



THE UNITED REPUBLIC OF TANZANIA
NATIONAL AUDIT OFFICE

REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE
FINANCIAL STATEMENTS OF SOKOINE UNIVERSITY OF
AGRICULTURE FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2020

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March, 2021

AR/PA/SUA/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:

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

We do this by:

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

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Abbreviations

CAG	Controller and Auditor General
CSP	Corporate Strategic Plan
DGAM	Director for Government Assets Management
EAIDSNET	East African Integrated Disease Surveillance Network
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards
ISA	International Standards on Auditing
ISSAIs	International Standard of Supreme Audit Institutions
MDAs	Ministries, Departments and Agencies
PAA	Public Audit Act No.11 of 2008
PAC	Public Accounts Committee
PAR	Public Audit Regulation, 2009
PPA	Public Procurement Act, 2011 (as amended 2016)
PPR	Public Procurement Regulations, 2013 (as amended 2016)
SACIDS	Southern African Centre for Infectious Diseases Surveillance
SNAL	Sokoine National Agricultural Library
SUA	Sokoine University of Agriculture
ToT	Training of Trainers
UK	United Kingdom
URT	United Republic of Tanzania
USA	United States of America
VC	Vice Chancellor

**SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
UNIVERSITY'S INFORMATION**

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1.0 REPORT OF THE UNIVERSITY COUNCIL FOR THE YEAR ENDED 30TH JUNE, 2020

1.1 Introduction

The Council of Sokoine University of Agriculture (SUA) is pleased to present herewith its report together with the audited financial statements for the year ended 30th June, 2020, which disclose the state of affairs of the University. The Council report has been prepared in accordance with the requirements of the Tanzania Financial Reporting Standards No. 1 (TFRS No. 1) issued on 1st January, 2010 by the National Board of Accountants and Auditors (NBAA). However, starting from financial year 2020/21, the Council will embark on using the revised TFRS 1 approved and issued by the NBAA Governing Board in its 182nd meeting held on 22nd June, 2020 under the title TFRS1: The Report by those Charged with Governance.

Though early adoption is permitted, the revised standard will become effective from 1st January, 2021. It is believed that the revised standard will assist Council in setting out of the analysis of the University's operations and financial review with a forward-looking orientation. This will help primary users and other stakeholders to assess strategies adopted by SUA and the potential for those strategies to succeed toward creating value over the short, medium and long-term periods.

1.2 Establishment

Sokoine University of Agriculture (SUA) was established out of the former Faculty of Agriculture, Forestry and Veterinary Science of the University of Dar es Salaam on 1st July, 1984 by Act No. 6 of Parliament. This Act was later repealed by the Universities Act of 2005, which resulted into granting the SUA Charter of 2007.

1.3 Principal Activities

The principal activities of Sokoine University of Agriculture as stipulated by SUA Charter, among others are as follows:

- a) To prepare graduates to work with Tanzania Community in agriculture, wildlife, livestock, environment and allied sectors for the purpose of development and strengthening of the national economy.
- b) To provide facilities for the conduct of the University education in the fields of/ or related to agriculture, fisheries, forestry, veterinary, environmental science and allied fields.
- c) To conduct examinations for, and to grant degrees, diplomas, certificates and other awards of the University.
- d) To conduct applied and basic research with or without cooperation with other Institutions.
- e) Preservation, transmission, dissemination and enhancement of knowledge in the fields of agriculture, fisheries, forestry, veterinary, environment issues and allied sciences.

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1.4 Resources and Strength

Resources and strengths that facilitate the University's endeavour in achieving its strategic objectives include human, financial and technological resources.

In terms of human capital, SUA has well-qualified academic and supporting staff. Likewise, management adheres to good governance and promotes good labour relations. On technological side, SUA has made significant efforts of adopting modern technology and become the think tank in agricultural and allied sciences. Further, SUA has managed to extend its services country wide through training, research and dissemination of research results.

The University has also undertaken various reforms that contribute to the attainment of its objectives. This include, the on-going restructuring and reorganisation of the previous faculties and departments into Schools, Colleges, Directorates, Centres, Departments and Units which is expected to improve the efficiency and effectiveness of the Corporate Strategic Plan (CSP).

The day-to-day operations of the University are managed through various University Schools, Colleges, Directorates and Units having different functions as shown in Table 1 below.

Table 1: SUA academic and administrative departments as at 30th June, 2020

SNO	Unit	Functions in accomplishment of principal activities
1.	The College of Agriculture (CoA)	The College offers Undergraduate and Postgraduate Training Programmes leading to B.Sc., M.Sc. and PhD qualifications. The College is also acquainted with staff competent in performance of research and outreach. The mission of the College of Agriculture (CoA) is reached through departments namely: <ol style="list-style-type: none"> 1. Agricultural Extension and Community Development, 2. Engineering Sciences and Technology, 3. Food Technology, Nutrition and Consumer Studies, 4. Crop Science and Horticulture, 5. Animal, Aquaculture and Range Sciences; and 6. Soil and Geological Sciences.
2.	College of Forestry Wildlife and Tourism	Has a mission to provide quality education, research, and outreach and consultancy services in natural resources, tourism, recreation, hospitality and related fields. This is accomplished through highly trained and competent staff in fields of forestry, wildlife and natural resources management in the country and within the sub-Saharan region. The functions are carried through six academic departments which offers three undergraduate degree programs along with three masters and Doctoral degree programs as well as performing of research. <ol style="list-style-type: none"> 1. Department of Forest and Environmental Economics. 2. Department of Forest Engineering and Wood Sciences. 3. Department of Wildlife Management. 4. Department of Forest Resources Assessment and Management. 5. Department of Ecosystems and Conservation. 6. Department of Tourism and Recreation Also, the college has three training forests located in Olmotonyi in Arusha, Mazumbai in Tanga and kitulangalo in Morogoro Tanzania foster a one-of-kind, hands-on learning environment. Further, the Management has acquired 10,000 acres for development of training forests in Ifinga and Madaba
3.	College of Social Sciences and	Has vision to become a leading College in Social Sciences and Humanities with emphasis in rural socio-economic transformation and sustainable

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SNO	Unit	Functions in accomplishment of principal activities
	Humanities	development. This is attained through provision of quality education, research, consultancy and advisory services on responsible development practices; spearheaded by the following departments and centres; - <ol style="list-style-type: none"> 1. Department of Policy Planning and Management. 2. Department of Development Studies. 3. Department of Language Studies. 4. Bureau of Development-Oriented Research. 5. Centre for Gender Studies. 6. Language Resource Centre (LRC)
4.	College of Veterinary Medicine and Biomedical Sciences	Has a threefold Mission; training, research and provision of consultancy, advisory services and patient care to a broad range of clients in public and private sectors. This is achieved through the following units; <ol style="list-style-type: none"> 1. Department of Veterinary Anatomy and Pathology. 2. Department of Microbiology, Parasitology and Biotechnology. 3. Department of Veterinary Medicine and Public Health. 4. Department of Veterinary Surgery and Theriogenology. 5. Department of Physiology, Biochemistry and Pharmacology.
5.	Solomon Mahlangu College of Science and Education	Has one basic task in providing the quality of education and scientific leadership that are necessary to achieve the highest level of academic excellence with the core function in producing science-based teachers. The mission of the college is attained through the following units; <ol style="list-style-type: none"> 1. Department of Geography and Environmental Studies. 2. Department of Biosciences. 3. Department of Chemistry and Physics. 4. Department of Mathematics, Informatics & Computational Sciences. 5. Department of Education.
6.	Mizengo Pinda Campus College, Katavi	The college has been scheduled for enrolment of students from academic year 2020/21 and to start with has announced the following courses applications: - <ol style="list-style-type: none"> 1. Bachelor of Science Bee Resources Management 2. Diploma in Crop Production and Management; and 3. Certificate in Tour Guide and Hunting Operation
7.	School of Agricultural Economics and Business Studies.	Has a vision to be a research-led centre of excellence in producing quality skilled and competent professionals responsive to ever changing business environment. This is achieved through provision of quality training, conducting of research for development, and offer advisory services to a wide range of public and private sector stakeholders. The school has the following departments; <ol style="list-style-type: none"> 1. School of Agricultural Economics and Business Studies (SAEBS). 2. Department of Food and Resource Economics. 3. Department of Agricultural Economics and Agribusiness. 4. Department of Business Management
8.	Directorate of Postgraduate Studies, Research, Technology Transfer and Consultancy (DPRTC).	DPRTC serves as university arm responsible for overall coordination of postgraduate studies as well as research activities conducted by members of academic staff and postgraduate students at SUA. DPRTC is also responsible for supporting and guiding protection, management and transfer of technologies and innovations developed by SUA researchers. An additional mandate of the DPRTC is coordination and support of consultancy services offered by SUA members in close collaboration with college-based consultancy units which have long-term reputation in offering high quality consultancy services under the College of Agriculture (i.e. BACAS), College of Forestry, Wildlife and Tourism (FORCONSULT) and the College of Veterinary Medicine and Biomedical Sciences (VETCONSULT).

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SNO	Unit	Functions in accomplishment of principal activities
9.	Directorate of Undergraduate Studies (DUS).	DUS is responsible for management of all academic issues related to Undergraduate Studies in the University.
10.	Department of Students Welfare and Administration.	The Office is responsible for taking care of all forms of students' welfare matters (personal, social and spiritual etc) as part of university resolve to provide a conducive university learning environment in support of institutional vision, missions and objectives. Also is responsible for disciplinary matters pertaining to guiding students' lives in pursuit of their transformation into lifelong learners.
11.	Directorate of Planning and Development (DPD).	DPD is charged to ensure that aspirations, goals and values are reflected in the day-to-day operations of the University. That include but not limited to; <ol style="list-style-type: none"> 1. Preparing and administering the University budget. 2. Approving purchases for the University subject to available funds. 3. Monitoring expenditures for budget compliance. 4. Developing general master plan programs for overall planning operations including updates of land use, zoning, subdivision, transportation and buildings. 5. Interpreting the impact of government policies on the institution, reviewing and recommending development proposals for compliance with various developmental regulations; and 6. Overseeing the collection, organization and maintenance of social, economic, governmental, and regulatory and census data for use in decision making.
12.	Centre for Information and Communication Technology (CICT).	CICT serves as the University's arm for Services, Research, Teaching, and Consultancy in Information and Communication Technologies (ICT) Matters.
13.	The African Centre of Excellency for Innovative Rodent Pest Management and Biosensor Technology Development	Aims at building capacity in rodent research and biosensor technology development across the region. Going forward, have started growing research capacity towards other priority pests notably armyworms, <i>Quelea-quelea</i> , termites, cockroaches, mosquitoes, fleas, tsetse flies' ticks and blackflies. The Centre houses researchers with the relevant expertise.
14.	SACIDS Foundation for One Health	Is a One Health Virtual Institute with its headquarters at SUA that links academic and research institutions in Southern and East Africa, which deal with infectious diseases of humans and animals within the African Ecosystem, in an innovative South-South-North smart partnership with world-renowned centres of research and training. The Founding external smart partnership, in 2008, are the University of London Colleges that constitute the London International Development Centre (LIDC) including the Royal Veterinary College (RVC) and the London School of Hygiene and Tropical Medicine (LSHTM). Other partnerships include collaboration with the International Livestock Research Institute (ILRI), other institutions in the USA, UK and Asia.
15.	National Carbon Monitoring Centre (NCCMC)	The Centre was launched in 2016 with the main purpose "to build national capacity to measure, verify and report adequately on carbon emissions at national and international level". The establishment was done through the funding from the Government of Norway. The Centre works in partnership with NIBIO in Norway, the major technical partner which has also taken part in the development and establishment of the centre. The centre is headquartered at SUA and has a requirement of reporting to the Government through the Vice President's Office-Environment.
16.	Institute of Continuing	Established to facilitate the University outreach through coordination and carrying out of research activities across the country. It hosts, coordinates

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SNO	Unit	Functions in accomplishment of principal activities
	Education (ICE)	and carry out activities that fall around three sections namely; 1. Outreach, Continuing and Community Education. 2. Education Communication Media (SUA Radio and Television). 3. Conference Services.
17.	The Sokoine National Agricultural Library (SNAL)	SNAL is a Sokoine University of Agriculture library as well as a National library for agriculture and allied subjects in Tanzania. It is the largest and most comprehensive agricultural library in the country, and is open to all. Being a national library, we strive to serve not only members of the university community but also any other person in need of information in the country and scholars from all over the world.
18.	Department of Human Resources and Administration.	The Department offers a range of services aimed at supporting Management, Academic and Administrative staff with both operational and academic matters towards attainment of University Strategic Plans.
19.	Department of Finance	Established to assist the University in management of all financial affairs through various sections such as revenue, pre-audit, payroll management, expenditure section, final accounts and research grants management.
20.	Estates and Works Department.	Responsible for maintenance of all University Infrastructures including building, roads, plumbing and sewerage systems and landscaping.
21.	Department of health Services.	Established to offer health services to SUA and the surrounding community. SUA owns hospitals at the Main Campus and the Mazimbu Hospital at Solomon Mahlangu Campus.
22.	Procurement Management Unit.	Established to manage the University procurement services.
23.	Legal Services Unit	The main functions of the Legal Services Unit as provided under rule 70 of the 1st schedule to SUA Charter, 2007 which basically provides for responsibilities of Corporate Counsel as the head of the Legal unit. These functions include; 1. Handling legal affairs of the University. 2. Serving as Secretariat to Senate and Council.
24.	Internal Audit Unit	Established to provide independent assurance and consulting activities designed to add value and improve University's operations. It helps the Sokoine University of Agriculture to accomplish its objective by bringing a systematic, discipline approach to evaluate and improve the effectiveness of risk management, controls, and governance process. The Unit is under the Vice Chancellor administratively while functionally reports to the Audit Committee.
25.	Quality Assurance Bureau	The Bureau is a university-wide quality coordination unit operating directly under the office of the Vice Chancellor (VC) serving as secretariat to the VC on quality assurance matters across the university.
26.	SUA Housing and Accommodation Bureau	Established to oversee housing and accommodation for students and staff.
27.	Department of Sports and Games.	Established to coordinate sports and games activities for students and staff.
28.	Department of Auxiliary Police.	Established to ensure safety and security of staff and properties.
29.	The University farm	Established to enhance practical training and research for researchers, students and the community.

1.5. Vision

To be a leading University in the provision of quality knowledge and skills in agriculture and allied sciences.

1.6 Mission

To promote development in agriculture, natural resources and allied sectors through training, research and delivery of services

In achieving its vision and fulfilling its mission, the University upholds the principles of academic excellence; integrity, and freedom; efficiency; participatory management, social responsibility; equity and justice; professional and ethical standard and, continuous learning.

1.7. Corporate Governance

1.7.1. Code of Corporate Practice and Conduct

Sokoine University of Agriculture is committed to the principles of effective Corporate Governance and the council is of the opinion that the University currently complies with principles of good Corporate Governance. This is attained through an emphasis of highest standards of corporate governance.

1.7.2. Flexibility towards Change

The current organizational structure is flexible and accommodates changes from internal as well as external environment. Moreover, the University periodically reviews its rules and regulations with a view to ensuring the best performance of the academy. The University adheres to the global standards and practices of good corporate governance. The Councillors continue to strengthen good governance system by reviewing various performance reports and approving policies and guidelines with the aim of enhancing good governance.

1.7.3. Business ethics and organizational integrity

The University's Code of Conduct commits it to the highest standards of integrity, conduct and ethics in its dealings with all parties concerned, including its Principal, Directors, managers, employees, customers, suppliers, competitors, investors and the public in general. The management and staff are expected to fulfil their ethical obligations in such a way that the business is run strictly according to laid out policies and procedures.

1.7.4. Performance evaluation and reward

The University ensures that Tanzanian Government Scale related salaries are paid and related trends are followed in terms of changes in benefits, while at the same time taking into account the intrinsic value of individual contributions. Details of the remuneration paid to key management staff are disclosed in Note 24 to the financial statements.

1.7.5. Anti-Corruption

In conducting its activities, SUA maintains transparency and observes the principles of good governance. In this respect, the University has established an Ethics Committee and Code of Ethics dealing with mitigation of unethical issues including corruption.

1.7.6. University Council

The University Council is the highest organ of Sokoine University of Agriculture established as per Article 18 of the SUA Charter, 2007. The Council consists of chairperson and sixteen members. Apart from the Secretary to the Council who is the Corporate Counsel; ten members are none executive Directors and six members holds positions in the University.

The Council is chaired by a member who has no executive function. The Council includes members from diverse disciplines and skills such as finance, human resource, management, science, economics and education, 61 percent of which are male and 39 percent female. The Council is confident that its members have the knowledge, talent and experience to lead the University. The non-executive members are independent of management and exercise their independent judgment. With their depth of experience, they add value to Council deliberations. The areas of expertise and proportion in gender of the members to the Council is as shown in the table 2 below.

Table 2: The areas of expertise and gender of members to the Council for the year 2019/20

SNO	Discipline	Gender		Total	Percentage (%)
		Male	Female		
1	Agriculture	3	1	4	22
2	Education	2	-	2	11
3	Environmental Economics/Technology	2	-	2	11
4	Food Science and Human Nutrition	-	2	2	11
5	Human Resource/Management	1	1	2	11
6	Laboratory Technology	1	-	1	6
7	Law	1	1	2	11
8	Microbiology	-	1	1	6
9	Molecular Biology and Biotechnology	1	1	2	11
Total Members		11	7	18	100
Gender Composition (%)		61	39	100	

The Council takes overall responsibility for the University, including managing key risk areas, considering and monitoring investment decisions; significant financial matters and reviewing the performance of management against budgets, business plans, human and other resources. The Council is also responsible for ensuring that a comprehensive system of internal controls, policies and procedures is operative for compliance with sound corporate governance principles.

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Ordinary meetings of the University Council are held quarterly in a year in accordance with the University charter and oversee the management activities. In this year 2019/20, four meetings were held whereby various decisions were made including but not limited to approving the budget for the financial year 2020/21, Annual Procurement Plan 2020/21, audited financial statements, examination results, and new courses of study, promotion and terminations.

All matters deliberated in the Council meetings are brought up by the University Management led by the Vice Chancellor. The Vice Chancellor of the University reports to the Council and enjoys all executive powers. He is assisted by two Deputy Vice Chancellors (One for Academic matters and the other for Administration and Finance); and senior management officers in the day-to-day operations of the University.

The Vice Chancellor, his deputies and other Senior Management staff are invited to attend Council meetings and facilitate the effective control of all the University's operational activities, acting as a medium of communication and coordination between the various business units. The members of the University Council, their attendance is as shown in Tables 3 & 4 below.

Table 3: List of members of the University Council who served the University for the year 2019/20

S/N	Name	Position	Nationality	Age	Appointment & Re-appointment date ¹	Date for expiry of tenure	Period Served in years ²	Qualification /Discipline	Appointee's Authority
1.	Hon. Justice Mohamed C. Othman	Chairperson	Tanzanian	67	14 th May, 2017	30 th June, 2021	3	MA. International Relations	Appointee of the President of the United Republic of Tanzania
2.	Mrs. Maimuna K. Tarishi	Member	Tanzanian	60	01 July, 2019	30 th December, 2019	6 months	MA. Human Resource	Appointee of the Chancellor
3.	Mrs. Dorothy Mwanyika	Vice-Chairperson	Tanzanian	60	13 th February, 2020	30 th June, 2022	5 months	MSc. Agricultural Economics	Appointee of the Chancellor
4.	Prof. Raphael T. Chibunda	Member	Tanzanian	54	24 th April, 2017	30 th June, 2022	3	PhD. Environmental Technology	Vice-Chancellor (Ex-Official)
5.	Prof. Peter R. Gillah	Member	Tanzanian	62	2 nd May, 2016	2 nd May, 2020	7	PhD. Wood Science and Technology	Deputy Vice-Chancellor-Academic (Ex-Official)
6.	Prof. Maulid W. Mwatawala	Member	Tanzanian	50	2 nd May, 2020	30 th June, 2022	4 months	PhD. Applied Entomology	Deputy Vice-Chancellor-Academic (Ex-Official)
7.	Prof.	Member	Tanz	62	01 nd	30 st July,	1	PhD. Food	Ag. Deputy

¹The Chairman has a tenure of 4 years while other members of the Council have a tenure of 3 years

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S/N	Name	Position	Nationality	Age	Appointment & Re-appointment date ¹	Date for expiry of tenure	Period Served in years ²	Qualification /Discipline	Appointee's Authority
	Yacinta C. Muzanila		Tanzanian		July, 2019	2020		Science	Vice-Chancellor - Administration & Finance (Ex-Official)
8.	Mrs. Maryam J. Saadalla	Member	Tanzanian	48	5 th October, 2016	30 th June, 2022	4	M.Phil. Biotechnology	Appointee of the Revolutionary Government of Zanzibar
9.	Prof. Aldof F. Mkenda	Member	Tanzanian	56	01 th July, 2019	30 th June, 2022	1	PhD. Environmental Economics	Appointees of the Minister responsible for Natural Resources and Tourism
10.	Mr. Pius Mponzi	Member	Tanzanian	59	01 th July, 2019	30 th June, 2022	1	BA. Economics	Appointees of the Minister responsible for Finance
11.	Prof. Amelia Kivaisi	Member	Tanzanian		01 th July, 2019	30 th June, 2022	1	PhD. Applied Microbiology	Appointed by Minister of education, Science and Technology
12.	Prof. William A.L. Anangisye	Member	Tanzanian	57	5 th December, 2018	30 th June, 2022	1 and six months	PhD. Education	Elective of the SUA Senate
13.	Mr Mbalamwezi Hussein	Member	Tanzanian	26	29 th December, 2019	30 th June, 2020	1	Student (Bachelor of Lab. Technology)	Elective of SUA Students Organization (SUASO)
14.	Mr. Dioniz Zacharia E.	Member	Tanzanian	25	30 th May 2019	20 th December 2019	4 months	Student (BSc. Education)	Elective of SUA Students Organization (SUASO)
15.	Dr. Abubakar S. Hoza	Member	Tanzanian	44	1 st July, 2019	30 th June, 2022	3	PhD. Molecular Biology	Elective of SUA Academician Staff association (SUASA)
16.	Ms. Gaudencia L. Donati	Member	Tanzanian	57	3 rd August, 2016	30 th June, 2022	4	MSc. Human Nutrition	Elective of the Researchers, Academician & Alliance Workers Union (RAAWU) - SUA
17.	Mrs. Lunyamaz	Corporate	Tanzanian	49	17.12.2010		9	Master of Laws (LLM)	University Council

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S/N	Name	Position	Nationality	Age	Appointment & Re-appointment date ¹	Date for expiry of tenure	Period Served in years ²	Qualification /Discipline	Appointee's Authority
	do M. Gillah	Counsel & Secretary to Council							

Table 4: Register of attendance of Council Members in the University Council meetings for the year 2019/2020

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		26/09/2019	05/11/2019	26/03/2020	25/06/2020	
1.	Hon. Justice Mohamed C. Othman	P	P	P	P	4
2.	Mrs. Maimuna K. Tarishi	P	P	N/A	N/A	2
3.	Prof. Raphael T. Chibunda	P	P	P	P	4
4.	Prof. Peter R. Gillah	P	P	P	N/A	3
5.	Prof. Maulid W. Mwatawala	-	-	-	P	1
6.	Prof Yacinta C. Muzanila	P	P	P	P	4
7.	Mrs. Dorothy Mwanyika	N/A	N/A	P	P	2
8.	Mr. Pius Mponzi	P	AP	P	P	3
9.	Prof. Adolf Mkenda	AP	AP-R	AP-R	AP-R	-
10.	Mrs.Maryam J. Saadalla	AP	AP	AP	P	1
11.	Dr. Abubakar S. Hoza	P	P	P	P	4
12.	Prof. Amelia Kivaisi	P	p	p	P	4
13.	Mr Mbalamwezi Hussein	N/A	N/A	P	P	2
14.	Mr. Dioniz Zacharia E.	P	P	N/A	N/A	2
15.	Prof. William A.L. Anangisye	P	AP-R	P	AP	2
16.	Ms.Gaudencia L. Donati	P	P	P	P	4
17.	Lunyamadzo M. Gillah	P	P	P	P	4

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = yet to be appointed/replaced

1.7.6.1. Committees of the University Council

The University Council has four (4) committees which assist in discharging of its functions and responsibilities effectively. Operations of each committee are defined in the Terms of Reference approved by the Council. In order to adequately interrogate issued presented by the Management, the Council had constituted the following committees: -

1. Finance, Planning and Development Committee (FP&DC)
2. The University Senate.
3. Human Resource Committees (Administrative and Academic Staff).
4. Audit Committee.

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1.7.6.1.1. Finance, Planning and Development Committee (FP&DC)

The Finance, Planning and Development Committee monitors the financial performance of the University and its associated legal entities if any. It considers financial policies and issues and makes recommendations to the Council on these matters having regard to the importance of financial sustainability.

It also considers and evaluates quarterly financial progress reports, financial statements and budgets of the University and other related financial issues and makes recommendations to the Council thereon. The Committee is chaired by The Deputy Chairperson of the Council and normally meets four times a year.

Table 5: Members of FP & DC who served during the year 2019/20

S/N o	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointees Authority
1	Mrs. Dorothy Mwanyika	Chair	Tanzanian	60	MSc. Agricultural Economics	7 months	Appointee of Chancellor
2.	Mr. Pius Mponzi	Member	Tanzanian	59	BA. Economics	1	Appointee of Minister responsible for Finance
3.	Prof. Raphael T. Chibunda	Member	Tanzanian	54	PhD. Environmental Technology	3	Vice Chancellor (Ex-official)
4.	Prof. Adolph F. Mkenda	Member	Tanzanian	56	PhD. Environmental Economics	1	University Council
5.	Mrs. Maryam J. Saadalla	Member	Tanzanian	48	M.Phil. in Biotechnology	4	University Council
6.	Mr. A. Mwambene	Member	Tanzanian			1	University Council
7.	Prof. Peter R. Gillah	Member	Tanzanian	62	PhD. Wood Science & Technology	8	Deputy Vice Chancellor Academic (Ex-official)
8.	Prof. Yacinta C. Muzanila	Member	Tanzanian	62	PhD. Food Science	1	Ag. Deputy Vice Chancellor (Administration & Finance)
9.	Prof. Maulid W. Mwatawala	Member	Tanzanian	50	PhD. Applied Entomology	2 months	Ex-official Principal - Agric.
10.	Ms. Gaudencia L. Donati	Member	Tanzanian	57	MSc. Human Nutrition	4	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
11.	Dr. Abubakar S. Hoza	Member	Tanzanian	45	PhD. Molecular Biology	4	Elective of the SUA Academician Staff Association (SUAS)
8	Prof. Dismas L. Mwaseba	Member	Tanzanian	62	PhD. Development studies	2	Ex-official Director-ICE
9	Prof. Eron D. Karimuribo	Member	Tanzanian	53	PhD. Agric. Animal Science	6	Director, Directorate of Postgraduate

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S/N o	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointees Authority
							Studies, Research, Technology Transfer & Consultancy
10	Prof. Maulid W. Mwatawala	Member	Tanzanian	47	PhD. Applied Entomology	6 moths	Ex-official Principal - Agric.
11	Prof. Benard Chove	Member	Tanzanian	47	PhD. Food Engineering	2 moths	Ex-official Principal - Agric.
11	Prof. Mugyabuso Lwehabura	Member	Tanzanian	61	PhD. Information Sciences	4	Ex-Official Director SNAL
12	DR. Ayubu J. Churi	Member	Tanzanian	46	PhD. Computer Science	4	Ex-Official Director CICT
13	Prof. John F. Kessy	Member	Tanzanian	55	PhD. Forestry	4	Ex-Official Principal - Forestry
14	Prof. Ladislaus Mnyone	Member	Tanzanian	43	PhD. Pest Biology & Ecology	4	Ex-Official Director - Pest Management
15	Prof. Allen L. Malisa	Member	Tanzanian	50	PhD. Vet Medicine	4	Principal SM-COSE
16	Dr. Adam M. Akyoo	Member	Tanzanian	57	PhD. International Food Standards	3	Dean of School of Agribusiness & Business Studies
17	Dr. Abubakar S. Hoza	Member	Tanzanian	44	PhD. Molecular Biology	3	SUASA representative
18	Mr Hussein. I. Mbalamwezi	Member	Tanzanian	26	Student (Bachelor of Lab. Technology)	1	SUASO Representative
19	Prof. Amandus P. Muhairwa	Member	Tanzanian	53	PhD. Veterinary Medicine	1	Principal College of Veterinary Medicine and Biomedical Sciences
20	Dr. Samwel J. Kabote	Member	Tanzanian	52	PhD. Development Studies	2	Principal College of Social Sciences
21	Mr. Peter W Lubuwah	Secretary to Committee	Tanzanian	51	CPA(T) MBA	2	Ag. Chief Financial Officer
22	Dr. Ibrahim C. Mjemah	Member	Tanzanian	52	PhD. Environmental Engineering	1	Director of Planning and Development

Table 6: Register of attendance of the FP & DC in the FP & DC meetings for the year 2019/20

S/N	Member's Name	Attendance of Members in meetings			Total Number of Meetings attended
		28/10/2019	12/03/2020	12/06/2020	
1	Mrs. Dorothy Mwanyika	AP	AP	P	1
2	Prof. A. Mkenda	AP	P	AP	1
3	Bibi. M. Saadala	AP	AP	AP	0
4	Bw. P.M. Mponzi	AP	AP	AP	0
5	Bw. A. Mwambene	AP	AP	AP	0
6	Prof. R.T. Chibunda	P	P	P	3
7	Prof. P.R. Gillah	P	P	AP-R	2
8	Prof. Y.C. Muzanila	P	P	P	3
9	Ms. G.L. Donati	P	AP-R	P	2

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S/N	Member's Name	Attendance of Members in meetings			Total Number of Meetings attended
		28/10/2019	12/03/2020	12/06/2020	
10	Dkt. A.S. Hoza	P	P	P	3
11	Prof. M. Mwatawala	P	AP	AP	1
12	Prof. B. Chove	N/A	N/A	P	1
13	Prof. A.L.Malisa	p	P	P	3
14	Dkt. A.M. Akyoo	P	P	P	3
15	Prof. A.P. Muhairwa	AP-R	P	P	2
16	Dkt. J.S.Kabote	P	P	P	3
17	Bw. P.L. Wilson	P	P	P	3
18	Dkt. I.C.Mjemah	P	P	P	3
19	Prof. J.F.Kessy	P	P	P	3
20	Prof. M.Lwehabula	P	P	P	3
21	Dkt. A.Churi	P	P	P	3
22	Prof. L.Mnyone	P	P	P	3
23	Prof. E.D.Karimuribo	P	P	P	3
24	Dkt. S. Agustino	P	P	P	3
25	Bw. H.I.Mbalamwezi	P	P	P	3
26	Lunyamadzo M. Gillah	P	P	P	3

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = yet to be appointed/replaced

1.7.6.1.2. The University Senate

This is one among committees of the University and is responsible for all academic affairs of the University.

Table 7: The Senate Committee Members who served during the year 2019/20

S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	Tanzanian	54	PhD. Environmental Technology	3	Vice-Chancellor
2	Prof. Peter R. Gillah	Secretary to Committee	Tanzanian	62	PhD. Wood Science and Technology	7	Deputy Vice Chancellor-Academic)
3	Prof. Yacinta C. Muzanila	Member	Tanzanian	62	PhD. Food Science	1	Acting Deputy Vice-Chancellor - Administration & Finance
4	Prof. Amandus P. Muhairwa	Member	Tanzanian	53	PhD. Vet Medicine	1	Acting Principal College of Veterinary Medicine and Biomedical Sciences
5	Prof. Allen L. Malisa	Member	Tanzanian	51	PhD. Vet Medicine	7	Principal Solomon Mahlangu College of Social Science & Education
6	Prof. Eron D. Karimuribo	Member	Tanzanian	54	PhD. Agric. Animal Science	3	Director, Directorate of Postgraduate Studies, Research, Technology Transfer & Consultancy

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S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
7	Prof. Elliot C.J. Phiri	Member	Tanzanian	59	PhD. Vet Medicine	2	Head, Department of Veterinary Physiology, Biochemistry and Pharmacology
8	Dr. Kissa Kulwa	Member	Tanzanian	49	MSc (food Science)	3	Head, Department of Food Technology, Nutrition & Consumer Sciences
9	Dr. Gration M. Rwegasira	Member	Tanzanian	49	PhD. Plant Virus Epidemiology	1	Coordinator, Quality Assurance & Promotion Bureau
10	Dr. Innocent M. Busindeli	Member	Tanzanian	44	PhD. Agricultural Education & Extension	3	Head, Department of Agricultural Extension and Community Development
11	Prof. Maulid W. Mwatawala	Member	Tanzanian	50	PhD. Applied Entomology	1	Principal, College of Agriculture
12	Prof. Mugyabuso Lwehabula	Member	Tanzanian	61	PhD. Information Sciences	2	Ag. Director, Sokoine National Agriculture Library
13	Dr. Nyambilila A. Amuri	Member	Tanzanian	45	PhD. Soil Science	3	Head, Department of Soil and Geological Sciences
14	Dr. Ladislaus Mnyone	Member	Tanzanian	43	PhD. Pest Biology & Ecology	3	Director, SUA Pest Management Centre
15	Prof. Dismas L. Mwaseba	Member	Tanzanian	61	PhD. Development studies	2	Director-Institute of Continuing Education
16	Dr. Ayubu J. Churi	Member	Tanzanian	46	PhD. Computer Sciences	3	Director, Centre for Information and Communication Technology
17	Dr. Adam M. Akyoo	Member	Tanzanian	58	PhD. International Food Standards	3	Dean of Prospective School of Agricultural Economics and Business Studies
18	Dr. Suzana Augustino	Member	Tanzanian	47	PhD. Forestry	3	Director, Directorate of Undergraduate Studies
19	Prof. John F. Kessy	Member	Tanzanian	57	PhD. Forestry	3	Principal, Prospective College of Social Sciences and Humanities
20	Mr. Pule J. Motshabi	Member	Tanzanian	45	MBA. Marketing	7	Dean of Student
21	Dr. Samwel J. Kabote	Member	Tanzanian	47	PhD. Development Studies	1	Principal Prospective College of Social Sciences and Humanities
22	Prof. Wahab H. Kimaro	Member	Tanzanian	47	PhD. Anatomy & Physiology	3	Representative of the College of Veterinary Medicine and Biomedical Sciences
23	Dr. Abubakar S. Hoza	Member	Tanzanian	44	PhD. Molecular Biology	3	SUASA representative

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S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
24	Prof. Sebastian W. Chenyambuga	Member	Tanzanian	54	PhD .Animal Breeding & Genetics	1	Head, Department of Animal, Aquaculture & Range Sciences
25	Mr. Zacharia Dioniz	Member	Tanzanian	25	Student (BSc. Education)	1	SUASO Representative
26	Mr. Mbalamwezi H. Ismael	Member	Tanzanian	26	Student (Bachelor of Lab. Technology)	1	SUASO Representative
27	Ms. Jenipher C. Tairo	Member	Tanzanian	23	Student	1	SUASO Representative
28	Ms. Grace E. Gowele	Member	Tanzanian	26	Student	1	Representative SUASO
29	Mr. Timotheo E. Mwendu	Member	Tanzanian	22	Student	1	SUASO Representative
30	Dr. Ibrahim C. Mjemah	Member	Tanzanian	49	PhD. Environmental Engineering	1	Director of Planning and development
31	Dr. Baanda A. Salim	Member	Tanzanian	60	PhD. Information Technology	3	Head, Department of Engineering Sciences and Technology
32	Dr. Agness Sirima	Member	Tanzanian	37	PhD. Parks, Recreation & Tourism Management	3	Head, Department of Tourism and Recreation
33	Dr. Nsajigwa E. Mbije	Member	Tanzanian	50	PhD. Marine Biology	3	Head, Department of Wildlife Management
34	Mrs. Lunyamadzo, M. Gillah	Member	Tanzanian	50	Master of Laws (LLM)	9	Corporate Counsel
35	Ms. Gaudencia Leo Donati	Member	Tanzanian	58	Msc. Human Nutrition	4	Elective of the Researchers & Alliance Workers union (RAAWU) SUA
36	Dr. Abdul B. Kudra	Member	Tanzanian	42	PhD. Weed Science/ Agronomy	1	Head, Department of Crop Science & Production
37	Dr. Faith P. Mabiki	Member	Tanzanian	43	PhD. Natural Products chemistry; phytochemistry and bioassays	3	Head, Department of Physics and Chemistry
38	Dr. Raymond J. Salanga	Member	Tanzanian	47	PhD. Development Studies	1	Head, Department of Development Studies
39	Dr. Jilisa K. Mwalilino	Member	Tanzanian	52	PhD. Environmental Studies	1	Head, Department of Geography and Environmental Studies
40	Prof. Rudovick Kazwala	Member	Tanzanian	61	PhD (Veterinary Epidemiology & Public Health)	1	President of the SUA Convocation
41	Dr. Charles	Member	Tanzanian	47	PhD.	3	Head, Department of

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S/N	Name	Position	Nationality	Age	Qualification/ Discipline	Period Served in years	Appointee's Authority
	M. Lyimo				Molecular Genetics		Biosciences
42	Dr. Daniel W. Ndyetabula	Member	Tanzanian	39	PhD. Business Economics	2	Head, Department of Agricultural Economics and Agribusiness
43	Mr. Andrew Msungu	Member	Tanzanian	39	MSc. Agricultural Information and Communicatio n Management	2	Head, Department of Information and Records Studies
44	Prof. Ganka D. Nyamsogoro	Member	Tanzanian	47	PhD. Finance	3 Month	External Member
45	Dr. K. Hosea	Member	Tanzanian		PhD	3 Month	External Member
46	Prof. William. A.L Anangisyee	Member	Tanzanian	47	PhD. Education	3	External Member
47	Dr. Ernest S. Kira	Member	Tanzanian	43	PhD. Education	3	Head, Department of Education
48	Dr. Alex X. Matofali	Member	Tanzanian	47	PhD. Mathematics	3	Head, Department of Mathematics, Informatics and Computational Sciences
49	Prof. Justin K. Urassa	Member	Tanzanian	54	PhD. Development Studies	3	Ag. Coordinator Quality Assurance Bureau
50	Prof. Gerald Misinzo	Member	Tanzanian	44	PhD. Virology	2	Head, Department of Veterinary Microbiology

Table 8: Register of attendance of the members of the senate in the senate meetings for the year 2019/20.

S/N	Member's Name	Attendance for the meetings during the year				Total Number of Meetings attended
		16/09/2019	04/11/2019	11/03/2020	10/06/2020	
1	Prof. Raphael T. Chibunda	p	P	P	P	4
2	Prof. Peter R. Gillah	p	P	P	-	3
3	Prof. Yacinta C. Muzanila	p	P	P	P	4
3	Prof. Amandus P. Muhairwa	p	P	P	P	4
4	Prof. Allen L. Malisa	p	P	P	AP-R	3
5	Prof. Esron D. Karimuribo	p	P	P	P	4
7	Prof. Elliot C. J. Phiri	AP-R	P	-	-	1
8	Dr. Kissa Kulwa	p	P	-	-	2
9	Dr. Gration M. Rwegasira	-	-	AP	AP	0
10	Dr. Innocent M. Busindeli	AP-R	p	-	-	1
11	Prof. Maulid W. Mwatawala	p	P	P	AP-R	3
12	Prof. Mugyabuso Lwehabula	P	P	P	P	4
13	Dr. Nyambilila A. Amuri	AP-R	P	P	-	2
14	Dr. Ladislaus Mnyone	p	P	P	P	4
15	Prof. Dismas L. Mwaseba	p	AP-R	P	P	3
16	Dr. Ayubu J. Churi	P	P	P	P	4
17	Dr. Adam M. Akyoo	P	P	P	P	4

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S/N	Member's Name	Attendance for the meetings during the year				Total Number of Meetings attended
		16/09/2019	04/11/2019	11/03/2020	10/06/2020	
18	Dr. Suzana Augustino	P	P	P	P	4
19	Prof. John F. Kessy	AP-R	P	P	P	3
20	Mr. Pule J. Motshabi	AP	P	AP	P	2
21	Dr. Samwel J. Kabote	p	P	P	P	4
22	Prof. Wahab H. Kimaro	p	P	AP	P	3
23	Dr. Abubakar S. Hoza	p	P	P	P	4
24	Prof. Sebastian W.Chenyambuga	P	P	-	-	2
25	Mr. Zacharia Dioniz	P	P	AP-R	AP-R	2
26	Mr. Mbalamwezi H. Ismael	P	P	P	P	4
27	Ms. Jenipher C. Tairo	P	P	AP-R	AP	2
28	Ms. Grace E. Gowele	P	P	P	AP	3
29	Mr. Timotheo E. Mwendu	AP-R	P	AP-R	AP-R	1
30	Dr. Ibrahim C. Mjemah	P	P	P	AP	3
31	Dr. Baanda A. Salim	P	P	-	-	2
32	Dr. Agness Sirima	P	P	-	-	2
33	Dr. Nsajigwa E. Mbije	P	P	-	AP-R	2
34	Mrs. Lunyamadzo, M. Gillah	p	P	-	AP-R	3
35	Ms. Gaudencia Leo Donati	AP-R	AP-R	P	AP-R	1
36	Dr. Abdul B. Kudra	P	P	P	-	3
37	Dr. Faith P. Mabiki	p	AP	-	-	1
38	Dr. Raymond J. Salanga	p	AP	P	-	2
39	Dr. Jilisa K. Mwalilino	AP-R	AP	-	-	0
40	Prof. Rudovick Kazwala	AP	P	AP-R	P	2
41	Dr. Charles M. Lyimo	P	AP	-	-	1
42	Dr. Daniel Ndyetabula	AP-R	P	-	-	1
43	Mr. Andrew Msungu	p	AP	-	-	1
44	Prof. Ganka Nyamsogoro	-	-	P	P	2
45	Dr. K. Hosea	-	-	P	AP	1
46	Prof. William .A.L Anangisy	P	-	-	-	1
47	Dr. Ernest Kira	P	AP	-	-	1
48	Dr. Alex X. Matofali	P	AP	-	-	1
49	Prof. Justin K. Urassa	P	P	-	-	2
50	Prof. Gerald Misinzo	AP-R	AP	-	-	0

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = yet to be appointed/replaced

1.7.8.1.3. Audit Committee

The Audit Committee provides oversight of the financial reporting process, the audit process, the system of internal controls and compliances with laws and regulations. The Committee is chaired by member of the University Council and normally meets four times in a year.

Table 9: Audit Committee Members serve the period 2019/2020

S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointee's Authority
1	Mr. Pius Mponzi	Member	Tanzanian	59	BA. in Economics	1	University Council

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S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in years	Appointee's Authority
2	Mr. Paul R. Bilabaye	Member	Tanzanian	47	MBA. Corporate Management, CPSP (T), CPA (T)	4	University Council
3	Prof. Amelia K. Kivaisi	Member	Tanzanian		PhD Applied Microbiology	1	University Council
4	Mr. Abdu-Razaq I. Badru	Member	Tanzanian	56	MBA. International Business Management	1	University Council
5	Mrs. Hannah Mwakalinga	Member	Tanzanian	52	MBA. Finance & IT, CPA (T)	4	University Council
6	Mrs. Lunyamadzo M. Gillah	Secretary to Committee	Tanzanian	49	Master of Laws (LLM)	10	University Council

Table 10: Register of attendance for members of the Audit Committee for the Audit Committee Meetings for the year 2019/20

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		15/10/2019	20/12/2019	13/03/2020	11/06/2020	
1	Mr. Pius Mponzi	P	P	AP	AP	2
2	Mr. Paul R. Bilabaye	P	P	P	P	4
3	Prof. Amelia K. Kivaisi	P	AP	P	P	3
4	Mr. Abdu-Razaq I. Badru	P	P	P	P	4
5	Mrs. Hannah Mwakalinga	AP	P	P	P	3
6	Mrs. Lunyamadzo M. Gillah	P	AP - R	P	P	3

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = The post/position was vacant

1.7.8.1.4. Human Resource Committees (Administrative and Academic Staff)

The Human Resource Committees provide oversight of all human resource matters including employee's benefits and oversee compliances with laws and regulations and evaluate good governance. The Committees are chaired by the Vice Chancellor and normally meet four times in a year.

Table 11: Members of Human Resource Committee who served the committee for the year 2019/20

S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in 2019/2020	Appointee's Authority
1	Prof. Raphael T. Chibunda	Chairperson	Tanzanian	54	PhD (Environmental Toxicology)	1year	Vice Chancellor
2	Prof. Peter R. Gillah	Member	Tanzanian	62	PhD (Wood Chemistry)	8months	Deputy Vice-Chancellor-Academic

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S/N	Name	Position	Nationality	Age	Qualification/Discipline	Period Served in 2019/2020	Appointee's Authority
3	Prof. William A.L. Anangisye	Member	Tanzanian		PhD (Education)	1year	Appointee of the University Council
4	Ms. Gaudencia L. Donati	Member	Tanzanian	59	MSc Home Economics & Human Nutrition	1year	Elective of the Researchers, Academicians & Allied Workers Union (RAAWU) - SUA
5	Ms. Maryam J. Sadalla	Member	Tanzanian	48	M.Phil. Biotechnology	1year	Appointee of the University Council
6	Mr. Peter J. Mwakiluma	Member	Tanzanian	46	MSc (HR Planning & Development)	1year	Chief Administrative Officer-Secretary
7	Mrs. Lunyamadzo M. Gillah	Member	Tanzanian	49	Masters of Law	1year	Cooperate Council
8	Dr. Abubakar S. Hoza	Member	Tanzanian	46	PhD (Microbiology, Parasitology and Biotechnology)	1year	Elective of the SUASA
9	Prof. Yasinta C. Muzanila	Member	Tanzanian	62	PhD (Food Science and Technology)	1year	Acting Deputy Vice-Chancellor-Administration and Finance
10	Prof. Maulid W. Mwatawala	Member	Tanzanian	50	PhD Crop Science and Horticulture	4months	Deputy Vice-Chancellor-Academic
11	Mr. Ibrahim Mahumi	Member	Tanzanian		Human Resource	1year	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)
12	Mr. Moshi Kabengwe	Member	Tanzanian		Human Resource	1year	Appointee of the Chairman, Human Resource Committee (Administrative and Academic Staff)

Table 12: Register of attendance for Members of Human Resource Committee for Committee Meetings for the year 2019/20

S/N	Member's Name	Attendance of Members in meetings				Total Number of Meetings attended
		22/10/2019	20/12/2019	06/03/2020	05/06/2020	
1	Prof. Raphael T. Chibunda	P	P	P	P	4
2	Prof. Yasinta C. Muzanila	AP-R	P	P	P	3
3	Prof. Peter R. Gillah	P	AP-R	P	N/A	2
4	Prof. William A.L. Anangisye	P	AP-R	P	P	3
5	Bi. Maryam J. Sadalla	P	AP-R	P	P	3
6	Bi. Gaudencia L. Donati	P	P	P	AP-R	2
7	Bi. Lunyamadzo M. Gillah	P	AP-R	P	P	3
8	Dkt. Abubakar S. Hoza	AP-R	P	P	AP-R	2

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S/N	Member's Name	Attendance of Members in meetings				Total
9	Bw. Peter J. Mwakiluma	P	AP-R	P	P	3
10	Bw. Ibrahim Mahumi	P	AP-R	P	P	3
11	Bw. Moshi Kabengwe	P	AP-R	P	P	3
12	Prof. Maulid W. Mwatawala	N/A*	N/A*	P	P	2

P = Present

AP = Apology

AP-R = Absence with apology-Represented

N/A* = The post/position was vacant

1.8. Management

The Management of the University is headed by the Vice Chancellor who is assisted by two Deputy Vice Chancellors (One for Academic matters and the other for Administration and Finance). Apart from that there are Principals, Deans, Directors and head of units and divisions as shown in Table 1.

1.9. Council Remunerations

The Council expenses which also includes statutory payment to key management personnel during the year are as disclosed under Note 25 to the Financial Statements.

1.10 Fiduciary Responsibility

All non-executive members of the Council are considered by the Council to be independent both in character, judgement and free of relationships or circumstances that could affect their judgement.

1.11 Relationship with Stakeholders

The University recognizes the importance of addressing the needs of its key stakeholders in order to add value, satisfy their needs and expectations to fulfil its mission. The key stakeholders include development partners, general public, students and staff. The University is committed to delivering value of its stakeholders through better services and good customer care while maintaining good relationship in its engagement.

1.12 Cash flow Projection

The University prepares its budgets in accordance with the Medium-Term Expenditure Framework (MTEF) which also includes preparation of cash flows for managing of the inflows and outflows in quarterly basis. The cash flow projection includes estimates of inflows and outflows from exchange and non-exchange transactions generated from operating, investing and financing activities.

1.13 Capital Structure

The University capital structure comprises of three sources of funding including the Government; development partners; and internally generated funding in the proportion of 46; 17; and 37 percent respectively. The statement of Financial Position has current assets of TZS

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57.46 billion against the current liabilities of TZS 40.53 billion indicating the quick asset ratio of 1.4: 1.

1.14 Results for the Year

During the financial year 2019/20, total revenue for the University was TZS 95.64 billion (2019: TZS 96.09 billion); Government subvention was TZS 43.90 billion (2019: TZS 51.78 billion) and Donor TZS 16.21 (2019: TZS 16.95 billion). Total operating expenses was TZS 78.40 billion (2019: TZS 81.06 billion); and thus, recorded a surplus TZS 17.24 billion (2019: TZS 15.03 billion).

Table 13: Summary of revenue and expenditure for the year 2019/20 (Figures in TZS billion)

	2019/2020	2018/2019
	TZS	TZS
Total Revenue/Income	95.64	96.09
Total Expenses	78.40	81.06
Surplus/(deficit) for the year	17.24	15.03

1.15 Performance Review for the Year Ended 30th June 2020

The University is operated through the Corporate Strategic Plan (CSP) which describes the Vision, Mission, Core Values, Strategic Objectives, Targets and Key Performance Indicators. During the year, the University Corporate Strategic Plan continued to focus on attaining 7 major strategic goals that translate its primary mandate. These are:

- i. To increase students' enrolment and improve quality of graduates.
- ii. To increase the volume and quality of research, publications and innovations.
- iii. To enhance outreach, publicity, linkages and partnerships.
- iv. To enhance university financial capacity and sustainability.
- v. To improve teaching and learning environment.
- vi. To improve management and Institutional governance;
- vii. To mainstream gender issues in all SUA activities and reduce the impact of HIV/AIDS, other communicable and non-communicable diseases.

The Implementation of the CSP is evaluated in quarterly basis basing on key performance indicators and its report compiled in semi-annual and annual basis. The assessment of performance includes both financial and non-financial aspects. During the financial year, the CSP was implemented by an average of 78 percent (2019: 80 percent). The respective objectives and targets against performance is as shown in Table 14 below.

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Table 14: CSP Performance Matrix for the year ended 30th June, 2020
Objective: C: Increasing students' enrolment and improve quality of graduates

CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Annual Progress				
1	2	3	4	5	6	7	8	9
					Estimated % Completed ²	On track	At Risk	Unknown
C015	/	/	At least 20% of undergraduate and postgraduate programs involved in tracer studies by June, 2020	1. For postgraduate programs, SUA decided to constitute a Taskforce which reviewed and analysed factors that affect student enrolment. The taskforce, among other things, engaged SUA alumni who provided opinions on quality of postgraduate programs as well as factors affecting enrolment. Findings of the taskforce have already been presented at the 251 st Committee of Principals, Dean and Directors (CoPD) meeting that was held on 2nd September, 2019. Strategies to increase enrolment are under development. 2. Conducting Tracer study for the establishing curriculum of B.Sc. IT & Innovation	50	/		
C025	/	/	SUA programmes curricula reviewed at least once by June, 2020	1. Reviewed curricula for BVM programme was submitted to TCU in March 2020 for accreditation consideration 2. Diploma in Laboratory Technology curriculum Uploaded at TCU portal	90	/		
C035	/	/	All SUA degree programs aligned to UQF aligned by June, 2020	1. Review of MSc Anatomy curriculum completed, sent to Stakeholders, awaiting uploading to TCU 2. MSc Forest Resource Assessment, MSc Agroforestry, MSc ENAREC, MSc MNRSA and MSc Ecosystem and Management aligned and approved by Senate 3. MPVM, BSc Agronomy and Master in Animal Reproduction and Biotechnology curriculum aligned and approved by TCU 4. MSc Veterinary Surgery curriculum, MSc Biochemistry, MSc Comparative animal Physiology, BSc Biotechnology and Laboratory Sciences curriculum Uploaded at TCU portal 5. Made progress on review and aligning MSc Pathology, MSc One Health Molecular Biology, MSc Molecular Biology and Biotechnology, MSc Applied Microbiology, MSc Parasitology,	100	/		

² The activities/targets/deliverables rated 0 percent were delayed due to the emergence of Covid19 pandemic. These have been reviewed and incorporated in the Revised Implementation Plan for the 4th SUA CSP after Mid Term Review for January, 2019 – June, 2021

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: C: Increasing students' enrolment and improve quality of graduates		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
ANNUAL PHYSICAL TARGET		Actual Annual Progress						
Target Code	TYDP II	R	Target Description	Estimated % Completed ²	On track	At Risk	Unknown	
1	2	3	4	5	6	7	8	9
C045	/	/	Course Calendars for both undergraduate and postgraduate programmes developed and published from June, 2020	90	/			
C055			To review fee structure by June, 2020	50	/			
C065	/	/	To publicize programmes and their respective fees to attract students by June, 2020	100	/			
C075	/	/	To develop and operationalize Guidelines towards attaining ISO 9001:2015 by June, 2020	100	/			
C085			Certify Two Laboratory ISO 9001:2008 by June, 2020	20	/			
C095			To conduct one Staff capacity needs assessment to academic and administrative staff by June, 2020	25	/			

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SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: C: Increasing students' enrolment and improve quality of graduates

CODES AND LINKAGES		ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					
Target Code	FYDP II	R	Target Description	Actual Annual Progress				
				Estimated % Completed?	On track	At Risk	Unknown	
C105	2	3	4 To Conduct Retooling programs based on feedback from staff capacity needs assessment by June, 2020	6	7	8	9	
				70	✓			
C115	✓	✓	UTLIP organized annually by June, 2020	40	✓			
C125	✓	✓	To Execute field practical training and excursion by June, 2020	100	✓			

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: C: Increasing students' enrolment and improve quality of graduates				CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Annual Progress				
Target Code	FYDP II	R	Target Description	Estimated % Completed ²	On track	At Risk	Unknown	
1	2	3	4	5	6	7	8	9
			Enrolment of new undergraduate students increased from 4,526 to 4,845 while new postgraduate student increased from 195 to 245 by June 2020	100				
C135	/	/	To procure essential teaching materials /facilities by June, 2020	80	/			
C145	/	/	To Develop new demand driven under graduate and Post graduate degree programmes annually	80	/			
			1. During the academic year 2019/20 the University enrolled 4,873.					
			1. During reporting period essential teaching materials/facilities were procured as per requirement such as teaching Lab chemicals, reagents and Conference facilities					
			1. Curriculum of Bachelor of Agricultural Investment and Banking, BSc. Bee Resources Management has been uploaded to the TCU website waiting for approval. 2. BBA programmes are being developed 3. BA Human Resources Management and Labour relations degree program, 4. BA with education (ELL) degree program was approved by TCU in December 2019 5. BA in development planning and Management approved by TCU in December 2019 6. MA in policy planning and analysis approved by TCU in December 2019 7. BA with education degree program, Bachelor of Accounting and Finance, BSc. Irrigation and Water Resources Engineering, BSc. Bioprocessing and Post-harvest Engineering, BSc. Agricultural Engineering, BSc. Wood Technology and Value Addition, Diploma in tropical Animal health and Production, Diploma in Laboratory Technology, Diploma in Crop Production and Management and Certificate in Tour Guiding and Hunting submitted to TCU for review and approval 1. MA in Development Planning and Policy Analysis, Master of Translation and Interpretation was uploaded to the TCU portal for approval 2. Master of Translation and Interpretation degree programme curriculum refined after receiving comments from curricular experts 3. BSc. Leather Technology as per TCU guidelines was prepared awaiting for approval 4. BSc. Zoology as per TCU guidelines is under preparation					

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: C: Increasing students' enrolment and improve quality of graduates		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET								
ANNUAL PHYSICAL TARGET		Actual Annual Progress								
Target Code	Target Description	1	2	3	4	5	6	7	8	9
CODES AND LINKAGES							Estimated % Completed ²	On track	At Risk	Unknown
				R						
				FYDP II						
C155	To develop new demand driven evening masters by June, 2020									
C165	Distance learning programs by June, 2020									
C175	Establish research scholarship fund for postgraduate programmes to support the research component of privately sponsored students by June, 2020									
C0185	To develop innovative non-degree program by June, 2020									
C195	To engage part time lecturers and external examiners by June, 2020									
C205	To remunerate lecturers for extra workload by June, 2020									
							50	✓		
							25	✓		
							80	✓		
							100	✓		
							75	✓		
							75	✓		

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: C: Increasing students' enrolment and improve quality of graduates

CODES AND LINKAGES		ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					
Target Code	FYDP II	Target Description	Actual Annual Progress	Estimated % Completed ²	On track	At Risk	Unknown	
1	2	3	4	5	6	7	8	9
C215	/	To conduct graduation for postgraduate, undergraduate and non-degree finalist by June, 2020		2. A total of 2876 student undertaking various courses offered by the University were graduated. Among of those 2,686 were Undergraduate (1849 male and 1027 female) and 190 (127 male and 63 female) were Postgraduate	100	/		
C225		To provide awards for students who have excelled in their studies by June, 2020		1. A total of 208 Academic Prize awards were provided to Best Student	100	/		
C235	/	To set 6 semester exams and examine annually		1. Probation exams were successfully conducted as per plan 2. Odd-Semester (1, 3 and 5) examinations were conducted successfully and results uploaded at SUASIS 3. The University council on its 159 meeting receive the examination result for first Degree, Diploma and Certificate for first semester 2019/20.	90	/		
C245		To maintain Convocation Office activities by June, 2020		1. Convocation office were maintained	30	/		

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Objective: E: Increasing the volume and quality of research, publications and innovations		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2	3	4	5	6	7	8	9
E01C	/	/	To formulate at least 10 dedicated research teams annually	Seventeen Research teams were formed in different units such as Department of Veterinary Anatomy and pathology and College of Forestry Wildlife and Tourism (CFWT) On-going process of availing the available calls to research teams from Department of Veterinary Anatomy and Pathology.	100	/		
E02C	/	/	To facilitate Research teams to develop research programme proposals by June, 2020	1. Research teams developed 72 proposals and submitted to various stakeholders for funding 2. One proposal for Carnegie African Diaspora Fellowship Program (CADFP) has been developed and the same has been submitted to the Carnegie Corporation of New York. 3. Developing proposals to be submitted to DANIDA and ACP	60	/		
E03C	/	/	To establish at-least 6 new partnerships with research organizations/high learning institutions/industries by June, 2020	1. 19 Stakeholders has been identified	100	/		
E04C	/	/	5 Programme funders identified by June, 2020	1. A total of 241 Research projects registered in the RPDS system where by 139 research projects have reached the limit and thus remain with 102 projects 2. The University won 19 new research projects with a total value of USD 3,277,196.00, TZS 12,721,952,022, Euro 165,030.00 and GBP 25,138.00 3. In February 2020, the German Ministry of Education and Research (BMBF) approved a total of EUR 30,000 through CYSTINET-Africa project for SUA to implement Research Support Capacity Strengthening at SUA in general. 4. One Concept Note for establishment of bio repository of parasites in Tanzania has been submitted to funding agencies for consideration from Department of Microbiology, Parasitology and Biotechnology 5. AFSCAN call for research funding for both students and Staff was shared and one grant funding support won by Student 6. 2 Projects Approved for funding (i) Climate smart flood & Salinity tolerant Africa rice supported by DANIDA (ii) Food and Local Agriculture and Nutritional diversity supported by European Commission	100	/		

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: E: Increasing the volume and quality of research, publications and innovations		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	5	6	7	8	9
				Estimated % Completed	On track	At Risk	Off track	
1			4					
E05C	/	/	To review professional research chair guideline to make them more operational by June, 2020	70	/			
E06C	/	/	To establish and operationalize electronic research register system by June, 2020	100	/			
E07C	/	/	To review research agenda, policy, guidelines and regulations by June, 2020	100				
E08C	/	/	To develop guideline for rewarding researchers and innovators by June, 2020	100				

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: E: Increasing the volume and quality of research, publications and innovations		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET	Actual Progress					Off track
Target Code	FYDP II	R	Target Description	Estimated % Completed	6	7	8	9
E09C	✓	✓	4 To conduct inventory and procure equipment required in the existing computer laboratories by June, 2020	50	✓			
E010C	✓	✓	Conduct feasibility study and establish the innovation park by June, 2020	50	✓			
E011C	✓	✓	Identify funding sources for financing of the SUAREf and SUASCF by June, 2020 Conduct inventory of commercializable innovations and best practices developed by SUA Researchers and update by June, 2020	0				
E012C			Researchers motivated to publish in peer reviewed Journals by June, 2020	90	✓			
			1. Published Vol 89, No 1 Tanzania Journal of Forestry and Nature Conservation in February 2020 (see https://www.ajol.info/index.php/tjfnrc/issue/view/18714) 2. 2 manuscripts published in peer reviewed journals by the college of Forest, Wildlife and Tourism 3. 11 papers have been published in peer reviewed journals by the college Agriculture 4. Seven grant proposals were developed and submitted for funding Establishing a community owned and driven house improvement system for control of malaria	100				

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Objective: E: Increasing the volume and quality of research, publications and innovations		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	Estimated % Completed	On track	At Risk	Off track	
1	2	3	4	5	6	7	8	9
E013C			<p>and other mosquito-borne diseases using village community banks (VICOBA); submitted in collaboration with Ifakara Health Institute, Funder: Bill and Melinda Gates Foundation (\$ 100,000)</p> <ol style="list-style-type: none"> Maximizing the use and performance of bed nets using community owned and driven practices; Submitted in collaboration with Ifakara Health Institute, Funder: Bill and Melinda Gates Foundation (EUR 98,848) Interactions between agricultural adaptations to climate change and vector-borne diseases. Submitted in collaboration with Pest Management Centre & University of Greenwich, UK. Funders: University of Greenwich studentship program (EUR 25,000) Community Rodent pest management in irrigated rice ecosystems in East Africa (\$ 2,189,000) Development of effective rodent control strategies to reduce disease risks in ecologically and culturally diverse rural landscapes A Trans disciplinary alliance to identify predict and prepare for emerging and re-emerging vector bone diseases (Acronymy PREPARE) (Euro 6,000,000) Profiling pathogenic leptospiral infecting domestic and wild animals hosts to improve livestock production and limit zoonotic transmission of infection in Tanzania (\$160,000). <ol style="list-style-type: none"> 16 Researchers attended and presented papers in local and International scientific conferences One Promotional presentations about services offered by SUA Animal Teaching Hospital prepared and presented during Annual TVA Conference (2019) 	70				
E014C			<p>Researchers supported to participate in local and international conferences by June, 2020</p> <p>SUA holds at least one International Scientific Conference annually to publicize and disseminate research outputs by June, 2020</p>	0				

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: E: Increasing the volume and quality of research, publications and innovations		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	Estimated % Completed	On track	At Risk	Off track	
1 E015C	2	3	4 To support students to participate annually in Nationally organized scientific conferences by June 2020	6 25	7 /	8	9	
			5 1. Student were participated in national scientific Conference					

Objective: G: Enhancing Outreach publicity, linkage and partnership		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	Estimated % Completed	On track	At Risk	Off track	
1 D01C	2	/	4 To conduct Public Lectures by June 2020 i.e. Sokoine Memorial lecture	6 100	7	8	9	
			5 1. Public lectures were offered services to various stakeholders including farmers, researchers, extension officers, private sectors, ward executive officers and other Government leaders from different sectors and other stakeholders from outside the country during Sokoine Memorial Day.					

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing Outreach publicity, linkage and partnership		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Code	FYDP II	R	Target Description	Actual Progress				
				6	7	8	9	Estimated % Completed
D02C	2	✓	4 To operationalize marketing and publicity strategy 2019/2020	5	✓			60
D03C	✓	✓	Facilitate participation in national and international meeting and exhibitions annually					100
D04C			To participation in exhibition of Higher Learning Institutions by June 2020					100
D05C			To establish 2 open days for research findings to be held once every two years by June 2020					50
D06C	✓	✓	To Improve SUA TV and Radio Transmission systems by June, 2020		✓			80

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing Outreach publicity, linkage and partnership		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Codes AND LINKAGES	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2		4	5	6	7	8	9
D07C			To Publicize the innovations on a regular basis and identify potential recipients by June 2020	1. SUA through college of Agriculture and Institute of Continuing Education (ICE) have developed Kiswahili training manuals on poultry and pasture management for training farmers	80			
D08C			To Upscale one innovation annually effective June 2020	Not yet done	0			
D09C	/	/	Staff informed through various means of the criteria used in ranking Universities regularly by June, 2020	1. According to the results released in 28 th January 2020, Sokoine University of Agriculture was ranked 84 th position in Africa, 47 th position in Sub Saharan Africa region, 3 rd position in Tanzania and 2895 th position worldwide. Compared to July 2019 results released by the same, Sokoine University of Agriculture was ranked 81 st position in Africa, 46 th position in Sub Saharan Africa region, 3 rd position in Tanzania and 3052 nd position worldwide 2. Sokoine University of Agriculture (SUA) was also ranked number 1 in Tanzania (followed by UDSM then MUHAS) and 1284 worldwide in the list of top 5000 universities by citations in Google Scholar Profiles by Webometric 3. According to the results released by UniRank University Ranking (4iCU) in its January 2020 edition, Sokoine University of Agriculture was ranked 91 st position in the list of top 200 universities in Africa while on July 2019 Sokoine University was ranked 91 st position by the same system	70	/		
D10C			Improving web site ranking (search engine optimization, strengthening website security, monitoring tool acquisition	1. Five (5) referring domains pointing to SUA website noted from Department of Chemistry and Physics, College of Social Sciences and Humanities (CSSH) and Department of Agricultural Extension and Community Development. This makes a total of 1060 referring domains pointing to SUA website 2. Developing new Website for Agro-Ecology Hub in Tanzania (AEHT), Tanzania Society of Animal Production (TSAP), TAGRESA, Ab- Consult, RDVA A Bureau of Orient Research, Updating website of College Of Veterinary Medicine and Biosciences 3. University wide Website Committee of SUA in its 22 nd ranked the website of the College of Forest, Wildlife and Tourism 3 rd as the best College website and the website of the DEC	60	/		

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing Outreach publicity, linkage and partnership		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2		4	5	6	7	8	9
D11C	/	/	To deposit at least 200 publications in SUAIR by July, 2020	ranked 1st as the best Academic website for the year 2019. Wireless device installed in Council Chamber and Conference room has been inspected Four times in the period of January to March 2020 1. The University through National Agricultural Library collected and uploaded 254 publications documents in SUA repository to make a total of 2,858 documents in the repository (SUAIR);	100	/		
D12C	/	/	Coordinate the development and delivery of tailor-made short courses and workshops on station and on farm to 2500 beneficiaries by June, 2020	1. Conducted three short courses to farmers, entrepreneurs, fisheries officers, fisheries researchers and agricultural officers as follows: Firstly, a short course on fish farming conducted at ICE, SUA from 7th to 10 th October 2019; Secondly, a training workshop on catfish production conducted in Dodoma from 30th September to 5 th October 2019, and Thirdly a short course on catfish farming and production conducted at ICE, SUA from 16th to 20 th December 2019. 2. Preparation of Training manual for conducting youth's incubation short courses on poultry	80	/		
D13C			Develop a framework for establishing guidelines for effective outreach coordination mechanisms established and operationalized by 2020	1. Framework for documentation of outreach activities is in use and Review of JCEE Volume 7 issue 1 on going 2. Outreach policy, strategic plan for implementation of the policy and guidelines for implementation of outreach activities at SUA have all been approved by the University Senate 3. Three SUA outreach committee meetings have been conducted 4. SUA TV and Radio is operating by uploading programmes and documentaries on YouTube Production of various SUAMEDIA programmes made including: a. Uboreshaji wa Uvuvi Na Usindikaji Wa Dagaa b. Kilimo Cha Majani ya Malisho c. Kilimo cha Bustani Viroba d. Changamoto ya Uvuvi Daraja la Magufuli Kilombero e. Malisho ya Ng'ombe etc 5. SUAFM Radio continued to air educational and entertainment programmes 6. One training manual on poultry for youth incubation training has been developed	80	/		
D14C			To develop and update	Not yet done	0%			

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing Outreach publicity, linkage and partnership		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Codes AND LINKAGES	ANNUAL PHYSICAL TARGET	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track	
1	4	database of Technologies generated by SUA researchers by June 2020	5	6	7	8	9	
D15C	2	To Develop guidelines for undertaking social responsibilities and operationalization by September 2020	Not yet done	0%				
D16C		Social services continued to be offered to various stakeholders annually	SUA continued to offer social services to various stakeholders					
D17C	/	Strategic partners increased by 50% by June, 2020	22 MOUs between SUA and other Institutions have been signed between July-2019 and June, 2020)	100	/			
D18C		Identified outside SUA Alumni and encourage them to attend annual meetings by June 2020	Database for all B.Sc. WLM alumni has been established	25	/			
D19C		Initiate dialogue and develop programmes which serve the interest of industries and private sectors by June 2020	One policy dialogue was conducted in January 2020	40	/			

Objective: G: Enhancing University financial capacity and sustainability by June 2020

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

CODES AND LINKAGES		ANNUAL PHYSICAL TARGET	CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET					
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
G015	2 /	3 /	4 To conduct and assess area of improvement of the computerized financial management information system by June 2020	5 Data cleaning for Postgraduate students was conducted to the vote book system to remove students who are no longer enrolled at SUA. Tracing of multiple control numbers and removing them; Two trainings for SUA Health Information System (SUAHIS) on inpatient module were conducted. Inpatient module is used to attend/accomplish admission of patients and Configuration of new Drugs and consumables inventories in SUA health system; 13 units have received EDMS training. These units are Office of Vice Chancellor, The Office of DVC A&F, Human Resources & Administration Department, Legal Services Unit, Internal Audit Unit, PMU, Student's welfare & Administration Department, Finance Department, Communication & Marketing Department, Estates & Works Department (Main Campus) School of Agricultural Economics and Business Studies and its Departments & Campuses of Mazumbai and Olmotonyi members of staff 4. The Electronic Document Management System (EDMS) has been configured to handle payments/imprest requisition and retirement 5. Configuration for documents' template, channels and destinations for Katavi campus is on progress	6 50	7 /	8	9
G025	/	/	Link Financial Management system to all University by June, 2020	1. GEPG, SUASIS and Vote book financial management system were linked. 2. VOTEBOOK were linked to All Units 3. All payment during the reporting period were done through Government electronic Payment Gateway (GePG) using control number and the revenue were effectively and efficiently collected Billing SUA student's accommodation fee for the academic year 2019/20. 4. Integration of EDMS and Votebook Financial Management Information System (VFMS) for payment request processing have been completed and operationalized.	70	/		
G035	/	/	Establishment of commercial forest plantations, wildlife and tourism centres in Ruvuma Region by June 2021 Each School/ College /Faculty/ Institute/Centre	1. Seedlings are being raised at nursery in Ifinga for planting 300 ha in March/April 2020 1. 62 Proposal developed for grant and some of them already won grant include; Interactions between agricultural adaptations to climate change and vector-borne diseases; Harnessing	100			

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing University financial capacity and sustainability by June 2020		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2	3	4	5	6	7	8	9
G045			develops and submit project proposal and 8 Development partners attracted by June, 2020	Ecosystems-Services for Longstanding Productivity in African farming systems; Exploiting giant African pouched rats for rapid diagnosis of aflatoxins in humans and animals; Manipulation of odour mediated olfactory behaviours of plague flea vectors resulting from parasite-host-vector interactions; Genetic diversity of major flea vectors in selected plague endemic and non-endemic areas in Tanzania; Metagenomics analysis of rodent mites and accompanying zoonotic viruses in selected wildlife-human interfaces in Tanzania 2. Continue implementing SAT-SUA MoU, participated in the SAT stakeholders' workshop on research needs in Feb 2020 by Department of Geological & Soil sciences 3. In February 2020, the German Ministry of Education and Research (BMBF) approved a total of EUR 30,000 through CYSTINET Africa project for SUA to implement Research Support Capacity Strengthening at SUA in general.	100			
G055			Establish and operationalize a result-based M&E section effective by June 2020 To Register and promote SUA Consultancy Bureau by June, 2020	The M&E section has been established under the Directorate of Planning and Development Not yet done	0%			
G065	✓	✓	Develops at least one bankable project proposal by June, 2020	1. Department of Animal Aquaculture & Range Science develop 1 bankable proposal 2. OIE twinning project implementation extended to October 2020, 3. In February 2020, the German Ministry of Education and Research (BMBF) approved a total of EUR 30,000 through CYSTINET-Africa	100	✓		
G075	✓	✓	Income generation policy, Investment Policy and Guidelines reviewed by June, 2020 Short and tailor-made courses advertised and	Development of income generation Policy and Investment Policy is underway	50	✓		
G085				Three short courses were conducted	80	✓		

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: G: Enhancing University financial capacity and sustainability by June 2020									
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET			CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track	
1	2	3	4	5	6	7	8	9	
			conducted annually						
G09S	/	/	Departmental Production and Services Units work plans and targets prepared and incorporated in the University budget annually by June, 2020	Works plans prepared as per plan and incorporated in University Budget	100				
G10S	/	/	Financial capacity of the production units increased by June 2020	<ol style="list-style-type: none"> University is continuing supporting production unit and the Management is working on how to strengthen production units SUA Animal Hospital attended a total of 947 cases and generated TZS 3,132,000 Piggery and poultry units have been revived by purchasing 12 pigs and 250 broiler chicks. Both pigs and broiler chicks were managed well 	75	/			
G11S			Vehicle pool and fleet Management system introduced by January, 2020	<ol style="list-style-type: none"> Most of the vehicle which are in use they are registered 	75	/			
G12S			To introduce electronic internal revenue receipt system by June 2020	Two training for 30 Academic staff have been conducted.	15	/			
G13S			Mechanism and facilitation for continuous engagement in national policy dialogue instituted annually	The Vice Chancellor of Sokoine University of Agriculture participated in two dialogue (Jambo Tanzania) in TBC	50	/			

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Objective: G: Enhancing University financial capacity and sustainability by June 2020		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
Target Code	FDP #	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
G14S	2	3	4 Policy and guideline for rental fee for various categories of SUA landed assets developed by June, 2020	5 Not yet done	6 0	7	8	9
G16S			Engage private investors to rehabilitate and operate on lease bases the underutilized SUA buildings and other infrastructure by July 2020	Not yet done	0			
G17S			Acquire and install Video conference system by June 2020.	Process of acquiring one Video Conference System is underway	20	✓		
G18S	✓	✓	Electricity and water bills reduced by 70% by June, 2020	1. Installation of brackets, meters, circuit breakers, tail wires and electric poles done 2. Overhead cabling from Transformer to buildings via poles started at Solomon Mahlangu College of Science and Education (SMCoSE) 3. Residents at Children Centre and business tenant at Unit (01, 02&03) have started using power from TANESCO meter 4. Installation of water meters is on progress	70	✓		
G19S	✓	✓	Fuel card system for SUAs vehicles introduced by June 2020	The University continued to use system of fuel procurement through GPSA	86	✓		
G20S	✓	✓	All SUA vehicles registered in existing Vote Book financial management by	1. Most of the vehicle which are in use they are registered 2. CICT Conducted training with purpose of creating user awareness to the system	90	✓		

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AR/PA/SUA /2019/20

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Objective: G: Enhancing University financial capacity and sustainability by June 2020						
CODES AND LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track
1	2	3	4	5	6	7
			June, 2020		9	8
G245			Strengthen conference rooms with facilities for paperless meeting by June, 2020	Wireless device installed in Council Chamber and Conference room has been inspected six time in the period of July to September 2019.	45	/
G215			Policy and Guidelines for bulk purchases developed	Not yet done	0	

Objective: B, I Improving management and institutional governance						
CODES AND LINKAGES		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track
1	2	3	4	5	6	7
					9	8
B,I015			To support establishment of the College of Agriculture annually	College of Agriculture is in place and the university continue to support its operations annually	70	/

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: B, I Improving management and institutional governance		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress				
1	2	3	4	5	6	7	8	9
					Estimated % Completed	On track	At Risk	Off track
B,I,025			To support establishment of the newly established Economics Business Studies	School of Agricultural Economics Business Studies is in place and the university continue to support its operations annually	70	✓		
B,I,035			To Support Directorates/ Institutes/ Centres annually	The University continue to supports the operations of its Directorates, Institutes and Centres	70	✓		
B,I,045			To assist management to achieve its objectives	1. Management assisted to achieve its objectives 2. Special assignment from Management (Investigations, taskforces etc)	70	✓		
B,I,055			To Develop and operationalize a client service charter for SUA by June, 2020	1. TCU approved the SUA Rules. The same has been submitted to AG Office for gazetting; the joint meeting to finalise the draft was done on 30 th June and the document is in final stage to be gazetted.	80	✓		
B,I,065			To Strengthen the communication systems at all governance levels by June 2020	The University continue to strengthen its Communication at all level of governance	65	✓		
B,I,075			Review and operationalize Human resources management and policies programmes by June,	The Policy has been printed and circulated	100	✓		

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: B, I Improving management and institutional governance									
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET			CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track	
1	2	3	4	5	6	7	8	9	
			2020						
			Follow-Up of previous year audit reports	Follow up to Various issues raised by Auditor were done	100	✓			
B,I 08S			Recruit, develop and retain quality staff by June 2020	<ol style="list-style-type: none"> 1. Interview for 11 posts was conducted on 9th March, 2020. Successfully candidates have contacted and their certificates submitted to NECTA for verification. 2. Interview for Mizengo Pinda campus College, Katavi staff has been done 3. Approved PE budget for the year 2019/20 has been approved. Promotions, new hire and re-categorization await Government directives. For 94 transfer positions the advertisement for public Servants to apply is underway 	60	✓			
B,I 09S			Ensure the University succession policy and plan is in place by June 2020	Submission of Human resource management policies document to Management was cancelled. Stakeholders Meeting for the same was held on 4th March, 2020. The team is now working on improving the Document	50	✓			
B,I 10S			To make Decision well strengthened and utilized by June 2020	All decision-Making committees scheduled in quarter 1, 2,3,and 4 (July 2019 to June 2020) were successfully conducted	100	✓			

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Objective: B, I Improving management and institutional governance		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET								
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET			Actual Progress	Estimated % Completed	On track	At Risk	Off track	
Target Code	FYDP II	R	3	4						Target Description
B,I 11S	2	3	4	5	Accurate information about the Institution were provided to various stakeholders including Government and Development partners	50	✓	7	8	9
B,I 12S					Not yet done	0				
B,I 13S					1. Leadership meeting at management level and other levels were held accordingly 2. The audit has been conducted and the report submitted to the Audit Committee	100	✓			
B,I 14S					Administrative issues for the Second quarter of financial year 2019/2020 were handled accordingly such as settling water bill, electricity, official travelling to staff, audit fees, personal emoluments, fuel expenses and the likes	100				
B,I 15S					SUA community Participated in TUSA, SHIMUTA, Interfaculty, East Africa University games and annual University tournament involving all departments	100				

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Objective: B, I Improving management and institutional governance		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	Estimated % Completed	On track	At Risk	Off track	
1	2	3	4	6	7	8	9	
B,I 16S			annually (TUSA, SHIMUTA, Interfaculty, East Africa University games) by June, 2020 Develop annual CSP work-plans and budgets by June 2020	100				
B,I 17S			Prepare and Report quarterly progress reports on implementation of CSP by June 2020	100				
B,I 18S			To Develop and operationalize SUA Records Management and Archive Policy by June 2020	0				

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: A, J: Mainstreaming gender issues in all SUA activities and reduce the impact of HIV/AIDS, other communicable and non-communicable diseases		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET						
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2	3	4	5	6	7	8	9
A,J015	/	/	To carry out sensitization sessions on gender mainstreaming to staff, students and services provider by 2020	Students counselled effectively on respective matters	88	/		
A,J025			Facilitate four (4) gender sensitization workshops for students and staff	<ol style="list-style-type: none"> Preparation for training on gender awareness among undergraduate students completed Facilitated seminar to students on various Cyber Crime, Gender Sensitization, Dressing code, Family planning and Internal Student (Immigration and Resident Permit issues) were by about 8,500 students participated Preparation of Students' Welfare Policy is on progress Social work seminar and Tanzania Counselling and Guidance Association (TACOGA) seminar were also conducted to staff. 	100			

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

Objective: H, I improving teaching and learning environment		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
H015	2	3	4 Construction of One Multipurpose Laboratory with 8 Laboratories and 8 lecture rooms with capacity of 2,400 students at once constructed and equipped by June, 2020	5 i. Construction of concrete columns, laboratory worktables, walls, formwork to sides of column and curing of concrete slab for second floor are on progress ii. Installation of conduit and pipes for building services are on progress iii. Formworks, fabricating and laying reinforcements for roof beams and roof water storage tanks is on progress. iv. Construction of laboratory worktops in ground floor is on progress v. Finishing works for ground and first floors are on progress vi. Aluminium Frame, fixing of window grills are on progress	85	✓		
H025			Completion of PhD building at SAEBS Construction and rehabilitation of toilets -SUA main campus and SMC by June, 2020	The work is on progress. Various materials have been procured. The process of acquiring the local funds on process i. One toilet (Hay building) contracted ii. Contraction's material already procured for ICE toilets iii. SMC toilets for unit 3 and unit 4 rehabilitated	60			
H035			Construction of business kiosks -SMC by June, 2020	Drawing and estimates for contraction of business kiosk were prepared	5	✓		
H045			Rehabilitation of teaching venues, offices and purchase of furniture's at Tunduru Campus by June, 2020	Purchase of office and classroom furniture	70	✓		
H055			Rehabilitate 25% of classrooms, laboratory and office	Minor repairs to classrooms and offices in various areas of the campus on progress	20			

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Objective: H, I improving teaching and learning environment		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	FP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
H06S	2	3	4 Rehabilitation of student Hostel- Unit 12 SUA main campus by June, 2020	5 Rehabilitation is in final stage of accomplishment	6 98	7 ✓	8	9
H07S			Rehabilitation of student Hostel- Unit 2 SUA SMC by June, 2020	Fund have been allocated to rehabilitate Unit 2 toilets	2	✓		
H08S			05 Rehabilitation of ICE Hostels Phase II by June, 2020	Not yet done	0			
H09S			Development of SUA Model farm at - Main campus and Magadu farm by June, 2020	SUA model farm is well maintained	55	✓		
H10S			Installation of meters for electricity and water control at SMC and Main campus by June, 2020	Task is on progress. Total of 92 water meters have been installed	32	✓		
H11S			Rehabilitation of Sokoine National Agricultural Library by June, 2020	The process of rehabilitate is library is under way.	20			
H12S			Rehabilitation of SUA hospital building (maternal ward) by	Not yet done	0			

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Objective: H, I improving teaching and learning environment		ANNUAL PHYSICAL TARGET		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET				
Target Code	RYDP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2	3	4	5	6	7	8	9
			June, 2020					
H13S			Rehabilitation of sports grounds by June, 2020	The University completed the rehabilitation of Basketball court. Other sports ground are underway	80			
H14S			Rehabilitation of internal roads at SMC and Main Campus by June, 2020	The rehabilitation of internal road about 2.2 km recently started.	10	✓		
H15S			Rehabilitation of administration block SUA-Main campus by June, 2020	Rehabilitation is on progress -The painting of administration building has already started	75	✓		
H16S			Purchases of Laboratory furniture's and equipment by June, 2020	Not yet done	0			
H17S			Purchase of one mini bus by June, 2020	On progress	20	✓		
H18S			Purchase of office furniture's by June, 2020	The office furniture was purchase	100	✓		
H19S			Acquiring and installing power backup facility	Power back system was procured and installed at Solomon Mahlangu College of Education (SMCOSE)	100	✓		

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Objective: H, I improving teaching and learning environment		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET						
Target Code	FP II	R	Target Description	Actual Progress	Estimated % Completed	On track	At Risk	Off track
1	2	3	4	5	6	7	8	9
H20S			Rehabilitation of 30 Staff houses. 15 from SUA main campus and 15 from SMC by June, 2020	Rehabilitation and renovation of houses to House No.38, Kilimo road, No.4. Kididimo rd.No.07 Majji St. No.25 Tiba Rd, 17 NHC Tiba Rd. No. 20 Kididimo THB, No.16 Kididimo DANIDA, No. 9 Copenhagen, No. 1 Unit 5, No. 451 A Clip-town, 16 A Ilala Street, No. 8 B Tabora Street.		✓		
H21S			Acquire 1000 books annually	111 of books purchase by SNAL. While addition budget to procure other books are allocated	11			
H22S			Purchase of bakery unit equipment by June, 2020	On progress (Procurement stage)	30			
H23S			Purchase of .01 generators for administration block SUA Main for administration block SUA SMC 01 for Sokoine National agriculture library, and 01 for SUA hospital-Main campus by June, 2020	One generator for SUA main campus has been procured and installed and the other one for SMS is under procurement process	50	✓		
H24S			Purchase of Teaching equipment for BSc. Family and consumer studies by June, 2020	Water treatment plant for department of Food Technology Nutrition and consumer science procured	80			

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Objective: H, I improving teaching and learning environment		CUMULATIVE STATUS ON MEETING THE PHYSICAL TARGET						
CODES AND LINKAGES		ANNUAL PHYSICAL TARGET		Actual Progress				
Target Code	FYDP II	R	Target Description	6	7	8	9	Estimated % Completed
H25S	2	3	4 Purchase of media equipment-SUA MEDIA by June, 2020	30				
H26S			Settling loan to TEA used for construction of new lecture theatre with capacity of 250 students per sitting by June 2020					100%

1.15.1. Financial Performance

During the year under Review, SUA had the budget on revenue to the tune of TZS 88.23 billion as compared to the actual received revenue of TZS 95.64 which is 108 percent of the budget. Similarly, SUA had an expenditure budget of TZS 88.23 billion as compared to the actual expenses of TZS 78.40 billion which is 87 percent of total budgeted expenditure. The increase in actual revenue and expenditure is a result of receipt of more funds to fight the emergence of Covid-19 pandemic as well as realization of funds from the projects which came later after projections had been made. The projects that came later includes the DANIDA and the Reforest program. The summary of the budget and expenditure is as shown in Table 15 below

Table 15: Summary of budget and actual amounts for the year ended 30th June, 2020 (TZS billion)

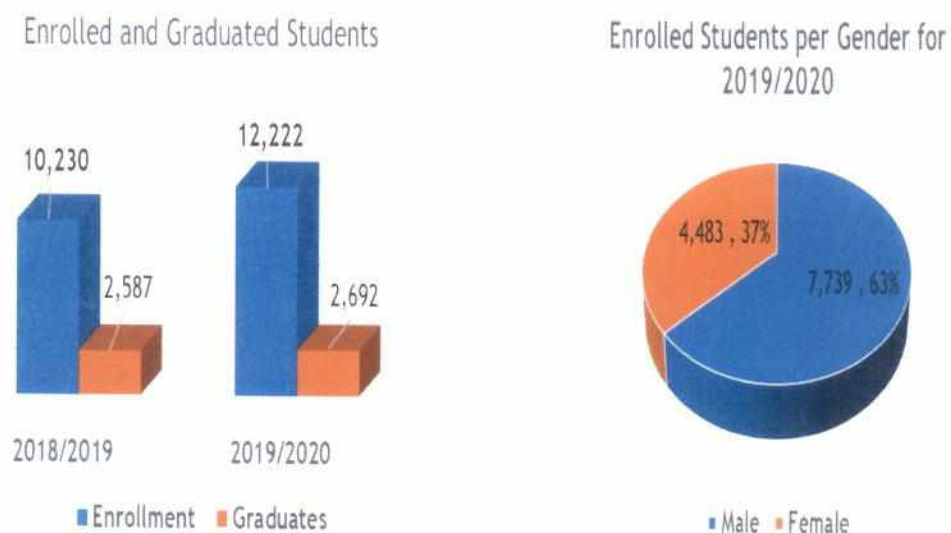
Description	Budget	Actual	Variance	Performance
	2019/2020	2019/2020	2019/2020	%
Total Revenue	88.23	95.64	(7.41)	108
Total Expenditure	88.23	78.40	9.83	87

1.15.2. Academic Performance

1.15.2.1 Undergraduate Degree Programs

In the financial year 2019/20, SUA had 12,222 (7,739 male and 4,483 female) students compared to 10,230 students in the previous year. During this financial year under review 2,692 students graduated from various undergraduate academic programs.

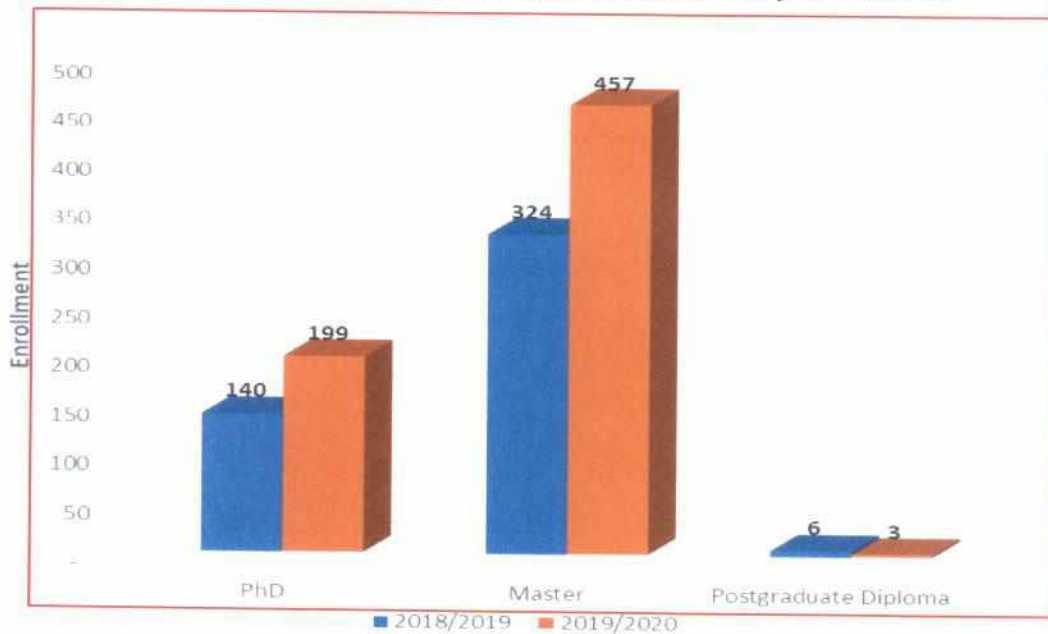
Figure 1: Trend of enrolled and graduated students for the year 2019/20



1.15.2.2 Postgraduate Degree Programs

During the year 2019/20 a total of 659 (405 male and 254 female) students were registered for studies to different postgraduate degree programs in comparison to 470 students registered in year 2018/19. Out of these 3 (1 male and 2 female) registered for Postgraduate Diploma in Education, 457 (256 male and 201 female) registered to various Master degree programs, while a total of 199 students (148 male and 51 female) registered for PhD studies.

Figure 2: Trend of Postgraduate students' enrollment for the year 2019/20

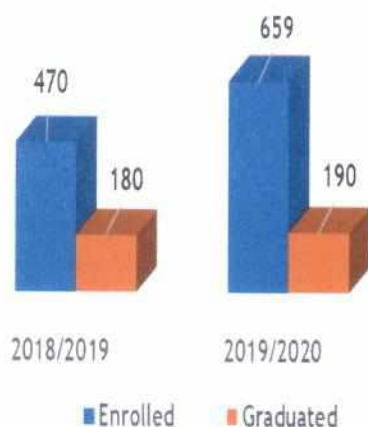


During the period under review the University managed to offer 11 PhD degree Programs (in comparison to 11 PhD Programs in year 2018/19) and 54 Postgraduate Diploma and Master Degree programs in comparison to 28 programs in the previous year. In the year 2019/20, a total of 190 (128 male and 62 female) students graduated in comparison to 180 students who graduated in the previous year. Among them, 6 (2 male and 4 female) were conferred with Postgraduate diploma in education, 144 (95 male and 49 female) conferred with Master Degrees in various fields and 40 (31 male and 9 female) were conferred with Doctor of Philosophy (PhD).

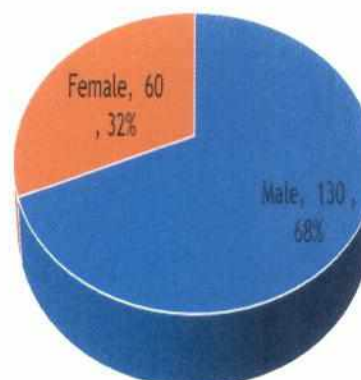
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Figure 3: Trend of enrolled and graduated postgraduate students for the year 2019/20

Enrolled and Graduated Students



Graduated Students per Gender 2019/2020



1.15.2.3 Research Associate ship

SUA invites researchers and other scholars from foreign and local institutions to conduct research in various fields of agriculture, natural resources and allied fields in collaboration with SUA researchers as associate researchers. During the period, SUA registered a total of 41 research associates (19 male and 22 female) from various Institutions across the world compared to 52 registered in the previous year. The summary of the research associate ship work is as summarized in Table 16 below.

Table 16: Summary of research associate ship work for the year 2019/20

S/N	Associate's Nationality	Host	Source of Fund	Research Area/Practice ³	Location of Research in Tanzania
1.	Belgium	SUA-Pest Management Centre	University of Antwerp	Personality and parasite infection	SUA-Edward Moringe campus
2.	Denmark	Department of Agricultural Extension & community Development (DAECD)	Associate's own funds	Land use	Iringa region (Mufindi and Kilolo districts, Njombe)
		Department of Agricultural Extension & community Development	University of Copenhagen	Perceptions of cause and responsibility on climate change by young urban Tanzanians	Morogoro Urban District
3.	German	Department of Engineering Sciences & Technology	Potsdam Institute For Climate Impact Research Fund	Land tenure insecurity and climate risk in East African agriculture: analyzing the performance of land tenure regimes under climate change	Morogoro, Dodoma, Lindi regions
4.	Ghana	Department of Agricultural Extension	Associate's own funds	Community-based Forest Landscape Restoration	Kilolo district in the Iringa region

³ The research areas including but not limited to Perceptions of cause and responsibility on climate change by young urban Tanzanians, Evaluation of soil P and C dynamics in Eastern and Northern Tanzania, with special reference to land management; and the interactions between climate adapted rice agriculture and mosquito-borne disease had multiple research associates

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S/N	Associate's Nationality	Host	Source of Fund	Research Area/Practice ³	Location of Research in Tanzania
		& community Development		(FLR) in the Kilolo District of Tanzania: Determinants and Choices	
5.	Italy	Department of Agricultural Extension & community Development	Padova University	A geographic perspective of agricultural cooperation in Morogoro	Morogoro region
		Department of Biosciences	University of Padua	Learning from China-Tanzania agricultural cooperation	Morogoro region
6.	Japan	Department of Soil & Geological Sciences	JSPS KAKENHI, research fund from Japanese Government	Sustainable soil resource management	Morogoro, Arusha, Moshi, Tanga, Dodoma, Dar es Salaam
		Department of Soil & Geological Sciences	Fund for the Promotion of Joint International Research (Fostering Joint International Research (B))-Japan	Evaluation of soil P and C dynamics in Eastern and Northern Tanzania, with special reference to land management	Tanga, Moshi, Arusha, Dodoma, Morogoro regions
7.	Poland	College of Veterinary Medicine and Biomedical Sciences	VLIR-UOS funding	Development of novel diagnostic tool to detect parasites in stool	Morogoro region
8.	United Kingdom	SUA-Pest Management Centre	Natural Resources Institute-UK	The interactions between climate adapted rice agriculture and mosquito-borne disease	Morogoro region
9.	United States of America	SUA-Pest Management Centre	Associate's own funds	Hypoxia tolerance (tolerance to low oxygen)	Ukaguru and Usambara mountains
		College of Veterinary Medicine and Biomedical Sciences	United States of Department of Agriculture	Crimean-Congo hemorrhagic fever virus (CCHFV) surveillance in Tanzania and Sierra Leone	Morogoro, Dodoma, and Iringa regions

1.15.2.4 Research and outreach

During the period, the University had more than 89 research projects funded by various donors carried out across the Country. Research projects undertaken for the year under review, comprise both basic and applied research. Outreach activities were also carried out in different villages within the Country. Technological inventions were disseminated to stakeholders aiming at improving output in both quantity and quality. Concurrently, the researchers published at least 48 research works as conference papers, book chapters, books and journals. The works performed are also forms part of Section 1.15 of this report (Table 14: CSP Performance Matrix for the year ended 30th June, 2020).

1.15.2.5 Institutional Capacity Building

1. Infrastructural Development

During the year under review, SUA completed the construction, rehabilitation and repair and maintenance of the following infrastructure: -

i. The completed constructions and rehabilitations

- a. Construction of the daladala bus stand and a parking space for lorries/trucks.

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This is a joint venture project between SUA and Morogoro Municipal Council (MMC) whereby SUA contributed land while MMC solicited funds. The project has subsequently been opened and operationalized starting December, 2020

- b. Rehabilitation of infrastructure at Mizengo Pinda Campus College, Katavi.

ii. Work in Progress

- a. The construction of a multipurpose laboratory at SUA Main Campus (Completed by 87%)
- b. Rehabilitation of Agricultural Engineering Workshop (Completed by 80%)
- c. The construction of a PhD students' building funded by the BSU project (completed by 75%)
- d. Rehabilitation of infrastructure at the College of Veterinary Medicine and Biomedical Sciences; and the buildings at the Department of Animal, Aquaculture and Range Sciences (Completed by 16.5%)
- e. Rehabilitation of internal roads network at SUA Main Campus and Solomon Mahlangu Campus (Completed by 45%)
- f. The rehabilitation/conversion of the Hay building at SUA Main Campus to a classroom at (completed by 97%)
- g. Repair and maintenance of the SUA Main Campus Administration block structures (Completed by 65%)
- h. Rehabilitation of Hostel No.12 (Completed by 98%); and
- i. The rehabilitation/conversion of soil testing laboratory to a physics laboratory (completed by 90%).

iii. Staff development

During the year under review 61 members of staff were undergoing training as compared to 32 in the previous year as analysed in table 17.

Table 17: The number of staff on training for the year 2019/2020

Training Level	Administrative staff		Academic staff	
	2020	2019	2020	2018
PhD	10	3	14	11
Second Degree	3	2	5	3
First Degree	13	4	-	-
Diploma	11	5	-	-
Certificate	5	4	-	-
Total	42	18	19	14

During the year under review, 26 academic staff and 15 administrative staff completed their studies. Also, the University continued to support members of staff in attendance of short courses, seminars and workshops in and outside the country.

1.16 Challenges

During the year under review, the University experienced a number of challenges in enhancement of academic efficiency as follows: -

1. Emergence of Covid-19 pandemic which led to delays in implementation of planned activities and had a serious impact in cash flows
2. Deterioration of existing infrastructure of teaching, learning and accommodation facilities for students and staff
3. Insignificant Government funding in research activities
4. Decline of Development Partners' support in training academic staff at Masters and PhD levels as well as infrastructural development. Low pace in expansion of infrastructure for teaching, learning, accommodation and other facilities which results into low rate of students 'enrolment
5. Insufficient number of members of staff (academic and administrative) as the replacement of retired, deceased and terminated is lower than the current replacement.
6. Low acquisition of funds for procurement of teaching and learning materials and other equipment; and
7. Low mobilization of funds for staff training and implementation of various development projects.

1.17 The University future strategies

1. Increase internal generating income through strengthening of the existing income generating units, and introducing new income avenues
2. Continue to review the existing academic programmes and development of new undergraduate, postgraduate and non-degree programmes as per University Qualification Framework (UQF) so as improve quality and attracts new entrants to join SUA as students
3. Strengthen and promote joint research activities with regional and international organisations/institutions
4. Increase efforts to solicit funds from different sources including government and development partners to enable SUA to construct new and rehabilitate the existing infrastructure
5. Establish and foster collaboration with other institutions locally and internationally; and
6. Participate actively in activities of the professional and academic organisations in which the University is a member.

1.18 Current and future plans

The University has a five-year corporate strategic plan covering the period from year 2016 to year 2021. Its plans for development, therefore, are directed towards achieving its core objectives, which are training, research, extension and consultancy. The University had plans to expand student enrolment from the current 12,000 students to 20,000 students by end of

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year 2021 with emphasis on improving infrastructure and gender balance. The University intends to increase the female students from the existing rate of 35% to 50% by end of year 2021 and also enhance internal income generation capacity with the purpose of complementing the Government subvention.

1.19 The University Land’s Title Deeds

During the year 2019/20, the University continued to own various pieces of land across the country. These properties were used to enhance training, research and outreach.

Table 18: The lands owned by the University for the year 2019/20

S/N	Plot No	Block No	Title No ⁴	Location
1	13	1	68835	MbweniMpiji Kinondoni Municipality
2	12	1	68470	MbweniMpiji- Kinondoni Municipality
3	111	Zone II	183049/70	Old Dar es Salaam Road - Commercial Area, Morogoro Municipality
4	35	Zone II	183049/36	Kanisa Road - Banda Street, Morogoro Municipality
5	42	-	8377	Kanisa Road - Commercial Area, Morogoro Municipality
6	256	"DD"	54181	Misufini Morogoro Municipality
7	3	-	8103	Forest Hill Seng'ondo Road Morogoro Municipality
8	1B	-	54472	Acropolis Estate Morogoro Municipality
9	590	"BB"	29239	Kiwanja cha Ndege/Morogoro Municipality
10	90	-	7915	Forest Hill Kingaru Road, Morogoro Municipality
11	780	"BB"	30267	Kiwanja Cha Ndege/Mafiga - Morogoro Municipality
12	Farm No. 5	-	36424	SUA Main Campus/Mafiga Farm, Morogoro
13	Farm No. 479	-	9880	Olmotonyi, Arumeru District
14	Farm No.162	-	45172	Morning Site/Towelo/Luhungu Farm, Morogoro District
15	35-38 and 46-49	-	-	NBC Flats/Morogoro Municipality
16	131	10	75639	Bunju/Kinondoni-Dar-es-Salaam
17	99	10	75478	Bunju/Kinondoni-Dar-es-Salaam
18	823	A	45233	KihondaMorogoro Municipality
19	-	-	-	Ifinga Madaba - Ruvuma Municipality
20	-	-	-	Solomon Mahlangu Campus (SMC)/Morogoro Municipality
21	-	-	-	Mgeta Project Center -Morogoro
22	-	-	-	Malolo Project Center -Kilosa, Morogoro
23	-	-	-	Masigila Songea urban - Ruvuma
24	-	-	-	Mbinga Project Center -Mbinga, Ruvuma
25	-	-	-	Mazumbai/Sagara-Lushoto -Tanga
26	-	-	-	NaneNane Pavilion -Morogoro Municipality
27	Olmotonyi training forest	-	-	Olmotonyi Arusha
28	Kitulang'alo Natural forest	-	-	Morogoro
29	Ifinga and Madaba Training Forests	-	-	Ruvuma
30	Tunduru Training Centre	-	-	Ruvuma
31	Mizengo Pinda Campus College, Katavi	-	-	Katavi

⁴ At close of business on 30 June 2020, the University had not yet obtained title deed/right of occupancy certificates for eight properties including, Mizengo Pinda Campus College, Katavi, Solomoni Mahlangu Campus (SMC)-Mazimbu Morogoro Municipality, Mgeta Project Centre -Morogoro, Malolo Project Centre -Kilosa, Mbinga Project Centre, Mbinga Ruvuma, Mazumbai/Sagara -Lushoto Tanga, Masigila Songea urban - Ruvuma, Ifinga, Madaba/Ruvuma farm and; Nana Nane Pavilion -Morogoro Municipality. However, the Management continues to follow-up to ensure that title deeds and the concession for the same are obtained.

1.20 Ownership

Sokoine University of Agriculture is wholly owned by the Government of the United Republic of Tanzania.

1.21 Financial Reporting and Auditing

The Council accepts overall responsibility for the preparation of the annual financial statements which fairly present as at the end of the year under review. The reports include: -

1. The financial position of the University
2. The financial results of operations
3. Statement of Changes in net assets
4. The Statement of cash flows; and
5. Statement of comparison of Budget and actual.

The responsibility for compiling of the annual financial statements is vested in the management and the University complied with all applicable laws of the country of incorporation. The external auditors of the University report on whether or not the annual financial statements are fairly presented. The Members of the council are satisfied that during the year under review the following issues were undertaken effectively: -

1. Adequate accounting records were maintained
2. An effective system of internal control and risk management, monitored by management, was maintained
3. Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, were used consistently
4. The financial statements were compiled in accordance with International Public Sector Accounting Standards and in the manner required by the Tanzanian Public Finance Act No. 6 of 2001 and instructions issued by the Treasury in respect of the year under review; and
5. The Councillors are also satisfied that no material event has occurred between the financial year-end and the date of this report which affects the business or has not been reported.

1.22 Internal Control and Risk Management

1.22.1 Council's Responsibility

The Council is ultimately responsible for risk management, determining the system of internal controls operated by the University and for monitoring and effectiveness of the control environment. It is the task of the management to ensure that adequate internal financial and operational control are developed, reviewed and maintained on an ongoing basis in order to provide reasonable assurance with regard to: -

1. The effectiveness and efficiency of operations
2. The safeguarding of the University assets
3. Compliance with applicable laws and regulations
4. The reliability of accounting records

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

5. Business sustainability under normal as well as adverse conditions; and
6. Responsible behaviours towards all stakeholders.

The efficiency of internal control system is dependent on the strict observance of prescribed measures. Always, there is a risk of non-compliance of such measures by staff whilst no system can provide absolute assurance against misstatement or loss, the University control system is designed to manage rather than eliminate the risk of failure to achieve business objectives.

1.22.2 Key elements of the system of internal control

The management receives reports setting out key performance and risk indicators and considers possible control issues brought to their attention by early warning mechanism. Key elements of the system of internal control are as follows: -

Budgets

Detailed annual budgets are prepared by Management and discussed by the Workers Council and later submitted to the Finance, Planning and Development Committee of the Council for review and subsequently approved by the Council. The budget briefings take place yearly and attended by Principals of Colleges, Deans of Schools, Heads of Academic and Administrative Departments and stakeholders including; trade union, academic and administrative staff associations to discuss key strategic issues within the University. These meetings are chaired by Vice Chancellor who is the Accounting Officer of the University.

Competence

Staff skills are maintained both by a formal recruitment process and a performance appraisal system, which identifies training needs. Also, necessary training, both in-house and externally, helps to consolidate existing staff skills and competences.

1.22.3 Risk Assessment

The Council understands the specific sources of risk and analysis of their impact on its operations at SUA. In the financial year 2019/20 the Council used risk assessment frameworks to enable the analysis of cost-effective mitigation strategies. Among the types of risks that the Council is aware of and their mitigation strategies are provided in Table 19 below.

Table 19: Types of risks and mitigation measures

Type of risk	Cause	Management
Strategic	Arises from business environment - emergence of new strong competitor such as change of Government Regulations etc.	Increase number of enrolments and Improving quality of graduates.
Commercial	Loosing customer	Enhance outreach, publicity, linkages and partnerships

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Type of risk	Cause	Management
Operational	Monetary loss resulting from inadequate or failed internal processes, people, and systems or from external events	Improve teaching and learning environment, increase quality of working tools, expand built infrastructure capacity, improve availability and reliability of utilities and services, Improve ICT and telecommunication infrastructure and services, Strengthen Quality Assurance and Promotion Bureau, provide regular training to staff, increase the volume and quality of research, publications and innovations hence increase creativity and work performance.
Financial - currency and credit risk	Depreciation of foreign currency and likelihood of default	Transacting using local currency and credit rating, establishing credit limits, encourage upfront payment
Compliance	Adverse change in regulations guiding operation	Be optimistic and well informed about government legislations and decisions
Liquidity/funding	Receiving less funds to meet organization's obligations	Establishing contingency plans, such as backup lines of credit, grants and new profitable investments
Technical Risk	Risk of managing assets such as machine failure, IT risks such as virus incidences, computer crash etc.	Adoption of policies and systems that are strong and relevant in curbing of the risk

1.22.4 Function of Internal Audit Unit

The University has a sound internal audit unit an internal auditor which independently and objectively evaluates the organization's operations. The unit reports functionally to the Council Audit Committee and administratively to the Vice Chancellor. It assesses risk and reviews controls using the Risk Based Approach (RBA). The unit ensures that recommendations to improve controls are implemented by the Management.

1.22.5 Function of the Audit Committee

The Audit Committee's role in this area is confined to a high-level review of the arrangement for internal control. The University's Internal Auditors monitor the system of internal control, risk management control and governance processes in accordance with an agreed plan, and report their findings to management and the Audit Committee. Management is responsible for the implementation of agreed audit recommendations and the Internal Auditors undertake prevailing follow up reviews to ensure that such recommendations have been implemented.

The Audit Committee considers summarized reports together with recommendations for the improvement of the University systems of internal control and management's responses and implementation plans. Whilst senior executives attend meeting of the Audit Committee as necessary, they are not members of the committee. The committee meets the internal and external auditors separately for independent discussion.

1.22.6 Council's Opinion in Assessment of Regular Reports of the Audit Committee

The Council is of a view that there is an ongoing process for identifying, evaluating and managing the University's significant risks, and that it has been in place throughout the year ended 30th June, 2020 up to the date of approval of the annual reports and financial statements and is of the opinion that met accepted criteria.

1.22.7 Solvency and Going Concern Evaluation

The University Council confirms that, in the course of preparing these financial statements, International Public Sector Accounting Standards (IPSAS) have been complied with. The University Council ensures that Sokoine University of Agriculture has adequate funds to meet its objectives which comprise of training, research, outreach and production activities.

During the year under review, the University's cash reserve was TZS 29.09 billion (2019: 22.39 billion) which includes a sum of TZS 956.87 million as Government Grant for Development, restricted fund (Donor Fund) amounting to TZS 12.81 billion; and a sum of TZS 15.32 billion as internally generated fund remaining for settlement of commitments and day to day operations.

The Government of the United Republic of Tanzania has continued to provide grants to the University for Meeting Operational Expenses, especially Personnel Emoluments and development activities. In view of this assessment, the University Council is of the opinion that the University has a sound financial position and will continue to operate for the unforeseeable future.

1.22.8 University Council Members' Interests

The University is a public body under the supervision and control of the University Council. During the year 2019/20, none of the members of the University Council had interest or transactions with the University except those reported under note 25 of these financial statements.

1.22.9 Related Party Transactions

All related party transactions and balances are disclosed in note 25 of the financial statements.

1.23 Employees' Welfare

1.23.1 Management - employees' relationship

The average number of employees during the year was 1,254 (2019: 1,269). The relationship between the employees and SUA Management was cordial.

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However, there were some complaints due to delays in payment of staff benefits such as leave passages, house allowances to eligible staff, salary arrears, and payment for promotion and increments and retirement benefits due to inadequate funding from government.

1.23.2 HIV/AIDS Policy

The management of HIV/AIDS is an important challenge for Sokoine University of Agriculture. SUA has determined some risks associated with the impact of HIV/AIDS as operational, legal and health risks. SUA has adopted the following core principles as a basis for HIV/AIDS policy:-

1. Continuously assess the risk posed by HIV/AIDS on the operations of the University
2. Limit the number of new infections among the employees and students
3. Ensure employees and students living with HIV/AIDS are aware of their rights, respected and protected
4. Provide care and support to employees and students living with HIV/AIDS; and
5. Provide continuous mass education on HIV/ AIDS.

1.23.3 Human Medical Facilities

The University like other public organizations, all of its staff are members of the National Health Insurance Fund (NHIF) whereby each, the employer and employee contribute 3 per cent of basic salaries. In addition, the University has established the SUA Community Health Fund which is a voluntary scheme covering medical costs over and above of what is covered by the NHIF. Also, the University has the SUA hospital at the Edward Moringe Campus (Formerly known as SUA-Main Campus), Mazimbu Hospital located at Solomon Mahlangu Campus and dispensaries in other campuses like Olmotonyi Forestry Training Centre in Arusha; and Mizengo Pinda Campus, Katavi offering medical services to employees, students and the surrounding community.

1.23.4 Employees' Financial Support

The University has several arrangements that offer financial support to employees which includes a Savings and Cooperative Society (SACCOS), which grants loans/credits to its members. The University also covers burial expenses related to employees and their legally recognised family members and provision of partial exemption in payment of tuition fees for sons/daughters/spouses of SUA staff members when admitted as privately or third part at the University. The University has also entered into contract as a guarantor with some financial institutions and hire purchase companies where members of staff are granted loans and house appliances on credit.

1.23.5 People with Physical Disabilities

The recruitment policy of the University does not discriminate against persons with physical disabilities. There are persons with disabilities among the members of staff as well as among students. Similarly, under the Workman Compensation Act, the University has workman compensation fund for employees who become disabled while in service.

1.23.6 Gender Parity

Sokoine University of Agriculture gives equal opportunity to all Tanzanians during recruitment and filling in of management positions provided they have the necessary qualifications, qualities and abilities regardless of their gender. The University also gives equal opportunity to all Tanzanians at the time of admitting students to various programmes. At the end of the year, the University had 1,254 employees (2019: 1,269) with the proportion of 64 percent male; and 36 percent female as shown in Table 20 below. Gender issues are managed through the University gender policy, 2002.

Table 20: The proportion of SUA employees in consideration of gender for the year 2019/20

Gender	2020		2019	
	Units	Percentage	Units	Percentage
Male	805	64	847	67
Female	449	36	422	33
Total	1,254	100	1,269	100

1.24 Corporate Social Responsibility

Sokoine University of Agriculture adheres to the principals of Corporate Social Responsibility whereby has been setting aside funds to offer a helping hand to the surrounding community and the country at large. SUA in annual basis has been distributing free seedlings to neighbouring communities as an initiative to establish a conducting environment and reduce deforestation that results into land degradation. During the year under review, SUA had also supported the construction of the Police Station to serve the surrounding community. Lastly as earlier pointed out, the University facilities such as hospital are widely accessible by the neighbouring community.

1.25 Addressing Covid-19 Pandemic and its Impact

Sokoine University of Agriculture as part of the community was affected by Covid19 pandemic. Most of the activities including training and research were delayed and had to be rescheduled in order that core objectives could be attained.

Despite the situation after emergence of Covid-19 pandemic, the Annual CSP review indicated an average performance of 78 percent. As part of the community and Government institution SUA took the following initiatives: -

1. Contributed to the community by offering an expertise and equipment in curbing of the Covid19 pandemic. This includes issuing of lab facilities in efficient diagnosis and detection of the disease; as well as the human resource (experts in virology) from the College of Veterinary Medicine and Biomedical Sciences who worked together with the National laboratory experts
2. The SUA hospital (Health facility) at Main Campus was identified and successfully used as an isolation center for Covid19 patients
3. Managed to set aside internally generated funds and procured consumables, sanitation and cleaning material such as disinfectants and other worthy TZS 52.72 million.

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4. SUA managed secure a sum of US\$ 4 million from the Ending Pandemic⁵ for research activities related to the Covid-19 pandemic out of which a sum of US\$ 2 million was for research work in Tanzania while the remaining sum is for the research work to be conducted in other countries of the Eastern and Southern Africa under EAIDSNET; and
5. Managed to secure ventilator machines from Alliance One Tobacco Company as a contribution in fight against Covid-19 pandemic.

1.26 Contributions and Subscriptions

SUA made various subscriptions and contributions to various organisations which include, the Inter-University Council for East Africa (IUCEA), the Association of African Universities (AAU); and other professional associations and charities. During the year, such contributions and subscriptions amounted to TZS 68.66 (2019: 103.54). There were no donations made to any political parties.

1.27 Environmental Protection Program

SUA implements Government policies and directives on environmental conservation. The University preserves the environment through tree planting, an activity which is being carried out throughout the year and include issuing free seedlings to neighbouring communities. Moreover, the University has a College of Forestry, wildlife and Tourism which deals with preservation, transmission, dissemination and enhancement of knowledge in the field of forestry, environment and natural resources management.

1.28 Secretary to the Council

The secretary to the Council is appointed as per Rule 70 of the University Charter, 2007 for advising the Council on legal and corporate governance matters and ensure that there is good information flow between the Council, its Committees and Management. All members of the Council and Management have access to his legal advice and services.

1.29 Compliance with Laws and Regulations

In performing of the activities of the University, various laws and regulations having impact on operations were observed.

1.30 Serious Prejudicial Matters

During the year ended 30th June, 2020, there were no serious prejudicial matters to report as required by the Tanzania Financial Reporting Standards No. 1-Directors' Report.

⁵ Ending Pandemic formerly known as Skolls Foundation

1.31 Events after Reporting Date

There were no material adjusting events which occurred between the reporting date and the date when financial statements are authorised for issue except for the non-adjusting events including;

1. Official opening of the joint venture project of the daladala terminal between SUA and Morogoro Municipal Council which officially commenced by the end of November, 2020
2. The University reviewed its restructuring and reorganisation structure that was previously reviewed in the year 2015/2016; and
3. First time admission of students for the Mizengo Pinda Campus, Katavi where the programmes were approved by the TCU and admission done in academic year 2020/21

1.32 Accounting Policies

A summary of key accounting policies is in Note 2 to the Financial Statements and were consistently applied during the year under review.

1.33 Statement of Compliance

The Council Report has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No.1-Directors' Report.

1.34 Auditors

The Controller and Auditor General ("CAG") is the statutory Auditor of Sokoine University of Agriculture by the virtue of Article 143 of the Constitution of the United Republic of Tanzania of 1977 (revised 2005), and in Section 10 of the Public Audit Act No.11 of 2008.

BY ORDER OF THE COUNCIL



CHAIRPERSON

Hon. Justice Mohamed Chande Othman

Date: 22/03/2021



COUNCIL MEMBER

Date: 22/03/2021

2.0 STATEMENT OF COUNCILS' RESPONSIBILITIES FOR THE YEAR ENDED 30 JUNE 2020

The University Council is responsible for the preparation of the annual financial statements that give a true and fair view of Sokoine University of Agriculture (the University), comprising the Statement of Financial Position as at 30th June, 2020, and the Statements of Financial Performance, A statement of changes in net assets, Cash Flow Statement, Statement of Comparison of Budget and Actual amount for the year then ended, and the Notes to the Financial Statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with Accrual-International Public Sector Accounting Standards (IPSASs), Government Finance Statistics (GFS) Standards, National Board of Accountants and Auditors (NBAA), and in the manner required by the SUA Charter, 2007.

The University Council is also responsible for such internal control as members determine is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of risk management.

The University Council has made an assessment of the ability of the University to continue as a going concern and have no reason to believe that the University will not be able to operate in the year ahead.

The auditors are responsible for reporting on whether the annual Financial Statements give a true and fair view in accordance with Accrual-IPSASs requirements.

Approval of annual Financial Statements

The annual Financial Statements of Sokoine University of Agriculture, as identified in the first paragraph, were approved by the University Council on _____ and signed on its behalf by:



CHAIRPERSON

Hon. Justice Mohamed Chande Othman

Date: 22/03/2021



COUNCIL MEMBER

Date: 22/03/2021

3.0 DECLARATION OF THE HEAD OF FINANCE/ACCOUNTING FOR THE YEAR ENDED 30
JUNE 2020

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the University Council /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 University Council as under University Council Responsibility statement on page 59.

I Peter Wilson being the Head of Finance/Accounting of Sokoine University of Agriculture hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30th June, 2020 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements comply with applicable accounting standards and statutory requirements as on that date and that they have been prepared based on properly maintained financial records.


.....

Peter Wilson

Position: Ag. Chief Financial Officer

NBAA Membership No.: ACPA 2081

Date: 22/03/2021

4.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

The Chairperson,
Sokoine University of Agriculture Council,
P. O. Box 3000,
MOROGORO.

4.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

Opinion

I have audited the financial statements of Sokoine University of Agriculture, which comprise the statement of financial position as at 30th June, 2020, the statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and 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 Sokoine University of Agriculture as at 30th 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.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are further described in the section entitled below "Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements". I am independent of Sokoine University of Agriculture 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 Council's Report 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 a material misstatement of this other information; I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial statements

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

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAI will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures

responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I 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 my independence, and where applicable, related safeguards.

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

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

Further, Section 48(3) of the Public Procurement Act, 2011 (as amended in 2016) 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.

4.2 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, Sokoine University of Agriculture procurement transactions and processes have generally complied with the requirements of the Public Procurement Act No.7 of 2011 (as amended in 2016) and its underlying Regulations of 2013 (as amended in 2016).


Charles E. Kichere
Controller and Auditor General
Dodoma, United Republic of Tanzania
March, 2021



SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

3.0 FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2020

	Note	2019/20 TZS	2018/19 TZS
Revenue			
Revenue from non-exchange transactions			
Government grants	5	43,902,836,850	51,776,563,313
Donor's research grants	6	16,212,503,682	16,948,060,272
Revenue from exchange transactions	7	27,199,148,556	22,684,734,522
Amortization of deferred asset grant	21	1,070,956,097	1,099,035,697
Executive Agencies and Government Institutions	31	50,232,250	-
Foreign currency exchange gain/(loss)	11	1,618,786	17,516,052
Inventory write back of timber, poles and logs (Gain arising from changes in fair value less costs to estimated selling of biological assets)	16 19	41,933,555	-
Total Revenue		<u>95,643,266,162</u>	<u>96,091,258,661</u>
Expenses			
Compensation of Employees	8	53,943,833,869	52,101,550,921
Use of Goods and Services	9	20,003,727,183	23,660,424,237
Routine Maintenance & Repair	10	1,839,459,744	2,744,617,536
Audit fees		270,000,000	300,000,000
Depreciation	18	<u>2,343,474,566</u>	<u>2,253,344,894</u>
Total Expenses		<u>78,400,495,362</u>	<u>81,059,937,587</u>
Surplus/(deficit) for the year		<u>17,242,770,801</u>	<u>15,031,321,074</u>

The financial statements on pages 73 to 79 were approved for issue by the University Council and signed on *its behalf* by:

 CHAIRPERSON
 Hon. Justice M. Chande Othman



 COUNCIL MEMBER

Date: 22/03/2021

Date: 22/03/2021

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

	Note	30.6.2020 TZS	30.6.2019 TZS
Assets			
Current assets			
Cash and cash equivalents	13	29,092,060,696	22,399,804,677
Receivable from Exchange Transaction	14	13,671,860,594	8,883,719,616
Receivable from Non-Exchange Transaction	15	12,105,327,217	13,903,830,173
Inventories	16	268,787,771	196,778,288
Prepayments and Prepaid Expenses	17	<u>2,323,375,619</u>	<u>652,338,564</u>
		<u>57,461,411,897</u>	<u>46,036,471,318</u>
Non-current assets			
Property, plant and equipment	18	43,794,232,498	42,286,621,726
Biological assets	19	23,804,944,281	16,640,907,895
Intangible assets	20	<u>94,688,634</u>	<u>94,688,634</u>
		<u>67,693,865,414</u>	<u>59,022,218,255</u>
Total assets		<u>125,155,277,310</u>	<u>105,058,689,574</u>
LIABILITIES			
Current Liabilities			
Deferred income on donor grants	21	21,351,246,273	12,027,264,560
Accounts payable	22	<u>19,178,452,840</u>	<u>24,606,654,284</u>
		<u>40,529,699,113</u>	<u>36,633,918,844</u>
Non-current liabilities			
Deferred asset grant	23	15,905,039,883	16,590,500,215
Tanzania Education Authority loan	24	-	356,503,000
		<u>15,905,039,883</u>	<u>16,947,003,215</u>
Total Liabilities		<u>56,434,738,996</u>	<u>53,580,922,059</u>
Net Assets⁶		<u>68,720,538,315</u>	<u>51,477,767,515</u>
NET ASSETS			
Taxpayer's Fund		60,460,994	60,460,994
Accumulated Surplus		<u>68,660,077,322</u>	<u>51,417,306,521</u>
Total Net Assets		<u>68,720,538,316</u>	<u>51,477,767,515</u>

The financial statements on pages 73 to 79 were approved for issue by the University Council and signed on its behalf by:

CHAIRPERSON
Hon. Justice M. Chande Othman

Date: 22/03/2021


COUNCIL MEMBER

Date: 22/03/2021

⁶ As required by IPSAS 4, all assets and liabilities with foreign currency value including GBP, Euro and US\$ balances as at 30th June, 2020 were translated using the closing exchange rate (s) (spot rate(s)) per bank account held at each commercial bank and also the Central Bank of Tanzania (BoT). The rates include_BoT-1 GBP per TZS 2,818; 1 Euro per TZS 2,576 & 1 US\$ per TZS 2,285 while for CRDB Bank Plc - 1 GBP per TZS 2,821, 1 Euro per TZS 2,563 & 1 US\$ per TZS 2,312. SUA do not maintain forex with NMB Bank Plc and NBC

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2020

NOTES TO THE FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30TH JUNE, 2020

Note	Taxpayer's Fund TZS	Accumulated Surplus TZS	Total TZS.
Opening Balance - 1 st July 2019	60,460,994	51,417,306,521	51,477,767,515
Net surplus for the year	-	17,242,770,801	17,242,770,801
Closing Balance - 30th June, 2020	60,460,994	68,660,077,322	68,720,538,316
Opening Balance - 1 st July 2018	60,460,994	36,385,985,447	36,446,446,441
Net surplus for the year	-	15,031,321,074	15,031,321,074
Closing Balance - 30th June, 2019	60,460,994	51,417,306,521	51,477,767,515

The financial statements on pages 73 to 79 were approved for issue by the University Council and signed on *its behalf* by:

CHAIRPERSON

Hon. Justice Mohamed Chande Othman

Date:

22/03/2021

COUNCIL MEMBER

Date:

22/03/2021

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO THE FINANCIAL STATEMENTS

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE 2020

		2019/2020	2018/2019
	Notes	TZS	TZS
Receipts			
Non-Exchange Transaction-Govt	12.1	45,464,782,952	51,776,563,313
Non-Exchange Transaction Donor	12.2	25,631,340,713	17,129,342,607
Exchange Transaction	12.3	24,326,080,871	19,599,811,225
Other Receipts		107,218,843,359	34,063,144,070
Gain on exchange Fluctuation		<u>-</u>	<u>17,524,361</u>
Total Receipts		<u>202,641,047,894</u>	<u>122,586,385,576</u>
Payments			
Compensation of Employees (CI)	12.4	52,924,452,945	50,980,119,001
Use of Goods and Services	12.5	19,107,727,738	22,187,104,945
Routine Maintenance and Repair	12.6	1,674,219,384	1,542,787,310
Other Operating Activities	12.7	6,326,343,651	-
Payments to suppliers and contractors for prior year liabilities	12.8	1,001,015,852	-
Payments to third part for prior year liabilities	12.9	3,287,774,576	-
Other Payments		<u>107,936,362,961</u>	<u>34,063,144,071</u>
Cash Out Flow from Operating Activities		<u>192,257,897,108</u>	<u>108,773,155,328</u>
Net cash flows from operating activities		<u>10,383,150,787</u>	<u>13,813,230,248</u>
Cash flows from investing activities			
Acquisition of Property, Plant and Equipment (PPE)	12.10	(1,264,873,433)	(1,260,471,886)
Addition to Capital Work in Progress		<u>(2,069,518,334)</u>	<u>(4,271,820,824)</u>
Net cash flows used in investing activities		<u>(3,334,391,767)</u>	<u>(5,532,292,710)</u>
Cash flows from financing activities			
Repayment of borrowings	12.11	<u>(356,503,000)</u>	-
Net cash flows used in financing activities		<u>(356,503,000)</u>	<u>-</u>
Net Increase/Decrease in Cash		6,692,256,019	8,280,937,538
Cash at the Beginning of the Period		<u>22,399,804,677</u>	<u>14,118,867,138</u>
Cash at the End of the Period		<u>29,092,060,696</u>	<u>22,399,804,676</u>

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE, 2020

Description	Note	Original Budget	Approved Budget	Actual	Variance ⁷	Performance
		2019/2020	2019/2020	2019/2020	2019/2020	%
Revenue		TZS		TZS	TZS	
Non-Exchange Transaction & Dev.	12.1	40,128,505,000	40,128,505,000	45,464,782,951	(5,336,277,952)	113
Non-Exchange Transaction Donor	12.2	21,426,368,730	21,426,368,730	25,631,340,713	(4,204,971,983)	120
Exchange Transaction Internal	12.3	26,673,523,184	26,673,523,184	24,326,080,871	2,347,442,313	91
Total Receipts		88,228,396,914	88,228,396,914	95,422,204,535	(7,193,807,621)	108
Expenses						
Compensation of Employees (CI)	12.4	50,102,005,970	50,102,005,970	52,924,452,945	(2,822,446,975)	106
Use of Goods and Services	12.5	29,419,492,300	29,419,492,300	19,107,727,738	10,311,764,562	65
Routine Maintenance and Repair	12.6	1,951,577,071	1,951,577,071	1,674,219,384	277,357,687	86
Other Operating Activities	12.7	6,755,321,573	6,755,321,573	6,326,343,651	428,977,922	94
Total Expenditure		88,228,396,914	88,228,396,914	80,032,743,718	8,195,653,196	91

In the above statement, the amounts in the financial statements were recast from the International Public Sector Accounting standards (IPSA's) accrual basis to the cash basis, to be on the same basis as the final university approved budget as the university budget is prepared on a cash basis. The approved budget covers the period from 1st July 2019 to 30th June, 2020. The explanations on material variances above are explained in the footnote here under.

⁷ The variances are explained as follows

- i. The variance of 13 percent over and above an estimate in collection of Non-Exchange Transaction & Development is a result of funds received for development projects initially not budgeted for as well as staff salary arrears realized by the year end
- ii. The variance of 20 percent over and above an estimate in collection of Non-Exchange Transaction Donor is a result of funds received from development partner-Ending Pandemic to enable the country fight against the emergence of Covid-19 pandemic
- iii. The variance of 9 percent under and below an estimate in collection of Exchange Transaction Internal is a result of delayed collections due in a subsequent period as a result of emergence of Covid-19 pandemic
- iv. The variance of 6 percent in expenditure (Compensation of Employees) over and above budget is a result of settlement of employee's claims inform of arrears paid by the Government at the year end
- v. The variance of 35 percent in expenditure (Use of Goods and Services) below the budgeted amount is a result of delayed activities. The activities resumed at the year end and subsequent periods
- vi. The variance of 14 percent in expenditure (Routine Maintenance and Repair) below the budgeted amount is a result of delayed activities related to routine maintenance. The activities resumed at the year end and subsequent periods
- vii. The variance of 6 percent in expenditure (Other Operating Activities) below the budgeted amount is a result of delayed activities related to routine maintenance. The activities resumed at the year end and subsequent periods

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO THE FINANCIAL STATEMENTS
STATEMENT OF RECONCILIATION OF ACTUAL AMOUNT ON COMPARABLE BASIS AND
ACTUAL AMOUNT IN FINANCIAL STATEMENT FOR THE YEAR ENDED 30TH JUNE 2020

DETAILS	ACTUAL AMOUNT ON COMPARABLE BASIS	CASH FLOW	DIFFERENCE
Receipts	TZS	TZS	
Non-Exchange Transaction_ Government	45,464,782,952	45,464,782,952	-
Non-Exchange Transaction_ Donor	25,631,340,713	25,631,340,713	-
Exchange Transaction	24,326,080,871	24,326,080,870	-
Other Receipts	-	107,218,843,359	107,218,651,159
Total Receipts	95,422,204,535	202,641,047,894	107,218,651,159
Payments			
Compensation of Employees (CI)	52,924,452,945	52,924,452,945	-
Use of Goods and Services	19,107,727,738	19,107,727,738	-
Routine Maintenance and Repair	1,674,219,384	1,674,219,384	-
Other Operating Activities	6,326,343,651	6,326,343,651	-
Payments to suppliers and contractors for prior year liabilities	-	1,001,015,852	1,001,015,852
Payments to third part for prior year liabilities	-	3,287,774,576	3,287,774,576
other Payments	-	107,936,362,961	107,936,362,961
Cash Out Flow from Operating Activities	80,032,743,718	192,257,897,108	112,225,153,390
Net cash flows from operating activities⁸	15,389,460,817	10,383,150,787	(5,006,502,231)
Cash flows from investing activities			
Acquisition of Property, Plant and Equipment (PPE)	1,264,873,433	1,264,873,433	-
Addition to Capital Work in Progress	2,069,518,334	2,069,518,334	-
Net cash flows used in investing activities	3,334,391,767	3,334,391,767	-
Cash flows from financing activities			
Repayment of borrowings	356,503,000	356,503,000	-
Net cash flows used in financing activities	356,503,000	356,503,000	-

⁸ According to IPSAS 24 (Budget and Actual Amounts), it is entailed that If a basis other than the accrual basis is adopted for the budget, the major totals presented in the statement of budget and actual comparison will be reconciled to net operating, investing and financing cash flows in the financial statements. Since the University prepares the Statement of financial performance in Accrual basis and the Budget being prepared in cash basis, this statement has been prepared to reconcile the cash flows from the statement of cash flows against the actual receipt and payments in the financial performance

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)
NOTES TO THE FINANCIAL STATEMENTS

**Summary of Statement of Reconciliation of Actual Amount on A Comparable Basis and
Actual Amount in Financial Statement for The Year Ended 30th June 2020**

Details	Operating	Financing	Investing	Total
Actual amount on comparable basis as presented in the budget and actual comparative statement.	15,389,460,817	356,503,000	3,334,391,767	19,080,355,584
Basis differences	(5,006,310,031)	-	-	(5,006,310,031)
Actual amount in the statement of cash flows⁹	10,383,150,787	356,503,000	3,334,391,767	14,074,045,554

⁹ According to IPSAS 24 (Budget and Actual Amounts), it is entailed that if a basis other than the accrual basis is adopted for the budget, the major totals presented in the statement of budget and actual comparison will be reconciled to net operating, investing and financing cash flows in the financial statements. Since the University prepares the Statement of financial performance in Accrual basis and the Budget being prepared in cash basis, this statement has been prepared to reconcile the cash flows from the statement of cash flows against the actual receipt and payments in the financial performance

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

1. Reporting Entity

Sokoine University of Agriculture (SUA) was established out of the former Faculty of Agriculture, Forestry and Veterinary Science of the University of Dar es Salaam on 1 July 1984 by Act No 6 of Parliament. This Act was later repealed by the Universities Act of 2005, which resulted into granting a SUA Charter of 2007.

Currently SUA has six campuses: The Edward Moringe Campus (formerly known as SUA-Main Campus) and Solomon Mahlangu Campus (SMC) which are located within Morogoro Municipality, the Mizengo Pinda, Tunduru, Katavi, Olmotonyi in Arusha and the Mazumbai Campus in Lushoto, Tanga region.

The address of the University is:

Sokoine University of Agriculture,
PO Box 3000

MOROGORO

Tel: + 255 23 2603511-4, Telefax: + 255 23 2604651

E-mail: vc@sua.ac.tz, Website: www.sua.ac.tz

2 Significant Accounting Policies

2.1 Basis of preparation

a) Statement of compliance with International Public Sector Accounting Standards (IPSASs-Accrual)-IPSAS 1

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs - Accrual) and its interpretations as developed by International Public Sector Accounting Standards Board (IPSASB). One of the four independent standard setting Board supported by International Federation of Accountants (IFAC).

The financial statements are presented in Tanzanian shillings, which is the functional and reporting currency of the University. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis of accounting.

b) Disclosure of Financial Information about the General Government Sector -IPSAS 22

The Financial Statements have also been prepared in accordance with the Government Finance Statistics (GFS) Standards adopted from the International Monetary Funds (IMF) whereby the Government issued a mandatory directive that each public institution has to adopt the new GFS Chart of Accounts to be used in parallel with IPSAS with the aim of having a uniform reporting and statistics of Government Information in Revenue and Expenditure as well as economic

NOTES TO THE FINANCIAL STATEMENTS

parameters. Also, SUA adopted the Government electronic Payment Gateway which enables intact collection and reporting of Government monies electronically.

c) Presentation of Budget Information in Financial Statements-IPSAS 24

SUA prepares its budget based on the Government's Medium Term Expenditure Framework (MTEF) which adheres to the principles of Open Governance. The budget prepared includes the details of comparison of actual amounts with amounts in the original and final approved budget (Revenue and Expenditure) and an explanation of material differences between budget and actual amounts. The budgets are prepared in cash basis. Furthermore, to bridge the gap between the budget prepared in cash basis and the financial statements prepared in accrual basis, SUA prepares a statement of reconciliation of actual amounts on a budget basis, with actual amounts presented in the financial statements.

c) Basis of measurements

The financial statements have been prepared on the historical cost basis except for biological assets; and financial instruments measured at fair value whose changes have been measured through the Statement of Financial Performance.

d) Functional and presentation currency-IPSAS 4

SUA has multiple functional currencies including Great Britain Sterling Pound, Euro, US Dollar, and Tanzanian Shilling as a result of having several donors with different sets of Agreements. However, these financial statements are presented in Tanzanian shillings (TZS) which is the University's functional currency.

e) Use of estimates and judgements

The preparation of financial statements is in conformity with International Public Sector Accounting Standards - (IPSASs Accrual basis) that requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed separately as a note to the Financial Statements and are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

f) General Improvements to IPSAS

Standard	Improvement/Amendment and Impact
IPSAS 10: Financial Reporting in Hyperinflationary Economies	Effective date: On/after 1st January 2019 Amendment was made to replace the term “Primary Financial Statements” (which is not defined in IPSAS) to the term “Financial Statements” (which is defined in IPSAS) to ensure consistency within the standards and across all IPSAS
IPSAS 22: Disclosure of information about the General Government Sector	Effective date: On/after 1st January 2019 Amendment was made to replace the term “Primary Financial Statements” (which is not defined in IPSAS) to the term “Financial Statements” (which is defined in IPSAS) to ensure consistency within the standards and across all IPSAS
IPSAS 24: Presentation of Budget Information in Financial Statements	Effective date: On/after 1st January 2019 Amendment was made to replace the term “Primary Financial Statements” (which is not defined in IPSAS) to the term “Financial Statements” (which is defined in IPSAS) to ensure consistency within the standards and across all IPSAS
IPSAS 16: Investment Property	Effective date: On/after 1st January 2019 Updated the requirement regarding the transfer of investment property when entity completes construction or development of a self-constructed investment property that will be carried at fair value. Following the amendments, investment property under construction is within the scope of IPSAS 16, and hence is not transferred from another class of asset on completion of construction. Reporting entities are encouraged to restate comparative information if fair value in its earlier periods was disclosed publicly. The amendments will be eliminated diversity in practice.
IPSAS 31: Intangible Asset	Effective date: On/after 1st January 2019 Extended the requirement to consider whether reassessing the useful life of an asset of an intangible asset has a finite rather than indefinite is an indicator that an asset may be impaired to include revalued intangible assets, following the publication of Impairment of Revalued Assets (Amendment to IPSAS 21, Impairment of Non-Cash-Generating Assets, and IPSAS 26, Impairment of Cash-Generating Assets. If an entity applies this amendment before 1 st January, 2019, it shall make appropriate disclosure for such. The amendment will ensure clarity and consistency within classes of intangible assets.
IPSAS 33: First Time Adoption of IPSAS	Effective date: On/after 1st January 2019 Amendment provides exemption that Do Not affect fair presentation and compliance with Accrual Basis IPSASs during the period of adoption. This amendment only encourages the provision of comparative information,

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

Standard	Improvement/Amendment and Impact
	<p>with no requirement that a first-time adopter should provide comparative information in its first transitional IPSAS financial statements.</p> <p>Where a first-time adopter elects to not present comparative information, as minimum, a first-time adopter's first transitional IPSAS financial statements, should include one statement of financial position, and an opening statement of financial position at the date of adoption of accrual basis IPSASs.</p> <p>Further, standard requires a first-time adopter to present a reconciliation of its closing balances reported under its previous basis of accounting, to its net assets/equity in accordance with IPSASs for the first time transitional IPSAS financial statements or its first IPSAS financial statements.</p> <p>This amendment will ensure fair presentation and compliance with Accrual Basis IPSASs during the period of adoption.</p>
<p>IPSAS 34: Separate Financial Statements</p>	<p>Effective date: On/after 1st January 2019</p> <p>The amendment permits the controlling entity that is not itself an investment entity to measure its investments in a controlled investment entity at cost, equity method or fair value as per IPSAS 29 as recommended by paragraph 12 of IPSAS 34 in its separate financial statements.</p> <p>Initially, investments in a controlled investment entity shall be measured at fair value as per requirement of IPSAS 29.</p> <p>The reporting entity shall disclose its accounting policy choice for measuring its investment in the investment entity in its separate financial statements, and present the disclosures relating to investment entities required by IPSAS 38.</p> <p>The amendment will eliminate diversity in practice.</p>

g) Alignment of IPSAS to IFRS Amendment

These amendments were made in order to align IPSAS with amendments to International Financial Reporting Standards (IFRSs) based on the IASB's improvements to IFRS projects.

S/N	Improved IPSAS	Aligned IFRS	Effective Date
1	IPSAS 16: Investment Properties	IAS 40: Investment Properties	1 st January, 2019
2	IPSAS 5: Borrowing Costs	IAS 23: Borrowing Cost	1 st January, 2019
3	IPSAS 41: Financial Instruments	IFRS 9: Financial Instrument	1 st January, 2022
4	IPSAS 36: Investments in Associates and Joint Ventures	IPSAS 36: Investments in Associates and Joint Ventures	1 st January, 2019

NOTES TO THE FINANCIAL STATEMENTS

h) New and amended standards and interpretations in issue but not yet effective in the year ended 30th June 2020

Standard	Effective date and impact:
IPSAS 40: Public Sector Combinations	Applicable: 1st January 2019 The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only). Business combinations and combinations arising from non-exchange transactions are covered purely under Public Sector combinations as amalgamations.
IPSAS 41: Financial Instruments	Applicable: 1st January 2022: The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an entity's future cash flows. IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by: <ul style="list-style-type: none"> • Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held; • Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and • Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.
IPSAS 42: Social Benefits	Applicable: 1st January 2022 The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess: <ol style="list-style-type: none"> a) The nature of such social benefits provided by the entity; (b) The key features of the operation of those social benefit schemes; and b) The impact of such social benefits provided on the entity's financial performance, financial position and cash flows.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

Standard	Effective date and impact:
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	<p>Applicable: 1st January 2022:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued. b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued. c) Amendments to IPSAS 30, to update the guidance for accounting for financial guarantee contracts which were inadvertently omitted when IPSAS 41 was issued. <p>Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p>
Other Improvements to IPSAS	<p>Applicable: 1st January 2021:</p> <ul style="list-style-type: none"> a) Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks b) IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment. Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved c) IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash Generating Assets. Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets. d) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard
IPSAS 40: Public Sector Combinations	<p>IPSAS 40, Public Sector Combinations. Amendments to include the effective date paragraph which were inadvertently omitted when IPSAS 40 was issued</p>

i) Early adoption of standards

The entity did not early - adopt any new or amended standards in year 2020.

2.2 Revenue Recognition

Sokoine University of Agriculture revenue emanate from both Exchange Transactions (IPSAS 9) and Revenue from Non-Exchange Transaction (IPSAS 23).

2.2.1 Revenue from Exchange Transactions-IPSAS 9

An exchange transaction is one in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Revenue comprises the fair value of the consideration received or receivable for the sale of products and services rendered in the ordinary course of the University activities. Revenue is shown net of rebates and discounts.

The University recognizes revenue when the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the University and when specific criteria have been met for each of the University activities. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved. The University bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

The University revenue from Exchange Transactions which are recognised in accordance with Accrued IPSASs comprises of:

a) Tuition fees

Comprise of fee charged to non-degree programme, Undergraduate and postgraduate students undertaking various courses run by the University. Tuition fee is recognized in the accounting period in which the academic year relates.

b) Accommodation fees

Accommodation is synonymous to rental fee charged specifically to students undertaking various courses run by the University who stays in University available accommodation facilities during the period of study.

c) Institutional Fees

The University carries a number of researches funded by different donors whereby the University charges 10% institutional fees based on the amount received or spent in accordance to the signed agreement.

To exercise flexibility where there is a difference between the standard rate and the agreed rate, the later supersede. In some cases, projects which are fully coordinated centrally, institutional fees for those projects are used to meet coordination expenses.

d) Hospital Revenue

The University has a SUA hospital at the Main Campus and Mazimbu Hospital at the Solomon Mahlangu Campus serving students, employees and the neighbouring

NOTES TO THE FINANCIAL STATEMENTS

community. The facility charges consultation; patients' admission; and medical fees; and also realizes revenue from sales of drugs and laboratory tests.

e) Rental Revenue

Rental Revenue is an income from properties other than investment property rented to staff for residential purposes and other members of the community for business during a period of time.

f) Sales of Forestry Products

The University has forest plantation at Olmotonyi Arusha Campus where forestry products are harvested; some semi processed and sold to the neighbouring community.

g) Farm Products

The University has different types of biological assets producing variety of products which are sold to the community.

h) Interest Revenue

The University recognises interest earned on a time proportional basis taking into account the effective yield on the respective assets net off the withholding tax. Interest earned for the University is mainly for the amount fixed in the banks in the form of Fixed Deposits.

i) Consultancy Revenue

The University has a Consultancy Bureau as an apex, linking consultancy units faculty-wise. The faculty wise consultancy units and individuals engaged in consultancy work contribute to the University according to the requirements of the consultancy policy.

2.2.2 Revenue from Non-Exchange Transaction-IPSAS 23

Revenue from Non-Exchange Transaction occur when the University receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Sokoine University of Agriculture receives revenue mainly from transfer; transfers are inflows of future economic benefit or services potential from Non-Exchange Transactions other than taxes. Transfers, cash or non-cash include grants from Tanzania Government, Development Partners, Debts' forgiveness, fines, bequests, gifts, donations, goods and services, and the off-market portion of concessionary loans received.

Revenue from Non-Exchange Transactions is measured at the amount of the increase in net assets recognized by the entity.

NOTES TO THE FINANCIAL STATEMENTS

For Grants from Development Partners, normally there are conditions attached to the said grants that would give rise to a liability to repay the unspent amount, differed income is recognized instead of revenue.

The Revenue from Non-Exchange Transaction comprises of the following;

a) Subvention from the Government

Subvention, grants and assistance received from the Government are recognised as revenue when received by the University and treated as Revenue from Non-Exchange Transaction.

b) Revenue/income from Donors

An inflow of resources from Development Partners are recognised as assets as well as liability when received while revenue and expenditure from the same are recognised to the extent of the amount spent out of that asset in accordance with the conditions attached to the agreement.

c) Donation and contributions

Donation and contributions in kind and in cash are recognised as asset as well as revenue in the year received.

2.3 Property, plant and equipment-IPSAS 17.

All categories of property, plant and equipment are initially recorded at historical cost. Subsequently, the assets are stated at historical cost, less accumulated depreciation and accumulated impairment in value.

Historical costs include expenditure that is directly attributable to the acquisition or construction of the Property, Plant and Equipment. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the University and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised.

All other repairs and maintenance are charged to profit or loss during the financial year in which they occurred.

Motor vehicles and motorcycles available for sale requested by SUA-Staff are transferred from SUA-Main account to SUA-Car Loan Fund for disposal. Gains or losses on disposal other than motor vehicles available for sale requested by SUA-staff are determined by comparing the disposal proceeds with the carrying amount and they are charged to profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

Depreciation

SUA has adopted straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in Government Asset Guideline on 10th December, 2012 and updated information on the minute sheet from DGAM with Ref. No. KA.32/370/01/96 dated 16th August, 2017 and the accounting policies applicable. The depreciable amount of an asset shall be allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation shall be applied over the useful life of the assets. Depreciation is calculated using the straight-line method to allocate the cost to their residual values over their estimated useful lives as follows: -

<i>Asset category</i>	<i>Rate p.a.</i>
Land	0.0%
Buildings	2.0%
Computer and Desktop and laptops	25.0%
Server	14.3%
Equipment	20.0%
Video Conference Equipment	25.0%
Document processing equipment (photocopy)	14.3%
Television studio, Camera	14.3%
UPS-heavy duty	14.3%
Furniture	20.0%
Plant and Machinery	6.7%
Tractor	10.0%
Motor vehicle heavy duty (5 and above tones)	10.0%
Motor vehicle light duty (below 5 tones)	20.0%
Motor Cycles	14.3%
Water Systems	15.0%
Network/Telecom Equipment	14.3%
Tarmac Roads-Surface dressing	14.3%

Depreciation is charged on assets from the date when available for use and that depreciation of an asset shall cease when the asset is derecognized.

Major Renovations

Major renovations are depreciated over the remaining useful life of the related asset or to the date of the next major renovation, whichever is sooner.

Carrying Amount

Property, plant and equipment are reviewed whenever events or changes in circumstances indicate the carrying amount may not be recoverable. Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

Disposal

Gain or losses on disposals are determined by comparing the disposal proceeds with the carrying amount and are included in the statement of financial performance.

Capital work in progress

Work-in-progress consists of the cost of assets, labour and other costs associated with property, plant and equipment being constructed by the University. Once the asset becomes operational, the related costs are transferred from work-in-progress to the appropriate asset category and start to be depreciated.

2.4 Investment Property

Investment Property refers property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- (a) Use in the production or supply of goods or services or for administrative purposes; or
- (b) Sale in the ordinary course of operations.

2.5 Leases

A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.

2.6 Intangible assets-IPSAS 31

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

Initial Recognition

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

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

Subsequent Recognition

The accounting policy is to recognise subsequently an intangible asset at fair value in accordance with IPSAS 31.

Computer software

The University has a number of computer software and the costs associated with developing or maintaining computer software programs are recognized as expenses as and when incurred. Costs that are directly associated with identifiable and unique software products are recognized as intangible assets. Expenditure that enhances the performance of Computer

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software programs beyond their original specifications is recognized as capital improvement and added to the original cost of the software. Computer accounting software is regarded as having indefinite useful life; therefore, it is not amortized but tested for impairment annually.

2.7 Non - current assets held for sale-IPSAS 1

Non-current assets held for sale represent assets that the University Council has approved for disposal and they are expected to be disposed of not more than twelve months after reporting date .

2.8 Biological assets-IPSAS 27

Biological assets comprise forestry, fruit trees, seedlings and vegetables and livestock. Livestock is measured at fair value less estimated cost to sale, based on market prices at auction of animals of similar age, breed and genetic merit with adjustments, where deemed necessary, to reflect the differences.

The fair value of livestock younger than ten weeks cannot be reliably estimated due to the high mortality rates and are carried at cost less impairment. These assets are not depreciable.

Fruit trees (plantation crops) and forestry assets (growing timber) are measured at fair value less costs to sale based on the present value of estimated pre-tax net cash flows. Costs to sale include the incremental selling costs, including harvesting, saw milling and handling costs.

Seedlings and vegetables are measured at cost.

Any gains or losses arising on initial recognition of biological assets and from subsequent changes in fair value less estimated point-of-sale costs are recognised in the statement of financial performance in the year in which they arise.

All costs of breeding, planting, upkeep and maintenance of biological assets are recognised in statement of financial performance in the period in which they are incurred. The cost of purchase of livestock plus associated transportation charges are capitalised as part of biological assets.

2.9 Inventories Valuation-IPSAS 12

Inventories held for sale are stated at the lower of cost or net realizable value. Inventories held for distribution at no charge or for a nominal charge are stated at the lower of cost and current replacement cost. Costs incurred in bringing each product to its present location and condition, are accounted for as follows:

- Raw materials - purchase cost on first in first out basis.
- Stationeries and other consumables - cost is determined on first in first out basis.

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- Finished goods and work in progress - cost of direct materials and labour and a proportion of manufacturing overheads based on normal capacity but excluding borrowing costs.

Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses. Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

Agricultural produce

Agricultural produce at the point of harvest is measured at fair value less estimated point-of-sale costs. Any changes arising on initial recognition of agricultural produce at fair value less estimated point-of-sale costs are recognised in the statement of financial performance in the year in which they arise.

Timber Produce

The fair value less estimated point-of-sale costs of harvested timber is determined based on the market prices of the final product, taking into account conversion costs.

Finished Goods

The cost of finished goods comprises the fair value less estimated point-of-sale costs of agricultural produce at the point of harvest, the cost of raw materials and direct labour, and other direct costs and related production overheads. It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

This method of valuation is consistent with that of previous years.

2.10 Deposits, Prepayments and Accounts Receivable-IPSAS 29

Deposits, Prepayments and Accounts Receivable are recognized initially at fair value and subsequently measured at amortised cost less provision for impairment.

If collection of the receivable or the utilisation of prepayments is expected in one year or less, they are classified as current asset. If not, they are presented as non-current assets.

Provision for Receivables

At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of financial performance.

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2.11 Cash and Cash Equivalents

For the purpose of cash flow, cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities. For the purpose of cash flow statement, cash and cash equivalents include restricted funds.

Short-term Investments

Short-term investments represent valuables or cash that have been deposited in fixed deposit account during the year and still held in those accounts as at 30th June, 2020.

2.12 Foreign Currency Transactions-IPSAS 4

Initial Recognition

A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Reporting at Subsequent Reporting Date

At each reporting date:

- a) Foreign currency monetary items shall be translated using the closing rate;
- b) Non-monetary items that are measured in terms of historical cost in foreign currency shall be translated using the exchange rate at the date of the transaction; and
- c) Non-monetary items that are measured at fair value in foreign currency are translated using exchange rates at the date when the fair value was determined.

Recognition of Exchange Differences

Exchange differences arising from:

- a) The settlement of monetary items, or
- b) Translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements, are recognised in surplus or deficit in the period in which they arise.

When gain or loss on a non-monetary item is recognised directly in net assets/equity, any exchange component of that gain or loss is recognised in surplus or deficit, any exchange component of that gain or loss is recognised as surplus or deficit.

Functional and presentation currency

The financial statements are presented in Tanzania Shillings, which is the University's functional and presentation currency.

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Foreign currency translations

Transactions in foreign currency are translated into Tanzanian shillings at the rates of exchange ruling at the dates of the transactions.

Monetary assets and liabilities at the year-end expressed in foreign currencies are translated into Tanzanian shillings at the rates of exchange ruling at the end of the financial year. The resultant gains/losses on exchange rate translations are dealt with in the statement of financial performance.

2.13 Provisions-IPSAS 39

Provisions are recognized when the University has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made.

When the University expects a provision to be reimbursed, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain.

2.14 Grant recognition

Grants from the government and donors are recognised at their fair value where there is reasonable assurance that the grant will be received and the University will comply with all attached conditions.

Grant from Government

Cash received from the government is recognised as revenue from non-exchange transaction in accordance to Accrual IPSAS 23.

Grants from Donors

Grants from donors include:

i. Cash received

Recognition of cash received from donors depends on conditions attached to the agreement entered between the University and donors and or between the Government of the United Republic of Tanzania and the Donor.

Depending on the condition attached to the agreement, SUA recognizes cash received from Donor as asset and liability under deferred income. The spending during the year is recognised as revenue from non-exchange transactions as well as expenditure.

ii. Property, Plant and Equipment-IPSAS 17

Donor grants relating to property, plant and equipment are included in non-current liabilities as deferred donor grants and are credited to the income statement on a straight-line basis over the expected useful lives of the related assets.

2.15 Payables and Accrued Charges

Payables are recognised at fair value. Other payables are recognised when incurred through either enjoyment of services on credit and/or receiving of goods supplied on credit.

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

2.16 Borrowing costs-IPSAS 5

General and specific borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the statement of financial performance in the period in which they are incurred.

2.17 Employee benefits-IPSAS 25

Employee benefits are all forms of consideration given by an entity in exchange for service rendered by employees. Employee benefits include short term employee benefit, post-employment benefits, termination benefits and other long term employee benefits.

Short-term employee benefit

Short-term employee benefits include terms such as:

- a) Wages, salaries, and social security contributions;
- b) Short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the period in which the employees render the related employee service; and
- c) Non-monetary benefits (such as medical care, housing, cars, and free or subsidized goods or services) for current employees.

Accounting for short-term employee benefits is generally straight forward, because no actuarial assumptions are required to measure the obligation or the cost, and

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there is no possibility of any actuarial gain or loss. Moreover, short-term employee benefit obligations are measured on undiscounted basis.

Therefore, the cost of all short-term employee benefits such as salaries, employees leave pay and house allowance are recognized in the Statement of Financial Performance during the period in which the employees render services.

Defined contribution Plans

Defined contribution plans are post-employment benefit plans under which the University pays fixed contributions into a separate entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior period.

University staffs are covered under defined contribution plans in which every staff contributes a percentage as prescribed by the Fund. The University contributes to defined contribution retirement benefit schemes for all its employees based on the following rates of contributions for each fund:

Scheme	Percentage Contributions		
	Employee	Employer	Total
	%	%	%
Public Service Social Security Fund (PSSSF)	5	15	20
National Social Security Fund (NSSF)	10	10	20

The University's contributions to the defined contribution schemes are recognised as an employee benefit expense in the statement of financial performance when they fall due. The University has no further payment obligations once the contributions have been paid.

Effective from July, 2011, employer's contributions have been remitted to the funds by the Treasury in accordance with Circular No. C/BA54/328/01/15. However, short term employees who are employed by the University and their salaries are paid by the Research Projects or the University, their 10% employer contribution are paid by respective projects or the University to the National Social Security Fund (NSSF). For employees especially retired academic members of staff who are on contractual basis granted by the Government are paid their gratuity (25% of their salaries) by the Government through PSSF upon expiry of the contract.

3 Financial Risk Management

The University's principal financial instruments comprise of loans, fixed deposits, trade payables and trade receivables. The University has various financial assets such as trade receivables, cash and short-term deposits, which arise directly from its operations.

The main risks arising from the University's financial instruments are market risk, liquidity risk and credit risk which are summarized below:

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(a) Market risk

Foreign currency exchange risk

The University has current assets (bank balances) and liabilities which are denominated in US Dollars (USD), Great Britain Pounds (GBP) and Euro. These are subject to exchange rate fluctuations.

However, this exposure does not result in a significant risk as foreign currency assets and liabilities are normally settled within a fairly short time.

At 30th June 2020, if the functional currency had strengthened/weakened by 5% against the USD, GBP and EURO with all other variables held constant, effect on surplus or deficit mainly due to translation of bank balances would have been lower/higher as follows:

	30.6.2020 TZS	30.6.2019 TZS
United States Dollars (USD)	4,352,600,700	5,552,312,859
Great Britain Pound (GBP)	382,255,640	240,012,393
Euro	256,229,892	373,851,675

(b) Cash flow and fair value interest rate risk

The University's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the University to cash flow interest rate risk which is partially offset by cash held at variable rates. When borrowings are at a fixed rate, the University is exposed to fair value interest rate risk. The University's long-term borrowing is at a fixed interest rate; however, the fair value interest rate risk is considered negligible to have any impact on the statement of financial performance.

(c) Liquidity risk

Liquidity risk is the risk that suitable sources of funds for the University's activities may not be available and thus the University may not be able to fulfil its existing and future cash flow obligations. The University's approach when managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, without incurring unacceptable losses or risking damage to the University's reputation.

The table below analyses the University's financial liabilities that will be settled on a net basis into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table below are the contractual undiscounted cash flows.

	Less than 1 Year TZS	Between 1 and 3 Years TZS	Between 3 and 5 Years TZS	Total TZS
30th June, 2020				
Accounts Payable	2,003,186,616	1,082,675,349	16,092,590,874	19,178,452,839

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30th June, 2019

Tanzania Education Authority	-	-	356,503,000	356,503,000
Accounts Payable	16,643,332,819	6,726,175,297	1,237,146,168	24,606,654,284
	16,643,332,819	6,726,175,297	1,593,649,167	24,963,157,283

(d) Credit risk

Credit risk is the risk that counterparty to a financial instrument will fail to perform or fail to pay amounts due causing financial loss to the University.

Potential concentration of credit risk consists principally of bank balances and trade receivables. Credit risk is considered as part of the risk-reward balance of doing business. On entering into any business contract, the extent to which the arrangement exposes the University to credit risk is considered.

Trade receivables are presented net of allowance for doubtful debts. Accordingly, the University has no significant concentration of credit risk which has not been insured or adequately provided for with respect to the trade and other receivables that are neither impaired nor past due. There are no indications as of the reporting date that the debtors will not meet their payment obligations.

Credit risk arises from cash and cash equivalents, deposits with banks and financial institutions, as well as credit exposures to the University's direct customers (students), including outstanding receivables and committed transactions. For the University, only reputable banks are used as custodians of the University's deposits. The selection of students is mainly based on their academic performance and guided by the Tanzania Commission for Universities (TCU).

The amount that best represents the University's maximum exposure to credit risk is the carrying value of its financial assets in the statement of financial position. These are as shown in the table below:

	30.6.2020	30.6.2019
	TZS	TZS
Financial Assets		
Accounts receivables (excluding prepayments)	13,671,860,594	8,883,719,616
Cash at bank and bank deposits	29,092,060,696	22,399,804,677
	42,763,921,290	31,283,524,293

No collateral is held for any of the above assets. Furthermore, the University does not grade the credit quality of receivables.

None of the above assets are past due or impaired except for the student fees receivables which are past due but not impaired. Student fees receivables are due at the start of the academic year in which they are invoiced. As, such all the student fees receivables are considered to be past due.

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The aging of the student fees receivable is as shown in the table below:

	30.6.2020	30.6.2019
	TZS	TZS
Past due but not impaired:		
By up to 1 year	3,987,467,120	2,457,172,285
Over 1 Year	1,530,155,770	1,530,294,841
Total past due but not impaired	5,517,622,890	3,987,467,126

	30.6.2020	30.6.2019
	TZS	TZS
Impaired Receivable	362,507,434	362,507,434

The above amounts have been fully provided for and net carrying amount is therefore zero.

(e) Capital risk management

The University's objectives when managing capital are to safeguard the University's ability to continue as a going concern while maximising service delivery to the public and stakeholders through its mandated objectives. The capital structure of the University consists of accumulated surplus not available for distribution and funds received from the government.

	30.6.2020	30.6.2019
	TZS	TZS
Tanzania Education Authority	-	356,502,999
Less: Unrestricted cash and cash equivalents (Note 13)	16,279,176,163	(15,538,209,846)
Net cash in excess of borrowings	(16,279,176,163)	(15,181,706,847)
Total reserves available	68,720,538,316	51,477,767,515
Gearing ratio	24%	30%

(f) Financial instruments by category-IPSAS 28-30

The University has two kinds of cash financial instruments which include Accounts Receivables and Accounts Payables. Accounts Receivables represents the amounts that the University owes various individuals as a result of offering of services; for instance, unpaid tuition fees for registered students. The Accounts Payable represents the balances that the University is owing third parties such as the loan in construction of the multipurpose lecture theatre as received from Tanzania Education Authority.

Also, it includes the balance of unspent funds for research (restricted fund) recorded as differed income. The research funds are attached to conditions stipulated in the agreements entered between SUA and various development partners. The instruments are as shown in the table below:

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	2020 TZS	2019 TZS
Financial assets at amortised cost		
Accounts receivables (excluding prepayments)	13,671,860,594	8,883,719,616
Cash and bank balances	<u>29,092,060,696</u>	<u>22,399,804,677</u>
	<u>42,763,921,290</u>	<u>31,283,524,293</u>
Financial liabilities at amortised cost		
Tanzania Education Authority loan	-	356,503,000
Accounts payables (excluding statutory liabilities)	<u>19,178,452,840</u>	<u>24,606,654,284</u>
	<u>19,178,452,840</u>	<u>24,963,157,284</u>

Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year.

The University makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. Estimates and judgements are continually evaluated and are based on historical experience and other variable factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Biological assets

In measuring fair value of biological assets, management estimates and judgments are required for the determination of fair value. These estimates and judgments relate to the market prices, average weight, age and quality of animals, fruit trees and forestry.

University tests annually whether biological assets have suffered any impairment, in accordance with the accounting policy stated in note 2.8. The recoverable amounts of cash-generating units have been determined based on value-in-use calculations. The carrying amounts of the biological assets and key assumptions made in estimating these amounts are set out in Note 19

5 Government Grants

The University recognized TZS 43,902,836,850 (2019: TZS 51,776,563,313) as income including recurrent and development income. The amount received includes the Government subvention in payment of salaries to members of staff and the funds received for construction of various University infrastructure including the multipurpose laboratory and the mechanical

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engineers' workshop at the Department of Agricultural Engineering and Land Use; at SUA Main Campus; as per breakdown below: -

	2019/20 TZS	2018/19 TZS
Government Subvention Received:		
Recurrent Grants	42,446,836,850	43,357,559,867
Development Grants	<u>1,456,000,000</u>	<u>8,419,003,446</u>
Total	<u>43,902,836,850</u>	<u>51,776,563,313</u>

6 Donors' Research Grants

The University recognized TZS 16,212,503,682 (2019: TZS 16,948,060,272) as revenue, equivalent to the expenditure incurred for the research projects.

7. Revenue from Exchange Transaction

The University recognized TZS 27,199,148,556 (2019: TZS 22,684,734,522) as revenue from exchange transactions derived from charging of tuition fees from undergraduate, postgraduate and non-degree programs and from other services rendered (related to teaching and training) as per breakdown below: -

	2019/20	2018/19
Tuition fees	19,784,894,016	16,939,697,184
Other service rendered	<u>7,414,254,540</u>	<u>5,745,037,337</u>
Total	<u>27,199,148,556</u>	<u>22,684,734,522</u>

8. Compensation of Employees

The University managed to pay a sum of TZS 53,943,833,869 (2019: TZS 52,101,550,921) as salaries and wages of employees for the year. The number of salaries paid direct to employees by the Government were recorded as per data sheets provided by the Ministry of Finance reconciled with the Lawson system maintained by the President's Office Public Service Management and Good Governance. The breakdown of payment is as shown below: -

	2019/20	2018/19
Wages, salaries and employee benefits	47,707,072,122	43,358,558,983
Employers' social contributions	6,130,319,707	8,657,918,588
Social benefits	<u>106,442,040</u>	<u>85,073,350</u>
Total	<u>53,943,833,869</u>	<u>52,101,550,921</u>

9. Use of Goods and Services

During the year under review, the University paid a sum of TZS 20,003,727,183 (2019: TZS 23,660,424,237) as operating expenses in delivery of training, research and outreach services other than salaries and wages and routine repair and maintenance for the funds received from internal generating activities, Government funding and receipt of funds from development partner located in and outside the country. The detailed expenses are as shown below: -

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	2019/20	2018/19
Agricultural and Livestock Supplies & Services	311,330,789	446,691,286
Clothing, Bedding, Footwear and Services	23,990,910	29,173,250
Communication & Information	894,911,276	758,423,469
Educational Materials, Services and Supplies	633,419,733	2,555,571,174
Expenses on Professional fees and charges	542,809,746	1,415,281,815
Fuel, Oils, Lubricants	486,718,399	646,840,804
Hospitality Supplies and Services	750,667,171	283,845,895
Medical Supplies & Services	752,682,777	539,345,893
Office and General Supplies and Services	2,161,556,228	1,417,569,775
Other operating Expenses	4,086,338,936	4,071,904,531
Printing, Adverts & Info. Supplies and Services	7,402,739	337,507,085
Rental Expenses	131,005,152	52,870,460
Training - Domestic	4,202,994,371	4,745,059,890
Training - Foreign	1,339,960,244	15,000,000
Travel - In - Country	3,264,053,668	4,135,173,698
Travel Out of Country	257,227,506	261,755,834
Utilities Supplies and Services	<u>156,657,538</u>	<u>1,948,409,377</u>
	<u>20,003,727,183</u>	<u>23,660,424,237</u>

10. Routine Maintenance and Repair

During the year under review, the University paid a sum of TZS 1,839,459,743 (2019: TZS 2,744,617,536) as operating expenses in delivery of training, research and outreach services other through routine maintenance for the funds received from internal generating activities, Government funding and receipt of funds from development partner located in and outside the country. The detailed expenses are as shown below: -

	2019/20	2018/19
Routine Maintenance and Repair of Roads and Bridges	189,725,624	-
Routine maintenance and repair of buildings	976,186,488	1,378,450,568
Routine maintenance Repair of Water & Electricity.	88,658,645	634,852,661
Routine maintenance Repair of Vehicles & Transportation Equipment	378,044,248	403,316,865
Routine maintenance Repair of Machinery, Equip & Plant	53,963,116	-
Routine maintenance Repair of Office Equip.& Appliance	121,815,610	197,913,544
Other routine maintenance not elsewhere classified	<u>31,066,013</u>	<u>130,083,898</u>
Grand Total	<u>1,839,459,744</u>	<u>2,744,617,536</u>

NOTES TO THE FINANCIAL STATEMENTS

11. Foreign Currency Exchange Gain/Loss

The Foreign exchange gains or losses arise from the settlement of transactions in foreign currency and from the translation of foreign currency balances at year-end. The gain/loss is as shown here under:

	2019/20	2018/19
Foreign Currency Exchange Gain/Loss	<u>1,618,786</u>	<u>17,516,052</u>

12. Cash flow statement -IPSAS 2

The University presents its cash flows from operating, investing and financing activities in a manner which is most appropriate to its core activities including training research and outreach. This classification by provides information that allows users to assess the impact of those activities on the financial position and the amount of its cash and cash equivalents. This information may also be used to evaluate the relationships among those activities.

12.1	Cash flows from Exchange Transaction-Government	2019/20	2018/19
	Government Subvention Personnel Emolument	44,008,782,952	43,357,559,867
	Government Subvention Development Fund	<u>1,456,000,000</u>	<u>8,419,003,446</u>
	Total	<u>45,464,782,952</u>	<u>51,776,563,313</u>
12.2.	Cash flows from Exchange Transaction-Development Partners Funds	2019/20	2018/19
	Development Partners	<u>25,631,340,713</u>	<u>17,129,342,607</u>
	Total	<u>25,631,340,713</u>	<u>17,129,342,607</u>
12.3.	Cash flows from Exchange Transaction-Internal Funds	2019/20	2018/19
	Tuition Fees	17,853,019,740	19,599,811,225
	Other Services	<u>6,473,061,131</u>	<u>34,063,144,070</u>
	Total	<u>24,326,080,871</u>	<u>53,662,955,295</u>
12.4.	Cash Outflows in Compensation of Employees	2019/20	2018/19
	Wages, salaries and employee benefits	49,568,073,903	50,980,119,001
	Social Security Contribution and NHIF	2,770,473,335	-
	Third party Payables	<u>585,905,691</u>	-
	Total	<u>52,924,452,929</u>	<u>50,980,119,001</u>

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12.5. Cash Outflows in Use of Goods and Services	2019/20	2018/19
Clothing, Bedding, Footwear and Services	37,296,842	-
Communication & Information	878,151,870	587,960,686
Educational Materials, Services and Supplies	450,228,499	852,939,752
Expenses on professional fees and charges	517,540,117	675,234,025
Fuel, Oils and Lubricants	432,925,894	377,861,782
Hospitality Supplies and Services:	1,068,060,765	468,104,247
Agricultural and Livestock Supplies & Services:	125,734,010	74,440,706
Printing, advertising and Information Supplies and Services	3,427,000	4,422,903
Medical Supplies & Services	682,079,636	171,313,324
Office and General Supplies and Services	2,065,236,187	3,581,795,875
Other Operating Expenses	2,955,854,768	3,284,554,212
Rental Expenses	108,230,109	28,905,292
Supplies of goods and services (Sundry Creditor)	23,112,991	-
Training - Domestic	3,854,771,771	9,142,822,892
Training - Foreign	1,310,116,954	-
Travel - In - Country	2,656,100,241	2,936,749,248
Travel - In - Country	7,945,914	-
Travel Out Of Country	238,724,230	-
Utilities Supplies and Services	<u>1,692,189,938</u>	-
Total	<u>19,107,727,738</u>	<u>22,187,104,945</u>

12.6. Cash Out flows from Routine Maintenance	2019/20	2018/19
Maintenance of Specialized equipment	24,655,174	-
Routine Maintenance and Repair of Vehicles and Transportation Equipment	346,843,157	230,530,461
Other Supplies and Services	28,362,479	-
Other Routine Maintenance Expenses not elsewhere classified:	13,261,849	132,458,039
Routine maintenance and repair of buildings	870,711,297	-
Routine Maintenance and Repair of Machinery, Equipment and Plant	59,146,667	905,852,379
Routine Maintenance and Repair of Office Equipment and Appliances	98,837,017	173,488,631
Routine Maintenance and Repair of Roads and Bridges	178,341,345	100,457,800
Routine maintenance, Repair of Water and Electricity Installations	<u>54,060,399</u>	-
Total	<u>1,674,219,384</u>	<u>1,542,787,310</u>

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

12.7. Cash Outflows from Other Operating Activities	2019/20	2018/19
Other prepayments (Deposit &Prepayment)	3,803,020,325	-
Other Operating Expenses	1,299,472,994	-
Current accounts (Inter-banking)	253,873,148	-
Staff Imprest Receivable	969,977,184	-
Other prepayments (Deposit &Prepayment)	<u>3,803,020,325</u>	-
Total	<u>6,326,343,651</u>	<u>-</u>
12.8. Cash Out flows in Payment to Suppliers and Contractors for Prior Year Liabilities	2019/20	2018/19
Accrued Expenses	50,006,400	-
Supplies of goods and services (Sundry Creditor)	929,894,122	-
Withholding Tax	<u>21,115,331</u>	-
Total	<u>1,001,015,852</u>	<u>-</u>
12.9. Cash Out flows in Payment to Third Party for Prior Year Liabilities	2019/20	2018/19
Provision for Audit Fees	250,000,000	-
Higher Education Students Loans Board (HESLB)	2,542,279,970	-
Social Security Contribution and NHIF	218,852,170	-
Third party Payables	37,576,453	-
Community Health Fund	<u>239,065,983</u>	-
Total	<u>3,287,774,576</u>	<u>-</u>
12.10. Cash Outflows in Investing Activities	2019/20	2018/19
Motor vehicles,	409,000,000	67,778,918
Air Conditioner	64,945,920	-
Printers and Scanners	18,997,851	8,612,377
Hardware: servers and equipment (incl. desktops, laptops etc.)	41,594,098	-
Computers and Photocopiers	27,480,806	-
Agricultural equipment and machinery	47,500,000	33,239,999
Laboratory equipment and instruments	442,977,528	963,154,156
Other Furniture, Fitting and Equipment	212,377,229	187,686,436
Work in Progress	<u>2,069,518,334</u>	<u>4,271,820,824</u>
Total	<u>3,334,391,767</u>	<u>5,532,292,710</u>
12.11. Cash Outflows in Financing Activities	2019/20	2018/19
Repayment of Principal and Interest on Loan	<u>356,503,000</u>	-
Total	<u>356,503,000</u>	<u>-</u>

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

**12.12. Reconciliation of Net Cash Flows from Operating Activities to Net Surplus/
(Deficit) from Operating Activities**

The University reports its cash flows from operating activities using the direct method and therefore prepares a reconciliation of the surplus/deficit from ordinary activities with the net cash flow from operating activities. This reconciliation is as provided below

	2019/20	2018/19
Surplus/ (deficit) for the year before tax	17,242,770,801	15,031,321,218
Adjusted for:		
Depreciation	2,343,474,566	2,253,344,894
Amortization	(1,070,956,097)	(1,099,035,697)
(Gain)/Loss on valuation of timber and logs	(41,933,555)	21,776,611
Gains on valuation of biological assets	(7,164,036,386)	(3,565,348,805)
Working Capital adjustments	-	-
Decrease/(Increase) in inventory	(72,009,482)	39,746,619
Decrease/(Increase) in Receivables	(4,660,675,077)	(10,241,870,859)
(Decrease)/Increase in Payable	<u>3,806,516,017</u>	<u>11,373,296,269</u>
Net cash flow from operating activities	<u>10,383,150,787</u>	<u>13,813,230,249</u>
13 Cash and cash equivalents	30.6.2020	30.6.2019
	TZS	TZS
Government Grant	956,876,220	470,682,081
Internal Funds	15,322,299,942	12,471,349,223
Donor Funds (a)	12,812,884,534	6,861,594,830
Payable bank Accounts	-	2,596,178,543
	29,092,060,696	22,399,804,677
Less: Restricted Fund (a)	(12,812,884,533)	(6,861,594,830)
	16,279,176,163	15,538,209,847
(a) Restricted Fund		
United States Dollars (USD)	9,385,148,613	3,928,616,901
Great Britain Pound (GBP)	158,207,958	240,012,393
Euro	858,023,300	373,851,675
Tanzania Shilling (TZS)	2,411,504,662	2,319,113,861
	12,812,884,533	6,861,594,830
14 Receivable from Exchange Transaction	30.6.2020	30.6.2019
	TZS	TZS
Student Fees Receivable	5,517,622,890	3,987,467,126
Sundry Receivable	1,500,930,743	1,176,932,706
Collaborative Institute Receivable	2,773,796,264	711,232,619

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

NOTES TO THE FINANCIAL STATEMENTS

14	Receivable from Exchange Transaction	30.6.2020	30.6.2019
	Staff Loans & Advances	30,845,230	13,462,720
	Research Imprest	911,166,378	1,147,214,708
	Safari Imprest	1,372,713,035	1,259,608,920
	Project Debtors	-	2,600,001
	Rental Debtors	268,669,720	266,849,702
	Staff Car Loan	11,694,690	4,150,940
	Staff House, Rent & Utilities	<u>1,646,929,080</u>	<u>676,707,610</u>
		<u>14,034,368,030</u>	<u>9,246,227,053</u>
	Provision for bad and doubtful debts	<u>(362,507,436)</u>	<u>(362,507,436)</u>
	Total	<u>13,671,860,594</u>	<u>8,883,719,616</u>
15	Receivable from Non-Exchange Transaction	30.6.2020	30.6.2019
	Staff House Allowance	3,256,035,256	3,256,035,256
	Staff accrued Charges	4,186,284,124	4,186,284,124
	Staff Salaries Arrears	4,611,672,082	4,611,672,082
	Payroll Deduction	2,428,541	333,294,189
	Development funds for construction of students hostel not yet received from Government	<u>48,907,214</u>	<u>1,516,544,522</u>
	Total	<u>12,105,327,217</u>	<u>13,903,830,173</u>
16	Inventories	30.6.2020	30.6.2019
	Building Materials	489,990	742,291
	Chemicals	19,228,500	10,158,500
	Cleaning supplies	560,670	214,665
	Fuel, Oil and Lubricants	10,075,084	11,256,996
	Consumables	3,024,944	35,361,417
	Medical Supplies	70,667,950	16,241,300
	Spare Parts	449,149	444,716
	Timber, Logs and Poles ¹⁰	<u>164,661,880</u>	<u>122,728,325</u>
	Sub-total	<u>269,158,167</u>	<u>197,148,209</u>
	Less: Provision for obsolete and damaged inventories	<u>370,396</u>	<u>369,921</u>
	Total	<u>268,787,771</u>	<u>196,778,288</u>
17	Prepayments & Prepaid Expenses	30.6.2020	30.6.2019
		<u>TZS</u>	<u>TZS</u>
	Advance Payment Internal	706,133,835	92,175,869

¹⁰ The increment of TZS 41,933,555 refers to the written back inventory after realization of its sell- ability as opposed to the increment inform of production. The amount is also recorded in the Statement of Financial Performance.

SOKOINE UNIVERSITY OF AGRICULTURE (SUA)

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	30.6.2020	30.6.2019
	<u>TZS</u>	<u>TZS</u>
17 Prepayments & Prepaid Expenses		
Advance Payment Donor	1,307,502,433	431,682,809
Advance Payment_GovT	148,021,406	-
Prepaid Expenses	<u>161,717,945</u>	<u>128,479,885</u>
Total	<u>2,323,375,619</u>	<u>652,338,563</u>

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18 Property, Plant and Equipment

PARTICULARS	LAND		BUILDING		PLANT AND MACHINERY		FURNITURE FITTINGS AND EQUIPMENTS		COMPUTERS		MOTOR VEHICLES		INDEPENDENT WATER SOURCE		INFRASTRUCTURE-ROADS		INFRASTRUCTURE-LAN		SUB-TOTAL		WIP		TOTAL		
	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
Cost as at 01 July 2019	66,442,500	43,334,002,018	1,260,588,097	13,078,805,774	4,568,386,283	6,627,295,673	900,317,000	387,528,035	1,544,868,496	71,768,231,876	5,148,706,515	769,169,383,91													
Addition		17,434,000	79,868,000	907,827,990	119,961,716	409,000,000	-	-	-	1,534,091,705	2,316,993,631	385,108,633,6													
Transfer from WIP																									
Adjustment						313,185,405																			
Cost as At 30 June 2020	66,442,500	43,351,436,018	1,340,456,097	13,986,633,764	5,001,533,404	7,036,295,673	900,317,000	387,528,035	1,544,868,496	73,302,323,581	7,465,700,146	80,768,023,728													
Accumulation depreciation as at July 2019	-	(15,564,848,542)	(591,123,112)	(8,737,760,168)	(3,739,089,946)	(5,352,656,249)	(396,139,472)	(49,874,856)	(198,824,320)	(34,630,316,665)		(34,630,316,665)													
Depreciation during the Year 2019/2020 ¹¹		(779,023,182)	(65,743,279)	(661,176,240)	(302,120,639)	(286,712,052)	-	(49,874,856)	(198,824,317)	(2,343,474,566)		(2,343,474,566)													
As at 30 th June 2020		(16,343,871,724)	(656,866,391)	(9,398,936,408)	(4,041,210,584)	(5,639,368,301)	(396,139,472)	(99,749,712)	(397,648,637)	(36,973,791,230)		(36,973,791,230)													
Net book Value as at 30 June 2020	66,442,500	27,007,564,294	683,589,706	4,587,697,355	960,322,820	1,396,927,372	504,177,528	287,779,323	1,147,217,859	36,328,532,352	7,465,700,146	43,794,232,498													
Net book value as at 30 June 2019 ¹²	66,442,500	27,769,153,476	669,464,985	4,341,045,606	829,296,337	1,274,639,424	504,177,528	337,653,179	1,346,042,176	37,137,915,211		42,286,621,726													

¹¹ SUA has adopted straight line method for depreciation of Public Assets which is allocated systematically over the useful life of the respective assets as issued in Government Asset Guideline on 10th December, 2012 and updated information on the minute sheet from DGAM with Ref. No. KA.32/370/01/96 dated 16th August, 2017 and the accounting policies applicable. The depreciable amount of an asset is allocated on a systematic basis over its estimated useful life. The prevailing International Standard for depreciation is applied over the useful life of the assets.

¹² The University would like to disclose some of the matters required as per IPSAS 17 which are of importance to the reader of financial statements including: -

- i. The non-inclusion of the assets for the newly established Mizengo Pinda campus, Katavi which were provided to SUA by the local Government Authorities to enhance the wide spreading of training, research and outreach in the region. The handing over has been done in the subsequent year and therefore the inclusion of all assets will be done in financial year 2020/2021
- ii. The University would like to disclose that there are 10 equipment and furniture with zero net book value in the financial statements which were not tested for impairment in financial year 2019/2020 as a result of University restructuring arrangements. These assets will be tested for impairment during the asset verification exercise to be conducted in financial year 2020/2021

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NOTES TO THE FINANCIAL STATEMENTS
19 Biological Assets

	Livestock		Seedlings and Vegetables		Crops & Fruit trees		Growing timber		Total	
	TZS		TZS		TZS		TZS		TZS	
Year ended 30 June 2020										
At 1 July 2019	366,700,000	-	51,956,478	-	504,487,403	-	15,717,764,014	-	16,640,907,895	
Acquisition										
Gain/(loss) arising from changes in fair value less estimated selling costs	31,660,000	(6,768,200)			31,610,043		7,107,534,543		7,164,036,386	
At 30 June 2020	398,360,000	45,188,278	536,097,446	22,825,298,557	23,804,944,281					
Year ended 30 June 2019										
At 1 July 2018	349,215,000	41,687,000	443,742,780				12,237,614,310		13,072,259,090	
Additional	3,300,000								3,300,000	
Gain/(loss) arising from changes in fair value less estimated selling costs	14,185,000	10,269,478	60,744,623				3,480,149,704		3,565,348,805	
At 30 June 2019	366,700,000	51,956,478	504,487,403	15,717,764,014	16,640,907,895					

The fair value of livestock was determined based on the market prices of similar age, breed and genetic merit. Seedlings/vegetables are measured at cost and plantation crops are measured at fair value using discounted cash flow valuation model.

Valuation of Growing Timber

Valuation of standing timber requires critical assumptions and estimates. The single most used valuation method for determination of fair-value of standing timber is a Discounted Cash Flow (DCF) model, though in rare cases a mixed method of historical cost and DCF were used. Historical cost was used to determine the value of young plants (saplings) where their volumes could not be determined.

The model took into account the following assumptions and estimates: forest management plan, land preparation costs, plants (seedlings) costs, planting, Silvicultural (pruning and thinning) costs, harvesting (clear felling/ logging and transportation) costs, forest access road maintenance costs,

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production costs of lumber (sawmilling), Management, Financing and Insurance costs, storage costs, timber species, class sites, growth rate (annual volume increment), forest produce prices, production recovery rate, discount rate and historical costs.

Thirteen (13%) percent discount rate was used to discount future cash flows anticipated to flow to the University for sale of standing timber or/and related products. The discount rate was derived by adding four-point three (4.3%) percent risk assumed to be attached to Government organizations to the market rate of Treasury bill which was eight-point four (8.4%) percent in year 2020.

The dynamics and sensitivity inherent in the DCF were carried out to determine how the Present Value (PV) model responded with varying discount rate, cost and revenue. Therefore, fair-value is stated net of point-of-sale costs.

20. Intangible Assets

S/N	Item	At 01 July		Additions (monetary)		Additions (non-monetary)		Capitalized Borrowing Costs		Transfers		Revaluation adjustments		Disposal		At 30 June		At 01 July		Carrying Value
		TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	TZS	
1	Accounting Software Students Records	36,010,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,010,050	-	-	36,010,050
2	Software Plagiarism	45,664,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,664,812	-	-	45,664,812
3	Software	13,013,773	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,013,773	-	-	13,013,773
	Total	94,688,634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,688,634	-	-	94,688,634

The intangible assets are considered to have indefinite useful life because they are in-house developed to suit University's needs. Impairment review was performed during the year indicating that no provision is require

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21	Deferred Income on Donors' Grant	<u>30.6.2020</u>	<u>30.6.2019</u>
		TZS	TZS
	Various Donor ¹³	(9,202,311,454)	(5,046,905,503)
	SUA Ace Project	(1,118,862,183)	(1,990,934,200)
	Donors' Deferred Revenue At BOT	(7,280,882,154)	(1,738,546,297)
	SUA SMC Care & Treatment Project	(1,515,139,669)	(1,008,783,461)
	SUA IDRC Project	(392,753,325)	(569,666,321)
	SUA BSU Project	(295,331,990)	(334,562,067)
	SACID Welcome Project	(348,680,314)	(320,956,053)
	Climate Change Project (CCIAM)	(312,557,398)	(312,557,398)
	Cystinet Project	(366,372,789)	(297,665,474)
	Donor Research Zone III USD	(67,565,365)	(280,654,765)
	DANIDA Pilot Research Project (DANIDA)	(240,714,670)	(154,372,539)
	National Carbon Monitoring Project	15,396,081	124,006,089
	SUA-TZ/CAU-China Project	88,209,566	63,151,358
	SUA Trans-Sec Project	(18,414,874)	(21,126,622)
	SUA EPINAV Project	(29,305,041)	(29,450,639)
	SUA NRN Biomed Project	(692,042)	(27,047,099)
	Afrique One Aspire	(130,466,278)	(25,993,924)
	NORAD NORHED TRAHESA Project	12,213,440	(2,809,138)
	SUA-ESUA-621-IL-14-00011 Project	(4,974,977)	(16,699,989)
	SUA/SCIFOR Project	(118,871,252)	(13,844,902)
	Cysticercosis For Eastern and Southern Africa (CESA)	(2,433,007)	(9,108,907)
	SUA STRAPA Project	(5,297,673)	(5,248,960)
	SUA ASARECA (ASARECA) Project	(4,800,000)	(4,800,000)
	SUA Afrique One PROJECT	3,178,068	3,176,508
	SUA Ref	(645,450)	(645,450)
	University Farm		(259,897)
	SUA AICAD Project	(139,705)	(139,705)
	SUA ECCA & M Project	448,688	448,688
	SUA EAMCF Project	(13,480,507)	(5,267,893)
		<u>(21,351,246,273)</u>	<u>(12,027,264,560)</u>
22	Accounts Payable	<u>30.6.2020</u>	<u>30.6.2019</u>
		TZS	TZS
	Supplies of goods and Services	1,466,052,823	2,889,160,656
	Provision for Audit Fee	270,000,000	550,800,000
	Accruals	2,279,772,278	2,329,926,567
	Student Payable	1,646,931,873	1,663,858,487
	Staff Payable	240,061,517	209,558,400

¹³ Various donors comprise of 70 projects funded by external partners and 4 projects funded by Governmental organizations within the United Republic of Tanzania. These donors have no separate bank accounts; hence the University maintains two bank accounts namely SUA Main Grant Research Accounts; local and foreign. The University exercises control and monitors grants of these donors by having revenue and cost centre in the computerized budgetary control and financial system, whereby, financial position of each donor can be determined.

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	Project Creditors	315,622,355	
	Research Grant Payable	4,405,000	
	Other Short-term Liabilities	<u>13,275,634,348</u>	<u>16,643,322,819</u>
		<u>19,178,452,840</u>	<u>24,606,654,284</u>
23	Deferred Asset Grant	<u>30.6.2020</u>	<u>30.6.2019</u>
		TZS	TZS
	As at 1st July	16,590,500,215	16,765,750,376
	Acquisition of assets during the year	385,495,765	923,785,536
		16,975,995,980	17,689,535,912
	Amortization for the year	<u>1,070,956,097</u>	<u>1,099,035,697</u>
		<u>15,905,039,883</u>	<u>16,590,500,215</u>

24 Tanzania Education Authority Loan

The University obtained a loan of TZS 982,754,930 in July 2011 from the Tanzania Education Authority for the purpose of financing the construction of Lecture Theatre II. The loan carried an interest of 6% per annum, repayable annually over a five-year period beginning 25 June 2012 under the guarantee by Ministry of Education, Science and Technology. SUA Managed to repay the whole amount of principal and interest.

	30.6.2020	30.6.2019
At July	TZS	TZS
Balance as at 01 July,	356,503,000	356,503,000
Repayment on 30 June	<u>(356,503,000)</u>	-
At 30 June	<u>-</u>	<u>356,503,000</u>

25 Related Party Transactions

i) Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by SUA

During the period under review, SUA had both operating and/or financial relationship with several Government entities including the Treasury, Higher Education Students Loans Board (HESLB) who sponsors undergraduate students, and Tanzania Education Authority (TEA) who provided loan in construction of the Multipurpose Lecture Theatre at SUA Main Campus. SUA also worked with other Government institutions including, the Tanzania Commission for Universities (TCU) responsible in ensuring of Quality Control, the Government Procurement Services Agency (GPSA), Tanzania Electrical, Mechanical and Electronics Services Agency (TEMESA), and Tanzania Building Agency (TBA) involved in construction of the multipurpose laboratory at SUA Main Campus. During the Period under review, SUA had the following receivables and payables with some of the mentioned Government Institutions: -

Table 21: Related party transactions with the Government entities for the year 2019/2020

	2019/2020	2018/2019
	TZS	TZS
Treasury: Government grant received during the year		
-Personnel emoluments	42,446,836,850	43,357,559,867
-Development	1,456,000,000	8,419,003,446
Total Government grant received	<u>43,902,836,850</u>	<u>51,776,563,313</u>

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Higher Education Students' Loans Board (HESLB)

-Students' fees	8,975,505,216	7,491,757,490
-Stipend and other allowances paid to students	13,671,662,445	15,318,729,680
Total amount received from HESLB	22,647,167,661	22,810,487,170

Payables:

Tanzania Education Authority (TEA) Loan		
Payable sum	-	356,503,000
	-	356,503,000

Receivables:

Government grant receivable	12,105,327,217	13,903,830,173
------------------------------------	-----------------------	-----------------------

The treasury debts (Government grant receivable) refer to outstanding unremitted funds to SUA pertaining to salary arrears, other staff accrued charges and the receivable for development projects while TEA granted a loan to SUA with an interest rate of six percent (6%) for construction of Lecture whereby the full settlement has been done in financial year 2019/20.

ii) Investment in Joint Venture (Associates)

During the year under review, SUA had no investment in associates

iii) Individuals owning, directly or indirectly, an interest with SUA that gives them significant influence over SUA

SUA is a Public institution wholly owned by the Government and therefore there no individual owning the institution either directly or indirectly. The Government has commissioned the affairs of SUA to the University Council which manages the daily activities through the Key Management personnel including, the Vice Chancellor, the Deputy Vice Chancellor (Academic); and the Deputy Vice Chancellor (Administration and Finance).

iv) Key management personnel, and close members of the family of key management personnel

SUA encourage employment of key management personnel on merit and shun away from favouritism or nepotism.

The key management personnel include the Members of the Council, the Vice-Chancellor, the Deputy Vice-Chancellor (Academic); and the Deputy Vice Chancellor (Administration and Finance). During the year under review, the remuneration of the key management personnel amounted to TZS 5,403,217,300 (2019: 5,383,717,300). The key management personnel had no loans with either SUA or commercial banks. The remuneration with the personnel is as shown in the table below: -

Table 22: Remuneration of the key management personnel for the year 2019/20

	2019/20	2018/19
	TZS	TZS
Salaries and allowances	4,767,562,000	4,767,562,000
Pension	578,655,300	578,655,300

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	2019/20	2018/19
	TZS	TZS
Council Members fees	<u>57,000,000</u>	<u>37,500,000</u>
Total	<u>5,403,217,300</u>	<u>5,383,717,300</u>

v) Entities in which a substantial ownership interest is held, directly or indirectly, by any person associated with SUA

No disclosed ownership with other entities had been identified with the key management personnel.

26 Events after the Reporting Date-IPSAS 14

There were no material adjusting events which occurred between the reporting date and the date when financial statements are authorised for issue except for the non-adjusting events including;

1. Official opening of the joint venture project of the daladala terminal between SUA and Morogoro Municipal Council which officially commenced by the end of November, 2020
2. First time admission of students for the Mizengo Pinda Campus, Katavi where the programmes were approved by the TCU and admission done in academic year 2020/21
3. Mid-Term Review of the Corporate Strategic Plan
SUA managed to do the Mid-Term Review of its Corporate Strategic Plan (CSP) 2016-2021 to reflect the reality in implementation of its CSP activities
4. Review of the Restructuring and Re-organization structure
SUA managed to review its restructuring and re-organization structure previously done in year 2015/16. The review was done to incorporate Government requirements as well as the internal needs resulting from various changes over the last five years.

27 Provisions, Contingent Liabilities, Contingent Assets-IPSAS 19

During the year under review, the University is about to record (1) contingent liability (2019: Nil). The Management has done an assessment of the likelihood of contingent liabilities as a result of the documented court cases and have realized that only a case with Revision no.51/2019 filed with High court of Tanzania -labour division is probable to involve settlement in the near future. Calculations of probable settlements is being done so as to make provision to the financial statements.

28 Impairment of Non-Cash-Generating Assets-IPSAS 21

The University's non-cash-generating asset shall be counted to be impaired when the carrying amount of the asset exceeds its recoverable service amount. SUA shall assess at each reporting date whether there is any indication that an asset may be impaired.

If any such indication exists, the Management shall estimate the recoverable service amount of the asset. In assessing whether there is any indication that an asset may be impaired, SUA shall consider, as a minimum condition stipulated in para 27 of IPSAS 21. If any of those indications are present, SUA will be required to make a formal estimate of recoverable service amount otherwise no formal estimate of recoverable service amount shall be done.

The University had the capital commitments amounting to TZS 6,345,482,098 as shown in Appendix 7.

30 Accounting Implication of Covid-19 Pandemic in Financial Statements for year 2019/20

a. Going Concern

The emergency of Covid-19 has not affected the going concern of SUA. The University Almanac was re-adjusted to cope with the situation, for instance all formal meetings were squeezed and done on time.

b. Valuation of Inventories and other stock

According to stock taking done on 30th June, 2020, there was no significant change in prices of inventory and other stock as compared to purchase prices throughout the year and therefore, no significant impact recorded as a result of Covid-19

c. Change in Programs for Development and Research Activities

SUA experienced both negative and positive impact as follows;

i. Negative Impact/Change

- Delayed implementation of activities

The activities such as training were delayed for more than three months, development projects were delayed for a period ranging from three to five months and some research projects rescheduled for a no cost extension period to financial year 2020/21. The delay is evidenced by low spending whereby, the overall total spending for the financial year 2019/20 is TZS 78.40 billion (2019: TZS 81.06 billion) against revenue/income of TZS 95.64 billion in financial year 2019/20 (2019: TZS 96.09 billion).

- Adverse impact on the cash flows

An adverse change in cash flows of SUA, for instance it led to a 27% increase in students' receivable from the previous TZS 3,987,467,126 to TZS 5,517,622,890 in the financial year 2019/20. Students resumed with studies at the year end and therefore, settlement of fees started with effect from the subsequent year and therefore leaving a huge of unsettled balance at the year end. Also, there was a delayed receipt of research projects funds in such a way that some research projects activities such as for DANIDA funded activities were rescheduled forward with a no cost extension period.

ii. Positive Impact/Change

- Securing of grant for activities related to Covid-19 pandemic

SUA secured grants amounting to US\$ 4,000,000 from the Development Partner-Ending Pandemic formerly known as Skolls Foundation for research

NOTES TO THE FINANCIAL STATEMENTS

activities in Tanzania and other East African Countries through EAIDSNET. The grant is attached to an objective of building of capacity of researchers in diagnosis, detection and prevention in spread of Covid-19 pandemic. The grant was received at the year end and that is why the financial statements have recorded a significant increase in Differed Income on Donor grants of TZS 21.35 billion in financial year 2019/20 as compared to TZS 12.03 billion for the year 2018/19

- SUA managed to establish an online program in examination of postgraduate students through zoom meeting platform. The program is up and running for postgraduate students' viva voce.

31 Receipt Realized from Executive Agencies and Government Institutions

During the financial year under review, the University received a sum of TZS 50,232,250 (2019:NIL) from Tanzania Forest Fund (TAFF) in facilitation of the forest plantation activities in Ifinga and Madaba.

32 Ultimate Controlling Party

The Government of the United Republic of Tanzania is the ultimate controlling party of the University.

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APPENDICES

Appendix 1: A list of capital commitments as at 30th June, 2020

SNO	Project	Source of Fund	Contract sum	Paid	Balance	Status
1.	Construction of a multipurpose laboratory at SUA Main Campus	Government	11,414,330,000	7,210,700,000	4,203,630,000	Completed by 87%
2.	Rehabilitation of Agricultural Engineering Workshop	Government	750,000,000	726,240,000	23,760,000	Completed by 80%
3.	Construction of a PhD students' building funded by the BSU project	DANIDA	347,985,868	156,834,770	191,151,098	Completed by 75%
4.	Rehabilitation of infrastructure at College of Veterinary Medicine and Biomedical Sciences; and the Department of Animal, Aquaculture and Range Sciences	Government	1,456,000,000	238,350,000	1,217,650,000	Completed by 17%
5.	Rehabilitation of internal roads network at SUA and Solomon Mahlangu Campuses	SUA internal Funds	780,041,000	117,000,000	663,041,000	Completed by 45%
6.	Rehabilitation/conversion of the Hay building to a classroom at SUA Main Campus.	Government	80,000,000	76,670,000	3,330,000	Completed by 97%
7.	Rehabilitation/conversion of soil testing laboratory to a physics laboratory	Government	50,000,000	14,000,000	36,000,000	Completed by 90%
8.	Repair and Maintenance of the SUA Main Campus Building and structures	SUA Internal Funds	50,000,000	31,930,000	18,070,000	Completed by 65%
9.	Rehabilitation of Hostel No.12	SUA Internal Funds	58,350,000	69,500,000	(11,150,000)	Completed by 98%
Total			14,986,706,868	8,641,224,770	6,345,482,098	