



THE UNITED REPUBLIC OF TANZANIA

NATIONAL AUDIT OFFICE



**CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY
FUTURES (WISE - FUTURES) AT NELSON MANDELA INSTITUTE
OF SCIENCE AND TECHNOLOGY**

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

Controller and Auditor General,
National Audit Office,
Audit House,
4 Ukaguzi Road,
P.O. Box 950,
41101 Tambukareli,
Dodoma, Tanzania.
Tel: 255 (026) 2161200,
Fax: 255 (026) 2117527,
E-mail: ocag@nao.go.tz
Website: www.nao.go.tz

December, 2022

AR/CG/WISE-Future/2021/22

About the National Audit Office

Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, Cap 418.

Vision

A credible and modern Supreme Audit Institution with high-quality audit services for enhancing public confidence.

Mission

To provide high-quality audit services through modernization of functions that enhances accountability and transparency in the management of public resources.

Motto: "Modernizing External Audit for Stronger Public Confidence"

Core values

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

- i. Independence and objectivity
- ii. Professional competence
- iii. Integrity
- iv. Creativity and Innovation
- v. Results-Oriented
- vi. Teamwork Spirit

We do this by:

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

© This audit report is intended to be used by WISE-Futures and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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Abbreviations

ISSAIs	International Standard of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
PAR	Public Audit Regulation
PAC	Public Accounts Committee
LAAC	Local Authorities Accounts Committee
PFA	Public Finance Regulations
PPA	Public Procurement Act
PPR	Public Procurement Regulations
WISE	Water Infrastructure and Sustainable Energy Futures

1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Vice Chancellor,
Nelson Mandela African Institution of Science and Technology,
P.O. Box 447,
Arusha, Tanzania.

1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Unqualified Opinion

I have audited the financial statements of Water Infrastructures and Sustainable Energy Futures (WISE - Futures) implemented by the Nelson Mandela African Institution of Science and Technology which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, statement of changes in net assets and 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 WISE- Futures as at 30 June 2022, 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 the manner required by the Public Finance Act, Cap. 348.

Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements." I am independent of the Nelson Mandela African Institution of Science and Technology 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 Report by Those Charged With Governance, Declaration by the Head of Finance and but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

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.

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, I conclude that there is a material misstatement of this other information, I am required to report that fact. As described below, I have concluded that such a material misstatement of the other information exists.

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; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

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

1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS

1.2.1 Compliance with the Public Procurement laws

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

I performed a compliance audit on procurement of works, goods and services in the WISE-Futures for the financial year 2021/22 as per the Public Procurement laws.

Conclusion

Based on the audit work performed, I state that procurement of goods, works and services of WISE- Futures is generally in compliance with the requirements of the Public Procurement laws in Tanzania.

1.2.2 Compliance with the Budget Act and other Budget Guidelines

Subject matter: Budget formulation and execution

I performed a compliance audit on the budget formulation and execution in the WISE - Futures for the financial year 2021/22 as per the Budget Act and other Budget Guidelines.

Conclusion

Based on the audit work performed, I state that, except for the matter described below, Budget formulation and execution of WISE - Futures is generally in compliance with the requirements of the Budget Act and other Budget Guidelines;

- **Absence of planning baseline and annual targets for the project**

I reviewed the project's annual work plan/action plan and result framework monitoring and revealed that, the Centre did not establish baseline status and targets for the year under review before implementation of the project. This is contrary to requirement of Paragraph 7.4 of the Project Operations Manual (POM) which state that, "A baseline value represents the value of the indicator at the outset of, or prior to, implementation of the Project. Likewise, target values provide a basis for monitoring, evaluating and reporting performance over time through the collection of trend data. Targets should be reviewed periodically and revised where necessary to ensure they are realistic given current project conditions."



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

December, 2022



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2.0 FINANCIAL STATEMENTS

STATEMENT BY THE VICE CHANCELLOR

On behalf of the Management and the entire staff of Nelson Mandela African Institution of Science and Technology, I wish to extend my appreciations to the Water Infrastructure and Sustainable Energy Futures (WISE - Futures), World Bank and the Government of the United Republic of Tanzania (URT) for providing both administrative and financial resources and guidance that have enabled NM-AIST to implement its mission and vision since its establishment. I also thank the Management and the Centre Team for their tireless support in the course of implementing the project activities. I acknowledged commitment by the Government of the United Republic of Tanzania to provide the required resources to the Centre and in supporting NM-AIST in hostel construction and establishment of Mandela FM Radio.

1.1 STATEMENT BY THE CENTRE LEADER

On behalf of the Management, I have the pleasure to present an overview of the Centre performance and financial Position for the year ended 30th June 2022. Notwithstanding, the challenges facing the Centre operating environment, especially the funding and others as highlighted below, the Centre 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 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-FNS).

In five years, WISE-Futures education and research Programmes has facilitate the enrolment of over 256 Masters, 103 PhD students, and 181 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 20 percent of all graduates are 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

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to Masters and PhD candidates whose proposals are of outstanding academic excellence. On behalf of the Management and the entire staff of WISE-Futures, I wish to extend my appreciation to the United Republic of Tanzania through World Bank soft loan 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 Centre in the course of implementing the Centre activities.

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 four-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. WISE-Futures has so far from 2017 to 2022 managed to enroll a total of 359 students, 256 MSc and 103 PhD. The Centre through PASET is continue offering Regional Scholarship opportunities and just recently six new PhD students have started joining NM-AST through this initiative for the academic year 2022/2023

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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 full scholarship

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

3.0 ACCREDITATION OF ACADEMIC PROGRAMS

The WISE-Futures facilitated the development and strengthening of 17 MSc and PhD programs under the schools of Materials Energy Water and Environmental Sciences (MEWES), Business Studies 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 ACHIEVING LEARNING EXCELLENCE

4.1 International Accreditation of Programmes

The Centre submitted three (3) Programmes to Agency for Quality Assurance through Accreditation of Study Programmes (AQAS, Germany). One program was rejected (MSc in Embedded Mobile System) after submission as it was not meeting international standards, but the NM-AIST management decide to re-submit with correction in grading system. The other two came with corrections which were handled and they will be re-submitted before the end of August 2022.

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Table 2: Program submitted for international accreditation

MASTER	PHD
MSc in Materials Science and Engineering	PhD in Materials Science and Engineering
MSc in Embedded Mobile System	

5.0 RESEARCH EXCELLENCE

5.1 TBS and NM-AIST to operationalize the cabin filter testing machine

- TBS and NM-AIST legal team finalized the discussion on the operationalization of the cabin filter testing machine.
- The Centre facilitated the whole exercise and the testing started this year 2022 after the mutual implementation committee meets and discuss the implementation strategy.
- This is the milestone for Centre sustainability as it generate income for both parties as agreed in the MoU.

5.2 Nelson Mandela Radio Station

- The Centre has successfully been granted permission to establish a radio station and the building is currently under final renovation.
- The radio equipments have been purchased awaiting for the other work in progress to be installed.

5.3 Establishment of Research and Development (R&D) Centre

- A comprehensive project proposal, as a road map towards the construction of the Research and Development (R&D) facility for WISE - Futures Centre, was accomplished and shared with MoEST, Dodoma.
- The Centre team addressed comments from MoEST for further submission to the treasury office, Ministry of Finance (MoF), Dodoma. As of date, the proposal has been submitted to MoF for further action.
- Along the same line, on Environmental Impact Assessment (EIA) for the R&D facility, the Center got the EIA certificate from National Environmental Management Council (NEMC).

6.0 WISE-FUTURES COLLABORATIONS & PARTNERSHIP

The Center has more than 23 Memorandum of Understandings (MoUs) entered from 2017 to June 2022. The partners include Tanzania Bureau of Standards (TBS), Worcester Polytechnic Institute (WPI), and BEYOND TANZANIA. Despite some variations depending on partner the key areas of implementation for the respective partners include Collaborative Research, publication and data exchange, Resources Mobilization, Short course development and teaching, Student internship and attachment, Workshops, and Conferences.

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7.0 CENTRE SUSTAINABILITY

The Centre employed numerous mechanisms to warrant its sustainability beyond the project funding. These include.

- Establishment of Research and Development (R&D) Centre.
- Development of proposals for Grants
- Consultancy Services to local and international organizations (SNV, GIZ, WaterAid, etc.)
- Spin-off Companies through students (MSc & PhD) and Faculty products innovation.
- Establishment of Centre of Competency in Digital Education
- Conducting outreach (Proposal for revenue generation is underway)
- Conduct Short Courses such as Professional Short courses for water Engineers, etc.)
- Donation of cutting-edge Lab equipment by various international partners e.g., ART+ Plus, Carleton University.

8.0 CENTRE FINANCING

The mode of financing of the Centre and its disbursement is based on the achievement of the agreed DLIs. The fifth disbursement was received in June 2021 since the project started, the last disbursement took more than a year to be realized in the center account due to delays at the Ministry level. The Center is also managed to trigger a total amount of USD 673,114 from DLI#2.7 on External generated revenue and DLI#3 on timely, transparent, and institutional reviewed financial management.

9.0 FINANCIAL MANAGEMENT AND DISBURSEMENT

The WISE-Futures Centre has now reached 84% of DLI achievement. During the year under review WISE-Futures received a total of USD 1,736,496.5 for the implementation of various activities outlined in the Implementation Plan. So far, the Centre has received USD 4,963,058. DLI#4 for Procurement is under review prior submission to World Bank basing on verification as well as PPRA auditing. More details on DLI/DLRs disbursements are shown on Table 3.

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Table 3: WISE-Futures DLI/DLR Achievements Hitherto 2016 - 2022.

DLI	DLR	Total Amount Allocated	Verified and disbursed Amount	Verified and undisbursed Amount	Total (Disbursed and undisbursed)	Progress (%)	Remark
DLI# 1	DLR # 1.1	600,000	600,000	-	600,000	100	Completed
	DLR #1.2	500,000	500,000	-	500,000	100	Completed
DLI# 2	DLR # 2.1	N/A	N/A		N/A	N/A	Dropped and funds reallocate to other DLIs
	DLR #2.2	1,300,000	1,300,000		1,300,000	100	Completed
	DLR #2.3	600,000	225,000	75,000	300,000	50	International Accreditation-On Progress
	DLR #2.4	200,000	200,000		200,000	100	Completed
	DLR #2.5	500,000	500,000		500,000	100	Completed
	DLR #2.6	700,000	398,058	5,000	403,058	58	Due to Covid-19, the Exchange program has been affected
	DLR #2.7	900,000	900,000		900,000	100	Completed
	DLR #2.8	100,000	100,000		100,000	100	Completed
DLI# 3	DLR #3.1	75,000	60,000		60,000	80	Achieved and Waiting Verification
	DLR #3.2	75,000	60,000		60,000	80	Achieved and Waiting Verification
	DLR #3.3	75,000	60,000		60,000	80	Achieved and Waiting Verification
	DLR #3.4	75,000	60,000		60,000	80	Achieved and Waiting Verification
DLI # 4	DLR # 4.1	150,000	-		-	0	Finalizing Documentation for Verification
	DLR #4.2	150,000	-	-	-	0	Finalizing Documentation for Verification
Total		6,000,000	4,963,058	80,000	5,043,058	84	

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.

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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 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.

16.0 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

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reasonable basis for the preparation of the financial statement for the year 2020/2021. 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 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.....



Dr. Hans C Komakech
Centre leader
Date.....

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**17.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING OF NELSON MANDELA -AFRICAN
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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 ACPA Richard Lutinya being the Acting Head of Finance/Accounting of NM-AIST, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2021 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 NM-AIST Project as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Position:

NBAA Membership No.:

Date:

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18. COMMENTARY ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2022

18.1 Receipts

During the Financial year 2021/22 the Centred received USD 1,736,496.5 compared to USD 1,563,422.47 received in the prior year. The increase in disbursement is due to the achievement of verified disbursement-linked results specified as DLIs.

18.2 Expenses

During the Financial year 2021/22 the Centre incurred expenses amounting to USD 1,977,658.45 compared to USD which were incurred in the financial year 2020/21 USD 629,533.48. The increase was due to increase in disbursement after achievement of the the Linked Indicators.

18.3 Cash and Cash Equivalents

As at 30th June, 2022 the Centre had a balance of Cash and Cash Equivalent amounting to USD 1,649,987.97 compared to USD 1,810,210.37 in the previous financial year.

18.4 Property, Plant, and Equipment

As at 30th June 2022, the Centre had Property Plant and Equipment amounting to USD 286,925.45 compared to USD 323,372.21 in the previous financial year.

18.5 Budget

During the financial year 2021/22 the Centre had a budget of USD 2,163,110 which USD 1,736,496.5 was received.

19.0 CORPORATE GOVERNANCE

WISE-Futures is directed by the Council and 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.

20.0 AUTHORIZATION DATE

The financial statements were submitted to the Controller and Auditor General (C.A.G) on 30th September 2022 for certification and then submitted to NM-AIST before 31st December 2022 when become public on their release.



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

Date28/12/2022



Dr. Hans C Komakech
Centre leader

Date.....28/12/2022

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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21.0 LIST OF GOVERNMENT CIRCULARS USED IN PREPARATION OF FINANCIAL STATEMENTS

The Financial statements for the financial year ended 30 June 2022, 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 30th June, 2020."*
- Circular No. 07 of 2020/21 *"accounting Circular No. 07 on the preparations of financial reports and closure of the financial year ending 30th June, 2021."*

Accordingly, the Centre applied all mandated options retrospectively to the financial statements of 2020/2021.

22.0 LIST OF FINANCIAL STATEMENTS PREPARED FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2022

- (i) Statement of Financial Positions as at 30th June, 2022.
- (ii) Statement of Financial Performance for the year ended 30th June, 2022.
- (iii) Cash Flows Statement for the year ended 30th June, 2022.
- (iv) Statement of Changes in Net Assets for the year ended 30th June, 2022.
- (v) Reconciliation of net cash flows from operating activities to surplus/(deficit) for the year ended 30th June, 2022.
- (vi) Statement of comparison of budget versus actual amount for the year ended 30th June, 2022.

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23.0 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE, 2022

ASSETS	NOTE	30-June-2022 USD	30-June-2021 USD
Current Assets			
Cash and Cash Equivalents	2	1,649,984.97	1,810,210.37
Receivables form non-exchange transactions	3	111,387.20	48,790.49
Total Current Assets		1,761,372.17	1,859,000.86
Non-Current Assets			
Property, Plant, and Equipment	4	286,925.45	323,372.21
Total Non-Current Assets		286,925.45	323,372.21
TOTAL ASSETS		2,048,297.62	2,182,373.07
LIABILITIES			
Deferred Grant	6	1,649,984.97	1,810,210.37
Total Liabilities		1,649,984.97	1,810,210.37
Net of Total Assets and Total Liabilities		398,312.65	372,162.70
NET ASSETS			
Accumulated Surplus		398,312.65	372,162.70
Total Net Assets		398,312.65	372,162.70



Prof. Emmanuel J. Luoga
Vice Chancellor

Date.....28/12/2022




Dr. Hans C. Komakech
Centre leader

Date.....28/12/2022

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
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23.1 STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

REVENUE		30-June-2022	30-June-2021
	NOTE	USD	USD
Revenue from non-exchange transactions			
Amortised revenue (recurrent grant)	6	1,843,583.07	551,679.92
Amortised revenue (Capital grant)	4	53,138.33	81,800.96
Total Revenue		1,896,721.40	633,480.88
EXPENSES			
Achieving learning Excellence	8	49,653.07	55,831.48
Research excellence	9	25,426.59	32,013.09
Quality assurance framework	10	7,015.40	6,481.19
Equity Dimensions	11	24,900.00	8,511.64
Attracting Regional Academic Staff and Students	12	28,478.63	19,464.15
Engaging National and Regional Academic Partners	13	36,192.15	-
Attracting National and Regional Sector Partners	14	30,142.55	18,388.31
International academic collaboration	15	10,851.58	4,303.73
Center Management and Governance	16	423,250.43	224,363.12
Sustainable Financing	17	265,340.91	112,656.70
Monitoring and Evaluation	18	111,790.35	27,070.59
Project Expenses	19	767,944.72	42,596.31
Depreciations	04	89,585.07	77,853.17
Total Expenses		1,870,571.45	629,533.48
Surplus for the Period		26,149.95	3,947.40



Prof. Emmanuel J. Luoga
Vice Chancellor

Date 28/12/2022



Dr. Hans C. Komakech
Centre leader

Date 28/12/2022

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
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23.2 CASHFLOW STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

Cash flow from Operating activities	NOTE	USD	USD
Receipt			
Grant - Received	7	1,736,496.50	1,563,422.47
Total Receipts		1,736,496.50	1,563,422.47
Payments			
Achieving learning Excellence	8	49,653.07	55,831.48
Research Excellence	9	25,426.59	32,013.09
Quality assurance	10	7,015.40	6,481.19
Equity Dimensions	11	24,900.00	8,511.64
Attracting Regional Academic Staff and Students	12	28,478.63	19,464.15
Engaging National and Regional Academic Partners	13	36,192.15	-
Attracting National and Regional Sector Partners	14	30,142.55	18,388.31
International academic collaboration	15	60,504.65	4,303.73
Center Management and Governance	16	423,250.43	224,363.12
Sustainable Financing	17	265,340.91	112,656.31
Monitoring and Evaluation	18	111,790.35	27,070.59
Project Expenses	19	780,882.20	42,596.31
Total Payments		1,843,582.93	551,679.92
Net Cash flows from Operating activities		(107,087.12)	1,011,742.55
Cash flows from Investing Activities			
Purchase of property Plant and Equipment	4	(53,138.33)	(81,800.96)
Net Cash flows from Investing Activities		(53,138.33)	(81,800.96)
Cash flows from financing activities			
Development Grants Received		-	-
Net Cash flows from financing Activities		-	-
Net Increase in cash and cash equivalents		(160,225.45)	929,941.59
Cash and Cash equivalents at beginning of period		1,810,210.42	880,268.68
Cash and Cash equivalents at the end of period		1,649,984.97	1,810,210.42

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


Dr. Hans C Komakech
Centre Leader


**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
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23.3 STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

Current Period	Accumulated Surplus	Total Amount
	USD	USD
Net Asset as at 1 st July, 2021	372,162.70	372,162.70
Surplus/Deficit for the year	26,149.95	26,149.95
Net Asset as at 30 June, 2022	398,312.65	398,312.65

Comparative Period	Accumulated Surplus	Total Amount
	USD	USD
Net Asset as at 1 st July, 2020	368,214.91	368,214.91
Surplus/Deficit for the year	3,947.90	3,947.90
Net Asset as at 30 th June, 2021	372,162.70	372,162.70


 Prof. Emmanuel J. Luoga
 Vice Chancellor-NM-AIST
 Date.....28/12/2022


 Dr. Hans C Komakech
 Centre leader
 Date.....28/12/2022

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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**23.4 RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/
(DEFICIT) FOR THE YEAR ENDED 30 JUNE, 2022**

	30-Jun-2022	30-Jun-2021
	USD	USD
Surplus/Deficit from ordinary activities	26,149.95	3,947.79
Non-Cash Movements		
Depreciations	89,585.07	77,853.17
Increase/Decreased in amortized grants(deferred grants)	(160,225.40)	929,941.59
(Increase)/Decrease in Receivables (Imprest Issued)	(62,596.74)	-
 Net cash flows from operating activities	 (107,087.12)	 1,011,742.71

Emmanuel J. Luoga

Prof. Emmanuel J. Luoga
Vice Chancellor

Date.....28/12/2022

Hans C. Komakech

Dr. Hans C. Komakech
Centre leader

Date.....28/12/2022

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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**23.5 STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL AMOUNT FOR THE YEAR ENDED
30 JUNE, 2022**

	Original Budget 2022	Final Budget 2022	Actual on Comparable Basis 2022	Performance difference 2022	Note 20	Percent
Receipts						
Grants	2,163,110.00	2,163,110.00	1,234,944.57			
Other Donor Grants	-	-	501,551.63			
Total Grants	2,163,110.00	2,163,110.00	1,736,496.5	319,527	(i)	15%
Payments						
To achieve learning excellence	62,600.00	62,600.00	49,653.07	12,946.93	(ii)	21%
Research Excellence	55,200.00	55,200.00	25,426.59	29,773.41	(iii)	54%
Quality Assurance	5,500.00	5,500.00	7,015.40	(1,515.40)	(iv)	28%
Equity Dimension	36,000.00	36,000.00	24,900	11,100.00	(v)	31%
Attracting academic staff and students from the region	40,000.00	40,000.00	28,478.63	11,521.37	(vi)	29%
National and Regional academic partners	31,000.00	31,000.00	36,192.15	(5,192.15)	(vii)	17%
National and regional sector partners	32,000.00	32,000.00	30,142.55	1,857.45	(viii)	5.8%
Collaboration with international academic partners	75,000.00	75,000.00	65,504.65	9,495.35	(ix)	13%
Management and Governance	462,780.00	462,780.00	423,250.43	39,529.57	(x)	8.5%
Sustainable Financing	319,500.00	319,500.00	265,340.91	54,159.09	(xi)	17%
Monitoring and Evaluation	123,000.00	123,000.00	111,790.35	11,209.65	(xii)	9.1%
Other Project expenses	850,000.00	850,000.00	882,975.20	(140,062.90)	(xiii)	16%
Purchase of PPE	70,530.00	70,530.00	53,138.33	17,391.67	(xiv)	25%
Total Payemts	2,163,110.00	2,163,110.00	2,003,809.16			
Net of Receipts/Payments	0	0	(267,312.96)			

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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24.0 Notes to the Financial Statements

1.0 Adoption of the IPSASs-Accrual Basis

The financial statements of the Centre have been prepared in accordance with IPSAS Accrual Basis. The adoption of IPSAS Accrual basis has been accepted for improving the quality, comparability and credibility of financial reporting across the Project.

1.2.0 Basis of preparations

The Centre financial statements have been prepared in accordance and compliance with International Public Sector Accounting Standards (IPSAS) accrual basis. Accordingly, the accounting policies have been updated to IPSAS accrual.

1.3.0 Reporting Period

Financial statements have been prepared to cover for the period of twelve (12) months from 1st July 2021 to 30th June, 2022. 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 30th June, 2022.

1.4.0 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 2022.

1.5.0 Functional and presentation currency

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

1.6.0 SIGNIFICANT ACCOUNTING POLICIES

1.6.1 Property, Plant and Equipment

- (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**

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CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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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;

Asset Category	Economic Life (yrs.)
Laboratory Equipments	8
Furniture and Fixture	5
Office Equipment	5
Motor Vehicles	5
Computer (Desk tops and Laptops)	4

1.6.6 Events after the reporting date

Adjustments to the annual financial statements of the Project are made to reflect adjusting events after the reporting date. Examples of adjusting events include:

- (a) The resolution of a court case after the reporting date owing to a present obligation at the reporting date;
- (b) Information about the impairment of an asset at the reporting date;
- (c) The cost of an asset or proceeds from the sale of an asset become determinable after the reporting date; and
- (d) Fraud or material errors have been discovered.
- (e) No adjustments are made to the amounts recognized in the financial statements of the Project to reflect non-adjusting events after the reporting date.

1.7 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.

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
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- (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.

1.8.0 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.

NOTE 2.0: CASH AND CASH EQUIVALENTS

The Centre operates two special accounts, one in Foreign (USD) account and one in TZS account. Cash and cash balances as at 30th June 2022 represented deposits of USD 1,649,984.97 as follows: The balance in CRDB TZS Account was translated at BOT closing rate of USD/TZS 2315.66 as at 30th June, 2022.

A/C No.	Type of Account	Currency	Banker	30.06.2022	30.06.2021
0250047604209	Special Account	USD	CRDB Plc	1,471,736.50	1,696,867.12
0150047604200	Special Account	TZS	CRDB Plc	178,248.47	44,149.52
9932445891	Special Account	USD	B.O.T		69,193.73
TOTAL				1,649,984.97	1,810,210.37

NOTE 3.0: Receivable from non-exchange transactions

The Centre receivables during the year amounted to USD 111,387.2 which represents imprest that was issued for planned purposes and was yet to be retired at the reporting date.

	2022	2021
	Amount USD	Amount USD
Imprest receivables	111,387.20	48,790.49

NOTE 4.0: PROPERTY PLANT AND EQUIPMENT

Additions during the year:

- i. Two laptops amounting to USD 3,133.36 for the month of February 2022.
- ii. The Desktop -Dell purchased in February 2022 at USD 1,460.94.
- iii. The Epson Eb -X06 project purchased in February 2022 at USD 558.91 .
- iv. X-box one Kinect sensor amounting to USD 459.65 for the month of October 2021.
- v. Kinetic usb adaptor for pc amounting to USD 192.06 for the month October 2021.
- vi. Broadcast equipment (Radio equipment) purchased in October 2021 at USD 44,379.15.
- vii. Ecg machine beheheart R12 amounting to USD 2,719.03 for the month of October 2021.
- viii. Rolling stand Purchased in October 2021 at USD 224.43.

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CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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ix. Ecg paper z-fold Purchased in October 2021 at USD 10.79.

Property, Plant and Equipment 2021/2022

DESCRIPTION	MOTOR VEHICLE,MOTOR CYCLES	OFFICE EQUIPMENT	COMPUTERS	LABORATORY EQUIPMENTS	TOTAL
2021/2022	5 years	10 years	4 years	8 Years	
COST					
Balance as at 1.7.2021	222,309.29	20,919.42	41,708.92	227,702.09	512,639.72
Additions (Monetary)	-	47,793.05	5,345.27		53,138.33
COST AS AT 30TH JUNE 2022	222,309.29	68,712.47	47,054.19	227,702.09	565,778.04
DEPRECIATION					
Open Acc. Depreciation as at 1.7. 2021	94,834.69	6,444.84	29,136.95	58,851.04	189,267.52
Depreciation during the year	44,461.86	5,676.24	10,984.03	28,462.76	89,585.07
Acc. Depreciation as at 30.6.2022	139,296.55	12,121.26	40,120.98	87,313.80	278,852.59
NBV as at 30.6.2022	83,012.74	56,591.21	6,933.21	140,388.29	286,925.45

Property, Plant and Equipment 2020/2021

DESCRIPTION	MOTOR VEHICLE,MOTOR CYCLES			LABORATORY EQUIPMENTS	
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**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
CENTRE FOR WATER INFRASTRUCTURE AND SUSTAINABLE ENERGY FUTURES (WISE
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		OFFICE EQUIPMENT	COMPUTERS		
			•		TOTAL
2020/2021	5 years	10 years	4 years	8 Years	
COST					
Balance as at 1.7.2020	146,061.90	20,672.39	36,402.38	227,702.09	430,838.76
Additions (Monetary)	76,247.39	247.03	5,306.54	0	
					81,800.96
COST AS AT 30TH JUNE 2021	222,309.29	20,919.42	41,708.92	227,702.09	512,639.72
DEPRECIATION					
Open Acc. Depreciation as at 1.7. 2021	56,726.78	4,373.48	19,925.80	30,388.28	111,414.34
Depreciation during the year	38,107.91	2,071.36	9,211.15	28,462.76	77,853.17
Acc. Depreciation as at 30.6.2021	94,834.69	6,444.84	29,136.5	58,851.04	189,267.51
NBV as at 30.6.2021	127,474.60	14,474.58	12,571.97	168,851.05	323,372.21

NOTE 06: GRANTS AMORTIZATION

Grants Amortization involves recognition of the part of grant that satisfies the conditions attached within disbursement guidelines, while deferred amount book a liability to the financial statements for the funds that have not met the conditions. During the year under review project amortized fund amounted to **USD 1,896,721.4** as shown below:

Descriptions	Amount (USD) 30.06.2022	Amount (USD) 30.06.2021
Opening balance	1,810,210.37	880,268.78
Received (Note 7)	1,736,496.50	1,563,422.47
Amortized amount	1,896,721.40	633,480.88
Deferred Grant	1,649,984.97	1,810,210.37

**NELSON MANDELA INSTITUTION OF SCIENCE AND TECHNOLOGY
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NOTE 07: GRANTS RECEIVED

Descriptions	Amount in (USD)	Amount in (USD)
	30.06.2022	30.06.2021
World Bank	1,234,944.87	1,201,176.50
Student Fees		611.94
Bio Innovate Fund	12,460.57	78,114.64
IUCEA Fund		19,190.00
SOHEADS Fund		41,658.00
PASET Fund		62,965.00
FORESTATION Fund		50,230.00
SUITE Fund		3,817.08
Car Hire Income		3,292.54
COSTECH Fund		92,786.77
IUCEA Stipend Fund		9,580.00
Interest		
IAEA Fund	4,387.15	
FCDO Income	174,863.12	
MUM Fund	112,820.25	
EXAF-JFD Fund	127,718.76	
ICIPE-RSIF Scholarship Grant Funds	61,222.00	
NORPART PARTNERSHIP	8,079.78	
TOTAL	1,736,496.50	1,563,422.47

NOTE 08: ACHIEVING LEARNING EXCELLENCE

Review of PASET PhD and other sponsors students' applications and admit student for 2022 academic year paying attention to regional students especially Female applicants. To support ongoing students research activities. During the year under review **USD 49,653.07** was spent to cover eligible payments in achieving learning excellence as detailed below:

To achieve Learning excellence	Amount(USD)	Amount(USD)
Particulars		
	30.06.2022	30.06.2021
International accreditation through AQAS for at least two MEWES & COCSE programs	1,860.75	498.05
Facilitating meetings related to international accreditation of three degree programmers with AQAS	2,187.66	3,040.28
Estimated fee for resubmitting the application to AQAS for second review in case the first one fails.	3,250.45	

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Maintenance of skills improvement platform (Biogas Energy systems).	19,368.37	49,845.86
To facilitate air tickets, travel insurance, and VISA for each school to adjunct professors visiting of Bush, CoCSE and MEWES	5,298.24	-
Pay one year license fee for Turnitin to plagiarism software managed by NM-AIST Library	5,265.26	2,447.29
National Accreditation through TCU for CoCSE programmes	6,121.95	
To support ICT Centre under CIDAC	6,300.39	
Total Costs	49,653.03	55,831.48

NOTE 9: RESEARCH EXCELLENCE

Total expenditure amounted to USD 25,426.59 as shown below;

Particulars	Amount (USD)	Amount(USD)
	30.06.2022	30.06.2021
To facilitate, Energy (agrivoltaic), Water and Wastewater reuse research and experimental activities	13,253.45	7,286.70
Purchase of two key reseach equipments material to be installed in the material characterisation unit (BET & FTIR - Alpha300R Confocal Raman Microscope)	-	5,090.49
To Facilitate National Steering Committee Meetings	12,173.14	
Purchase of one Containerised Reverse Osmosis Unit for memberane and water research	-	1,552.62
Analysis and development of imported bricks		1,939.52
To purchase heavy duty grinding machine for NM-AIST lab, to grind plant tissues and other materials for research purposes		16,143.76
Total Costs	25,426.59	32,013.08

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NOTE 10: QUALITY ASSURANCE FRAMEWORK

Improving quality assurance falls under objective 3 of the Centre key activity. During the year under review **USD 7,015.40** was spent to cover eligible payments under Component III. Key activities under component 3 are stipulated in the Table below;

Quality Assurance		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Support the Establishing Quality Assurance Unit and Support for centre data quality management	2,662.06	
Centre performance evaluation	1,982.35	3,966.85
Support of Centre evaluation activities	940.56	842.6
Training of QA/M&E staff	1,430.43	1,671.72
Total Costs	7,015.40	6,481.19

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 24,900.00** was spent to cover eligible payments for Equity Dimension Costs as follows:

Equity Dimension		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Enrolment drive campaign for special group and To support Staff Wellness program at NM-AIST		2,403.64
Supporting the construction of Hostels for Female Students and Construction of NM-AIST Sports facility and Renovation of Recreation Center	14,900.00	6,108.00
Develop Programme for special needs (women pastoralists) targeting energy-water-food nexus	10,000.00	
Total Costs	24,900.00	8,511.64

NOTE 12: ATTRACTING REGIONAL ACADEMIC STAFF AND STUDENTS

During the year under review, the Centre spent a total amount of **USD 28,478.63** as follows.

Attracting Regional Academic Staff and Students		
Particulars	Amount(USD)	Amount(USD)

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	30.06.2022	30.06.2021
To participate in various events to promote the University/Centre (Collaboration visits to partners in the EAC region)	11,437.20	
Market research and promotion of Centre activities in the region	4,605.98	19,464.15
Participation in national community outreach activities, TCU, Mandela Week, Nane nane, Makisatu	12,435.45	
Total Costs	28,478.63	19,464.15

NOTE 13: ENGAGING NATIONAL AND REGIONAL ACADEMIC PARTNERS

During the year under review the centre spent a total amount of USD 36,192.15 as follows;

Engaging National and Regional Academic Partners		
Particulars	Amount(USD)	Amount (USD)
	30.06.2022	30.06.2021
Engage guest lecturers from partners		-
Facilitate and promote Students co-supervision with partners	8,654.23	-
To facilitate faculty and student's exchange Programme with regional Partners	14,535.13	-
Support Curricular review/development for ATC	3,450.23	-
Support Curricular review/development for MUST	2,342.00	-
Support Curricular review/development for GU	3,760.13	-
Review/ develop curricula water, sanitation, and energy in Key Institutions	3,450.43	-
Total Costs	36,192.15	-

NOTE 14: ATTRACTING NATIONAL AND REGIONAL SECTOR PARTNERS

In financial year 2021/2022 total amount of **USD 30,142.55** was spent to cover eligible payments enhancing the Attracting National and Regional Sector Partners as detailed below:

Attracting National and Regional Sector Partners		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Increase the number of National and regional sector partners	4,356.78	1,786.87
Joint research and outreach activities	6,756.34	
Facilitate Partnership meetings for National and regional sector partners	3,152.44	1,935.47
Research Activities with Industrial partners	8,953.00	4,711.45
Mentoring orientation workshop and training	4,568.23	9,954.52

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To conduct business informative workshops by the school of CoCSE for one day for industry people	2,355.76	
Collaborative Research on Conservation and Range Land/Catchment Water Management with &Beyond Company (private partner) and Africa Foundation in Kliens Serengeti and Ololosokwan village-	-	
Total Costs	30,142.55	18,388.31

NOTE 15: INTERNATIONAL ACADEMIC COLLABORATION

In financial year 2021/2022 total amount of **USD 65,504.65** was spent to cover eligible payments in enhancing International academic collaboration as detailed below:

International academic collaboration		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
To facilitate in student supervision costs	5,456.24	1,296.67
To facilitate in Teaching costs	2,345.45	2,828.63
To facilitate faculty and student exchange Programme with International Partners	3,049.31	178.43
Total Costs	10,851.58	4,303.73

NOTE 16: CENTRE MANAGEMENT AND GOVERNANCE

In financial year 2021/2022 total amount of **USD 423,250.43** was spent to cover eligible payments enhancing Centre Management and Governance as detailed below:

Centre Management and Governance		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Establishment of Centre management and governance	190,644.23	122,392.65
Establish and operationalize Centre leadership and management		80,901.87
Establishment of Skills improvement platform (Biogas Energy systems)		16,878.41
To facilitate training of Institution and Centre support staff		2,689.53
To Facilitate National Steering Committee Meetings	-	1,912.08
Insurance for two vehicles, Kirikuu & Guta	2,646.00	
Fueling of the Centre vehicles (Two Vehicles, Kirikuu & Guta)	11,601.49	
Centre office consumables	3,276.87	
Insurance and maintenance of Centre Research Drone		

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Centre Management and Governance		
Particulars	Amount(USD)	Amount(USD)
WISE-Futures salary Cost (Centre Manager, M&E, Procurement Officer, Communication Officer, Admin Officer, Technical Officer, Supplies Officer, Accountant and Two Drivers. Two C-CoDE & 5 Radio Staff)	184,252.27	
Staff Gratuity (Ten WISE-Futures, Five Radio, Two C-CoDE staff)	7,528.50	
Communication Allowance (For 10 Centre Staff, Two C-CoDE, Five Radio and Two Centre Leaders)	3,240.00	
Costs related to Centre Recruitment	1,489.86	
Costs related to pay leave for centre staff (M&E, Procurement Officer, Communication Officer, Supplies Officer, Accountant and One Drivers)	-	
To facilitate annual fee for the Centre Internet	-	
3 Days MUSE scenario understanding for NM-AIST, WB, Centre and MoFP	8,809.10	
Support NM-AIST Legal Services for the Centre	-	
PPRA Audit for DLI 4	3,762.66	
Repairing and maintenance of NM-AIST AC's	-	
Repairing and maintenance of NM-AIST Printers	-	
Bank Charges	5,999.45	
Total Costs	423,250.43	224,772.00

NOTE 17: SUSTAINABLE FINANCING

In financial year 2021/2022 total amount of **USD 265,340.91** was spent to cover eligible payments enhancing Sustainable Financing as detailed below:

Sustainable Financing		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Support delivery of short courses	12,540.78	3,497.62
Support MSc/PhD students to apply for additional funding	10,540.00	-
To facilitate costs related to proposal writing	26,412.66	
Preparation of WISE Futures sustainability strategy		14,531.1
Consultation with local (Government and Non-Government) and international development agencies (Embassies, Banks, ODAs) for soliciting funds	-	1,654.73
Operationalization of the Cabin Filter Machine	11,987.78	13,467.19
Development of Prepaid Water System	16,424.88	17,567.55

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To conduct Needs Assessment for Professional Development Trainings and prepare modules for short courses (MEWES/NM-AIST)	2,300.56	1,841.59
Maintenance of the Water and Energy Laboratory and bottling		739.28
Equipment for Centre Digital Education (C-CoDE) and radio station	53,766.94	48,201.3
Establish Centre studio and conduct outreach activities		1,589.43
Costs for facilitating R&D Centre establishment	56,638.32	9,566.91
Incentives to the team with successfully funded proposal that generates funds to support the centre sustainability	-	
Centre Maintenance (Interior & Exterior Repairs). The Centre building to be in good condition and provide a good and safe working environment.	8,549.85	
Electricity, water system, consumables, space modification, and training for operationalization of Centre Income generation Equipments (Cabin Filter Machine, RO, material characterization, XRF/XRD, etc).	12,563.20	
Procurement of drinking water bottling and industrial water packaging equipment	-	
Purchase Mini-pick up truck (Kirikuu e.g. Suzuki carry) and one tri-cycle motorbike (Guta) for transport and distribution of bottled drinking water	-	
Trolleys for moving items to nearby locations (e.g. building units at NM-AIST)	-	
Equipment for mini-lab (e.g. multiparameter, photospectrometer, Palintest kits etc) for bottle water quality control	-	
Wages for one Operator containerised systems and one Gardener for bio-waste recovery management, Kirikuu and Guta drivers & two temporary workers, plus freelancers for the Radio	-	
Finalising the interior and exterior works of the renovated building for Digital Education (C-CoDE) studio/radio (electrical, sound proofing)	-	
To facilitate the Construction of the NM-AIST Radio Station Tower, transmission from Thembi Hill tower	-	
Marketing and Branding for Centre Business for income generation	10,543.81	
Costs for facilitating travels, and follow up meetings to seek financial support for R&D Centre establishment	7,054.39	
Development of Centre Sustainability Plan	3,571.43	
Development of Centre Business plan for Centre income generating activities	12,338.15	
To purchase ECG for NM-AIST Health Department	-	

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To support NM-AIST to market the Institution to gain more students	8,756.00	
Maintenance of the existing NM-AIST Incinerator	5,386.28	
Prepare and conduct professional short course(s) by the schools of MEWES to the key stakeholders	1,536.79	
To develop grant proposals by the schools of MEWES	1,467.20	
Support NM-AIST with the environmental assessment registration	2,924.55	
Total Costs	265,340.91	112,656.70

NOTE 18: MONITORING AND EVALUATION

In financial year 2021/2022 total amount of **USD 111,790.35** was spent to cover eligible payments enhancing Monitoring and Evaluation as detailed below:

Monitoring and Evaluation		
Particulars	Amount(USD)	Amount(USD)
	30.06.2022	30.06.2021
Support establishment of monitoring and evaluation unit	15,763.00	
Centre reports	12,876.45	8,042.44
Develop Project Management System software for Monitoring project performance	-	4,569.07
Paying Annual CAG audit Fees		1,781.29
M& E Logistics at Centre and travel costs for regional ACE II Meetings	5,467.90	2,143.69
Technical Advisory Meetings (TAM) and other related costs	55,303.66	8,108.81
To support with travel related costs to Partner Institutions (Per diems, Accommodation, Airfares/Public Transport)	14,567.00	2,425.29
Annual costs related Controller Auditor General (CAG) auditing of the centre activities	7,812.34	
Total Costs	111,790.35	27,070.59

NOTE 19: PROJECT EXPENSES

In financial year 2021/2022 total amount of **USD 990,062** was payments for the Projects hosted within the Centre as shown below:

Project Expenses	Amount in USD	Amount in USD
	30.06.2022	30.06.2021
Palladium Group of Tanzania	-	2,976.09
BioInnovate Project	37,470.29	5,616.23
COSTECH	33,402.25	9,834.13
T2GS	35,815.76	1,671.72

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IUCEA/SUITE	-	5,838.78
FORESTATION Project	45,446.77	14,359.33
PASET Project	148,548.97	2,300.03
FCDO Expenses	63,932.40	
EXAF - JFD PROJECT	91,515.92	
PEER Expenses	115,417.03	
SOVAS PROJECT	35,384.33	
GIST korea project	41,180.00	
MUM PROJECT	57,036.85	
SOHEADS Expenses	21,964.17	
HDIF Project Expenses	53,774.36	
TOTAL	767,944.72	42,596.31