Plot M833, Kigobe Road, Kyambogo,  
P.O. Box 7110,  
**KAMPALA, UGANDA.**

The Country Director,  
The World Bank,  
Country Office,  
50 Mirambo Street,  
P.O. Box 2054,  
**DAR ES SALAAM.**

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## ABBREVIATIONS

CAG	Controller and Auditor General
DLIs	Disbursement-Linked Indicators
DLRs	Disbursement-Linked Results
IDA	International Development Association
IFR	Interim Financial Reports (IFR)
ISSAIs	International Standards of Supreme Audit Institutions
IWP	Implementation Work Plan
MDA	Ministries, Departments and Agencies
ML	Management Letter
PAC	Public Accounts Committee
PAD	Project Appraisal Document
PFA	Public Finance Act, 2001 (Revised 2004)
PFR	Public Finance Regulations, 2001
PPA	Public Procurement Act 2011 (Amended 2016)
PPR	Public Procurement Regulations 2013 (Amended 2016)
Reg.	Regulation
Sect.	Section
TZS	Tanzania Shillings
USD	United States Dollar

## SUMMARY OF KEY AUDIT FINDINGS AND RECOMMENDATIONS

This management letter provides findings and recommendations emanating from the financial statement and compliance audit of SUA for SACIDS-ACE for the financial year ended 30 June 2022. Key audit findings are as follows:

**(i) MUSE Budget Controls Not Applied on SACIDS-ACE Project Funds**

SUA is using the Planning and Reporting System (PLANREP) as a budget tool, and the system is directly integrated with the Mfumo wa Malipo Serikalini (MUSE) accounting system.

During the financial year 2021/22, SUA migrated to MUSE accounting system. The Ministry of Finance and Planning issued a budgeting module user guide version 1.0 which explains in simple steps how a business user can use MUSE to perform the budgeting functions effectively. The users are supposed to create, approve and adjust the budget ceiling. Furthermore, users can import budget details, create budget items and approve budget details. However, we found that during the actual project implementation in the system, the users allocated all budget line items in the deposit general code description due lack of specific budget code for each project in MUSE, and the code was used for all project payments.

**Recommendation**

We recommend that management ensure that all budget line items are separately created and approved in the MUSE System before starting implementation of the project.



## PROJECT KEY INFORMATION

The critical information about the background of SACIDS-ACE is summarized in Error!  
Reference source not found..

**Table 1: Project key information**

SN	Facts Element	Facts Details
1.	Name of the Financier	World Bank and Government
2.	Nature of Financing	Loan
3.	Agreed Amount	USD 24 million Credit Agreement with the International Development Association (IDA)
4.	Government Contributions as per signed agreement	Nil
5.	Date/Period when the Government signed the Agreement	28 July 2016
6.	Life Span of the Project	Six-year project starting from 2016 to 31 December 2022
7.	Changes in the Project operation time frame	Project has been extended to 31 December 2023
8.	Changes in Financing	None
9.	Main Objective	<ul style="list-style-type: none"> <li>a. Strengthening Africa Centers of Excellence in Regional Priority Areas</li> <li>b. Capacity-Building Support to Africa Centers of Excellence through Regional Interventions</li> <li>c. Facilitation, Coordination and Administration of Project Implementation</li> </ul>
10.	Project Beneficiaries	<ul style="list-style-type: none"> <li>a. Students in participating Universities and their partner institutions across Eastern and Southern Africa will benefit from high quality education and training in regional priority areas;</li> <li>b. Employers in targeted sectors/industries will have greater access to high quality/skilled personnel, results of applied research, and scientific knowledge for productivity improvement; as well as knowledge partners (including companies, governmental or non-governmental organizations) will use research produced by the ACEs;</li> <li>c. Communities in which the ACEs reside will benefit from improved educational and research outreach of the ACEs, particularly primary and secondary schools and students;</li> <li>d. Faculty and staff in the ACEs will benefit from improved teaching and research conditions and professional development opportunities;</li> <li>e. Regional institutions such as EAC and SADC will benefit from improved capacity of the ACEs;</li> <li>f. Faculty and students in STEM and other priority-</li> </ul>

		<p>sector disciplinary areas will benefit from exchange visits, collaborative teaching and research, and other knowledge sharing activities across the ACEs organized by the ACE II Regional Facilitation Unit<sup>19</sup>; and</p> <p>g. ACE hosting Universities will benefit from the strengthened capacity of their ACEs, and quality improvement measures including benchmarking with other institutions initiated under the project.</p>
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*Source: Grant Contract and Project Documents*

## 1.0 FOLLOW UP OF RECOMMENDATIONS FROM PREVIOUS YEARS

### 1.1 Implementation status of previous years' audit recommendations

The implementation status of previous years' audit recommendations is summarized in Table 2 below:

**Table 2: Implementation status of previous years audit recommendations**

Status	No. of recommendations	Percentage
Implemented	2	40
Under implementation	1	20
Reiterated	1	20
Overtaken by events	1	20
<b>Total</b>	<b>5</b>	<b>100</b>

*Source: Auditors' assessment of the previous years' recommendations*

Generally, the implementation status is satisfactory. The detailed status of the implementation of these recommendations is shown in Appendix I.

## **2.0 FINANCIAL AUDIT**

### **2.1 Financial statements finding**

#### **2.1.1 Delay in performance of Monthly Bank Reconciliations**

Regulation 4.7 and 4.8 of the SUA's Financial Regulations of 2018, requires (a) the statements from the Bank to be obtained at least once every month and reconciliation statements to be prepared by 15<sup>th</sup> of the following month. Furthermore, all cheques issued by the University which are not presented to the bank six (6) months after issue to be treated as stale cheques and be appropriately accounted for.

However, our review of the reconciliation made from MUSE system found that the bank reconciliations for SACIDS-ACE account Number 0150076769809 (SACIDS CRDB - TZS Account), and 0250076769800 (SACIDS CRDB - USD Account) were not performed on time for the whole financial year 2021/22, instead, the bank reconciliations were performed once on 1 September 2022 for all months contrary to the above-cited requirements.

#### **Cause**

Inadequate financial controls and management of SACIDS-ACE funds.

#### **Implication**

Errors or fraudulent transactions in the SACIDS-ACE accounts might not be detected and remedied in a timely manner.

#### **Recommendation**

We recommend that management ensure monthly bank reconciliations are done before the 15<sup>th</sup> of the following month as required by the University's financial regulations, 2018.

#### **Management response**

The Bank Reconciliations for the period of July 2021 to June 2022 were all done in time except for the minor corrections of the Bank Reconciliations for the month of June 2022 that were being worked on in consultation with MUSE experts. To date, all of the anomalies have been cleared and documented.

#### **Audit comment**

Management response noted however, for the bank reconciliations for SACIDS-ACE account Number 0150076769809 (SACIDS CRDB - TZS Account), and 0250076769800 (SACIDS CRDB - USD Account) reconciliations were not performed on time as claimed by

management. Hence, we are still insisting on the implementation of the issued recommendation.

### **2.1.2 Unconfirmed Staff Attendance as a Working Time Monitoring Tool**

Time attendance devices are used to capture the start and end time of employee work. The breaks and overtime can also be captured through these devices. SACIDS-ACE project implemented by SUA has employed 10 staff (8 contractual and 2 volunteers). The University has time attendance devices for employees to sign in and out. However, we noted that SACIDS-ACE staff were not signing through these devices. We could not confirm their actual attendance at work, as they did not even maintain manual attendance registers.

#### **Cause**

Inadequate follow-ups on compliance procedures as the Chief Human Resource Officer (CHRO) of SUA did not monitor the performance of SACIDS-ACE employees.

#### **Implication**

The daily attendance of SACIDS-ACE employees couldn't be confirmed.

#### **Recommendation**

We recommend that management ensure all staff of the project staff sign in and out in attendance devices, and the CHRO regularly monitors the performance of those employees.

#### **Management response**

The SUA Management acquired the Electronic Biometric Sign-in registers as a pilot project in signing in and off for staff occupying the SUA Administration block. The SUA Business Centre building where SACIDS Offices are located was not part of the pilot phase for the devices installed. However, in agreement with the observation, the SACIDS-ACE management subsequently introduced the manual signing in register to clear the anomaly.

#### **Audit comment**

Management response has been noted, we insist on introducing electronic biometric signing device.

## 2.2 Expenditure management

### 2.2.1 Unretired and delayed retirement of imprests TZS 42,589,000 and USD 17,803.80

Regulation 10.9 (v) of SUA's Financial Regulations of 2018 require imprests to be accounted for within fourteen days after the task for which imprests were advanced has been accomplished. Failure to do so shall be interpreted as a breach of the Financial Regulations and therefore, the measures prescribed in the Regulation shall be taken against the respective imprest holder. Further, Para 10.9 (vi) require Imprest taken for research purposes to be accounted for within 14 days upon completion of planned research activities for that particular imprest.

Our review of imprest noted that retirement of imprests amounting to TZS 39,254,000 were delayed for 61 to 168 days and imprests of TZS 3,335,000 were not retired yet while imprests of USD 17,803.80 were retired after delays of between 45 and 228 days as analysed in Table 3 below:

**Table 33: Delayed retirement & Unretired imprest**

A: Delayed & Unretired Imprest from TZS Account						
Payee ID	Issue Date	Voucher No	Amount (TZS)	Due Date	Retired Date	Days delayed
1463/0011	2 Jun 2021	1290	3,066,000	2 Jul 2021	1 Sep 2021	61
1463/0003	1 Jun 2021	1287	8,550,000	1 Jul 2021	9 Sep 2021	70
184/0022	31 May 2021	1285	3,000,000	30 Jun 2021	8 Oct 2021	100
1463/0004	26 May 2021	1279	4,920,000	26 Jun 2021	30 Aug 2021	65
1463/0011	7 May 2021	1277	8,253,000	7 Jun 2021	9 Sep 2021	94
204/0019	17 Mar 2021	1221	6,545,000	17 Apr 2021	10 Sep 2021	146
1463/0020	25 Feb 2021	1207	4,920,000	25 Mar 2021	9 Sep 2021	168
804/0006	5 Sep 2020	1013	3,335,000	5 Oct 2020	Not retired	
<b>Total</b>			<b>42,589,000</b>			
B: Delayed retirement of USD Account						
Payee ID	Issue Date	Voucher No	Amount (TZS)	Due Date		Balance
321/0018	18 Jun 2021	2688	2,368.99	18 Jul 2021	1 Sep 2021	45
894/0095	25 Mar 2021	2567	2,165.00	25 Apr 2021	1 Sep 2021	129
1463/0010	21 Dec 2020	2406	13,269.81	21 Jan 2021	6 Sep 2021	228
<b>Total</b>			<b>17,803.80</b>			

Source: Imprest register & Journal Vouchers

#### Cause

Weaknesses in management of imprests.

#### Implication

The situation may lead to the risk of misuse of Project funds for unintended activity and delay in retirement may result in lack of accountability of funds spent on the activity.

## **Recommendation**

We recommend that management ensure imprest are cleared within the specified period and no further imprest are authorized and issued to any member of staff before the previous imprest is accounted for. Furthermore, Management should deduct from salaries of imprest defaulters any amount of unretired imprest after lapse of the required period.

## **Management response**

The staff imprests have subsequently been retired. The delayed retirement is a result of extension of research activities done across the country. These activities required an ample amount of time to accomplish.

## **Audit comment**

There is no evidence submitted for extension of activity beyond the due date and therefore, we still insist that imprest retirement should be on time. We will further follow up in the next audit.

### **3.0 COMPLIANCE AUDIT**

#### **3.1 Compliance Audit on Procurement**

##### **3.1.1 Use of Single Source Procurement Method without justification TZS 152,670,465**

Section 64 (1) of the Public Procurement Act 2011 (Amended 2016) read together with Regulation 76 of the PPR 2013 (Amended 2016) requires procuring entities to apply competitive tendering using prescribed methods depending on the type and value of the procurement.

In addition, Regulation 257(2) of PPR 2013 (Amended 2016) provides the justification for the selection of single source method, which include cases such as procurement of a specialized product and where only one firm is qualified or has experience of exceptional worth for the assignment. We noted that SUA procured consulting services for design and supervision of work for the proposed construction of a biomedical laboratory building for SACIDS-ACE at Edward Moringe Sokoine Campus from M/S CO-Architecture at a price of TZS 152,670,465 through single source method. However, Management are unable to demonstrate that such procurement meet the criterias mentioned under Regulation 257 of PPR 2013 (Amended 2016).

## **Cause**

Inadequate effort made by management on management of procurements and complying with the above mentioned citations.

### **Implication**

Increased procurement cost which would result in non attainment of value for money principle in procurement.

### **Recommendation**

We recommend that management comply with the requirements of the PPA 2011 (Amended 2016) and its regulations by allowing competitive tendering procedures.

### **Management response**

The University noted the Auditor's observation. The University decided to use single source method to have a clear advantage of the already done procedure of similar project (at ACE IRPM & BTM) considering the urgency of the assignment. The method was considered pursuant to Regulation 257 of the Public Procurement Regulations 2013 and amendments of 2016.

Also according to section 69 (1) (c) of the PPA, "the procuring entity, having procured goods, equipment, technology, services or spare parts from a supplier, following national or international competitive tendering satisfactory to these regulations determines that additional supplies of the same type as those purchased under an existing contract are required".

The implementation of the construction projects was lagging behind the timeframe for implementation of SACIDS-ACE and therefore the University decided to invite only M/S. Co-Architecture who had already been engaged through competitive tendering by the University on design and supervision of construction of office building for ACE IRPM & BTM which is a twin project to SACIDS-ACE as they are both running under the same Terms and Conditions.

### **Audit comment**

Management response has been noted, we insist our recommendation due the reasons stated was not enough to use single source and procurement was in APP, the management have time to use competitive tendering.

#### **3.1.2 Tender awarded beyond budget allocation TZS 120,470,465**

Reg. 69 (3) of the PPR, 2013 (amended 2016) states that a procuring entity shall forecast its requirements for goods, services and works as accurately as is practicable with particular reference to services or activities already programmed in the annual work plan and included in the annual estimates. Also, Reg. 69(7) states that procuring entity shall draw up procurement plans for those requirements for which sufficient funds have been included in the approved budget in the current financial year or if



payment will be due in a subsequent financial year, such payment has been budgeted for.

Review of budget and Approved Annual Procurement Plan for the financial year 2021/22 noted that SUA planned to procure consulting services for the design and supervision of work for the proposed construction of the biomedical laboratory building for SACIDS-ACE at Edward Moringe Sokoine Campus under tender number PA/012/2021-2022/HQ/CS/08 at a budgeted cost of TZS 32,200,000. However, during implementation, the university engaged a contractor M/S CO-Architecture Ltd for the provision of the same services at TZS 152,670,465 therefore, exceeding the budget amount by TZS 120,470,465.

#### **Cause**

Lack of an adequate control to enforce compliance with the annual procurement plan estimates, and uses of single source procurement method.

#### **Implication**

Some of the activities will not be implemented since budget has been used for unplanned activities. Also, value for money may not be attained due to charging of higher price beyond the estimates.

#### **Recommendation**

We recommend that management abide by the estimates provided in the APP, also ensure that the authority is thought for all procurements exceeding the APP estimates in future.

#### **Management response**

The Management prepared the Annual Procurement Plan (APP) for SACIDS-ACE project with a sum of USD 200,000 allocated in construction of the One Health Hub Building.

#### **Audit comment**

Management response has been noted. There were two tenders; PA/012/2021-2022/HQ/CS/08 for the Design and Supervision of construction of One Health Hub Building TZS 32,200,000 and PA/012/2021-2022/HQ/W/29 for the Construction of One Health Hub Building for SACIDS ACE II project TZS. 427,800,000 (equivalent to USD 200,000). The mentioned tender in the response is related to construction work while the observation is on consultancy work.

## **3.2 Compliance Audit on Budget Management**

### **3.2.1 MUSE budget controls not applied on SACIDS-ACE Project funds**

Para 23 of the Project Appraisal Document (PAD) No. 1436 dated 5 May 2016, requires ACE to follow guidelines, procedures, policies issued by their Universities that consider some cases guidelines/regulations and Acts of their respective government. Budget guidelines for all implementing entities were assessed and deemed as adequate. SUA is using the Planning and Reporting System (PLANREP) as a budget tool, and the system is directly integrated with the Mfumo wa Malipo Serikalini (MUSE) accounting system.

During the financial year 2021/22, SUA migrated to MUSE accounting system. The Ministry of Finance and Planning issued a budgeting module user guide version 1.0 which explains steps on using MUSE to perform the budgeting functions effectively. The users are supposed to create, approve and adjust the budget ceiling. Furthermore, users can import budget details, create budget items and approve budget details. However, we noted the users allocated all budget line items in the deposit general code description due lack of specific budget code for each project in MUSE, and the code was used for all project payments.

#### **Cause**

MUSE system provides chances for users to allocate all line items under a single code description and enforce payments.

#### **Implication**

As a result of loose controls, aspects of monitoring budgets and identifying variances won't be performed.

#### **Recommendation**

We recommend that management ensure that all budget line items are separately created and approved in the MUSE System before starting implementation of the project.

#### **Management response**

The Management agrees with the observation. SUA adopted the Mfumo wa Uhasibu Serikalini (MUSE) which does not have budgetary component for donor-funded project where alternatively, the funds are controlled in the Deposit Account. To have the budgets of the Donor Funded Projects in the Accounting system, the Management has requested the Government to allow install and allow the budgetary component in the Accounting System.

#### **Audit comment**

Management response has been noted, we are waiting for the implementation of auditors' recommendation by the management.

### 3.3 Compliance with other legislations

#### 3.3.1 Delays in Remittance of Statutory Deductions USD 7,856.88

Sect. 18 and 19 of the Public Service Social Security Fund Act, 2018 prescribes that the employer's responsibility is to contribute to the Fund at 20% of the employee's monthly salary, and failure to remit on time could result in a penalty equal to one half per cent of the amount that the employer has failed to remit as required by the Act.

However, we noted that SACIDS-ACE had delayed in remitting the statutory deductions amounting to USD 7,856.88 to PSSSF and NHIF for a period ranging from three months to 9 to 378 days as analysed in Table 4 below:

**Table 4: Delays in Remittance of Statutory Deductions**

Voucher No	Payee Name	Month of Contribution	Code Amount USD	Submission date	Delays (Days)
0T79PR07V2200630	National Health Insurance Fund Contribution	Jan-22	349.45	03-Mar-22	16
0T79PR07V2200630	National Health Insurance Fund Contribution	Jan-22	228.51	03-Mar-22	16
0T79PR07V2200805	National Health Insurance Fund Contribution	Mar-22	349.45	24-May-22	39
0T79PR07V2200805	National Health Insurance Fund Contribution	Mar-22	101.58	24-May-22	39
0T79PR07V2200806	National Health Insurance Fund Contribution	Apr-22	349.45	24-May-22	9
0T79PR07V2200806	National Health Insurance Fund Contribution	Apr-22	101.58	24-May-22	9
0T79PR07V2200807	National Health Insurance Fund Contribution	Feb-22	349.45	24-May-22	70
0T79PR07V2200807	National Health Insurance Fund Contribution	Feb-22	101.58	24-May-22	70
0T79PR07V2200544	PSSSF Collection Account	Dec-21	2,225.89	28-Jan-22	378
0T79PR07V2200544	PSSSF Collection Account	Dec-21	313.92	28-Jan-22	378
0T79PR07V2200544	PSSSF Collection Account	Dec-21	423	28-Jan-22	378
0T79PR07V2200629	PSSSF Collection Account	Jan-22	1,464.37	03-Mar-22	16
0T79PR07V2200629	PSSSF Collection Account	Jan-22	313.92	03-Mar-22	16
0T79PR07V2200629	PSSSF Collection Account	Jan-22	423	03-Mar-22	16
0T79PR07V2200629	PSSSF Collection Account	Jan-22	761.70	03-Mar-22	16
<b>Total</b>			<b>7,856.88</b>		

#### Cause

Lack of strong mechanism in tracking remittance of statutory deductions funds to respective institutions and funds.

### **Implication**

There is risk of attracting penalties which may become nugatory expenses and may also have an adverse effect the pertinent employees' terminal benefits.

### **Recommendation**

We recommend that management establish a mechanism which ensures the statutory deductions are remitted on time to respective Pension and Health Funds. Also, avoid the payment of penalties as specified in respective Acts.

### **Management response**

The anomaly arose as a result of the adoption of the newly introduced Government Accounting System (MUSE) where, the setup in settlement of statutory deductions was not in place. The errors were cleared by the end of March 2022 and from April 2022 onwards the deductions were timely effected.

### **Audit comment**

Management responses have been noted, we insist to ensure timely remittance of statutory deductions. Follow up on the response will be verified during the next audit.

## **4.0 ACKNOWLEDGEMENT**

We wish to express our appreciation to management of Sokoine University of Agriculture (SUA) for cooperation extended to the audit team during the audit.



Salhina M. Mkumba

**For: Controller and Auditor General**

APPENDICES

Appendix I: Implementation status of previous years' recommendations

SN	Financial year	Category	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
1	2020/21	Budget Formulation and Implementation	2.1.1	Inconsistency between annual project budget and budget in the vote book accounting system	We recommend that management complies with the requirements of the Project Appraisal Document and SUA financial guidelines by applying budgetary controls within the Vote Book accounting system and ensuring that the approved action plan is detailed and inserted in the Vote Book System.	The project is no longer using the Votebook Financial Management Information System.	Vote book is no longer applied.	Overtaken by event
2	2020/21	Physical Performance and Contract Management	2.2.1	Inadequate implementation of Annual Activities and Targets	We recommend that management speed up the implementation of project activities within the agreed time and ensure the release of funds from the relevant authorities.	The project performance has improved significantly to 74 percent as per progress report for the period ended June 2022.	Assessment of the performance is ongoing.	Under implementation
3	2020/21	Internal controls and governance issues	2.3.1	Delays in renewing of staff contracts	We recommend that management ensure that staff contracts are reviewed on time to avoid payment without contracts.	All staff contracts for the year 2021/22 were renewed on time.	Staff contracts were renewed.	Implemented
4	2020/21	Internal controls and governance issues	2.3.2	Delays in the retirement of imprest amounting to TZS	We recommend that management: (a) Ensure imprests issued to employees are cleared within	The Management has continued to reduce the pace of unretired imprest by applying strict measures as issued	There some delays in the retirement of imprest	Reiterated

SN	Financial year	Category	Para	Summary of audit observation	Audit recommendation	Management response	Auditor's comments on the assessment of the outstanding matter	Status
5.	2020/21	Compliance with procurement and project laws, terms and conditions	2.4.1	17,866,000 Non-compliance with DLI and DLR to delay in receiving a project funds	the specified period, and no further imprest is issued to any holder of an outstanding imprest. (b) Further, deductions for unretired imprest be made from salaries of staff who do not comply with the requirements of the above-cited financial regulation.	by the University. All imprests have duly been retired.	The target was attained.	Implemented
					We recommend that management ensure it attains all DLI on time for the timely release of funds.	The exercise of triggering the amounts related to DLI 4 has been done successfully, and 12 <sup>th</sup> National steering Committee meeting held on 19 September 2022 approved the release of USD 180,000 to SACIDS-ACE in respect of DLI 4.		