



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

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
AUDIT OF FINANCIAL STATEMENTS OF THE CENTRE FOR WATER
INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES
(WISE-FUTURES) FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2019**

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
P.O. Box 950,
41101 Tambukareli,
Dodoma, Tanzania.
Tel: 255 (026) 2321759,
Fax: 255 (026) 2117527,
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz

December, 2019

AR/NM-AIST/WISE-Futures/2018/19

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Abbreviations

CAG	Controller and Auditor General
ISSAIs	International Standards of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAA	Public Audit Act No.11 of 2008
PAR	Public Audit Regulations, 2009
MDAs	Ministries, Departments and Agencies
PAC	Public Accounts Committee
PFA	Public Finance Regulations, 2009
PPA	Public Procurement Act, 2011
PPR	Public Procurement Regulations, 2013

1.0 GENERAL INFORMATION

1.1. Mandate

The statutory duties and responsibilities of the Controller and Auditor General are given under Article 143 of the Constitution of the URT of 1977 (revised 2005) and in Sect. 10 (1) of the Public Audit Act No.11 of 2008.

1.2. Vision, Mission and Core Values

Vision

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

Mission

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

Core Values

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

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

We do this by:

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

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1.3. Audit Objectives

To obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and are prepared in accordance with an applicable financial reporting framework; and whether laws and regulations have been complied with.

1.4. Audit Scope

The audit was carried out in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and other audit procedures as were deemed appropriate under the circumstances. This covered the evaluation of the effectiveness of the financial accounting system and internal control over various activities of the Centre for water infrastructure and sustainable energy futures (WISE-Futures).

The audit was conducted on a sample basis; therefore, the findings are confined to the extent that records, documents and information requested for the purpose of the audit were made available to me. Audit findings and recommendations arising from the examination of the accounting records, appraisal of the activities as well as evaluation of the Internal Control System which requires management attention and actions, are set out in the management letter issued separately to the Centre for Water Infrastructure and Sustainable Energy Futures (WISE-Futures).

As an auditor, I am not required to specifically search for fraud and therefore, my audit cannot be relied upon to disclose all such matters. However, my audit was planned in such a way that I would have reasonable expectations of detecting material errors and misstatement in the financial statements resulting from irregularities including fraud. The responsibility for detection, prevention of irregularities and the maintenance of an effective and adequate system of internal control rests with the management of the Centre for Water Infrastructure and Sustainable Energy Futures (WISE-Futures).

1.5. Audit Methodology

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

- Planning the audit to identify and assess risks of material misstatement, whether due to fraud or error, based on an understanding of the entity and its environment, including the entity's internal controls.
- Obtaining sufficient appropriate audit evidence about whether material misstatements exist, through designing and implementing appropriate responses to the assessed risks.
- Forming an opinion on the financial statements based on conclusions drawn from the audit evidence obtained.

- Following up on the implementation of the previous year's audit findings and recommendations to ensure that proper action has been taken in respect of all matters raised.

2.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Accounting Officer,
Nelson Mandela African Institution of Science and Technology,
P. O. Box 447,
ARUSHA-TANZANIA.

Report on the audit of financial statements for the financial year ended 30th June, 2019

Unqualified Opinion

I have audited the accompanying financial statements of the Centre for Water Infrastructure and Sustainable Energy Futures (WISE-Futures), which comprise the Statement of Cash Receipts and Payments for the year ended 30th June, 2019, Statement of Comparison of Budget versus Actual Amount for the year ended 30th June, 2019 and the notes to the financial statements which includes a summary of significant accounting policies and other explanatory notes.

In my opinion, the accompanying financial statements present fairly in all material respects, the Cash Receipts and Payments of the Centre for Water Infrastructure and Sustainable Energy Futures (WISE-Futures) for the year ended at 30th June, 2019 in accordance with International Public Sector Accounting Standards (IPSAS) cash basis and in the manner required by the Public Finance Act, 2001 revised 2004.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of my report. I am independent of the Centre for Water Infrastructure And Sustainable Energy Futures (WISE-Futures) in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to my audit of the financial statements in Tanzania, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA Code.

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

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

Management is responsible for the other information. The other information comprises of Commentary by Centre Leader and the Declaration by the Head of Finance but does not include the financial statements and our auditor's report thereon.

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

Key Audit Matters

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSASs, 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 entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

**Report on Other Legal and Regulatory Requirements
Compliance with the Public Procurement Act, 2011**

In view of my responsibility on the procurement legislation and taking into consideration the procurement transactions and processes I have reviewed as part of this audit, I state that, procurement transactions and processes of the Centre for Water Infrastructure and Sustainable Energy Futures (WISE-Futures) have generally complied with the requirements of the Public Procurement Act No.7 of 2011 and its underlying Regulations of 2013 (as amended in 2016).



Charles E. Kichere
CONTROLLER AND AUDITOR GENERAL



31st December, 2019

National Audit Office,
Audit House,
4 Ukaguzi Road,
P.O. Box 950,
41104 Tambukareli,
DODOMA.
Tel: 255 (026) 2321759,
Fax: 255 (026) 2117527,
E-mail ocag@nao.go.tz,
Website: www.nao.go.tz

Copy to: The Chief Secretary,
State House,
1 Julius Nyerere Road,
Chamwino,
P. O. Box 1102,
40400 DODOMA.

Permanent Secretary and Paymaster General,
Ministry of Finance and Planning,
Treasury Square Building,
18 Jakaya Kikwete Road,
P.O. Box 2802,
40468 DODOMA.

World Bank Representative,
50 Mirambo Street,
P.O. Box 2054,
DAR ES SALAAM.

WISE – futures



ACE II

Eastern and Southern Africa
Higher Education Centers of Excellence Project



Centre for Water Infrastructure and Sustainable Energy Futures (WISE – Futures)

**AUDITED FINANCIAL STATEMENTS FOR THE PERIOD
ENDED 30TH JUNE, 2019.**

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LIST OF ABBREVIATIONS AND DEFINITIONS OF TERMS

IPSASs	International Public Sector Accounting Standards
TZS	Tanzania Shillings
URT	United Republic of Tanzania
NM-AIST	Nelson Mandela African Institution of Science and Technology
STEM	Science, Technology, Engineering, and Mathematics
WISE-FUTURE	Water Infrastructure Sustainable Energy
DLIs	Disbursement Link Indicators
DLR	Disbursement Linked Result
PfOR	Program-for-Results Financing

INFORMATION ABOUT THE INSTITUTION;

Registered office place:

The Nelson Mandela African Institution of Science and Technology,
Plot No.138/1/E, Block No. Nduruma Village, Arumeru District,
P.O. Box 447,
ARUSHA -TANZANIA.
Telephone: +255 027 2970001
Fax: +255 027 2970016
E-Mail: vc@nm-aist.ac.tz; Website: www.nm-aist.ac.tz

SPECIAL ACCOUNT BANKER:

CRDB Bank Plc,
Usa River Branch,
P.O. Box 355,
ARUSHA - TANZANIA.

VICE CHANCELLOR:

Prof. Emmanuel J. Luoga
The Nelson Mandela African Institution of Science and Technology,
P. O. Box 447,
ARUSHA - TANZANIA.

AG. SECRETARY TO GOVERNING COUCIL:

Dr. Efraim Kosia
The Nelson Mandela African Institution of Science and Technology,
P.O. Box 447,
ARUSHA -TANZANIA.

AUDITORS:

Principal Auditors:

The Controller and Auditor General,
National Audit Office,
Audit office,
4 Ukaguzi Road,
P.O. Box 950,
41104 Tambukareli,
Dodoma
Tel: +255 (026) 2321759
E-mail: ocag@nao.go.tz

COMMENTARY BY CENTRE LEADER

I have the pleasure to present an overview of the Center performance and financial statements for the year ended 30th June 2019. Notwithstanding the many challenges facing the Center operating environment, especially the funding and others as highlighted below, the Center has outstanding achievements and indicators in favour of objectives establishing the Centre.

The Africa Centers of Excellence (ACE) are regional specialization programs that promote shared education and research resources, increase internationalization of higher education institutions and increase student mobility in the region. It employs a combination of elements including regionality, strong government ownership, competitive selection of centers, results-based financing, independent verification of results, intensive implementation support, partnerships, and a robust monitoring and evaluation system. There are two ACEs in Tanzania at the Nelson Mandela African Institution of Science and Technology; the Centre of Water Infrastructure and Sustainable Energy Futures (WISE - Futures) and the Centre for Research, Agricultural Advancement, Teaching Excellence and Sustainability in Food and Nutritional Security (CREATES)

In five years, WISE - Futures education and research programmes will equip 120 Masters, 51 PhDs graduates, and 160 policymakers and practitioners with advanced skills and competencies for them to contribute effectively to solving development challenges related to water, sanitation, and energy security in the region. The WISE - Futures explicitly recognizes the gender disparity in the region and proposes robust measures to accelerate African women participation in STEM: at least 30 percent of all graduates will be female

- The NM-AIST administrative structure provides for the creation of centres as autonomous units. Changes made to establish WISE - Futures is to increase the number of the regional partnership (universities, private sector, and NGOs). To address the gender disparity, the centre deliberately allocates 30% of its Masters and PhD scholarship to talented women candidates in the region. To increase quality, the centre provides competitive research grants to Masters and PhD candidates whose proposals are of outstanding academic excellence. On behalf of the Management and the entire staff of **WISE-FUTURE CENTRE**, I wish to extend my appreciation to World Bank for providing the financial resources that have enabled the centre to implement its mission and objectives since its establishment. I also thank the NM-AIST Management for its tireless support to the Management of the Project in the course of implementing the project activities

CENTRE LEADER



Centre Leader - Dr. Hans C. Komakech

1. CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE - FUTURES)

1.1 WISE-FUTURE-Objectives and Outcomes

Water Infrastructure and Sustainable Energy Futures (WISE - Futures) African centre of excellence was declared effective by the World Bank on January 26, 2017. This date is taken to be the day when the WISE – Futures started its activities. Based on this explanation, WISE – Futures is two-years and half year old. WISE – Futures at the Nelson Mandela African Institution of Science and Technology (NM-AIST) is focusing enhancing research, learning, and teaching excellence in three key areas: water and sanitation security, water resources security, and energy security. WISE – Futures is steering achieving excellence to uplift the capacity (in terms of human resources and manufacturing industry) of Tanzania and African nations in general to solve the pressing problems related to water, sanitation, and energy by themselves. The excellence in these key areas can be achieved through improving partnerships with various partners (private and public sectors); local, regional, and international collaborators.

During the year under review, WISE – Futures has accomplished various activities wide ranging from graduate students enrollment to acquiring new projects from various donors/funders, support the development of new curricula for schools of MEWES, BUSH and COCSE, preparation and running of short courses, trainings and workshops, development proposal for grants, facilitation of Post-Doctoral exchange to work with MSc and PhD students, Community engagement, Centre marketing and logistics, partnership and collaboration with other stakeholder both locally, regionally and internationally, preparation of proposals and consultative meetings to construct R&D Centre, donation of cabin filter machine from Aerosol Research and Technology Plus (ART+) and participation in national steering committee meetings (NSCs). Key details are as expounded below;

1.2 Enrollment of MSc and PhD Students

For the entire project time-frame (5 years), WISE – Futures targets to enroll 120 MSc and PhD students, and at least 30% of all graduates enrolled must be female. With respect to scholarships, in the year 2019, WISE Futures don't have plans to support any MSc or PhD student apart from 2 female students, namely Ms. Mercy Kundu (Kenya) and Elizabeth Kiflay (Ethiopia), funded through Inter University Council of East Africa (IUCEA) Female scholarship. The delay in disbursement has been a major stumbling block towards supporting the MSc and PhD scholarship funding.

For the academic year 2018/2019, a total of 18 students have been enrolled under the school of MEWES; Masters (M=9, F=3) and PhD (M=5, F= 1). Within the enrolled students, regional students are only two and both are female sponsored by Inter University Council for East Africa (IUCEA). WISE Futures Master students namely, Mr. Nyanda Madili who was majoring on M.Sc. Material Science and Engineering

(MaSE) and Tusekile Alfredy (MaSE), have successfully accomplished their studies. Mr. Madili conducted research study on; theoretical and experimental studies of combination of synthetic dye (Ndoline D131) and natural dye (Lawson) for dye sensitized solar cells applications while Ms. Tusekile conducted her study on removal of heavy metals from water by capacitive deionization electrode materials derived from chicken feathers.

Table 1: Students enrollment hitherto (2016 - 2019)

Indicator		Target 2016	Actual 2016	Target 2017	Actual 2017	Target 2018	Actual 2018	Cumulative
1. Regional students enrolled in ACEs: (i) Masters (No. of Female) (ii) PhD (No. of female)	Masters (Total)	9	1	9	6	9	2	9
	Masters (Female)	3	0	3	1	4	2	3
	PhD (Total)	2	0	2	4	2	0	4
	PhD (Female)	1	0	1	1	1	0	1
2. Students (national and regional) enrolled in ACEs: (i) Masters (No. of female) (ii) PhD (No. of female)	Masters (Total)	30	21	30	40	30	12	73
	Masters (Female)	10	7	9	13	12	3	23
	PhD (Total)	6	9	15	18	15	6	33
	PhD (Female)	2	3	2	2	2	1	6

1.3 Students' Scholarships and Research Seed Support

WISE Futures competitively sponsors Masters and PhD students in three key areas: Water and sanitation, Water Resources, and Energy. To be eligible for the scholarship, students should have obtained admission to NM-AIST Masters or PhD program in the respective specialization areas and fulfil other scholarship eligibility criteria. Supports interdisciplinary research students given their proposed research has a profound impact on water and sanitation security, water resource security and energy security research in research Groups. WISE Futures has supported 52 students with scholarships, in which four students are receiving their scholarship from new research projects titled; Water Purification Using Capacitive Deionization supported by the World Academy of Sciences (TWAS) and

Evaluation of suitability of water hyacinth from Lake Victoria-Tanzania Biofuel Production, funded by UNESCO/TWAS.

The remaining two students are supported by IUCEA-World Bank Masters Fellowship for African Female students. See table 3 for details on students' scholarships.

Table 2: Students under scholarship

Programmes	National students		Regional students		
	Male	Female	Male	Female	Total
MSc	21	9	3	2	35
PhD	12	1	3	1	17
Total	33	10	6	1	52

2. Accreditation of academic programs

The ACE facilitated the development and strengthening of 18 MSc. and PhD programs under the schools of; Materials Energy Water and Environmental Sciences (MEWES), Business and Humanities (BuSH), and Computational and Communication Science and Engineering (COCSE). However, there were challenges with meeting TCU/ERB requirements and inadequate faculty in the respective schools, which delayed the national accreditation process of the degree programmes. In February 2019, the school of COCSE received three (3) accreditations for Master of Information Systems and Network Security, Master of Wireless and Mobile Computing Engineering; and Master of Science in Embedded Mobile System. The remaining programs, faculty teams are addressing comments from ERB before submitting to TCU for review and accreditation.

Along the same line, the centre supported NM-AIST in the process of establishment and accreditation of degree programmes in nuclear science and technology. Once successfully accredited, it will be first programs of such kind to be run in Tanzania. The validation meeting for the respective program was conducted in July 2019 in Dar es Salaam, and currently, the school of MEWES is incorporating the comments from the stakeholders for final submission of the program to TCU.

3. Preparation of Water and Energy-related short courses

In the year under review, the Centre conducted short courses and Workshops covering varied areas in water infrastructure and sustainable energy futures. The short courses and workshops include; Basics and Applications of Nuclear Technology for Socio-Economic Development, Water and Food Security and Nuclear Physics, African Irrigation Development: Planning for a Productive Futures, The SAFI Network - ARF/SAFI workshop and Design thinking Workshop. In the irrigation short courses that were jointly run in partnership with Manchester University, the participants were from 14 countries, most of them work with the private and public sectors and a few from research institutions. In terms of participation, irrigation trainings attracted 33 (M=24, F=11), Design-thinking Workshops (M=11, F=9), Mentoring Orientation, Gender Equity and Equality 40 participants (20 mentors and 20 mentees as pairs), The respective short courses provided the participants with knowledge, experiences, exposure and skills in the relevant topical issues taught or discussed.

4. Sustainable Financing-External Funding

Prior experience has highlighted the necessity for the ACEs themselves to develop fundraising capacity and learn innovative ways to generate revenues to finance their development needs after the project closing. The ACE also requires Centres to develop action plans for additional funds generation at the midterm review. The ACE has taken this into consideration by designing a DLI that will match revenue generated externally by the ACEs, thus providing the ACEs with incentives to generate additional funds. The project will match US\$1 for every US\$1 raised from national sources, and US\$2 for every US\$1 raised from regional and international sources. The project also includes an indicator in the Results Framework, externally generated revenue, to monitor progress of fundraising made by the ACEs under the project

During the year under review has also been able to generate external funding. Among proposals submitted for funding and consultancies, below were the successful ones as shown on table 3;

Table 3: External Projects under WISE Futures

S.No	Project Title	Donor/Funder	Amount (\$USD)
1	Sustaining Rural Water Supply through innovative models (eWater payment technology)	DFID	60,000

Centre for Water Infrastructure and Sustainable Energy Futures (WISE - Futures)
Audited financial statements for the year ended 30th June, 2019

2	Water Purification using capacitive deionization	The Word Academy of Sciences	37,926
3	Establishment of a regional enterprise to commercialize the integrated technologies for agro/bio waste conversion in eastern Africa. Partners: Uganda, Ethiopia and Tanzania; Lead Partner: Tanzania (NM-AIST).	SiDA through Bio innovate Africa project (BIOCON).	124,300
4	Evaluation of suitability of water hyacinth from Lake Victoria-Tanzania Biofuel Production	The World Academy of Sciences (TWAS)	40,915
5	Characterization of Irrigation Water and Associated Cultivated Soils as Determinants of Paddy Productivity in Tanzania.	Gwangju Institute of Science and Technology: Global Research Project of International Environmental Research (IERI).	9,176.96
6	WISE Futures Car Hire Services	N/A	4,062.4
7	Consultancy Work on Sanitation Mapping and Faecal Sludge Characteristics Analysis	N/A	35,211.45
8	African irrigation development: planning for a productive future	SAFI/Manchester University	58,056
9	Solar-Assisted Heat Pump Drying Technology for Industrial and Agricultural Applications in Tanzania.	COSTECH	20,000
10	The PASET Regional Scholarship and Innovation Fund (RSIF)	PASET Team	TBA
Total			389,647.81

5. Training of Centre staff and faculty members

As a Centre of excellence provides prime opportunity to expand the knowledge base of all its employees both locally and internationally. In the past two years, the Centre staff attended varied trainings relevant to their specialty to improve and enhance their skills, experience and knowledge bases. Details are shown on table

Table 4: Training of Centre staff and faculty members

S.No	Name	Organization	Designation	Location	Year	Duration
10	Ms. Upendo Prosper	NM-AIST HR Officer	Human Resource Management in Institutions	Dar es Salaam, Tanzania	June, 2018	Four Weeks
11	Mr. Kochecha Heriel	Monitoring & Evaluation Officer	Monitoring and Evaluation of ACE II projects	Nairobi, Kenya	July, 2018	Two weeks
12	Mr. Edgar Kipoki	Monitoring & Evaluation Officer	Monitoring and Evaluation of ACE II projects	Nairobi, Kenya	July, 2018	Two Week
13	Ms. Elizabeth Mushi	Communication Officer	Film for development training	Arusha, Tanzania	Aug, 2018	One Week
14	Ms. Farheen Bachoo	Accountant	Seminar on Accounting & Auditing Issues	Zanzibar, Tanzania	Sept, 2018	One Week
15	Mr. Dotto Mohamed	NM-AIST, Internal Auditor	Value for Money Audit	Kampala, Uganda	Aug, 2018	Two Weeks
16	Mr. Sweetbert Mutagurwa	NM-AIST Head of HR	AWARD Gender Course	Nairobi, Kenya	Sept, 2018	One Week
17	Dr. Janeth Marwa	NM-AIST Lecturer, School of BUSH	AWARD Gender Course	Nairobi, Kenya	Sept, 2018	One Week

18	Dr. Ally Mussa	NM-AIST Lecturer School of COCSE	AWARD Regional Leadership	Abuja, Nigeria	Sept, 2018	One Week
19	Ms. Grace Cusack	Centre Manager	AWARD Regional Leadership	Abuja, Nigeria	Sept, 2018	One Week
20	Dr. Revocatus Machunda	NM-AIST, Dean of School MEWES	AWARD Regional Leadership	Nairobi, Kenya	Oct, 2018	One Week
21	Sarah Angelo	Procurement Officer	AWARD Regional Leadership	Accra, Ghana	July, 2019	One Week
22	Elizabeth Mush	Communication Officer	Communication training	Nairobi, Kenya	2019	One week
23	Elizabeth Mush	Communication Officer	Entrepreneurship training	NM-AIST	2019	One week
24	Theodora Chavala	Admin. Officer	Entrepreneurship training	NM-AIST	2019	On Week

6. Wise-Future Collaborations & Partnership

The Centre in collaboration with the University (NM-AIST) have been working conjointly to attract and cooperate with the public and private sector to strengthen teaching and learning, research and publications, outreach programs, students and staffs exchange and resource mobilization. The main domains of interest with the private and public sector engagement under WISE – Futures are; Water, Sanitation and Energy. In the period under review,, the Centre signed five (5) MoUs with; African Centre of Excellence for Climate Smart Agriculture and Biodiversity Conservation of Haramaya University, Ethiopia and Pastoral Womens' Council of Tanzania (PWC), Emory University (USA) and SAMOOCM, Korea. The MoUs focus on the following agreed action areas namely; Collaborative Research, publication

and data exchange, Resources Mobilization, Short course development and teaching, Student internship and attachment, Workshops and Conferences.

6.1 Partnership between /World Bank & Department of Science and Technology, India

The Centre entered into a MoU with the World Bank and Department of Science and Technology, India, in March 11, 2019. The respective two years project aims at strengthening the Africa Center of Excellences (ACEs) through; PhD students exchange with Indian institutes of Technology (IIT) for research per year, MSc students to spend up to six months in a year at IIT, faculty from ACEs can spend a month in a year at IIT, (4) IIT faculty can spend maximum 14 days in a year and workshop and seminars. Specifically, under this project, will be working with IIT Roorkee and IIT Delhi and will send, four (4) PhD students, two (2) MSc students, and four (4) academic staff each year, to India; and also receiving one (1) faculty in each year from IIT. The first batch of six (6) students and 1 faculty has departed, this July 2019 and September, 2019.

6.2 Construction of Research and Development Centre (R&D)

Following the completion of first round of discussions and tour to SAMOOCM, Korea, NM-AIST/, Ministry of Education and Vocational Training (MoET), SAMOOCM-Korea embarked on preparation of a comprehensive project proposal as a road map towards the construction of Research and Development (R&D) facility for WISE – Futures Centre. The proposal has been accomplished and shared to MoET for further discussions. As of now the design, area for location and architectural drawing has been set-up, the environmental impact and social study is being carried.

6.3 Donation of Cabin Filter Testing Machine by ART+ South Korea

As part of collaboration agreement between and ART+, the two institutions agreed that, the later will donate a Cabin Filter Testing Machine to strengthen its research capacity. The equipment has been shipped and is expected to arrive at Tanga-port, Tanzania within this month (September 2019). The equipment is expected to be installed by October 21, 2019 at NM-AIST.

6.4 Partnership with Korea Maritime Ocean University (KMOU)

The Centre through its partnership with KMOU, Korea has sent three (3) PhD students for exchange and to further their researches study using the KMOU's laboratory equipment under the guidance of KMOU faculty. The respective PhD students who have so far benefited with the exchange plan are; Hamis Mrope, Mr. Adam Faraji and Hegespo Mwanyika. Both students spent three months in Seoul, Korea as part of the exchange and research program. The Centre paid only the costs of flight, the rest of costs such as accommodation, food, local transport and insurance cover were paid by KMOU.

6.5 Donation of Supercritical Water Device and Gas detector by Carleton University

The Centre's partner, Carleton University, Canada donated lab equipment supercritical water device and gas detector. The equipment was donated through the respective University's Department of Mechanical and Aerospace Engineering. The donated equipment will greatly enhance learning excellence environment at NM-AIST and reduce student research cost compared to the past. The equipment's are already been used by PhD Students for their research studies.

The most key and active partners working with the Centre so far include but not limited to; WaterAid, eWater Company, Babati District Council and Arusha District Council for Sustainable eWater payment project which is implemented in Babati district (Manyara Region) and Arusha District (Arusha Region), Korea Maritime and Ocean University (KMOU), BORDA, AWARD, Mobisol, A-Z Co. Ltd, Litenga holding ltd, CAMARTEC. Etc. On aggregate, the Centre has retrospectively signed 13 MoUs while 7 MoUs are in progress.

7. International Conferences on Water, Infrastructure & Sustainable Energy Futures

As part of Community engagement, marketing and branding, the Centre has been conducting international conferences every year. The conference(s) themes target to address challenges facing Africa on water, infrastructure and energy. The Centre has hitherto conducted three (3) conferences with different themes namely; "Water, Sanitation and Energy Security (2017)", "Water Infrastructure and Sustainable Energy Futures in a Changing Environment (2018)" and "Energy, Aquatec and Sustainability". Both conferences attracted delegates from different countries including; Tanzania, Kenya, Uganda, Ghana, China and South Korea. In the under review, the latest conference that was conducted in partnership with iTEC from 12th to 13th August 2019, was the biggest one and the guest of honor was Minister of Ministry of Education Science and Technology, Hon. MP Prof. Joyce Ndalichako. It served as a platform for discussions towards achieving water infrastructure and sustainable energy security futures in a shifting environment.

8. Centre Financing

The mode of financing of the Centre and its disbursement is based on the achievement of the agreed DLIs. The results-based financing approach is employed to incentivize the ACE institutions to focus on delivering results. The application of results-based financing in the form of DLIs is agreed based on (a) prudence when estimating implementation capacity and adequate time for delivering results; (b) focus on results that are within the control of the implementing agencies; and (c) specification of detailed monitoring and reporting requirements.

9. PERFORMANCE MONITORING- Program-for-results financing

There are four DLIs defined, each DLI as well as each of associated Disbursement Linked Result (DLR) has an agreed unit price. The use of DLIs ensures that each Centre receives funding based on its fulfillment of the agreed conditions/requirements. The reporting and verification of the achievement of the DLIs are carried out twice a year through an agreed process (as indicated in the Project Operational Manual (POM)). Once the results are verified by an independent verifier, disbursement follows. During the appraisal, the DLIs and their unit price were carefully examined to ensure that the indicators were ambitious but achievable.

Direct Link Indicators are as follows:

- i. DLI #1: Institutional readiness
- ii. DLI #2: Excellence in education and research capacity and development impact
- iii. DLI#3: Timely, transparent and institutionally reviewed Financial Management
- iv. DLI#4: Timely and audited Procurement

10. FINANCIAL MANAGEMENT AND DISBURSEMENT

Each ACE received a jump-start funding once the Centre becomes effective to avoid implementation delays due to low liquidity. During the year under review WISE FUTURES received a total of USD 511,697.95 for the implementation of various activities outlined in the Implementation Plan. So far, the Centre has received USD 1,096,272.00. More details on DLI/DLRs disbursements are shown on table 4.

Table 5: WISE FUTURES DLI/DLR ACHIEVEMENTS HITHERTO 2016 - 2019

Disbursement Linked Results			Targets (USD)	Achieved (USD)	Verified	Disbursed Amount (USD)
DLR#1.1	Completion of effectiveness conditions		\$600,000	\$600,000	\$600,000	\$600,000
DLR#1.2	Development of project implementation plans		\$500,000	\$500,000	\$500,000	\$500,000
DLR#2.1:	Timely annual implementation of plans		\$500,000	\$300,000	\$0	\$0

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DLR#2.2: Newly enrolled Students	\$1,200,000	\$297,741	\$297,741	\$44,775
DLR#2.3 Accreditation of quality education programs	\$600,000	\$225,000	\$0	\$0
DLR#2.4: Partnerships for collaboration in applied research and training collaboration in applied research and training	\$200,000	\$170,000	\$100,000	\$100,000
DLR#2.5: Peer-reviewed journal papers	\$300,000	\$300,000	\$300,000	\$300,000
DLR#2.6: Faculty and PhD student exchanges	\$500,000	\$304,000	\$304,000	\$58,000
DLR#2.7: Externally Generated Revenues	\$900,000	\$720,042	\$0	\$0
DLR#2.8 Institution participating in benchmark exercise	\$100,000	\$100,000	\$100,000	\$0
DLR#3.1 Timely Withdrawal application supported by interim unaudited financial reports	\$75,000	\$30,000	\$30,000	\$0
DLR#3.2 Functioning audit committee	\$75,000	\$30,000	\$30,000	\$0
DLR#3.3 Functioning internal audit unit	\$75,000	\$30,000	\$30,000	\$0
DLR#3.4 Transparency of financial management (audit reports, interim unaudited financial reports, budgets and AWP)	\$75,000	\$30,000	\$30,000	\$0
DLR#4.1 Timely procurement audit under each ACE	\$150,000	\$60,000	\$0	\$0
DLR#4.2 Timely and satisfactory procurement progress report for	\$150,000	\$60,000	\$60,000	\$0

each ACE

Total	\$6,000,000	\$3,756,783	\$2,381,741	\$1,602,775
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11. DISBURSEMENT ARRANGEMENTS-ADVANCES

The Bank may make an advance payment of up to 25 percent of the financing for one or more DLIs, which have not yet been achieved. To request an advance, the borrower attaches a "request for advance" letter (annex Band also available in Client Connection) to the withdrawal application. When DLIs are achieved, the amount of the advance is recovered from the amount due to be disbursed under such DLIs. The advanced amount recovered by the Bank is then available for additional advances ("revolving advance").

When an advance has been provided and the DLIs are achieved and verified, the advance is always recovered first. If the amount allocated to a DLI that has been achieved and verified is larger than the advance, then the Bank will disburse the amount in excess of the advance. The Bank requires that the recipient refund any advances (or portion of advances) if the DLIs have not been achieved (or have been partially achieved) by the program closing date.

12. DISBURSEMENT ARRANGEMENTS-DLIs

The financing proceeds are disbursed upon the achievement of verified disbursement-linked results specified as DLIs. Such disbursements are not dependent on or attributable to individual transactions or expenditures of the program.

13. ENROLMENT OF REGIONAL STUDENTS

The conditional requirement for 20% regional students for every student-data submitted is a serious hiccup towards ACEs maximum achievement of the disbursement set due to penalties imposed. Therefore, it is advised that, IUCEA/World Bank should treat regional-students data on cumulative basis for the entire project life. That is, if ACE achieve 20% of regional students in year one that should be regarded a full achievement for five (5) years. The cost (accommodation, flights, living allowance etc.) of hosting students for short-term courses is very high compared to maximum cap amount set in the DLI/DLR. The disbursement achieved through the respective DLI/DLR is small compared to costs incurred hence resulting into losses. Therefore, it is advised that, the capped disbursement amount should be increased fairly to provide leverage relative to the costs incurred.

14. CONDITIONS ON EXTERNALLY GENERATED REVENUE

The PAD under the DLR#2.7 recognizes only the external funding that has been deposited into the ACEs respective bank account. However, this is a serious

bottleneck to ACEs as in some external project, the funding is deposited in phases and budget for equipment are directly paid to vendors. Therefore, it is prudent to restructure the respective condition to recognize the total budget approved as stipulated in the agreement. Also the funding for equipment should also be recognized following the availing of receipts and delivery notes.

15. THE COST FOR PROCUREMENT AUDIT

The costs related to procurement auditing is very high. Therefore, to save costs, the Controller and Auditor General (CAG) report should be enough for both ACEs financial management and procurement management.

16. DELAY IN VERIFICATION AND DISBURSEMENT OF FUNDS

ACEs in Tanzania (inclusive) have for a long time experienced serious problems in verification, delays in verification and disbursement of funds. Student-data verification methodology need to be revised as it cannot judge justly. For example, M&E can mistakenly report that the student is coming from Mali and the student during survey says s/he is coming from Malawi, the verifier gives zero. However, giving zero is not right because of two reasons: (1) a student is still confirming to be a student, and (2) a student is confirming to be a national or regional one. But the verifier still gives zero, on the ground that the country name given by the student does not match with the data provided by the M&E. This has attributed to difficulties in implementation of ACE activities as not enough money is being achieved from the DLIs. Therefore, IUCEA/World Bank should provide annual schedule with clear milestones for verification and disbursement of funds. Along the same line, submission of results both students and non-students should be on quarterly basis to foster quick achievement of results. The Independent Verifier Reports and reports from other Verifiers should be final for the World Bank to release funds. Letters from other Verifiers should be written on time to indicate clearly what ACEs have achieved; and those letters should be used as evidences for the World Bank to disburse funds.

All the respective above mentioned challenges have been communicated to National Steering Committee (NSC) for consideration during the program mid-term review.

17. EXTERNAL AUDIT

The Controller and Auditor General (CAG) is the statutory auditor of WISE-FUTURE by virtue of Article 143 of the constitution of the United Republic of Tanzania, and as amplified in Section 10 (1) of the Public audit Act No. 11 of 2008.


18. MANAGEMENT RESPONSIBILITY ON THE CENTRE ACCOUNTS FOR THE YEAR ENDED 30TH JUNE, 2019

Section 25(4) of the Public Finance Act 2001 requires the Management to prepare financial statements for each financial year, which give a true and fair view of the financial performance and financial position and, receipts and payments of the reporting entity as at the end of the financial year. It also requires the Management to ensure that the reporting entity keeps proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the reporting entity. They are also responsible for safeguarding the assets of the reporting entity. The Centre Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAs) Cash basis.

The Management is of the opinion that these financial statements give a true and fair view of the state of the financial affairs of the reporting entity. The Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate system of internal financial control. Management is responsible for safeguarding the assets of the reporting entity and hence for taking reasonable steps for the prevention and detection of frauds, errors and other irregularities.

To the best of our knowledge, the system of internal control has operated adequately throughout the reporting period and that the records and underlying accounts provide a reasonable basis for the preparation of the financial statement for the year 2018/2019. We accept responsibility for the integrity of the financial statement, the information it contains, and its compliance with the IPSASs, Public Finance Act 2001 and African Development Bank Disbursement Guidelines (2012).

Procurement of goods, works, consultancy and non-consultancy services to the extent that they are reflected in these financial statements have been done in accordance with the Public Procurement Act of 2001. Nothing has come to the attention of the Management to indicate that the Nelson Mandela Institutes project will not remain a going concern.


Prof. Emmanuel J. Luoga
Vice Chancellor-NM-AIST


Dr. Hans C Komakech
Centre leader



**19. DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF
NELSON MANDELA -AFRICAN INSTITUTION OF SCIENCE AND
TECHNOLOGY (NM-AIST)**

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 Board of Directors/Governing Body/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 International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors/Governing Body as under Directors Responsibility statement on an earlier page.

I Humphrey Robert being the Head of Finance/Accounting of NM-AIST, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2019 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of WISE FUTURES as on that date and that they have been prepared based on properly maintained financial records.

Signed by: Humphrey Robert

Position: For Bursar

NBAA Membership No.: ACPA 3373

Date: 31st Dec, 2019

20. CORPORATE GOVERNANCE


WISE -FUTURES is directed by a Governing Board, facilitated by an Advisory Board meanwhile the various Center functions are overseen by the Center Leader and the Deputy Center Leader through the Center Manager.

21. AUTHORISATION

These financial statements were authorized for issue by the Chairman of the NM-AIST Governing Body on 31/12/2019 (date) and were signed on its behalf by:

22. STATEMENT OF CASH RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2019

CASH RECEIPTS	Note	(USD) 2018/2019	(USD) 2017/2018
Grants disbursement	02	511,697.95	1,096,272.00
Grants Sustainable Finances	03	176,416.69	53,168.83
Other Income (grant recovery and interest)	04	6,292.90	950.96
Total Receipts		694,407.54	1,150,391.79
 To achieve learning Excellence	 05	 293,887.76	 340,039.98
Research Excellence	06	7,288.13	6,482.67
Quality assurance framework	07	9,480.00	2,025.00
Equity Dimensions	08	-	-
Attracting Regional Academic Staff and Students	09	6,794.24	14,170.22
Engaging National and Regional Academic Par	10	33,081.00	17,988.69
Attracting National and Regional Sector Partners	11	45,174.18	32,292.06
International academic collaboration	12	6,124.14	6,377.77
Center Management and Governance	13	264,819.34	290,197.00
Sustainable Financing	14	5,652.00	-
Monitoring and Evaluation	15	27,385.00	-
Total Payments		699,685.79	709,573.39
 Net unspent amount		 (5,278.25)	 440,818.40
Cash and Cash equivalent at beginning of the year		440,818.40	-
Net unspent amount	16	435,540.15	440,818.40


 Prof. Emmanuel J. Luoga
 Vice Chancellor-NM-AIST


 Dr. Hans C Komakech
 Centre leader



**24.0 STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL
AMOUNT FOR THE YEAR ENDED 30TH JUNE 2019.**

	Budget lines	Original Budget USD	Component total for partners	Final Budget USD	Actual on comparable basis USD	Difference USD	Explanation of variance
DLI	Grants disbursement	511,697.95	-	511,697.95	511,697.95	-	Disbursement was based on achieved DLIs
	Grants Sustainable Finances	176,416.69	-	176,416.69	176,416.69	-	The target level of sustainable finance proposals was achieved
	Other Income (grant recovery and interest)	6,292.90	-	6,292.90	6,292.90	-	The target level of grant recovery was achieved as planned.
	Total Income	694,407.54	-	694,407.54	694,407.54	-	-
Action Plan 1	To achieve learning excellence	764,230	3,000	767,230	293,887.76	473,342.24	The activity is on-going and sub-activity within the components such as Actual costs for short courses was less than budgeted amount
Action Plan 2	Research Excellence	189,100		189,100	7,288.13	181,811.87	The activity is on-going as funds for research excellence revolving based on completion of course work.
Action Plan 3	Quality Assurance	12,000	-	12,000	9,480.00	2,520.00	The activity is on-going and actual needs for training was less than budgeted costs
Action Plan 4	Equity Dimension	11,500		11,500	-	11,500.00	The activity is on-going
Action Plan 5	Attracting academic staff and students from the region	11,500	-	11,500	6,794.24	4,705.76	The centre visibility activities was more than expected
Action Plan 6	National and Regional academic partners	41,500	39,500	81,000	33,081.00	47,919.00	Regional partners' costs was in line with minor variance to budgeted amount and also the activity is on-going

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Action Plan 7	National and regional sector partners	20,000	45,380	65,380	45,174.18	20,205.82	The activity is on-going
Action Plan 8	Collaboration with international academic partners	30,000	171,447	201,447	6,124.14	195,323.00	The activity is on-going
Action Plan 9	Management and Governance	385,000	-	385,000	264,819.34	120,180.66	The activity is on-going however, the actual costs to attend NSC was higher than expected and actual fuel costs fluctuated
Action Plan 10	Sustainable Financing	40,000	-	40,000	5,652.00	34,348.00	The activity is on-going
Action Plan 11	Monitoring and Evaluation	22,000	-	22,000	27,385.00	(5,385.00)	The Monitoring and Evaluations activities were underestimated during the preparations of the Annual plan
Total Budget		1,526,830	259,327	1,786,157	699,685.79	1,086,471.21	

25.0 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30th JUNE 2019

1.0 Principal accounting policy

Appropriate accounting policies have been used and applied consistently, and reasonable and prudent judgment and estimates have been made in the preparation of these special purpose Centre financial statements for the year ended 30th June, 2019.

1.1 Reporting Period and Restatement of prior year comparative information

Financial Statements have been prepared to cover for the period of twelve months (12) from 1st July 2018 to 30th June, 2019. In compliance with International Public Sector Accounting Standards (IPSAS Cash basis) the statement of receipts and payments for the previous year (2017/2018) have been rectified to correct the amount of receipts which were amortized instead of being reported as gross receipts. Therefore amount of USD 655,453.60 has been restated to USD 1,096,272.00

1.2 Compliance with Donor Policy

During the year under review the Centre complied with donor disbursement guidelines Procurement guidelines and grant agreement specific and general terms. The Centre received NO objections to pursue its various missions as stipulated in the annual work plan and budget for the year 2018.

1.3 Basis of Preparation of the financial statements

The financial statements have been prepared in accordance and in compliance with IPSAS cash basis.

1.4 Foreign currency transactions

The project functional currency is the USD and the administrative expenses and capital expenditures are primarily denominated and settled in this currency. 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 transactions 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 receivables, accounts payables and cash balances at the end of the accounting period are also shown in US\$

1.5 Income recognition

Grants are recognized as Income when they are received rather than when they are earned (Cash basis). Revenue are recorded when credited to the projects bank account. Unspent Funds balances at the end of the accounting period are carried forward as income in the subsequent accounting year.

1.6 Pre-finance and retroactive finance expenditure

Retroactive financing is the financing of the eligible Centre expenditures incurred and paid by the NM-AIST before the grant agreement is signed. World Bank approved retroactive financing, as the project request, to finance eligible expenditures incurred and paid after the project was approved by the World Bank. During the year under review there was **no retroactive finance cost**.

2.0 Grants disbursement

Grants disbursements involve the reimbursements from World Bank for the Applications made for replenishment. During the year under review World Bank refund special account with USD 511,697.95 for two successful applications as follows:

	USD 2018/2019	USD 2017/2018
Grants Received from IDA-World Bank	511,697.95	1,096,272.00
Total Disbursement	511,697.95	1,096,272.00

3.0 Grant sustainable Finance-External Funding.

During the year under review WISE- FUTURES has generated external funding from proposals submitted for funding by various funders to the tune of **USD 176,416.69**.

	USD 2018/2019	USD 2017/2018
BIO-innovate	20,922.76	23,168.83
TWAS-Project	4,050.00	30,000.00
GIST-Project	6,873.50	-
SNV-Project	1,856.00	-
SAFI-Project	24,538.42	-
IHE -Project	2,547.00	-

Regional Projects	115,629.01	-
Total sustainable Finance	176,416.69	53,168.83

4.0 Other Income (grant recovery)

During the year under review the project has received USD 6,292.90 as negotiable interest from CRDB and other various deposits. The amount was used to cover activities within annual implementation plan as approved by the Bank.

	USD 2018/2019	USD 2017/2018
Negotiable interest from CRDB Bank	6,292.90	950.96
Total Grant recovery	6,292.90	950.96

5.0 To achieve learning Excellence USD 293,887.76

Learning excellence falls under objective 1 of the Centre key activity, Key tasks that falls under this category includes, validation workshop with stakeholders, training on process and procedures for International Accreditation, review MSC and PhD students applications, admit student for 2018 -2019 academic year ,paying attention to regional students especially female applicants, conduct strategic need assessment for Professional and Short course Development Trainings, prepare modules for short and Professional courses in water and sanitation; and also practical field training in water, sanitation, and energy . During the year under review USD 293,887.76 was used to achieve learning Excellence related to objective 1 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Action plan		
1.0 To achieve Learning excellence		
Review existing MSc and PhD		
1.1 Programme	38,800.00	-

	Develop New MSc and PhD		
1.2	programmes [3MScs and 3Ph.Ds]	15,400.00	28,258.39
	To enrol 30 MSc students and 6		
1.3	PhD.	185,087.76	261,864.30
1.4	Develop new short courses	26,600.00	10,924.17
	Upgrade existing laboratory		
1.5	facilities	28,000.00	38,993.12
		293,887.76	340,039.98

6.0 Research Excellence USD 7,288.13

Research excellence falls under objective 2 of the Centre key activity, Key tasks that falls under this category includes, Development of Proposals for Grants, Develop Centre Strategic Plan, Purchase Furniture's and office consumables, Travel costs to support staff to travel to attend short term trainings, Pay for travel and other related costs for 3 Postdocs, Offset salary for the 3 Postdoctoral Researchers. During the year under review USD 7,288.13 was used in relation to objective 2 of the Centre Action Plan 2018/2019.

		USD 2018/2019	USD 2017/2018
Action plan 2	Research Excellence		
	Establish and support research chairs		
2.1	to attract grants	7,288.13	230.24
2.2	Engage 2 Postdoctoral Researchers		-
2.3	Host annual conference		6,327.67
	Support to establish IP and Patent		
2.4	Office		-
2.5	Enhancing skills of laboratory staffs		-
	Total Costs	7,288.13	6,482.67

7.0 Quality Assurance USD 9,480.00

Quality Assurance falls under objective 3 of the Centre key activity, Key tasks that falls under this category includes, development of NM-AIST and WISE-Futures Quality Assurance Policy, SOPs, Guidelines and Manuals-Together with CREATES, Training of QA/M&E staff. During the year under review USD 9,480.00 was used to achieve learning Excellence related to objective 3 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Action plan 3 Quality Assurance		
support the Establishing Quality		
3.1 Assurance Unit	9,480.00	2,025.00
3.2 Centre performance evaluation		
Total Costs	9,480.00	2,025.00

8.0 Equity Dimension

Equity Dimension falls under objective 4 of the Centre key activity, Key tasks that falls under this category includes, Special Needs Programme development costs, Final programme Documents preparation, WISE FUTURES Centre Marketing Logistics. During the year under review there was no costs related to research excellence in relation to objective 4 of the Centre Action Plan 2018/2019.

9.0 Attracting Regional Academic Staff and Students USD 6,794.24

Attracting Regional Academic Staff and Students falls under objective 5 of the Centre key activity, Key tasks that falls under this category includes, Motivate local and regional faculty as well as students to work at WISE-FUTURE, Showcase the capacity of WISE-FUTURE to faculty, research scientists and students from the region. During the year under review USD 6,794.24 was used to achieve learning Excellence related to objective 5 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Action plan 5 Attracting academic staff and students from the region		
5.1 Establish centre website	-	-
Market research and promotion of		
5.2 centre activities in the region	6,794.24	14,170.22
Total Costs	6,794.24	14,170.22

10.0 Engaging National and Regional Academic Partners USD 33,081.00

Engaging National and Regional Academic Partners falls under objective 6 of the Centre key activity, Key tasks that falls under this category includes, teaching costs associated with guest lecturers, travel for regional partners, workshop/seminar preparation, student's exchange programme with Partners, Support Curricular review/development for ATC, Support Curricular review/development for MUST,

Support Curricular review/development for GU, To facilitate with travel and logistics. During the year under review USD 33,081.00 was used to achieve learning Excellence related to objective 6 of the Centre Action Plan 2018/2019.

		USD 2018/2019	USD 2017/2018
Action plan 6	National and Regional academic partners		
6.1	Engage guest lecturers from partners	13,081.00	-
6.2	Facilitate and promote Students co-supervision with partners	7,000.00	-
6.3	Review/ develop curricula water, sanitation, and energy in Key Institutions	13,000.00	17,988.69
	Total Costs	33,081.00	17,988.69

11.0 Attracting National and Regional Sector Partners USD 45,174.18

Attracting National and Regional Sector Partners falls under objective 7 of the Centre key activity, Key tasks that falls under this category includes, Facilitate Partnership meetings for National and regional sector partners, Research Activities with Industrial partners, Partners logistics and travels, Mentoring orientation workshop and training. During the year under review USD 45,174.18 was used to achieve learning Excellence related to objective 7 of the Centre Action Plan 2018/2019.

		USD 2018/2019	USD 2017/2018
Action plan 7	National and regional sector partners		
7.1	Increase the number of National and regional sector partners	-	26,636.99
7.2	Joint research and outreach activities	-	-

7.3 Mentorship and leadership workshop	45,174.18	5,364.50
Total Costs	45,174.18	32,292.06

12.0 International academic collaboration USD 6,124.14

International academic collaboration falls under objective 8 of the Centre key activity, Key tasks that falls under this category includes, facilitate in student supervision costs, facilitate in Teaching costs, facilitate logistics for soliciting grants, facilitate student exchange programme with International Partners. During the year under review USD 6,124.14 was used to achieve learning Excellence related to objective 8 of the Centre Action Plan 2018/2019.

		USD 2018/2019	USD 2017/2018
Action plan 8	Collaboration with international academic partners		
	Engaging international academic		
8.1	partners in student's supervision	-	
	Engaging international academic		
8.2	partners in teaching	6,124.14	3,360.00
	Solicit research Grants with		
8.3	International Partners	-	2,841.77
	Total Costs	6,124.14	6,377.77

13.0 Centre Management and Governance USD 264,819.34

Centre Management and Governance falls under objective 9 of the Centre key activity, Key tasks that falls under this category includes, Hire staff and incentivize leaders and other staff (to build the WISE- FUTURES admin team, Provide training on management and leadership for Centre leaders, Procurement of equipment, furnishing and office supplies and vehicle and repair and maintenance, Prepare annual budget and action plan and support the National ACE Steering Committee, Support training for finance and other supporting staff, Support for conducting sub working group, management and governing board meetings, Support training for Internal Auditor, Prepare annual procurement plan, Support training for procurement officer, Advertise products and services to be procured, Facilitate

meetings of tender Board and tender evaluation committee, Audit procurement process and products/services, Prepare audit report and table it in the Council Audit Committee.

It also includes all externally generated revenues from different projects that operate under WISE-Futures. These Projects are explained in table three of page 12.

During the year under review USD **264,819.34** was used to achieve learning Excellence related to objective 9 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Action plan 9 Management and Governance		
Establishment of centre management		
9.1 and governance	121,560.00	124,414.43
Establish and operationalise Centre		
9.2 leadership and management	143,259.34	165,782.57
Total Costs	264,819.34	290,197.00

14.0 Sustainable Financing USD 5,652.00

Sustainable Financing falls under objective 10 of the Centre key activity, Key tasks that falls under this category includes, support the Centre to develop and implement short courses, organize and Participate in Training related to Proposal writing, facilitate costs related to proposal writing. During the year under review USD **5,652.00** was used to achieve learning Excellence related to objective 10 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Action plan 10 Sustainable financing		
10.1 Support delivery of short courses	5,652.00	-
Support MSc/PhD students to		
10.2 apply for additional funding	-	-
Total Costs	5,652.00	-

15.0 Monitoring and Evaluation USD 27,385.00

Monitoring and Evaluation falls under objective 11 of the Centre key activity, Key tasks that falls under this category includes, Develop a Monitoring and Evaluation Framework (shared across all key partners, including equity indicators), Conduct

Independent Monitoring and Evaluation. During the year under review USD 27,385.00 was spent to achieve research excellence in relation to objective 11 of the Centre Action Plan 2018/2019.

	USD 2018/2019	USD 2017/2018
Support establishment of		
11.1 monitoring and evaluation unit	10,500.00	-
11.2 Centre reports	16,885.00	-
Total Costs	27,385.00	-

16.0 Unspent amount USD 435,540.15

Surpluses during the year represent the excess of Cash receipt (received grants and allocations) over actual amount spent under eligible payments .During the year under review there was USD 435,540.15 as Cash and Cash Equivalent at the closure of financial year.

A/C No.	Type of Account	Currency	Amount	Unpresented cheque	USD Value
0250047604209	Special Account	USD	398,267.82	10,408.89	387,858.93
0150047604200	Special Account	TZS	112,010,925.23	2,868,615.00	47,681.22
	TOTAL				435,540.15

Table 6: Cash and Cash Equivalents;

26.0 SCHEDULES

During the year under review the following schedules has been disclosed as part of Project accounts disclosure requirements:

- (i) Schedule of Fixed Asset as at 30th June,2019

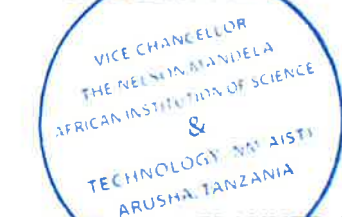
Table 7: FIXED ASSET SCHEDULE AS AT 30TH JUNE, 2019

(Amount in United states
dollars)

DESCRIPTION	Motor Vehicles, Motorcycles	Plant and Machinery	Office Furniture and Equipments	Computers & Accessories	Total
Costs as at 01 July 2018	68,786.00	7,702.09	11,531.18	21,650.72	109,669.99
Additions	-	-	-	-	-
Disposal	-	-	-	-	-
Cost as at 30th June, 2019	68,786.00	7,702.09	11,531.18	21,650.72	109,669.99


Prof. Emmanuel J. Luoga
Vice Chancellor-NM-AIST


Dr. Hans C Komakech
Centre Leader



**OVERVIEW OF PLANNED OUTPUTS, ACTIVITIES AND COSTS
FOR FINANCIAL YEAR ENDED 30th JUNE, 2019**

Code	Result/Activity/Task	Budget Estimates (US\$)					
		ACE Leader	Partners	Total			
Action Plan 1	To achieve learning excellence	(Component total for ACE leader)	(Component total for partners)	Total Estimated amount	Actual during the year	Variance	Explanation of variance
1.1	International accreditation through QAS for at least two MEWES programs	20,000	0	20,000	15,400.00	4,600.00	The activity is on-going
1.2	Preparation for self-evaluation	10,000	0	10,000	-	10,000.00	The activity is on-going
1.3	Facilitate the Readiness Review, programmes evaluation and approval	40,000	0	40,000	26,600.00	13,400.00	The activity is on-going
1.4	Review MSC and PhD students applications and admit student for 2019-2020 academic year paying attention to regional students especially Female applicants	121,230	0	121,230	91,200.00	30,030.00	The activity is on-going
1.5	To support ongoing students research activities	232,000	0	232,000	93,887.76	138,112.24	The activity is on-going

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1.6	To conduct Strategic Need Assessment for Professional and Short course Development Trainings	30,000	0	30,000	8,800.00	21,200.00	The activity is on-going
1.6	Prepare modules for short and Professional courses in water and sanitation; and also practical field training in water, sanitation, and energy	8,000	0	8,000	7,800.00	200.00	Actual costs were less than budgeted amount
1.7	Preparation for short course delivery	8,000	0	8,000	-	8,000.00	The activity is on-going
1.8	Conduct short courses as per the need assessment results	15,000	3000	18,000	12,200.00	5,800.00	Actual costs for short courses was less than budgeted amount
1.9	Facilities for water purification	100,000	0	100,000	-	100,000.00	The activity is on-going
1.10	Upgrade energy laboratory	130,000	0	130,000	28,000.00	102,000.00	The activity is on-going
1.11	Facilities for hydrology laboratory	50,000	0	50,000	10,000.00	40,000.00	The activity is on-going
	Sub Total	764,230	3000	767,230	293,887.76	473,342.24	
Action Plan 2	Research Excellence	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
2.1	Facilitate Development of Proposals for Grants	5,000	0	5,000	-	5,000.00	The activity is on-going
2.2	Develop Centre Strategic Plan	15,000	0	15,000	-	15,000.00	The activity is on-going
2.3	Conduct outreach activities	20,000	0	20,000	7,288.13	12,711.87	The activity is on-going
2.4	Facilitate Post Doc to work with students on a Research Topic	20,000	0	20,000	-	20,000.00	The activity is on-going
2.5	Advertisement for postdoctoral positions	500	0	500	-	500.00	The activity is on-going
2.6	Support students in proposal development and supervision	5,000	0	5,000	-	5,000.00	The activity is on-going
2.7	Offset salary for the 3 Postdoctoral Researchers	64,800	0	64,800	-	64,800.00	The activity is on-going
2.8	Facilitate transformation of two best innovative research products from Msc and Phd students	15,000	0	15,000	-	15,000.00	The activity is on-going
2.9	Pay for travel and other related costs for 3 Postdocs	6,000	0	6,000	-	6,000.00	The activity is on-going
2.10	Venue Preparation and communication	200	0	200	-	200.00	The activity is on-going
2.11	Office consumables and conference visibility materials	1,500	0	1,500	-	1,500.00	The activity is on-going
2.12	Meals and Accommodation for Participants	3,000	0	3,000	-	3,000.00	The activity is on-going
2.13	support Travel costs for participants	6,000	0	6,000	-	6,000.00	The activity is on-going
2.14	Purchase Furniture's and office consumables	10,000	0	10,000	-	10,000.00	The activity is on-going

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2.15	Support short term training of IP Officer	3,000	0	3,000	-	3,000.00	The activity is on-going
2.16	Engage a Trainer/Consultant to train laboratory staff	5,000	0	5,000	-	5,000.00	The activity is on-going
2.17	Travel costs to support staff to travel to attend short term trainings	5,600	0	5,600	-	5,600.00	The activity is on-going
2.18	Facilitation of training materials	1,500	0	1,500	-	1,500.00	The activity is on-going
2.19	Payment of Course Registration fees	2,000	0	2,000	-	2,000.00	The activity is on-going
	Sub Total	189,100	0	189,100	7,288.13	181,811.87	
Action Plan 3	Quality Assurance	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
3.1	Centre evaluation activities and Logistics	5,000	0	5,000	-	5,000.00	The activity is on-going
3.2	Training of QA/M&E staff	7,000	0	7,000	9,480.00	(2,480.00)	Actual needs for training was more than budgeted costs
	Sub Total	12,000	-	12,000	9,480.00	2,520.00	
Action Plan 4	Equity Dimension	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
4.1	Special Needs Programme development costs	2,000	0	2,000	-	2,000.00	The activity is on-going
4.2	Approval related costs	1,500	0	1,500	-	1,500.00	The activity is on-going
4.3	Final programme Documents preparation	2,000	0	2,000	-	2,000.00	The activity is on-going
4.4	WISE FUTURES Centre Marketing Logistics	6,000	0	6,000	-	6,000.00	The activity is on-going
	Sub Total	11,500	0	11,500	-	11,500.00	
Action Plan 5	Attracting academic staff and students from the region	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
5.1	Paying for annual website hosting costs	500	0	500	-	500.00	The activity is on-going
5.2	To participate in various events to promote the centre	5,000	0	5,000	6,794.24	(1,794.24)	The centre visibility activities was more than expected
5.3	Participate education fair	5,000	0	5,000	-	5,000.00	The activity is on-going
5.4	Advertising of Centre Programmes in the Print Media	1,000	0	1,000	-	1,000.00	The activity is on-going
	Sub Total	11,500	0	11,500	6,794.24	4,705.76	

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Action Plan 6	National and Regional academic partners	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
6.1	Teaching costs associated with guest lecturers	7,500	7,500	15,000	-	15,000.00	The activity is on-going
6.2	To facilitate travel for regional partners	7,000	7,000	14,000	13,081.00	919.00	Regional partners costs was in line with minor variance to budgeted amount
6.3	To engage in workshop/seminar preparation	2,000	5,000	7,000	7,000.00	-	The activity is on-going
6.4	To facilitate student's exchange programme with Partners	5,000	-	5,000	-	5,000.00	The activity is on-going
6.5	Support Curricular review/development for ATC	5,000	5,000	10,000	6,800.00	3,200.00	The activity is on-going
6.6	Support Curricular review/development for MUST	5,000	5,000	10,000	6,200.00	3,800.00	The activity is on-going
6.7	Support Curricular review/development for GU	5,000	5,000	10,000	-	10,000.00	The activity is on-going
6.8	To facilitate with travel and logistics	5,000	5,000	10,000	-	10,000.00	The activity is on-going
	Sub Total	41,500	39,500	81,000	33,081.00	47,919.00	
Action Plan 7	National and regional sector partners	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
7.1	Facilitate Partnership meetings for National and regional sector partners	5,000	-	5,000	-	5,000.00	The activity is on-going
7.2	Research Activities with Industrial partners	10,000	-	10,000	-	10,000.00	The activity is on-going
7.3	Partners logistics and travels	5,000	-	5,000	-	5,000.00	The activity is on-going
7.4	Mentoring orientation workshop and training	-	45,380	45,380	45,174.18	205.82	The activity is on-going
	Sub Total	20,000	45,380	65,380	45,174.18	20,205.82	
Action Plan 8	Collaboration with international academic partners	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
8.1	To facilitate in student supervision costs	10,000	37,651	47,651	-	47,651.00	The activity is on-going
8.2	To facilitate in Teaching costs	-	133,796	133,796	-	133,796.00	The activity is on-going
8.3	To facilitate logistics for soliciting grants	10,000	-	10,000	6,124.14	3,875.86	The activity is on-going
8.4	To facilitate student exchange programme with International Partners	10,000	-	10,000	-	10,000.00	The activity is on-going
	Sub Total	30,000	171,447	201,447	6,124.14	195,323	
Action Plan 9	Management and Governance	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			

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9.1	To Facilitate National Steering Committee Meetings	10,000	0	10,000	14,819.34	(4,819.34)	The actual costs to attend NSC was higher than expected
9.2	To facilitate training of Centre support staff	35,000	0	35,000	8,000.00	27,000.00	The activity is on-going
9.3	Purchasing of the new Centre vehicle (PRADO TXL ENGINE 1KD)	100,000	0	100,000	95,000.00	5,000.00	The activity is on-going
9.4	Vehicle maintenance and repair	20,000	0	20,000	-	20,000.00	The activity is on-going
9.5	Fuelling of the vehicle	10,000	0	10,000	12,000.00	(2,000.00)	Actual fuel costs fluctuates compared to the budgeted amount
9.6	Fuelling of power generator	5,000	0	5,000	-	5,000.00	The activity is on-going
9.7	Office consumables	25,000	0	25,000	13,440.00	11,560.00	The activity is on-going
9.8	WISE-Futures salary Cost (Centre Manager, M&E/QA, Procurement Officer, Communication Officer, Adm Assistant, Mechanical Technician, Accountant, Driver and One field Technician)	150,000	0	150,000	121,560.00	28,440.00	The activity is on-going
9.9	To facilitate Leadership training (head of unit & centre leadership)	30,000	0	30,000	-	30,000.00	The activity is on-going
	Sub Total	385,000	0	385,000	264,819.34	120,180.66	
Action Plan 10	Sustainable Financing	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
10.1	To support the Centre to develop and implement short courses	10,000	0	10,000	-	10,000.00	The activity is on-going
10.2	To facilitate costs related to proposal writing	15,000	0	15,000	5,652.00	9,348.00	The activity is on-going
10.3	Consultation with local (Government and Non-Government) and international development agencies (Embassies, Banks, ODAs) for soliciting funds	15,000	0	15,000	-	15,000.00	The activity is on-going
	Sub Total	40,000	0	40,000	5,652.00	34,348.00	
Action Plan 11	Monitoring and Evaluation	(Component total for ACE leader)	(Component total for partners)	(Total of Components)			
11.1	Design Project Management System software for Monitoring project performance	5,000	0	5,000	10,500.00	(5,500.00)	Actual costs was higher than budget
11.2	Monitoring and Evaluation logistics at the Centre and travel cost for regional ACE II meetings (Centre Reports)	12,000	0	12,000	11,500.00	500.00	The activity is on-going
11.3	To support with travel related costs to Partner Institutions (Per diems, Accommodation, Airfares/ Public Transport)	5,000	0	5,000	5,385.00	(385.00)	Actual costs was higher than budget
	Sub Total	22,000	0	22,000	27,385.00	(5,385.00)	

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Total Budget	1,526,830	259,327	1,786,157	699,685.79	1,086,471.21
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