



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



**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE FINANCIAL  
STATEMENTS OF NELSON MANDELA-AFRICA INSTITUTION OF SCIENCE AND  
TECHNOLOGY THE CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE  
ENERGY FUTURES (WISE-Futures) FOR THE FINANCIAL  
YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

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December, 2020

AR/CG/NM-AIST/WISE-Futures/2019/20

### **Mandate**

The statutory mandate and responsibilities of the Controller and Auditor General are provided for under Article 143 of the Constitution of the URT of 1977 (as amended from time to time) and in Section 10 (1) of the Public Audit Act, 2008.

### **Vision**

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

### **Mission**

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

### **Core values**

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

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

### **We do this by:**

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

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## **Abbreviations**

<b>CAG</b>	<b>Controller and Auditor General</b>
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b>
<b>ISSAIs</b>	<b>International Standards of Supreme Audit Institutions</b>
<b>NM-AIST</b>	<b>Nelson Mandela- African Institution of Science and Technology</b>
<b>WISE</b>	<b>Water Infrastructure and Sustainable Energy</b>

## **1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL**

Vice Chancellor and Accounting Officer,  
The Nelson Mandela - African Institution of Science and Technology,  
P.O. Box.447,  
Arusha,  
TANZANIA.

### **1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the financial statements of Water Infrastructure and Sustainable Energy (WISE) Futures implemented by Nelson Mandela African Institution of Science and Technology (NM-AIST), which comprise the statement of financial position as at 30<sup>th</sup> June, 2020, the statement of financial performance, statement of changes in net assets, cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of NM-AIST as at 30<sup>th</sup> June, 2020, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting 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 NM-AIST in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

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

#### **Key Audit Matters**

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

**Other Information**

Management is responsible for the other information. The other information comprises the Management Responsibility and the Declaration by the Head of Finance but does not include the financial statements and my audit 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 I obtained prior to the date of this audit report, I conclude that there is no material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS, 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.

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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.

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

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

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be

communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

In addition, Section 10 (2) of the Public Audit Act, 2008 requires me to satisfy myself that, the accounts have been prepared in accordance with the appropriate accounting standards.

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

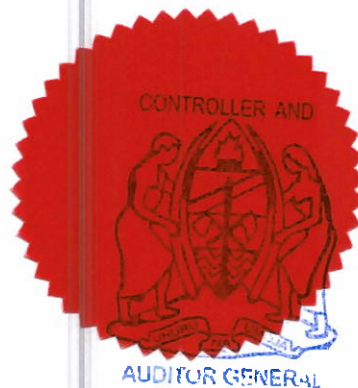
## **1.2 REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

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

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

  
Charles E. Kicheře  
Controller and Auditor General  
UNITED REPUBLIC OF TANZANIA.

31<sup>st</sup> December, 2020





## 2.0 FINANCIAL STATEMENTS

WISE – futures



**ACE II**

Eastern and Southern Africa  
Higher Education Centers of Excellence Project



**CENTRE FOR WATER INFRASTRUCTURE AND  
SUSTAINABLE ENERGY FUTURES (WISE – FUTURES)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE, 2020**

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## **Definition of Terms and List of Abbreviations**

### **(i) Definition of Terms**

According to IPSAS Accrual Basis, a complete set of Financial Statements comprises of the followings:

- (a) Statement of Financial Position;
- (b) Statement of Financial Performance;
- (c) Statement of Changes in Net Assets/Equity;
- (d) Cash Flow Statement;
- (e) Statement of Comparison of Budget and Actual Amounts; and
- (f) Notes, comprising a summary of significant accounting policies and other explanatory notes.

### **(ii) List of Abbreviations**

ACE	African Centre of Excellence
EAC	East African Community
DLIs	Disbursement Link Indicators
DLR	Disbursement Linked Result
IPSAS	International Public Sector Accounting Standards
IUCEA	Inter-University Council for East Africa
NM-AIST	Nelson Mandela African Institution of Science and Technology
NSC	National Steering Committee
PfOR	Program-for-Results Financing
STEM	Science, Technology, Engineering, and Mathematics
TZS	Tanzania Shillings
URT	United Republic of Tanzania
USD	United States Dollar
WISE-Futures	Water Infrastructure and Sustainable Energy Futures

**INFORMATION ABOUT THE INSTITUTION;**

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## **2.0 CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE – FUTURES)**

### **2.1 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 three-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 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).

### **2.2 Enrollment of MSc and PhD Students**

For the entire project timeframe (5 years), WISE-Futures targeted to enroll 120 MSc and PhD 51 students, and at least 30% of all graduates enrolled must be female. With respect to scholarships, in the year 2019/2020, four female students were enrolled, namely Ms. Mercy Kundu (Kenya), Elizabeth Kiflay (Ethiopia), Netsanet Muluneh (Ethiopia) and Nancy Indeché Maungu (Kenya) who are funded through Inter University Council of East Africa (IUCEA) Female scholarship for MSc programme, and six PhD students namely Mohamed Raoul Ibrahim (Cameroon), Linda Bih Numfor (Cameroon), Alde Belgard Tchicaya (Congo), Ruth Lorivi Moirana (Tanzanian), Bethwel Kipchirchir Tarus (Kenya) and Zvirevo Chisadza (Zimbabwe) were enrolled under PASET scholarship. WISE-Futures has so far from 2017 to 2020 managed to enroll a total of 272 students, 195MSc and 77 PhD.



## **2.3 Students' Scholarships and Research Seed Support**

WISE-Futures competitively sponsored master's 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 fulfill other scholarship eligibility criteria. Supports interdisciplinary research students given their proposed research have a profound impact on water and sanitation security, water resource security and energy security research in research groups.

**Table 1: Students under scholarship**

<b>Programmes</b>	<b>National students</b>		<b>Regional students</b>		
	<b>Male</b>	<b>Female</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
<b>MSc</b>	19	8	3	4	34
<b>PhD</b>	12	1	3	1	17
<b>Total</b>	31	9	6	5	51

## **3.0 ACCREDITATION OF ACADEMIC PROGRAMS**

The WISE-Futures 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. So far 8 MEWES and 3 COCSE programmes have been nationally accredited by TCU. Other programmes are still waiting to be accredited.

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 the first program 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.

#### **4.0 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.

#### **5.0 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 ends. 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 2;

**Table 2: External Projects under WISE Futures**

S/No	Project Title	Donor/Funder	Amount (\$USD)
1	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).	51,532
2	Consultancy Work on Sanitation Mapping and Faecal Sludge Characteristics Analysis	SNV	39,873
3		Kuleuven Oudemark	1,483
4		The University of Sheffield	16,990
5	<b>Performance of Water Service Provision</b>	Palladium Group of Tanzania	40,994
6	Nano-Filter	Imperial College London	15,424
7	Solar-Assisted Heat Pump Drying Technology for Industrial and Agricultural Applications in Tanzania.	COSTECH	21,122
8	Female Stipend Allowances sponsored by IUCEA	IUCEA	23,960
<b>Total</b>			<b>211,379</b>

## **6.0 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 below;

**Table 3: Training of Centre staff and faculty members**

S.No	Name	Organization	Designation	Location	Year	Duration
1	Sarah Angelo	Procurement Officer	AWARD Regional Leadership	Accra, Ghana	July, 2019	One Week
2	Elizabeth Mushi	Communication Officer	Communication training	Nairobi, Kenya	2019	One week
3	Elizabeth Mushi	Communication Officer	Entrepreneurship training	NM-AIST	2019	One week
4	Theodora Chavala	Admin. Officer	Entrepreneurship training	NM-AIST	2019	One Week
5	Dr. Michael Haule	Head of Admission	Internalization	South Africa	2020	One week

## **7.0 WISE-FUTURES 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, Energy and Sanitation. In the period under review, the Centre signed more than twenty (20) MoUs with national and international partners in both public and private sectors. 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.

### **7.1 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. 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.

### **7.2 Donation of Cabin Filter Testing Machine by ART+ South Korea**

As part of collaboration agreement with ART+, the two institutions agreed that, the later will donate a Cabin Filter Testing Machine to strengthen its research capacity. The equipment has been installed at the NM-AIST MEWES lab. 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; Mr. Hamis Mrope, Mr. Adam Faraji and Mr. Hegespo Mwanyika. Both students spent three months in Seoul, South 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.

### **7.3 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.

## **8.0 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 conference with themes namely; "Water, Sanitation and Energy Security (2017)", "Water Infrastructure and Sustainable Energy Futures in a Changing Environment (2018)" and "Energy, Aquatic 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.

## **9.0 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.

## **10.0 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

## **11.0 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 1,019,047.62 for the implementation of various activities outlined in the Implementation Plan. So far, the Centre has received USD 2,617,454.92. More details on DLI/DLRs disbursements are shown on table 4.



**The Nelson Mandela African Institution of Science and Technology  
Water Infrastructure and Sustainable Energy Futures (WISE - Futures)**

**Table 4: WISE-Futures DLI/DLR Achievements Hitherto 2016 – 2020.**

<b>Disbursement Linked Results</b>	<b>Targets (USD)</b>	<b>Achieved (USD)</b>	<b>Verified (USD)</b>	<b>Disbursed Amount (USD)</b>
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
DLR#2.2: Newly enrolled Students	\$1,200,000	\$298,455	\$298,455	\$298,455
DLR#2.3 Accreditation of quality education programs	\$600,000	\$225,000	\$225,000	\$225,000
DLR#2.4: Partnerships for collaboration in applied research and training	\$200,000	\$170,000	\$170,000	\$170,000
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	\$304,000
DLR#2.7: Externally Generated Revenues	\$900,000	\$720,042	346,886	\$0
DLR#2.8 Institution participating in benchmark exercise	\$100,000	\$100,000	\$100,000	\$100,000
DLR#3.1 Timely Withdrawal application supported by interim unaudited financial reports	\$75,000	\$30,000	\$30,000	\$30,000
DLR#3.2 Functioning audit committee	\$75,000	\$30,000	\$30,000	\$30,000
DLR#3.3 Functioning internal audit unit	\$75,000	\$30,000	\$30,000	\$30,000
DLR#3.4 Transparency of financial management (audit reports, interim unaudited financial reports, budgets and AWP)	\$75,000	\$30,000	\$30,000	\$30,000
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 each ACE	\$150,000	\$60,000	\$0	\$0
<b>Total</b>	<b>\$6,000,000</b>	<b>\$3,758,149</b>	<b>\$2,964,993</b>	<b>\$2,617,455</b>

## **12.0 DISBURSEMENT ARRANGEMENTS-ADVANCES**

The World 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.

## **13.0 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.

## **14.0 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 achieves 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.

## **15.0 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.



## **16.0 THE COST FOR PROCUREMENT AUDIT**

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

## **17.0 DELAY IN VERIFICATION AND DISBURSEMENT OF FUNDS**

ACEs in Tanzania (inclusive) have for a long time experienced serious problem 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.

## **18.0 EXTERNAL AUDIT**

The Controller and Auditor General (CAG) is the statutory auditor of WISE-Futures 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.


## **19.0 MANAGEMENT RESPONSIBILITY**


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 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) Accrual 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 2019/2020. We accept responsibility for the integrity of the financial statement, the information it contains, and its compliance with the IPSAs, Public Finance Act 2001 and World 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 2011(amended in 2016) and its subsequent regulations. Nothing has come to the attention of the Management to indicate that the WISE Future Centre will not remain a going concern.

  
Prof. Emmanuel J. Luoga  
Vice Chancellor-NM-AIST  
Date.....11th/12/2020

  
Dr. Hans C Komakech  
Centre leader  
Date.....11/12/2020

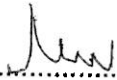
**20.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF  
NELSON MANDELA –AFRICAN INSTITUTION OF SCIENCE AND  
TECHNOLOGY (NM-AIST)**

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 Project 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 Public Sector Accounting Standards (IPSASs Accrual Basis) and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Project Management as under Management Responsibility statement on an earlier page.

I **CPA Janeth A. Lema** being the Head of Finance/Accounting of NM-AIST, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> June, 2020 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 NMI-AIST Project as on that date and that they have been prepared based on properly maintained financial records.

Signed by: .....  .....

Position: ..... BURS AIC .....

NBAA Membership No.: ..... ACPA 2295 .....

Date: ..... 10/12/2020 .....

## **21.0 CORPORATE GOVERNANCE**

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

## **22.0 AUTHORIZATION DATE**

The financial statements were submitted to the Controller and Auditor General (C.A.G) on 30<sup>th</sup> September 2020 for certification and then submitted to NM-AIST before 31<sup>st</sup> December 2020 when become public on their release.



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



Dr. Hans C Komakech  
Centre leader

### **23.0 LIST OF GOVERNMENT CIRCULARS USED IN PREPARATION OF FINANCIAL STATEMENTS.**

The Financial statements for the financial year ended 30<sup>th</sup> June 2020, adhered to mandated changes as issued by Government through circulars,

- Circular No.12 of 2015/2016 "*application of proper standards for preparation of financial statements*"
- Circular No.03 of 2015/2016 "*accounting Circular No.03 of 2015/2016 closure of Accounts for the financial year 2015/2016.*"
- Circular No.04 of 2017/2018 "*accounting Circular No.04 on the preparation of financial statements and other financial reports and closure of the financial year 2017/2018.*"
- Circular No.02 of 2018/2019 "*treasury circular No.02 of 2018/19 on Accounting treatment of Taxpayer funds and recognition of Revenue Related to Capital Expenditure.*"
- Circular No.06 of 2019/2020 "*accounting Circular No.06 on the preparations of financial reports and closure of the financial year ending 30<sup>th</sup> June, 2020.*"

Accordingly, the Centre applied all mandated options retrospectively to the financial statements of 2019/2020.

**24.0 LIST OF FINANCIAL STATEMENTS PREPARED FOR FINANCIAL YEAR  
ENDED 30<sup>TH</sup> JUNE, 2020.**

- (i) Opening statement of Financial Position as at 01<sup>st</sup> July, 2019, the date of adoption of accrual basis IPSAS;
- (ii) Statement of Financial Positions as at 30<sup>th</sup> June, 2020.
- (iii) Statement of Financial Performance for the year ended 30<sup>th</sup> June, 2020.
- (iv) Statement of Cash Flows for the year ended 30<sup>th</sup> June, 2020.
- (v) Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June, 2020.
- (vi) Reconciliation of net cash flows from operating activities to surplus/(deficit) for the year ended 30<sup>th</sup> June, 2020
- (vii) Statement of comparison of budget versus actual amount for the year ended 30<sup>th</sup> June, 2020.

**25.0 OPENING STATEMENT OF FINANCIAL POSITION AS AT 01<sup>ST</sup> JULY, 2019,  
THE DATE OF ADOPTION OF ACCRUAL BASIS IPSAS;**

		Adjustments required by transition to	
<b>ASSETS</b>	<b>30.06.2019</b>	<b>IPSAS</b>	<b>01.07.2019</b>
<b>Current Assets</b>	<b>USD</b>	<b>USD</b>	<b>USD</b>
Cash and Cash Equivalents	435,540.15	-	435,540.15
<b>Total Current Assets</b>	<b>435,540.15</b>	<b>-</b>	<b>435,540.15</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	-	67,098.62	67,098.62
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>435,540.15</b>	<b>67,098.62</b>	<b>502,638.77</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deferred Grant	435,540.15	-	435,540.15
<b>Total Current Liabilities</b>	<b>435,540.15</b>	<b>-</b>	<b>435,540.15</b>
<b>Non- Current Liabilities</b>			
<b>Total Non- Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>435,540.15</b>
<b>TOTAL LIABILITIES</b>	<b>435,540.15</b>	<b>-</b>	<b>435,540.15</b>
<b>Net Assets</b>	<b>-</b>	<b>67,098.62</b>	<b>67,098.62</b>
<b>NET ASSETS</b>			
Accumulated surplus		67,098.62	67,098.62
<b>Total Net Assets</b>	<b>-</b>	<b>67,098.62</b>	<b>67,098.62</b>

  
Prof. Emmanuel J. Luoga  
Vice Chancellor

Date..... 11<sup>th</sup>/12/2020.....

  
Dr. Hans C. Komakech  
Centre leader

Date..... 11/12/2020.....

## 25.1 STATEMENT OF FINANCIAL POSITION AS AT 30<sup>th</sup> JUNE, 2020

<b>ASSETS</b>		<b>30.06.2020</b>
<b>Current Assets</b>	<b>NOTE</b>	<b>Amount in USD</b>
Cash and Cash Equivalents	2	880,268.78
Receivables from exchange transactions		-
Receivables from non-exchange transactions	3	48,790.65
<b>Total Current Assets</b>		<b>929,059.43</b>
Prepayments & Advances		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	4	319,424.26
Intangible Assets		-
<b>Total Non-Current Assets</b>		<b>319,424.26</b>
<b>TOTAL ASSETS</b>		<b>1,248,483.69</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Deferred Grant	5	880,268.78
<b>Total Current Liabilities</b>		<b>880,268.78</b>
<b>Non- Current Liabilities</b>		
Deferred Income		-
Non-Current Provisions		-
<b>Total Liabilities</b>		<b>880,268.78</b>
<b>Net Assets</b>		<b>368,214.91</b>
<b>NET ASSETS</b>		
Accumulated surplus		368,214.91
<b>Total Net Assets</b>		<b>368,214.91</b>

Vice Chancellor  
NMAIST Arusha

Prof. Emmanuel  
Vice Chancellor

Date.....

11/12/2020

  
Dr. Hans C. Komakech  
Centre leader

Date.....


11/12/2020




**25.2 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR  
ENDED 30<sup>TH</sup> JUNE, 2020**

**Revenue**


Revenue from non-exchange transactions	NOTE	30.06.2020 Amount in USD
Donor Grant -amortized	6	828,445.83
Donor Grant	7	220,000.00
Other Income	3	9,530.00
<b>Total Revenue</b>		<b>1,057,975.83</b>
<b>Expenses</b>		
Achieving learning Excellence	9	139,470.91
Research Excellence		
Quality assurance framework	10	166.45
Equity Dimensions	11	500
Attracting Regional Academic Staff and Students	12	1,124.71
Engaging National and Regional Academic Partners	13	16,191.80
Attracting National and Regional Sector Partners	14	19,021.25
International academic collaboration	15	43,173.38
Center Management and Governance	16	262,507.00
Sustainable Financing	17	15,717.72
Monitoring and Evaluation	18	3,563.00
Other Centre's Expenses	22	177,050.34
Depreciations		68,842.97
<b>Total Expenses</b>		<b>747,329.54</b>
<b>Surplus for the Period</b>		<b>310,646.29</b>


  
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Prof. Emmanuel J. Luoga  
Vice Chancellor-NM-AIST  
Date.....11<sup>th</sup>/12/2020

  
\_\_\_\_\_  
Dr. Hans C Komakech  
Centre leader  
Date.....11/12/2020

### 25.3 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020


<b>Cash flow from Operating activities</b>	<b>NOTE</b>	<b>30.06.2020</b>
<b>Receipts</b>		<b>Amount(USD)</b>
Donor Grant Disbursement	20	1,019,047.67
Grants Sustainable Finances	21	244,596.84
Direct Donated Assets	7	220,000.00
Other Income	8	9,530.15
<b>Total Grants Received</b>		<b>1,493,174.66</b>
<b>Payments</b>		
To achieve Learning excellence	9	139,470.91
Research Excellence		-
Quality Assurance	10	166.45
Equity Dimension	11	500.00
Attracting Regional Academic Staff and Students	12	1,124.71
Engaging National and Regional Academic Partners	13	16,191.80
Attracting National and Regional Sector Partners	14	19,021.25
International academic collaboration	15	43,173.38
Centre Management and Governance	23	311,297.65
Sustainable Financing	17	15,717.72
Monitoring and Evaluation	18	3,563
Other Project's Expenses	22	177,050.34
<b>Total Payments</b>		<b>727,276.15</b>
<b>Net Cashflow from operating Activities</b>		<b>765,897.45</b>
<b>Cashflow from Investing Activities</b>		
Purchase of Property Plant and Equipment	4	(321,168.77)
<b>Net Cashflow from Investing Activities</b>		<b>(321,168.77)</b>
<b>Cashflows from financing activities</b>		
Development Grants Received		-
<b>Net Cashflow used in Financing Activities</b>		-
Net Increase in cash and cash equivalents		444,728.68
Cash and cash equivalents at beginning of period		435,540.15
<b>Cash and cash equivalents at the end of period</b>		<b>880,268.83</b>


  
\_\_\_\_\_  
Prof. Emmanuel J. Luoga  
Vice Chancellor-NM-AIST  
Date... 11<sup>th</sup> / 12 / 2020

  
\_\_\_\_\_  
Dr. Hans C Komakech  
Centre leader  
Date... 11/12/2020

**25.4 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED  
30<sup>TH</sup> JUNE, 2020**

<b>Particulars</b>	<b>Accumulated Surplus/Deficit USD</b>	<b>TOTAL USD</b>
Opening balance as at 01 <sup>st</sup> July 2019	67,098.47	67,098.47
Surplus/Deficit for the year	310,646.29	310,646.29
<b>Net assets as at 30/06/2020</b>	<b>377,744.76</b>	<b>377,744.76</b>

  
\_\_\_\_\_  
Prof. Emmanuel J. Luoga  
Vice Chancellor-NM-AIST  
Date.....11<sup>th</sup>/12/2020

  
\_\_\_\_\_  
Dr. Hans C Komakech  
Centre leader  
Date.....11/12/2020

**25.5 RECONCILIATION OF NET CASH FLOWS FROM OPERATING  
ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE YEAR ENDED 30<sup>TH</sup>  
JUNE,2020**

	<b>30.06.2020</b>
<b>Particulars</b>	<b>Amount in USD</b>
Surplus from ordinary activities	<b>310,646.29</b>
<b>Non cash movements</b>	
Depreciation	68,842.97
Increase in Amortized Grant	435,198.83
Increase /Decrease in Receivables (Imprest Issued)	(48,790.64)
Deferred Revenue	-
<b>Net cash flows from operating activities</b>	<b>765,897.45</b>

  
\_\_\_\_\_  
Prof. Emmanuel J. Luoga  
Vice Chancellor

Date.....11<sup>th</sup>/12/2020

  
\_\_\_\_\_  
Dr. Hans C. Komakech  
Centre leader

Date.....11/12/2020

**25.6 STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNT FOR  
THE YEAR ENDED 30<sup>TH</sup> JUNE, 2020**

	<b>Original Budget 2020 (USD)</b>	<b>Final Budget 2020 (USD)</b>	<b>Actual on comparable basis 2020 (USD)</b>	<b>Performance difference 2020 (USD)</b>		
<b>Revenue</b>						<b>Notes</b>
Revenue from non-Exchange transactions	1,030,704.00	1,030,704.00	1,019,048.00	11,656.00	1%	
Grants Sustainable Finance Receipts			244,597.00	(244,597.00)	-	
Other Income			9,530.00	(9,530.00)	-	
<b>Total Grants Received</b>	<b>1,030,704.00</b>	<b>1,030,704.00</b>	<b>1,273,175.00</b>	<b>(232,941.00)</b>	<b>-23%</b>	<b>(i)</b>
<b>Expenses</b>						
To achieve learning Excellence	105,500.00	105,500.00	139,471.00	(33,971.00)	132%	(ii)
Research Excellence	32,000.00	32,000.00	-	32,000.00	0%	(iii)
Quality assurance framework	10,000.00	10,000.00	166.00	9,834.00	2%	(iv)
Equity Dimensions	159,000.00	159,000.00	500.00	158,500.00	0%	(v)
Attracting Regional Academic staff and students	7,500.00	7,500.00	1,125.00	6,375.00	15%	(vi)
Engaging National and Regional Academic partners	5,000.00	5,000.00	16,192.00	(11,192.00)	324%	(vii)
Attracting National and Regional Sector Partners	15,000.00	15,000.00	19,021.00	(4,021.00)	127%	(viii)
International academic collaboration	65,000.00	65,000.00	43,173.00	21,827.00	34%	(ix)
Centre Management and Governance	301,704.00	301,704.00	311,297.00	(9,594)	13%	
Sustainable Financing	305,000.00	305,000.00	15,718.00	289,282.00	95%	(x)
Monitoring and Evaluation	25,000.00	25,000.00	3,563.00	21,437.00	14%	(xi)
<b>Other Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>177,050.00</b>			
<b>Total Expenditure</b>	<b>1,030,704.00</b>	<b>1,030,704.00</b>	<b>727,277.00</b>	<b>303,427.00</b>		
<b>Surplus/Deficit for the period</b>	<b>-</b>	<b>-</b>	<b>545,898.00</b>			

## **26.0 NOTES TO THE FINANCIAL STATEMENTS**

### **1.0 Adoption of the IPSASs-Accrual Basis**

For the first time, the financial statements of the Centre have been prepared in accordance with IPSAS Accrual Basis. Prior year financial statements were prepared in accordance with the IPSASs Cash Basis. The adoption of IPSAS Accrual basis has been accepted for improving the quality, comparability and credibility of financial reporting across the Project.

#### **1.01 Basis of preparations**

The Centre financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) accrual basis. Accordingly, the accounting policies have been updated to IPSAS accrual. Owing to the change of accounting basis in the first year of the adoption of IPSAS, a full suite of comparative information for the prior year is not provided in the financial statements.

The adoption of the new accounting policies has resulted in changes to the assets and liabilities recognized in the statement of financial position. Accordingly, the last audited statement of assets, liabilities and reserves and fund balances as at 30<sup>th</sup> June 2019 has been restated and the resulting changes are reported in the statement of changes in net assets and note 4. The net effect of the changes brought about by the adoption of IPSAS in the statement of financial position amounted to an increase in total net assets of USD 67,098.32 as at 1<sup>st</sup> July 2019.

#### **1.02 Reporting Period**

Financial statements have been prepared to cover for the period of twelve (12) months from 1<sup>st</sup> July 2019 to 30<sup>th</sup> June, 2020. The Centre confirms that appropriate accounting policies have been used and prudent judgment and estimates have been made in the preparation of the financial statements for the year ended 30<sup>th</sup> June, 2019.

#### **1.03 Compliance with Donor Policy**

During the year under review the Project complied with donor disbursement guidelines Procurement guidelines and grant agreement specific and general terms. The Project received no objections to pursue its various missions as stipulated in the annual work plan and budget for the year 2020.

#### **1.04 Functional and presentation currency**

The financial statements are presented in United States Dollar (USD), which is the disbursement and presentation currency of the Donor.

## **1.1 SIGNIFICANT ACCOUNTING POLICIES**

### **1.2 Property, Plant and Equipment -Recognition**

#### **Depreciation**

#### **(i) Initial Recognition and Subsequent Measurement of Property, Plant and Equipment**

Property, Plant and Equipment are initially recognized at cost price which includes expenditures that are directly attributable to the acquisition or construction of the property, plant and equipment. Subsequently, Property, Plant and Equipment are measured at cost less accumulated depreciation and accumulated impairment losses. Subsequent costs are recognized in the asset's carrying amount only when if, and only if: It is probable that future economic benefits or service potential associated with the item will flow to the entity; and the cost or fair value of the item can be measured reliably. All other costs such as repair and maintenance are expensed to the Statement of Financial Performance during the financial period in which they are incurred.

#### **(ii) Depreciation of Property, Plant and Equipment**

Depreciation is calculated to write off the cost/valuation of property, plant, and equipment over their expected useful lives on a straight line basis. It is the University policy to reassess depreciation method and rate(s) annually. Depreciation is charged on assets from the date when they are ready for use and stop on the date when the asset is derecognized. Land is not depreciated.

The asset economic life is projected in ranges as follows;

<b>Asset Category</b>	<b>Economic Life (yrs.)</b>
Leasehold land	Over the lease term
Buildings	50
Plant and Machinery	15
Furniture and Fixture	5
Office Equipment	10
Motor Vehicles	5
Motor Cycle	7
Computer (Desk tops and Laptops)	4
Books	10
Graduation Gown	10
Generators	8
Laboratory Equipment's	8

### **1.3 Intangible assets – computer software costs**

An intangible asset is an identifiable non-monetary asset without physical Substance.

#### **(i) Initial Recognition**

An intangible asset is measured initially at cost if, and only if:

- It is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the entity; and
- The cost or fair value of the asset can be measured reliably.

There is no foreseeable limit to the period over which computer software is expected to generate net cash inflows or service potential for the Centre; therefore, the Centre recognises Intangible assets as having indefinite live. The asset will not be amortised but is subject to annual reviews for impairment in accordance with IPSAS 31.

### **1.4 Inventory**

Inventory are procured and stored for consumption. Inventory costs are measured as Low of Cost and Current replacement costs.

### **1.5 Revenue**

#### **Non-exchange revenue and receivables.**

Revenue from Non-Exchange Transactions occur when an entity receives resources and provides no or nominal consideration directly in return. Revenue from non-exchange transactions are measured at the amount of the increase in net assets recognized by the entity. Revenues from Non-Exchange Transactions are recognized as follows:

- (i) Subventions, Grants and Assistances: Subvention, Grants and Assistances received from the government and other donors are recognized when they are received by the University and treated as Revenue from non-exchange Transactions.
- (ii) Subvention, grants and assistances received from the government and other donors are recognized when received by the Project and the project has satisfied all of the present obligations related to the inflow. If the University has not satisfied all of the present obligations related to the inflow, then the corresponding asset and revenue are recognized to the extent that a liability is not also recognized; and a liability is recognized to the extent that the present obligations have not been satisfied.
- (iii) The disbursement arrangements for the Project provide that the Annual Plan of Project must be shared by World Bank and the Government of Tanzania, the latter being through counter-part funding. Assessed disbursements from the Centre are recognized at the beginning of the year to which the assessment relates. The revenue is recognized on the basis of the eligible accounted expenditures.



## **1.6 Other Expenditure**

In accordance with the accrual basis of accounting, expense recognition occurs at the time of delivery of goods or services by the supplier or service provider. Expenses are recorded and recognized in the financial statements of the periods to which they relate.

### **1.9.0 First time adoption and implementation of IPSAS.**

Opening balances reflect the closing balances on the financial year 2019 audited statement of assets, liabilities and fund balances, which have been restated to incorporate adjustments made owing to the adoption of IPSAS effective 1<sup>st</sup> July, 2019. The net financial impact of IPSAS adoption on opening balances amounts to USD 67,098.32

Other adjustments made to the opening balances pertaining to the adoption of IPSAS are as follows:

- (a) Reclassification of accumulated surplus/deficit related to project balances;
- (c) Reclassification of receivables to current assets;
- (d) Reclassification of payables to current liabilities;
- (f) Capitalization of property, plant and equipment and intangible assets.

## **NOTE 2.0 CASH AND CASH EQUIVALENTS**

The Centre deposits cash in three special accounts, two in Foreign (USD) account and one in TZS account. The Cash and cash balances as at 30<sup>th</sup> June 2020 represented deposits of **USD 880,268.78** as follows:

<b>A/C No.</b>	<b>Type of Account</b>	<b>Currency</b>	<b>Banker</b>	<b>Origin</b>	<b>USD Value</b>
<b>0250047604209</b>	Special Account	USD	CRDB Plc	Tanzania	<b>482,550.67</b>
<b>0150047604200</b>	Special Account	TZS	CRDB Plc	Tanzania	<b>28,524.38</b>
<b>9932445891</b>	Special Account	USD	B.O.T	Tanzania	<b>369,193.73</b>
	<b>TOTAL</b>				<b>880,268.78</b>

## **NOTE 3.0 RECEIVABLE**

The Centre receivables during the year amounted to **USD 48,790.65**, which represents advances that were issued for planned purposes and were yet to be retired at reporting date.

**NOTE 4.0 PROPERTY, PLANT AND EQUIPMENT (PPE)**

DESCRIPTION	MOTOR VEHICLE, MOTOR CYCLES	LABORATORY EQUIPMENTS	OFFICE EQUIPMENT	COMPUTERS	TOTAL
2018/2019	5 years	8 years	10 years	4 years	
<b>COST</b>					
Balance as at 1.7.2019	68,786.00	7,702.09	11,531.18	21,650.72	109,669.99
Additions (Monetary)	77,275.90		9,141.21	14,751.66	101,168.77
Direct by Donor	-	220,000.00	-	-	220,000.00
Transfers	-		-	-	-
<b>COST AS AT 30 JUNE 2020</b>	<b>146,061.90</b>	<b>227,702.09</b>	<b>20,672.39</b>	<b>36,402.38</b>	<b>430,838.76</b>
<b>DEPRECIATION</b>					
Open Acc. Depreciation as at 1.7. 2019	27,514.40	1,925.52	2,306.24	10,825.21	42,571.37
Depreciation during the year	29,212.38	28,462.76	2,067.24	9,100.59	68,842.97
Impairment	-		-	-	-
<b>Acc. Depreciation as at 30.6.2020</b>	<b>56,726.78</b>	<b>30,388.28</b>	<b>4,373.48</b>	<b>19,925.80</b>	<b>111,414.34</b>
<b>NBV as at 01.07.2019</b>	<b>41,271.6</b>	<b>5,776.5675</b>	<b>9,224.94</b>	<b>10,825.36</b>	<b>67,098.4715</b>
<b>NBV as at 30.6.2020</b>	<b>89,335.12</b>	<b>197,313.81</b>	<b>16,298.91</b>	<b>16,476.42</b>	<b>319,424.42</b>

**NOTE 05 DEFERRED GRANT**

Deferred amount represents amount that is carried forward to the next financial year as un-utilized and condition has not been satisfied to recognize it as Revenue during the year. Details as follows

Descriptions	Amount (USD) 30.06.2020
<b>Cash and Cash Equivalents</b>	
A/C No. 0150047604200 (TZS) - CRDB	28,524.38
A/C No. 0250047604209 (USD) - CRDB	482,550.67
B.O.T A/C 9932445891	369,193.73
<b>Total</b>	<b>880,268.78</b>

**NOTE 06 GRANTS AMORTIZATION**

Grants Amortization involves recognition of the part of grant that satisfy the conditions attached within disbursement guidelines, while deferred amount book a liability to the financial statements for the funds that have not meet the conditions. During the year under review the Centre amortized fund amounting to **USD 828,445.83** as shown below:

<b>Descriptions</b>	<b>Amount (USD)</b>
	<b>30.06.2020</b>
a. Initial advance	435,540.00
b. Received during the year	1,273,174.61
<b>c. Amortized amount</b>	<b>828,445.83</b>
d. Deferred Grant as at 30 <sup>th</sup> June, 2020	880,268.78

#### **NOTE 07 DONATED ASSETS**

Donated assets amounted to USD 220,000 comprising of Cabin Filter Tester Machine USD 200,000 and XRD/XRF USD 20,000. Donated Assets during the year represents acquisitions of assets from Donor grants that were allocated to WISE – Futures Centre. However, the assets acquired represent Funds received from WB. The amount was recognized as Revenue upfront as per IPSAS requirements.

#### **NOTE 08 OTHER INCOME (INTEREST RECEIVED & CAR HIRING)**

During the year under review the Centre earned other income of **USD 9,530.15** comprising of negotiated interest from CRDB amounting to **USD 7,234.36** and income from car hiring amounting to **USD 2,295.79**. The Financial Management Policy; “Model of Financial and Administrative Procedures Manual” 4.5.6 states that; The Special Account may be an interest-bearing account and the borrower may use the interest for continued implementation of project activities and; thus USD 9,530.15 was used to cover activities under component III of the project objective.

#### **NOTE 09 ACHIEVING LEARNING EXCELLENCE**

Enhancing learning excellence falls under objective 1 of the Centre key activity. Key activities under component 1 includes; International accreditation through AQAS for at least two MEWES & COCSE programs. Preparation for Self evaluation, Readiness Review, programmes evaluation and approval. Review of PASET PhD and other sponsors students applications and admit student for 2020 academic year paying attention to regional students especially Female applicants. To support ongoing students research activities. During the year under review **USD 139,470.91** was spent to cover eligible payments in achieving learning excellence as detailed below:

<b>To achieve Learning excellence</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Review existing MSc and PhD Programme	42,586.44
International accreditation through AQAS for at least two MEWES & COCSE programs	36,520.26
Develop New MSc and PhD programmes [3MScs and 3Ph.Ds]	-
Preparation for Self evaluation, Readiness Review, programmes evaluation and approval	-
Review of PASET PhD and other sponsors students applications and admit student for 2020 academic year paying attention to regional students especially Female applicants	-
To enrol 30 MSc students and 6 PhD.	13,493.54
To support ongoing students research activities	20,673.32
Develop new short courses	1,094.85
Upgrade existing laboratory facilities	25,102.50
<b>Total Costs</b>	<b>139,470.91</b>

#### **NOTE 10      QUALITY ASSURANCE FRAMEWORK**

Improving quality assurance falls under objective 3 of the Centre key activity. During the year under review **USD 166.45** was spent to cover eligible payments under Component III. Key activities under component 3 are stipulated in the table below;

<b>Quality Assurance</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Support the Establishing Quality Assurance Unit	166.45
Centre performance evaluation	-
Support of Centre evaluation activities and PASET Meetings	-
Training of QA/M&E staff	-
<b>Total Costs</b>	<b>166.45</b>

#### **NOTE 11 EQUITY DIMENSION**

Equity Dimension costs are eligible payments in developing special pre-entry and capacity building Programme for special groups (inclusive females), Enrolment drive campaign for special group, Supporting the construction of Hostels for Female Students and WISE FUTURES Centre Marketing on Equity Issues. During the year under review **USD 500.00** was spent to cover eligible payments for Equity Dimension Costs as follows:

<b>Equity Dimension</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Develop special pre-entry and capacity building Programme for special groups (inclusive females)	-
Enrolment drive campaign for special group	-
Supporting the construction of Hostels for Female Students	-
WISE FUTURES Centre Marketing on Equity Issues	500.00
<b>Total Costs</b>	<b>500.00</b>

#### **NOTE 12 ATTRACTING REGIONAL ACADEMIC STAFF AND STUDENTS**

During the year under review the Centre spent a total amount of **USD 1,124.71** as follows.

<b>Attracting Regional Academic Staff and Students</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Establish Centre website	1,124.71
To participate in various events to promote the University/Centre (Collaboration visits to partners in the EAC region)	-
Participate in education fair	-
Market research and promotion of Centre activities in the region	-
<b>Total Costs</b>	<b>1,124.71</b>

### **NOTE 13      ENGAGING NATIONAL AND REGIONAL ACADEMIC PARTNERS**

In financial year 2019/2020 total amount of **USD 16,191.80** was spent to cover eligible payments enhancing the engagement of national and regional academic partners as detailed below:

<b>Engaging National and Regional Academic Partners</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Engage guest lecturers from partners	-
Facilitate and promote Students co-supervision with partners	16,191.80
To facilitate faculty and student's exchange Programme with regional Partners	-
Support Curricular review/development for ATC	-
Support Curricular review/development for MUST	-
Support Curricular review/development for GU	-
Review/ develop curricula water, sanitation, and energy in Key Institutions	-
<b>Total Costs</b>	<b>16,191.80</b>

### **NOTE 14      ATTRACTING NATIONAL AND REGIONAL SECTOR PARTNERS**

In financial year 2019/2020 total amount of **USD 19,021.25** was spent to cover eligible payments enhancing the Attracting National and Regional Sector Partners as detailed below:

<b>Attracting National and Regional Sector Partners</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Increase the number of National and regional sector partners	16,287.42
Joint research and outreach activities	-
Facilitate Partnership meetings for National and regional sector partners	2,733.83
Research Activities with Industrial partners	-
Mentorship and leadership workshop	-
<b>Total Costs</b>	<b>19,021.25</b>

#### **NOTE 15 INTERNATIONAL ACADEMIC COLLABORATION**

In financial year 2019/2020 total amount of **USD 43,173.38** was spent to cover eligible payments in enhancing International academic collaboration as detailed below:

<b>International academic collaboration</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Engaging international academic partners in student's supervision	
Engaging international academic partners in teaching	-
Solicit research Grants with International Partners	-
To facilitate in student supervision costs	486.15
To facilitate in Teaching costs	41,350.17
To facilitate faculty and student exchange Programme with International Partners	1,337.07
<b>Total Costs</b>	<b>43,173.38</b>

#### **NOTE 16 CENTRE MANAGEMENT AND GOVERNANCE**

In financial year 2019/2020 total amount of **USD 262,507.00** was spent to cover eligible payments enhancing Centre Management and Governance as detailed below:

<b>Centre Management and Governance</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Establishment of Centre management and governance	121,551.01
Establish and operationalize Centre leadership and management	117,215.77
Establishment of Skills improvement platform (Biogas Energy systems)	5,184.94
To facilitate training of Institution and Centre support staff	12,423.28
To Facilitate National Steering Committee Meetings	1,132.00
Internal reports and external Audits	5,000.00
<b>Total Costs</b>	<b>262,507.00</b>

#### **NOTE 17 SUSTAINABLE FINANCING**

In financial year 2019/2020 total amount of **USD 15,717.72** was spent to cover eligible payments enhancing Sustainable Financing as detailed below:

<b>Sustainable Financing</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Support delivery of short courses	-
Support MSc/PhD students to apply for additional funding	-
To facilitate costs related to proposal writing	5,233.91
Preparation of WISE Futures sustainability strategy	-
Consultation with local (Government and Non-Government) and international development agencies (Embassies, Banks, ODAs) for soliciting funds	-
Operationalization of the Cabin Filter Machine	-
Development of Prepaid Water System	-
To conduct Needs Assessment for Professional Development Trainings and prepare modules for short courses (MEWES/NM-AIST)	7,898.28
Maintenance of the Water and Energy Laboratory and bottling	-
Facilitate transformation of two best innovative research products from MSc and PhD students	-
Establish Centre studio and conduct outreach activities	2,585.53
Costs for facilitating R&D Centre establishment	-
<b>Total Costs</b>	<b>15,717.72</b>

#### **NOTE 18 MONITORING AND EVALUATION**

In financial year 2019/2020 total amount of **USD 3,563.00** was spent to cover eligible payments enhancing Monitoring and Evaluation as detailed below:

<b>Monitoring and Evaluation</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Support establishment of monitoring and evaluation unit	-
Centre reports	3,563.00
Develop Project Management System software for Monitoring project performance	-
Paying Annual CAG audit Fees	-
M&E Logistics at Centre and travel costs for regional ACE II Meetings	521.05
Technical Advisory Meetings (TAM) and other related costs	-
To support with travel related costs to Partner Institutions (Per diems, Accommodation, Airfares/Public Transport)	-
<b>Total Costs</b>	<b>3,563.00</b>



**NOTE 19 EXPLANATIONS OF DIFFERENCES BETWEEN ACTUAL AND BUDGETED AMOUNTS**

**i. Actual Disbursement Received**

Amount of 23% excess of the Grants budgeted resulted from the Centre receiving USD 244,597 from external Projects. Furthermore, the Centre received other income amounting to USD 9,530.00 being interest from CRDB of USD 7,234.36 and income from car hiring of USD 2,295.79

**ii. Achieving learning Excellence**

32% of the objective I activities were implemented above the amount budgeted especially Review existing MSc and PhD Program, International accreditation through AQAS for at least two MEWES & COCSE programs, supporting ongoing students research activities and Upgrade existing laboratory facilities.

**iii. Research Excellence**

Objective II activities were not implemented, mainly contributed by the outbreak of Covid-19. Planned activities affected included hosting annual conference, Engaging 2 Postdoctoral Researchers, Enhancing skills of laboratory staffs and Developing new short courses.

**iv. Quality Assurance**

Only 2% costs were incurred under objective III of the Centre activities as reflected in the Annual Work Plan in supporting the Establishing Quality Assurance Unit. The remaining activities were deferred to next financial year including Centre performance evaluation, Training of QAM&E staff and Support of Centre evaluation activities and PASET Meetings.

**v. Equity Dimension**

Objective IV of the Centre activities as reflected in the Annual Work Plan are still ongoing including Develop special pre-entry and capacity building Programme for special groups (inclusive females), Enrolment drive campaign for special group and Supporting the construction of Hostels for Female Students.

**vi. Attracting Regional Academic Staff and Students**

15% of Objective V of the centre was utilized in establishing Centre website amounting to USD 1,124.71. Eruption of Covid-19 led affected implementation of budgeted activities and rescheduled to the coming financial year. Activities rescheduled included participating in various events to promote the University/Centre (Collaboration visits to partners in the EAC region), Participate in education fair and Market research and promotion of centre activities in the region.

**vii. Engaging National and Regional Academic Partners**

In Objective VI, actual amount for Facilitation and promotion of Students co-supervision with partners exceeded the amount budgeted by USD 11,192.00 (324%) as students not co-supervised in previous financial year were supervised in financial year 2019/2020.

**viii. Attracting National and Regional Sector Partners**

Objective VII exceeded the amount budgeted by 127%. This resulted from extra costs of increasing the number of National and regional sector partners which amounted to USD 19,021.00

**ix. International academic collaboration**

Variance of USD 21,827.00 (34%) in implementing Objective VIII of Centre activities was mainly the result of Covid-19 which affected international collaborations and rescheduled to the coming financial year.

**x. Sustainable Financing**

The various of USD 289,282 in Objective X of the Centre planned activities resulted due to activities which are on-going including Supporting delivery of short courses, Support MSc/PhD students to apply for additional funding, Preparation of WISE Futures sustainability strategy, Consultation with local (Government and Non-Government) and international development agencies (Embassies, Banks, ODAs) for soliciting funds, Operationalization of the Cabin Filter Machine, Development of Prepaid Water System, Maintenance of the Water and Energy Laboratory and bottling, Facilitating transformation of two best innovative research products from MSc and PhD students and Costs for facilitating R&D Centre establishment.

**xi. Monitoring and Evaluation**

In Objective XI of the Centre planned activity the variance of USD 21,437.00 (14%) was for the activities which are on-going including Support establishment of monitoring and evaluation unit, Developing Project Management System software for Monitoring project performance, Paying Annual CAG audit Fees, Technical Advisory Meetings (TAM) and other related costs and To support with travel related costs to Partner Institutions (Per diems, Accommodation, Airfares/Public Transport).

**NOTE 20 Donor Grant -received**

Particulars	Amount(USD)
	<b>2019/2020</b>
Grants disbursement-World Bank-IDA	1,019,047.62
<b>Total Costs</b>	<b>1,019,047.62</b>

**NOTE 21 Grant sustainable Finance-External Funding**

<b>Grant sustainable Finance-External Funding</b>	
<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Bio Innovate	51,532.00
Ku Leuven oude Markt	1,483.13
Palladium Group of Tanzania	40,994.06
The University of Sheffield	16,990.43
SNV Project	39,873.24
COSTECH Project	21,121.74
Nanofilter Project Fund	15,424.24
IUCEA Stipend Fund	23,970.00
Other Funds	33,208.00
<b>Total Costs</b>	<b>244,596.84</b>

**NOTE 22 Other Operating expenses**

<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
TWAS expense	1,484.00
Nano-filter Project	15,263.29
COSTECH Expenses	9,570.46
SNV Project Expenses	34,114.95
IUCEA Expenses	23,200.00
Bio Innovate expense	36,537.94
HDIF Palladium	19,594.26
SAFI: Irrigation	24,614.81
Arusha Water Project Expenses	12,670.63
<b>Total Costs</b>	<b>177,050.34</b>

**NOTE 23 Centre Management and Governance**

<b>Particulars</b>	<b>Amount(USD)</b>
	<b>2019/2020</b>
Establishment of centre management and governance	145,946.34
Establish and operationalize Centre leadership and management	141,611.09
Establishment of Skills improvement platform (Biogas Energy systems)	5,184.94
To facilitate training of Institution and Centre support staff	12,423.28
To Facilitate National Steering Committee Meetings	1,132.00
Internal reports and external Audits	5,000.00
<b>Total Costs</b>	<b>311,297.65</b>